



SERVICE DELIVERY STATEMENTS

Department of Environment and Science



2023–24 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,
Minister for Science and Minister for Multicultural Affairs**

The Honourable Leanne Linard MP

Department of Environment and Science

Director-General: Jamie Merrick

Additional information about the department can be sourced from:

www.des.qld.gov.au

Department of Environment and Science

Overview

As part of the machinery-of-government changes, effective 18 May 2023 there were changes to the following functions:

- Multicultural Affairs was transferred from the former Department of Children, Youth Justice and Multicultural Affairs
- Youth Engagement was transferred to Department of Treaty, Aboriginal and Torres Strait Islander Partnerships, Communities and the Arts.

The Department of Environment and Science's (the department) vision is to ensure Queensland is celebrated as one of the world's most diverse natural environments, for our world-leading science and our welcoming and inclusive communities. Our purpose is to be effective leaders and partners in managing, protecting, restoring and promoting Queensland's natural environment, cultural heritage and cultural diversity.

Contribution to the government's objectives for the community

The department supports the government's objectives for the community¹:

- Good jobs: Good, secure jobs in our traditional and emerging industries
- Better services: Deliver even better services right across Queensland
- Great lifestyle: Protect and enhance our Queensland lifestyle as we grow.

Department service areas

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

Department's objectives	Department's service areas
Conserve and restore Queensland's unique biodiversity, heritage and protected areas.	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. Heritage Protection Services Protect, promote and ensure Queensland's cultural and built heritage is conserved and enjoyed.
Lead climate action in Queensland.	Environmental Programs and Regulation Services Enable improved environmental outcomes through effective policy, programs and regulation. Science Services Provide leading-edge scientific services and support science engagement and translation.
Grow the circular economy.	Environmental Programs and Regulation Services
Protect World Heritage areas including the Great Barrier Reef.	Environmental Programs and Regulation Services Parks, Wildlife and Conservation Services
Empower Queenslanders from culturally and linguistically diverse backgrounds to fully contribute to the economy and the community.	Multicultural Affairs To promote Queensland as a unified, harmonious and inclusive community.
Strengthen and harness Queensland's scientific excellence.	Science Services

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

Deliver a world class environmental, heritage and biodiversity regulatory system.	Environmental Programs and Regulation Services Science Services Heritage Protection Services.
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Department highlights

In 2023–24, the department will:

- implement the *Waste Management and Resource Recovery Strategy*, through waste levy settings, and major programs to support recycling infrastructure, behaviour change, market development and enhanced compliance
- deliver programs that improve the health of the Great Barrier Reef, including restoring functional landscapes and soil health for improved water quality, supporting agricultural industries to improve land management, conserving threatened species and enhancing regulatory capacity
- implement *Queensland's Protected Area Strategy 2020–2030*, through strategic land acquisitions and the expansion of private protected areas to increase the protected area system and deliver conservation, biodiversity outcomes, carbon abatement and sequestration opportunities and economic benefits
- implement the protected areas ecotourism plan to facilitate the delivery of world class ecotourism projects and experiences in partnership with Traditional Owners including on land adjacent to protected areas
- support biodiversity conservation through the ongoing coordination and implementation of the *Biodiversity Conservation Strategy*, the *South East Queensland Koala Conservation Strategy 2020–2025*, and the continued implementation of the *Threatened Species Program 2020–2040* through priority recovery projects to enhance the conservation and recovery of threatened fauna and flora species
- deliver leading science, including modelling, monitoring and analysis and new tools to support programs addressing emissions reduction, climate risk, natural disaster, koala habitat, vegetation management, Great Barrier Reef and natural capital markets
- support the delivery of a climate positive and sustainable Brisbane 2032 Olympic and Paralympic Games
- as a regulator provide certainty and support proponents in the development of appropriate and high-quality environmental applications by improving guidance materials and pre-lodgement processes in coordination with other agencies
- deliver the actions under *Queensland Heritage Implementation Strategy* in response to recommendations set out in the *Queensland Heritage Advisory Panel Final Report*
- deliver science development programs to support leading edge research and translation, develop state-of-the-art research infrastructure, establish partnerships between industry, research and government, attract and retain talented researchers and engage the community in science
- continue to deliver the Celebrating Multicultural Queensland program to fund projects addressing barriers to economic and social inclusion of people from culturally and linguistically diverse people.

