

SERVICE DELIVERY STATEMENTS

Department of Local Government,
Water and Volunteers

Queensland Budget 2026-27

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Service Delivery Statements

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Department of Local Government, Water and Volunteers

Portfolio overview

**Minister for Local Government and Water and
Minister for Fire, Disaster Recovery and Volunteers**
The Honourable Ann Leahy MP

Department of Local Government, Water and Volunteers
Director-General: Bronwyn Blagoev

Additional information about this agency can be sourced from:

dlgww.qld.gov.au

Department of Local Government, Water and Volunteers

Overview

The Department of Local Government, Water and Volunteers' (the department) vision is for resilient and connected Queensland communities strengthened by sustainable water supplies, empowered councils and volunteering. The department's purpose is for an empowered local government sector; water infrastructure and resource management that drives economic growth; and a reinvigorated volunteering sector.

The department's strategic objectives include:

- Local governments empowered to lead their communities
- Drive economic development opportunities by boosting water affordability and availability
- A reinvigorated volunteering sector.

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

- *Safety where you live* by taking appropriate action to deliver CCTV and community safety infrastructure that help keep local communities safe
- *A better lifestyle through a stronger economy* by administering funding programs and local government grants; partnering with government agencies and key stakeholders in the private sector to promote volunteering opportunities, the value of the sector, and celebrating the achievements of volunteers; and supporting economic prosperity and harnessing water for consumptive use
- *A plan for Queensland's future* by providing capability support for councils and using strong data driven insights to monitor and respond to local government challenges; working with State agencies and volunteering stakeholders to empower the sector and remove barriers to volunteering including excessive red tape; leading long-term water security and improved infrastructure; establishing priorities for water infrastructure in Queensland to support communities, businesses and the economy.

Key deliverables

In 2026–27, the department will:

- ease cost pressures on South East Queensland households by freezing bulk water prices for two years, saving families around \$130
- implement regulatory and legislative amendments to empower and support councils to be effective and efficient in delivering services to their communities
- work with councils to support the delivery of projects funded through the various grant programs and those funded as Government Election Commitments
- deliver major critical water security projects for eight First Nations communities which will deliver upgrades to water supply infrastructure ensuring reliable and safe drinking water
- continue to support improvement in safe, secure and reliable urban water supplies by council-owned water service providers
- enable regional development by unlocking water through the ongoing statewide administrative review of Queensland's 23 water plans

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

- deliver a water security plan that outlines the Queensland Government’s water priorities, measures and actions for achieving water security, including ongoing oversight and coordination of the bulk water infrastructure program
- boost jobs and economic development opportunities through the release and sale of unallocated water, continued delivery of water infrastructure proposals and projects, and supporting water utilities in planning for residential growth
- support cost of living and affordability for households and customers through facilitation of pricing reviews by the Queensland Competition Authority, including irrigation pricing and SEQ distributor retailer water pricing
- continue the permanent \$500,000 uplift to the Show Societies Grants Program, supporting each of Queensland’s 129 Show Societies.

Budget highlights

In the 2026–27 Queensland Budget, the Government is providing:

- \$54 million over three years for upgrades to Cressbrook Dam to ensure the long-term security of one of Toowoomba region’s most vital drinking water assets
- \$51.1 million over four years through an allocation from the Queensland Government Digital Fund for critical digital water systems to allow easier water trading and improve customer experience
- \$40.5 million over two years for the Indigenous Councils Funding Program to support the financial sustainability and operational capacity of Indigenous Councils
- \$22 million over four years (\$28 million over seven years) to continue subsidising the cost of water supplied to Cloncurry Shire Council via the North West Queensland Water Pipeline and the Cloncurry Pipeline
- \$10 million in 2026–27 to subsidise bulk water charges for Gladstone Regional Council’s urban customers, covering those supplied by the Fitzroy to Gladstone Pipeline
- \$5 million over two years to advance the Lockyer Valley and Somerset Water Security Scheme, which supports the delivery of work packages aimed at reducing risks and strengthening delivery confidence ahead of the final investment decision
- \$3.4 million over two years to complete the detailed business case for the Water for Warrill Irrigation Project
- \$3 million in 2026–27 to progress the Emu Swamp Dam project
- \$1.2 million over three years to deliver the first phase of the 10-year Volunteering Plan and progress the Inquiry Response.