Budget highlights

In the 2023–24 Queensland Budget, the government is providing:

- \$234 million over 5 years for continued delivery of the 10-year \$2.1 billion Waste Package, including \$94.4 million in 2026–27 for the fifth year of the program and bringing forward of \$139.6 million of council payments to 2022–23 to provide financial certainty. Funding will support councils and industry to invest in infrastructure and deliver programs to reduce waste, meet resource recovery targets, create jobs, and reduce impacts on households
- \$51.9 million over 4 years and \$3.8 million per annum ongoing from 2027–28 to continue the delivery of the *Value's Based Management Framework*, support improved visitor experiences in Queensland's national parks, and support the revitalisation of visitor infrastructure as well with opportunities to support the growth of regional small businesses and First Nations people employment
- \$49.9 million over 4 years and \$16.4 million per annum ongoing for the continuation of the expanded Indigenous Land and Sea Ranger Program, employing an additional 100 rangers, bringing the total program to 200, to undertake culturally appropriate conservation and land management and accredited training to progress career pathways within the land management and natural resource sector
- \$38.6 million over 5 years and \$11.9 million per annum ongoing, to continue to deliver *Queensland's Protected Area Strategy 2020–2030* and improve the management of Queensland's World Heritage Areas
- \$38.6 million over 4 years and \$10.4 million per annum ongoing, to honour existing commitments with First Nations peoples in Queensland, ensuring that we progress agreements and relationships that promote respect, culture, rights and active co-stewardship of Country
- \$31.9 million over 4 years and \$1.8 million per annum ongoing to deliver outcomes-focused and science-based protected area management including new fire management programs on Mulgumpin (Moreton Island) in a true partnership between government and the Quandamooka People
- \$6 million over 4 years and \$300,000 per annum ongoing to support public safety through collaboration and commercialisation of devices to detect and deter crocodiles, an enhanced Be Crocwise safety program; and extend the Flying-Fox Roost Management Grant Program to support local governments' management of urban flying-fox roosts
- \$5.2 million over 4 years and \$1.5 million per annum ongoing to continue science engagement and promotion, to enhance Queenslanders' connection to science and support Strategic International Science Partnerships
- \$4.7 million over 4 years and \$1.2 million per annum ongoing for multicultural projects that engage people from culturally diverse backgrounds and the wider community to contribute to building a united, harmonious and inclusive Queensland.

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

Performance statement

Environmental Programs and Regulation Services

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, improving water quality in the Great Barrier Reef, circular economy initiatives and resource recovery.

Service standards	2022–23 Target/Est.	2022–23 Est. Actual	2023–24 Target/Est.
Service: Environmental assessment and compliance			
Effectiveness measures			
Percentage of compliance and assessment original decisions upheld after internal review	90%	95%	90%
Percentage of operators compliant with the environmental obligations specified in an enforcement notice issued by the administering authority ¹	70%	85%	80%
Percentage of matters finalised with a conviction or a successful application	85%	90%	85%
Efficiency measures			
Average cost per compliance action finalised	\$5,500	\$5,000	\$5,500
Average cost per application finalised:			
• standardised assessment application	New measure	New measure	\$500
• complex assessment application			\$10,000
Service: Waste regulation and resource recovery programs			
Effectiveness measures			
Percentage of waste operators compliant with the environmental obligations specified in an enforcement notice issued by the administering authority ²	70%	85%	85%
Annual percentage reduction in the amount of waste disposed to landfill ³	2.2%	4.6%	2.2%
Efficiency measure			
Administration cost per dollar of annual waste levy revenue received ⁴	≤2.7 cents	1.7 cents	≤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 25 per cent reduction in anthropogenic end-of-catchment sediment loads^{5,6} 	≥2%	2.2%	≥2%
	≥1%	0.6%	≥1%
Efficiency measure			
Administration cost per dollar of the Queensland Reef Water Quality Program funding distributed for the previous financial year ⁷	≤20 cents	51 cents	≤20 cents
Discontinued measures			
Percentage of briefs of evidence reviewed and decision made on whether charges can be laid, within 12 weeks of receipt ⁸	90%	90%	Discontinued measure
Average cost per assessment application finalised ⁹	\$11,500	\$5,000	Discontinued measure

Notes:

- The positive variance between the 2022–23 Target/Estimate and the 2022–23 Estimated Actual is a result of the effectiveness of returning operators to compliance with their environmental obligations. The 2023–24 Target/Estimate has been revised to reflect this continued increase in effectiveness.
- The positive variance between the 2022–23 Target/Estimate and the 2022–23 Estimated Actual is a result of the effectiveness in returning waste operators to compliance with their environmental obligations and enforcement notices. The 2023–24 Target/Estimate has been revised to reflect this level of effectiveness and compliance of the waste operators.
- The 2022–23 Estimated Actual presented is one year in arrears and reflects the 2021–22 actual result. The positive variance between the 2022–23 Target/Estimate and 2022–23 Estimated Actual is attributable to the effectiveness of targeted waste programs and excludes New South Wales disaster waste from flooding events, which occurred between March 2022 and June 2022, to ensure an accurate comparison to the baseline.
- The 2022–23 Estimated Actual presented is one year in arrears and reflect the 2021–22 actual results. The positive variance between the 2022–23 Target/Estimate and the 2022–23 Estimated Actual is attributable to higher than forecast waste levy revenue received during 2021–22.
- The 2022–23 Estimated Actual presented reflects the *Reef Water Quality Report Card 2020* results, published in April 2022 at www.reefplan.qld.gov.au/tracking-progress/reef-report-card/2020. Reporting on this whole-of-government water quality improvement measure is done in arrears due to the required level of data collation and analysis, with results to be published every 2 years, or when approved by the State and Australian Governments.
- The variance between the 2022–23 Target/Estimate and the 2022–23 Estimated Actual for the end-of-catchment sediment load is a due to the magnitude of the problem being addressed. While many landholders have improved their land management practices with the assistance of Government programs, the results reflect the large scale of change required to meet the water quality targets. There are significant challenges in addressing extensive gullies that have eroded over many years. New landscape repair projects targeting gully and streambank erosion are currently being commissioned which should produce additional sediment savings in coming years.
- The 2022–23 Estimated Actual presented is one year in arrears and reflect the 2021–22 actual. The variance between the 2022–23 Target/Estimate and the 2022–23 Estimated Actual relates to delays in project funding approvals during the 2021–22 financial year.
- This service standard has been discontinued as it is considered a measure of activity rather than a measure effectiveness as required by the *Queensland Government Performance Management Framework* policy. The measure will continue to be reported internally as a key performance indicator.
- This service standard has been discontinued and replaced by a new two-part efficiency measure, with standardised and complex application assessments being reported separately. The positive variance between the 2022–23 Target/Estimate and the 2022–23 Estimated Actual reflects improvements in data collection, arising from establishment of a new digital platform and the higher number of standardised applications assessed during the financial year.

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	2022–23 Target/Est.	2022–23 Est. Actual	2023–24 Target/Est.
Service: Protected area management, expansion and experiences			
Effectiveness measures			
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 ¹	637,463 ha	600,000 ha	637,210 ha
Percentage of Queensland's land area that is protected	8.3%	8.38%	8.4%
Number of hectares of state land and national parks transferred to Traditional Owners in Cape York Peninsula ²	382,000 ha	362,119 ha	23,766 ha
Percentage of key Queensland protected area locations with average user experience ratings of 4 stars or higher	90%	92%	90%
Efficiency measures			
Cost per session for the Queensland wetland information system (WetlandInfo) ³	\$1.00	\$0.60	\$0.65
Average cost of processing protected area-related authorities: <ul style="list-style-type: none"> General protected area authorities Camping and vehicle permits 	\$1,500 \$10	\$1,441 \$10	\$1,500 \$10
Service: Wildlife management and habitat protection			
Effectiveness measure			
Median time taken to resolve declared problem crocodiles	New measure	New measure	≤7 days
Efficiency measure			
Average cost of processing protected plant and animal authorities: <ul style="list-style-type: none"> General authorities⁴ Macropod authorities 	\$200 \$80	\$163 \$84	\$200 \$80
Discontinued measures			
Number of camper nights hosted on national parks and forests ⁵	1.4M	1.37M	Discontinue measure
Median time taken to resolve declared problem crocodiles ⁶	≤7 business days	1 business day	Discontinued measure