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

Performance statement

Water infrastructure and resource management services

Objective

To lead water resource management and infrastructure development.

Description

This service area delivers projects and programs that lead water resource management and infrastructure development to achieve sustainability, community benefit, economic benefit and public safety outcomes by:

- supporting growth by ensuring bulk water and wastewater infrastructure meets the needs of a growing Queensland
- supporting economic activity by unlocking water and ensuring it's available for development
- making water affordable for Queensland households, small business and industry
- being a steward of our natural water assets through developing and implementing legislation, policies and programs to manage Queensland's water resources
- regulation of dam owners and drinking water service providers to ensure community safety
- maintaining community confidence in the management of Queensland's surface and groundwater resources through effective licensing and outcome focussed regulation of water users
- planning, facilitating and investing in the assessment and construction of major water infrastructure projects and the release of water for economic development
- supporting councils to provide essential water and sewerage services to communities
- facilitating timely and efficient water trading to improve access to water and unlock new potential for agricultural growth and development.

Service standards	2025-26 Target/Est.	2025-26 Est. Actual	2026-27 Target/Est.
<i>Effectiveness measures</i>			
Percentage of State's water monitoring network maintained to provide accurate and reliable data	90%	95%	90%
Percentage of the State's drinking water service providers compliant with drinking water regulatory requirements	95%	100%	95%
<i>Efficiency measure</i>			
Average cost per participant to implement and deliver workshops and support visits to Water Supply Providers ¹	<\$375	\$506	<\$375

Note:

1. The variance between the 2025–26 Target/Estimate and the 2025–26 Estimated Actual reflects a focus on regional and remote support visits, resulting in a higher cost per participant.

Local Government governance support and administration of funding programs

Objective

Stronger local governance in the local government system through capacity building and administration of funding programs.

Description

This service area:

- administers the *Local Government Act 2009*, the *City of Brisbane Act 2010*, the *Local Government Electoral Act 2011* and the *Aboriginal and Torres Strait Islander Communities (Justice, Land and Other Matters) Act 1984* (Part 9, Division 2 and Part 10), providing a strategic policy and legislative framework for local government in Queensland
- empowers local decision-making
- reduces red tape for councils
- administers local government funding programs, including the assessment and evaluation of funding submissions, supporting councils to deliver vital services and essential infrastructure in their communities
- proactively monitors and responds to local government sustainability challenges which informs the development and delivery of targeted and high-quality capacity building resources, training and solutions for councils to underpin strong and effective local government for Queensland
- assists local governments to identify opportunities for inter-council collaboration to build capacity and create efficiencies
- provides specialist engineering and project management support to ensure critical water and wastewater supply to communities
- supports local governments to continue to build their integrity and governance, and financial sustainability.

Service standards	2025-26 Target/Est.	2025-26 Est. Actual	2026-27 Target/Est.
Service: Administration of the local government system			
Effectiveness measure			
Level of satisfaction of local governments (Mayors and CEOs) with the effectiveness, timeliness and quality of advice, services and support provided by the department	85%	87%	85%
Efficiency measure			
Cost of capacity building per local government ¹	\$72,000	\$97,000	\$80,000
Service: Administration of funding programs			
Effectiveness measure			
Level of satisfaction of local governments (Mayors and CEOs) with the administration of local government funding programs	85%	85%	85%

Service standards	2025-26 Target/Est.	2025-26 Est. Actual	2026-27 Target/Est.
<i>Efficiency measure</i>			
Administration costs per \$1,000 of local government funding distributed	<\$6.50	\$2.08	<\$6.50

Note:

1. The variance between the 2025–26 Target/Estimate and the 2025–26 Estimated Actual is attributed to additional funds being invested to undertake targeted critical financial sustainability capability and capacity activities. At the time of the 2025–26 Target/Estimate period these funds were not identified as being allocated for capability and capacity initiatives. There has also been a deliberate increase of staff resource efforts on council capability and capacity uplift.