Notes:

1. The variance between the 2022–23 Target/Estimate and the 2022–23 Estimated Actual is due to above average wet conditions across the protected area estate impeding the ability to undertake scheduled burns and reducing the footprints of those burns that were undertaken. The 2023–24 Target/Estimate has been revised to reflect a slight reduction in the managed estate for which the department has fire management responsibility.
2. The 2023–24 Target/Estimate reflects the number of hectares scheduled for transfer during the financial year and is dependent on the free prior and informed consent to the transfer by Traditional Owners. This includes the remaining area of 19,881 hectares of the Captain Billy Area not achieved in 2022–23 (pending Traditional Owner informed consent), an area that was excluded from the broader Thayanaku dealing due to road opening issues, and the Cooktown Area land dealing.
3. The positive variance between the 2022–23 Target/Estimate and the 2022–23 Estimated Actual is attributed to an increase site usage, reducing the overall cost per session. The decrease in the 2023–24 Target/Estimate reflects the ongoing increase in site usage while operating costs have remained the same.
4. The positive variance between the 2022–23 Target/Estimate and 2022–23 Estimated Actual for the general authorities component of this service standard is due to the increase in the number of authorities received and processed post COVID-19.
5. This service standard has been discontinued as it considered to be a measure of activity rather than effectiveness as required by the *Queensland Government Performance Management Framework* policy. The measure will continue to be reported in the department's annual report.
6. This service standard has been discontinued as the calculation methodology has changed from using business days to calculate the median time taken, to using calendar days. As past performance is no longer comparable, the measure has been re-introduced as a new service standard based on the revised calculation methodology.

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 Improvement 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* and supports the Queensland Chief Scientist to deliver the *Engaging Queenslanders in Science Strategy 2021–24*.

Service standards	2022–23 Target/Est.	2022–23 Est. Actual	2023–24 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 <i>Reef 2050 Water Quality Improvement Plan</i> and other government priorities	≥89%	91%	≥89%
Efficiency measure			
Average annual operational cost per environmental monitoring point: <ul style="list-style-type: none"> air quality water quality coastal (storm tide and wave) 	New measure	New measure	\$11,500 \$8,200 \$3,000

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	2022–23 Target/Est.	2022–23 Est. Actual	2023–24 Target/Est.
Effectiveness measure			
Percentage of departmental heritage recommendations, for inclusion in or removal from the Heritage Register, accepted by the Queensland Heritage Council	90%	95%	95%
Efficiency measure			
Average cost per Heritage Register entry reviewed and updated	\$235	\$245	\$245

Multicultural Affairs¹

Objective

To promote Queensland as a unified, harmonious and inclusive community.

Description

Multicultural Affairs works with community, sector, industry and government partners to achieve economic and social inclusion of people from migrant, refugee, asylum seeker and Australian South Sea Islander backgrounds. This includes implementing, influencing, and investing in equitable, accessible and inclusive policies, programs and services that support and empower Queenslanders from culturally and linguistically diverse backgrounds to participate in, benefit from and contribute to the economy and the community.

Service standards	2022–23 Target/Est.	2022–23 Est. Actual	2023–24 Target/Est.
Effectiveness measure			
Proportion of Queensland Government stakeholders satisfied with the advice from Multicultural Affairs to effectively support them meeting their obligations under the <i>Multicultural Recognition Act 2016</i> ²	70%	92%	85%
Efficiency measure			
Administration costs per \$1 of recurrent grant funding administered	New measure	New measure	≤\$0.10
Discontinued measure			
Average cost per hour of policy advice and support ³	\$76	\$75	Discontinued measure

Notes:

1. This service area was previously presented in the former Department of Children, Youth Justice and Multicultural Affairs 2022–23 *Service Delivery Statements*.
2. The positive variance between the 2022–23 Target/Estimate and the 2022–23 Estimated Actual is attributed to higher than anticipated stakeholder satisfaction. The 2023–24 Target/Estimate has been revised to reflect an ongoing high level of satisfaction with advice services.
3. This service standard has been discontinued as it does not represent the core service offering of Multicultural Affairs. It has been replaced by a new measure of efficiency relating to the administration costs of grants.

Departmental budget summary

The table below shows the total resources available in 2023–24 from all sources and summarises how resources will be applied by service area and by controlled and administered classifications.

Department of Environment and Science	2022–23 Budget \$'000	2022–23 Est. Actual \$'000	2023–24 Budget \$'000
CONTROLLED			
Income			
Appropriation revenue ¹	597,184	685,986	735,848
Other revenue	156,837	178,856	178,014
Total income	754,021	864,842	913,862
Expenses			
Parks, Wildlife and Conservation Services	368,827	395,847	407,670
Environmental Programs and Regulation Services	268,155	364,297	374,977
Science Services	98,076	101,163	107,775
Heritage Protection Services	8,872	8,183	5,476
Youth Engagement	4,321	4,147	..
Multicultural Affairs	..	..	15,821
Business Corporate Partnership	1,543	1,899	1,956
Total expenses	749,794	875,536	913,675
Operating surplus/deficit	4,227	(10,694)	187
Net assets	5,226,396	5,576,217	5,629,905
ADMINISTERED			
Revenue			
Commonwealth revenue	..	..	..
Appropriation revenue	..	..	..
Other administered revenue	349,284	399,430	432,289
Total revenue	349,284	399,430	432,289
Expenses			
Transfers to government	349,284	399,430	432,289
Administered expenses	..	..	..
Total expenses	349,284	399,430	432,289
Net assets	..	..	..

Notes:

1. Includes state and Australian Government funding.
2. The 2022–23 Budget and 2022–23 Estimated Actuals information disclosed is presented on a pre-machinery-of-government basis. The 2023–24 Budget includes machinery-of-government arrangements for revenue and expenditure only.

Staffing

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

Service area	2022–23 Budget	2022–23 Est. Actual	2023–24 Budget
Parks, Wildlife and Conservation Services	1,614	1,614	1,684
Environmental Programs and Regulation Services	784	782	782
Science Services	408	411	411
Heritage Protection Services	30	30	30
Youth Engagement	13	13	..
Multicultural Affairs	..	..	37
Business Corporate Partnership	14	14	14
Total FTEs	2,863	2,864	2,958

Notes:

1. Corporate FTEs are allocated across the service to which they relate.
2. The 2022–23 Budget and 2022–23 Estimated Actuals information disclosed is presented on a pre-machinery-of-government basis. The 2023–24 Budget includes machinery-of-government arrangements.
3. 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.
4. Total FTEs increased by 95 from 2022–23 Budget to 2023–24 Budget primarily due to delivery of protected area management, Revitalising National Parks, crocodile management, managing country with First Nations peoples, partnering with Quandamooka on Land and Sea Country and the effects of the machinery-of-government arrangements in 2023–24.

Capital program

Capital purchases for the Department of Environment and Science in 2023–24 total \$69.6 million. The 2023–24 capital program will focus on expanding and conserving protected areas, improving environmental outcomes and providing leading edge scientific services.

The government also set aside previously \$250 million over 4 years (2023–24 - \$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 2023–24, capital works investment will total \$46.1 million and will include funding to upgrade visitor infrastructure in Quandamooka Country parks and recreation areas, Whitsunday Islands National Park and on K'gari.

The capital program will also include \$9.4 million towards plant and equipment and \$8.6 million towards system development including \$4.6 million towards waste management systems.

The department's capital program will also include capital grants of \$31.2 million including \$30.9 million for waste and recycling program capital grants.

The table below shows the capital program of the agency in the respective years.

	2022–23 Budget \$'000	2022–23 Est. Actual \$'000	2023–24 Budget \$'000
Capital purchases	51,161	76,788	69,618
Capital grants	3,735	5,058	31,240
Total capital outlays	54,896	81,846	100,858

Note:

1. The 2022–23 Budget and 2022–23 Estimated Actuals information disclosed is presented on a pre-machinery-of-government basis.

Further information about the Department of Environment and Science capital outlays can be found in *Budget Paper No. 3: Capital Statement*.

Budgeted financial statements

Departmental income statement

Controlled income statement

Total expenses for 2023–24 is \$913.7 million, an increase of \$38.1 million from 2022–23 Estimated Actuals. The increase is primarily due to planned expenditure for reef protection, Indigenous Land and Sea Ranger programs, managing Country with First Nations peoples, partnering with Quandamooka on Land and Sea Country, koala conservation, Land Restoration Fund programs and science programs and the effects of machinery-of-government transfers.