Office of the Independent Assessor

Objective

Timely and efficient administration of the councillor complaints framework.

Description

This service area:

- collaborates with key stakeholders to support them to build capacity and foster a culture of accountability and ethical practice in local government, based on complaint trends and data
- undertakes assessment of all complaints about councillor conduct in Queensland and determines appropriate action based on legislative requirements, public interest factors and an overarching educative focus
- investigates misconduct complaints and may prosecute such complaints before the Councillor Conduct Tribunal or the Magistrates Court
- re-prosecutes matters subject to full merit reviews in the Queensland Civil and Administrative Tribunal.

Service standards	2025-26 Target/Est.	2025-26 Est. Actual	2026-27 Target/Est.
<i>Effectiveness measure</i>			
Complaint clearance rate ¹	90%	99%	90%
<i>Efficiency measures</i>			
Average cost per assessment of complaint ²	<\$500	\$523	<\$515
Average cost per investigation ³	<\$7,250	\$7,906	<\$7,470

Notes:

1. The variance between the 2025–26 Target/Estimate and 2025–26 Estimated Actual reflects a high level of operational responsiveness and efficiency, with a streamlined complaints process and a lower volume of complaints in 2025-26 resulting in a very high clearance rate.
2. The variance between the 2025–26 Target/Estimate and the 2025–26 Estimated Actual is primarily driven by scheduled labour costs required to maintain the service standards. A lower volume of assessments in 2025–26 resulted in a higher average cost for each assessment.
3. The variance between the 2025–26 Target/Estimate and 2025–26 Estimated Actual is due to the combined impact of increased labour costs and a reduction in the total number of investigations completed, commensurate with a decrease in complaints. The average investigation cost reflects the intensive resource requirements and specialised labour needed to progress investigations to finalisation within the reporting period.

Departmental budget summary

The table below shows the total resources available in 2026–27 from all sources and summarises how resources will be applied by service area and by controlled and administered classifications.

Department of Local Government, Water and Volunteers	2025-26 Budget \$'000	2025-26 Est. Actual \$'000	2026-27 Budget \$'000
CONTROLLED			
Income			
Appropriation revenue ¹	670,988	692,957	684,048
Other revenue	12,259	14,308	10,187
Total income	683,247	707,265	694,235
Expenses			
Water infrastructure and resource management services	423,207	461,519	354,008
Local Government governance support and administration of funding programs	252,994	243,780	334,067
Office of the Independent Assessor	6,029	6,098	6,077
Total expenses	682,231	711,396	694,152
Operating surplus/deficit²	1,016	(4,131)	83
Net assets	72,659	82,907	82,397
ADMINISTERED			
Revenue			
Commonwealth revenue ³	1,383,729	1,915,459	289,596
Appropriation revenue	39,486	42,147	50,309
Other administered revenue	8,758	9,422	8,758
Total revenue	1,431,973	1,967,028	348,663
Expenses			
Transfers to government	685,858	929,804	153,556
Administered expenses	746,115	1,037,224	195,107
Total expenses	1,431,973	1,967,028	348,663
Net assets	220,829	245,632	245,632

Notes:

1. Includes state and Federal Government funding.
2. The 2025–26 Estimated Actual deficit is mainly due to grant revenue received in prior years being spent in 2025–26.
3. The increase in the 2025–26 Estimated Actual and decrease in 2026–27 is mainly due to the timing of Financial Assistance Grant payments, with the Federal Government bringing forward a portion of the 2026–27 funding into 2025–26.