Total revenue for 2023–24 is \$913.9 million, an increase of \$49 million from 2022–23 Estimated Actuals. The increase is primarily due to additional funding for programs including reef protection, Indigenous Land and Sea Ranger programs, managing Country with First Nations peoples, partnering with Quandamooka on Land and Sea Country, koala conservation, Land Restoration Fund programs and Commonwealth funding for the Food Waste for Healthy Soils program and the effects of machinery-of-government transfers.

Administered income statement

Administered income for 2023–24 is estimated to be \$432.3 million, an increase of \$32.9 million from the 2022–23 Estimated Actuals primarily due to a rise in revenue from regulated waste levy rate increases effective from 1 July 2023.

Departmental balance sheet

In 2023–24, the department's net assets are projected to be \$5.630 billion, with total assets of \$5.661 billion offset by liabilities of \$31.5 million.

The department's budgeted asset balances in 2023–24 are primarily comprised of heritage and cultural land held as national parks (\$1.690 billion), land (\$446.6 million), infrastructure (\$2.927 billion), buildings (\$270.9 million), plant and equipment including intangibles (\$109 million) and financial assets representing investments (\$78.4 million). The 2023–24 asset balances include the 2023–24 capital acquisitions program of \$69.6 million, \$51.6 million for land, buildings and infrastructure, \$9.4 million for plant and equipment and \$8.6 million for systems development. The 2023–24 capital program includes programs of work to upgrade visitor infrastructure, invest in plant and equipment and develop systems including the Queensland Waste Data System replacement project.

Controlled income statement

Department of Environment and Science*	2022–23 Budget \$'000	2022–23 Est. Actual \$'000	2023–24 Budget \$'000
INCOME			
Appropriation revenue	597,184	685,986	735,848
Taxes	..	..	..
User charges and fees	105,225	104,613	108,257
Royalties and land rents	2,013	1,470	1,458
Grants and other contributions	48,380	69,681	65,729
Interest and distributions from managed funds	365	1,675	1,635
Other revenue	854	1,196	935
Gains on sale/revaluation of assets	..	221	..
Total income	754,021	864,842	913,862
EXPENSES			
Employee expenses	340,500	339,504	360,334
Supplies and services	213,290	251,263	215,999
Grants and subsidies	140,222	226,164	278,482
Depreciation and amortisation	47,281	50,053	50,027
Finance/borrowing costs	100	96	100
Other expenses	6,901	7,504	7,233
Losses on sale/revaluation of assets	1,500	952	1,500
Total expenses	749,794	875,536	913,675
OPERATING SURPLUS/(DEFICIT)	4,227	(10,694)	187

* The 2022–23 Budget and 2022–23 Estimated Actuals information disclosed is presented on a pre-machinery-of-government basis.

Controlled balance sheet

Department of Environment and Science*	2022–23 Budget \$'000	2022–23 Est. Actual \$'000	2023–24 Budget \$'000
CURRENT ASSETS			
Cash assets	86,451	101,740	103,405
Receivables	24,083	27,232	26,597
Other financial assets	..	..	..
Inventories	..	..	..
Other	4,080	4,964	4,908
Non-financial assets held for sale	..	945	..
Total current assets	114,614	134,881	134,910
NON-CURRENT ASSETS			
Receivables	39	22	22
Other financial assets	42,317	45,000	78,430
Property, plant and equipment	5,062,893	5,401,159	5,416,053
Intangibles	32,731	27,468	32,003
Other	..	..	..
Total non-current assets	5,137,980	5,473,649	5,526,508
TOTAL ASSETS	5,252,594	5,608,530	5,661,418
CURRENT LIABILITIES			
Payables	12,622	17,590	17,052
Accrued employee benefits	9,283	9,489	9,245
Interest bearing liabilities and derivatives	536	942	942
Provisions	..	..	..
Other	387	501	539
Total current liabilities	22,828	28,522	27,778
NON-CURRENT LIABILITIES			
Payables	..	..	..
Accrued employee benefits	..	..	..
Interest bearing liabilities and derivatives	3,370	3,791	3,735
Provisions	..	..	..
Other	..	..	..
Total non-current liabilities	3,370	3,791	3,735
TOTAL LIABILITIES	26,198	32,313	31,513
NET ASSETS/(LIABILITIES)	5,226,396	5,576,217	5,629,905
EQUITY			
TOTAL EQUITY	5,226,396	5,576,217	5,629,905

* The 2022–23 Budget and 2022–23 Estimated Actuals information disclosed is presented on a pre-machinery-of-government basis.

Controlled cash flow statement

Department of Environment and Science*	2022–23 Budget \$'000	2022–23 Est. Actual \$'000	2023–24 Budget \$'000
CASH FLOWS FROM OPERATING ACTIVITIES			
Inflows:			
Appropriation receipts	597,184	658,729	735,848
User charges and fees	103,637	103,108	107,377
Royalties and land rent receipts	2,013	1,470	1,458
Grants and other contributions	48,380	69,681	65,729
Interest and distribution from managed funds received	365	1,675	1,635
Taxes	..	..	..
Other	854	1,196	935
Outflows:			
Employee costs	(340,429)	(339,433)	(360,507)
Supplies and services	(213,548)	(251,521)	(216,537)
Grants and subsidies	(140,222)	(226,164)	(278,482)
Borrowing costs	(100)	(96)	(100)
Other	(6,780)	(6,565)	(7,195)
Net cash provided by or used in operating activities	51,354	12,080	50,161
CASH FLOWS FROM INVESTING ACTIVITIES			
Inflows:			
Sales of non-financial assets	162	383	1,107
Investments redeemed	..	..	..
Loans and advances redeemed	..	..	..
Outflows:			
Payments for non-financial assets	(51,161)	(76,788)	(69,618)
Payments for investments	(4,600)	(45,000)	(33,430)
Loans and advances made	..	..	..
Net cash provided by or used in investing activities	(55,599)	(121,405)	(101,941)
CASH FLOWS FROM FINANCING ACTIVITIES			
Inflows:			
Borrowings	..	..	..
Equity injections	30,543	54,546	83,616
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	372	24,375	53,445
Net increase/(decrease) in cash held	(3,873)	(84,950)	1,665
Cash at the beginning of financial year	90,324	186,690	101,740
Cash transfers from restructure	..	..	..
Cash at the end of financial year	86,451	101,740	103,405

* The 2022–23 Budget and 2022–23 Estimated Actuals information disclosed is presented on a pre-machinery-of-government basis.

Administered income statement

Department of Environment and Science*	2022–23 Budget \$'000	2022–23 Est. Actual \$'000	2023–24 Budget \$'000
INCOME			
Appropriation revenue	..	..	..
Taxes	338,697	390,100	423,000
User charges and fees	5,975	5,253	5,431
Royalties and land rents	2,841	2,311	2,390
Grants and other contributions	..	..	..
Interest and distributions from managed funds	..	15	..
Other revenue	1,771	1,751	1,468
Gains on sale/revaluation of assets	..	..	..
Total income	349,284	399,430	432,289
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	349,284	399,430	432,289
Total expenses	349,284	399,430	432,289
OPERATING SURPLUS/(DEFICIT)	..	..	..

* The 2022–23 Budget and 2022–23 Estimated Actuals information disclosed is presented on a pre-machinery-of-government basis.

Administered balance sheet

Department of Environment and Science*	2022–23 Budget \$'000	2022–23 Est. Actual \$'000	2023–24 Budget \$'000
CURRENT ASSETS			
Cash assets	8,626	22,219	22,176
Receivables	44,051	59,898	58,918
Other financial assets	..	..	..
Inventories	..	..	..
Other	..	..	..
Non-financial assets held for sale	..	..	..
Total current assets	52,677	82,117	81,094
NON-CURRENT ASSETS			
Receivables	..	..	..
Other financial assets	..	..	..
Property, plant and equipment	..	..	..
Intangibles	..	..	..
Other	..	..	..
Total non-current assets	..	..	..
TOTAL ASSETS	52,677	82,117	81,094
CURRENT LIABILITIES			
Payables	..	..	..
Transfers to Government payable	52,677	82,117	81,094
Accrued employee benefits	..	..	..
Interest bearing liabilities and derivatives	..	..	..
Provisions	..	..	..
Other	..	..	..
Total current liabilities	52,677	82,117	81,094
NON-CURRENT LIABILITIES			
Payables	..	..	..
Accrued employee benefits	..	..	..
Interest bearing liabilities and derivatives	..	..	..
Provisions	..	..	..
Other	..	..	..
Total non-current liabilities	..	..	..
TOTAL LIABILITIES	52,677	82,117	81,094
NET ASSETS/(LIABILITIES)	..	..	..
EQUITY			
TOTAL EQUITY	..	..	..