Staffing¹

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

Service area	2025-26 Budget	2025-26 Est. Actual	2026-27 Budget
Water infrastructure and resource management services	723	722	701
Local Government governance support and administration of funding programs	92	92	92
Office of the Independent Assessor	21	21	21
Total FTEs	836	835	814

Notes:

1. Corporate FTEs are allocated across the service to which they relate.

Capital program

The department's total capital outlays of \$409.7 million for 2026–27 include \$7.1 million for capital purchases and \$402.6 million for capital grants.

Major components of capital grants for 2026–27 include:

- \$83.8 million as part of the \$390 million to complete stage one of the Cairns Water Security Project, in partnership with the Federal Government
- \$77.7 million for the Works for Queensland program to support local governments in regional Queensland to deliver priority infrastructure, planning and capability projects that create jobs and support vibrant local communities
- \$41.4 million for the Local Government Grants and Subsidies Program, which provides funding for priority infrastructure projects to meet identified community needs and support sustainable and liveable communities
- \$31 million for the South East Queensland Community Stimulus Program to fast track South East Queensland councils' investment in new infrastructure and community assets that create jobs and deliver economic stimulus
- \$23.2 million towards the \$54 million upgrades to Cressbrook Dam to ensure the long-term security of one of the Toowoomba's region's most vital drinking water assets
- \$20.6 million as part of the \$25.6 million Cherbourg water quality project, in partnership with the Federal Government, to improve water infrastructure to provide a safe and consistent supply of drinking water for residents of Cherbourg
- \$20.5 million for the Great Artesian Basin Water Security Program, in partnership with the Federal Government, to advance the bore capping and piping initiative, enhancing regional water security and protecting the Basin's cultural and environmental values
- \$20 million towards the \$36 million Woorabinda water supply improvement project, including source, treatment and distribution infrastructure, improving water security, reliability and water quality for the community, in partnership with the Federal Government.

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

	2025-26 Budget \$'000	2025-26 Est. Actual \$'000	2026-27 Budget \$'000
Capital purchases ¹	2,600	11,271	7,069
Capital grants ²	407,135	461,483	402,622
Total capital outlays	409,735	472,754	409,691

Notes:

1. The increase in the 2025–26 Estimated Actual and 2026–27 Budget is mainly due to funding provided through an allocation from the Queensland Digital Fund for critical digital water systems to boost productivity and improve customer experience
2. The increase in the 2025–26 Estimated Actual is mainly due to Housing Support Program payments expected to be made in 2024–25 being made in 2025–26

Further information about the Department of Local Government, Water and Volunteers capital outlays can be found in *Budget Paper No. 3: Capital Statement*.

Budgeted financial statements

Departmental income statement

Controlled income statement

Total expenses are estimated to be \$694.2 million in 2026–27, a decrease of \$17.2 million compared to the 2025–26 Estimated Actual. The decrease is primarily due to lower expenditure on major water infrastructure projects as projects near completion. This is partially offset by higher payments under local government grant programs.

Revenue from sources other than appropriation is estimated at \$10.2 million in 2026–27, a decrease of \$4.1 million compared to the 2025–26 Estimated Actual. The decrease is primarily due to lower contributions received under the Great Artesian Basin Industry Partnership Program and the South East Queensland City Deal Program.

The 2025–26 Estimated Actual operating deficit primarily reflects the expenditure of grant revenue received in 2024–25.

Administered income statement

Administered activities are those undertaken by departments on behalf of the Government. The department administers:

- Revenue collected on behalf of the Government: Titles Lodgement Revenue collected under the *Water Act 2000* for the lodgement of documents to secure water allocations
- Community Service Obligations (CSO) payments: CSO payments are made to Sunwater and Seqwater for the provision of rural irrigation services. Payments are also made to Sunwater and Gladstone Area Water Board to support the affordability of water services for residents of Cloncurry and Gladstone, whilst maintaining the long-term sustainability of water infrastructure
- Financial Assistance Grants: Financial Assistance Grants to local governments from funding received from the Federal Government.