* The 2022–23 Budget and 2022–23 Estimated Actuals information disclosed is presented on a pre-machinery-of-government basis.

Administered cash flow statement

Department of Environment and Science*	2022–23 Budget \$'000	2022–23 Est. Actual \$'000	2023–24 Budget \$'000
CASH FLOWS FROM OPERATING ACTIVITIES			
Inflows:			
Appropriation receipts	..	..	..
User charges and fees	6,038	5,316	5,431
Royalties and land rent receipts	2,841	2,311	2,390
Grants and other contributions	..	..	..
Interest and distribution from managed funds received	..	15	..
Taxes	338,697	390,100	423,000
Other	1,771	1,751	2,448
Outflows:			
Employee costs	..	..	..
Supplies and services	..	..	..
Grants and subsidies	..	..	..
Borrowing costs	..	..	..
Other	..	..	..
Transfers to Government	(349,497)	(399,643)	(433,312)
Net cash provided by or used in operating activities	(150)	(150)	(43)
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	(150)	(150)	(43)
Cash at the beginning of financial year	8,776	22,369	22,219
Cash transfers from restructure	..	..	..
Cash at the end of financial year	8,626	22,219	22,176

* The 2022–23 Budget and 2022–23 Estimated Actuals information disclosed is presented on a pre-machinery-of-government basis.

Glossary of terms

Accrual accounting	Recognition of economic events and other financial transactions involving revenue, expenses, assets, liabilities and equity as they occur and reporting in financial statements in the period to which they relate, rather than when a flow of cash occurs.
Administered items	Assets, liabilities, revenues and expenses an entity administers, without discretion, on behalf of the government.
Agency/entity	Used generically to refer to the various organisational units within government that deliver services or otherwise service government objectives. The term can include departments, commercialised business units, statutory bodies or other organisations established by Executive decision.
Appropriation	Funds issued by the Treasurer, under Parliamentary authority, to departments during a financial year for: <ul style="list-style-type: none"> • delivery of agreed services • administered items • adjustment of the government's equity in agencies, including acquiring of capital.
Balance sheet	A financial statement that reports the assets, liabilities and equity of an entity as at a particular date.
Capital	A term used to refer to an entity's stock of assets and the capital grants it makes to other agencies. Assets include property, plant and equipment, intangible items and inventories that an entity owns/controls and uses in the delivery of services.
Cash flow statement	A financial statement reporting the cash inflows and outflows for an entity's operating, investing and financing activities in a particular period.
Controlled Items	Assets, liabilities, revenues and expenses that are controlled by departments. These relate directly to the departmental operational objectives and arise at the discretion and direction of that department.
Depreciation	The periodic allocation of the cost of physical assets, representing the amount of the asset consumed during a specified time.
Equity	Equity is the residual interest in the assets of the entity after deduction of its liabilities. It usually comprises the entity's accumulated surpluses/losses, capital injections and any reserves.
Equity injection	An increase in the investment of the government in a public sector agency.
Financial statements	Collective description of the income statement, the balance sheet and the cash flow statement for an entity's controlled and administered activities.
Income statement	A financial statement highlighting the accounting surplus or deficit of an entity. It provides an indication of whether the entity has sufficient revenue to meet expenses in the current year, including non-cash costs such as depreciation.
Outcomes	Whole-of-government outcomes are intended to cover all dimensions of community wellbeing. They express the current needs and future aspirations of communities, within a social, economic and environment context.
Own-source revenue	Revenue that is generated by an agency, generally through the sale of goods and services, but it may also include some Commonwealth funding.
Priorities	Key policy areas that will be the focus of government activity.
Services	The actions or activities (including policy development) of an agency which contribute to the achievement of the agency's objectives.
Service area	Related services grouped into a high level service area for communicating the broad types of services delivered by an agency.
Service standard	Define a level of performance that is expected to be achieved appropriate for the service area or service. Service standards are measures of efficiency or effectiveness.