Departmental balance sheet

The department's major assets are property, plant and equipment and intangible assets. Property, plant and equipment is estimated to be \$60.4 million in 2026–27 and includes land and buildings (comprising office buildings, storage facilities and depots), water monitoring equipment and bores. Intangible assets are estimated to be \$25.3 million and largely reflect the department's investment in digital water systems that support water planning, management and service delivery across Queensland.

Controlled income statement

Department of Local Government, Water and Volunteers	2025-26 Adjusted Budget \$`000	2025-26 Est. Actual \$`000	2026-27 Budget \$`000
INCOME			
Appropriation revenue	670,988	692,957	684,048
Taxes	..	..	..
User charges and fees	8,643	9,942	9,395
Royalties and land rents	..	..	..
Grants and other contributions	3,500	3,500	..
Interest and distributions from managed funds	116	116	83
Other revenue	..	750	709
Gains on sale/revaluation of assets	..	..	..
Total income	683,247	707,265	694,235
EXPENSES			
Employee expenses	126,901	128,178	126,606
Supplies and services	65,714	82,344	59,106
Grants and subsidies	484,153	487,910	499,691
Depreciation and amortisation	4,054	9,482	7,340
Finance/borrowing costs	..	..	..
Other expenses	1,409	1,409	1,409
Losses on sale/revaluation of assets	..	2,073	..
Total expenses	682,231	711,396	694,152
OPERATING SURPLUS/(DEFICIT)	1,016	(4,131)	83

As a result of the adoption of a new Whole of Government chart of accounts this year, there may be some re-allocations between categories in these SDS financial statements.

Controlled balance sheet

Department of Local Government, Water and Volunteers	2025-26 Adjusted Budget \$`000	2025-26 Est. Actual \$`000	2026-27 Budget \$`000
CURRENT ASSETS			
Cash assets	1,001	4,805	5,089
Receivables	7,519	16,965	17,001
Other financial assets	..	..	..
Inventories	2,813	2,023	2,023
Other	557	600	600
Non-financial assets held for sale	..	..	..
Total current assets	11,890	24,393	24,713
NON-CURRENT ASSETS			
Receivables	852	1,239	680
Other financial assets	..	..	..
Property, plant and equipment	56,553	62,042	60,387
Intangibles	19,949	23,870	25,254
Other	..	..	..
Total non-current assets	77,354	87,151	86,321
TOTAL ASSETS	89,244	111,544	111,034
CURRENT LIABILITIES			
Payables	9,917	20,043	20,043
Accrued employee benefits	3,702	4,639	4,639
Interest bearing liabilities and derivatives	..	1,978	1,978
Provisions	..	..	..
Other	2,966	1,977	1,977
Total current liabilities	16,585	28,637	28,637
NON-CURRENT LIABILITIES			
Payables	..	..	..
Accrued employee benefits	..	..	..
Interest bearing liabilities and derivatives	..	..	..
Provisions	..	..	..
Other	..	..	..
Total non-current liabilities	..	..	..
TOTAL LIABILITIES	16,585	28,637	28,637
NET ASSETS/(LIABILITIES)	72,659	82,907	82,397
EQUITY			
TOTAL EQUITY	72,659	82,907	82,397

As a result of the adoption of a new Whole of Government chart of accounts this year, there may be some re-allocations between categories in these SDS financial statements.

Controlled cash flow statement

Department of Local Government, Water and Volunteers	2025-26 Adjusted Budget \$'000	2025-26 Est. Actual \$'000	2026-27 Budget \$'000
CASH FLOWS FROM OPERATING ACTIVITIES			
Inflows:			
Appropriation receipts	670,988	526,280	684,048
User charges and fees	8,643	9,942	9,395
Royalties and land rent receipts	..	..	..
Grants and other contributions	3,500	3,500	..
Interest and distribution from managed funds received	116	116	83
Taxes	..	..	..
Other	..	750	709
Outflows:			
Employee costs	(126,901)	(128,178)	(126,606)
Supplies and services	(65,714)	(80,271)	(59,106)
Grants and subsidies	(484,153)	(487,910)	(499,691)
Borrowing costs	..	..	..
Other	(1,409)	(1,409)	(1,409)
Net cash provided by or used in operating activities	5,070	(157,180)	7,423
CASH FLOWS FROM INVESTING ACTIVITIES			
Inflows:			
Sales of non-financial assets	..	(2,073)	..
Investments redeemed	..	..	..
Loans and advances redeemed	490	490	523
Outflows:			
Payments for non-financial assets	(2,600)	(11,271)	(7,069)
Payments for investments	..	..	..
Loans and advances made	..	..	..
Net cash provided by or used in investing activities	(2,110)	(12,854)	(6,546)
CASH FLOWS FROM FINANCING ACTIVITIES			
Inflows:			
Borrowings	..	..	..
Equity injections	41,600	50,392	42,569
Appropriated equity injections	41,600	50,392	42,569
Non-appropriated equity injections	..	..	..
Outflows:			
Borrowing redemptions	..	..	..
Finance lease payments	..	..	..
Equity withdrawals	(42,303)	(36,040)	(43,162)
Appropriated equity withdrawals	(703)	(12,930)	(4,162)
Non-appropriated equity withdrawals	(41,600)	(23,110)	(39,000)
Net cash provided by or used in financing activities	(703)	14,352	(593)
Net increase/(decrease) in cash held	2,257	(155,682)	284
Cash at the beginning of financial year	(1,256)	160,487	4,805
Cash transfers from restructure	..	..	..
Cash at the end of financial year	1,001	4,805	5,089

As a result of the adoption of a new Whole of Government chart of accounts this year, there may be some re-allocations between categories in these SDS financial statements.

Administered income statement

Department of Local Government, Water and Volunteers	2025-26 Adjusted Budget \$`000	2025-26 Est. Actual \$`000	2026-27 Budget \$`000
INCOME			
Appropriation revenue	746,115	1,036,560	195,107
Taxes	..	..	..
User charges and fees	7,291	7,291	7,291
Royalties and land rents	1,467	1,467	1,467
Grants and other contributions	677,100	921,046	144,798
Interest and distributions from managed funds	..	..	..
Other revenue	..	664	..
Gains on sale/revaluation of assets	..	..	..
Total income	1,431,973	1,967,028	348,663
EXPENSES			
Employee expenses	..	..	..
Supplies and services	..	..	..
Grants and subsidies	746,115	1,037,224	195,107
Depreciation and amortisation	..	..	..
Finance/borrowing costs	..	..	..
Other expenses	..	..	..
Losses on sale/revaluation of assets	..	..	..
Administered revenue transferred to Government	685,858	929,804	153,556
Total expenses	1,431,973	1,967,028	348,663
OPERATING SURPLUS/(DEFICIT)	..	..	..

As a result of the adoption of a new Whole of Government chart of accounts this year, there may be some re-allocations between categories in these SDS financial statements.

Administered balance sheet

Department of Local Government, Water and Volunteers	2025-26 Adjusted Budget \$`000	2025-26 Est. Actual \$`000	2026-27 Budget \$`000
CURRENT ASSETS			
Cash assets	8,969	364,917	364,917
Receivables	1,799	2,087	2,087
Other financial assets	..	..	..
Inventories	..	..	..
Other	..	..	..
Non-financial assets held for sale	..	..	..
Total current assets	10,768	367,004	367,004
NON-CURRENT ASSETS			
Receivables	409	..	..
Other financial assets	..	..	..
Property, plant and equipment	220,472	245,275	245,275
Intangibles	..	..	..
Other	..	..	..
Total non-current assets	220,881	245,275	245,275
TOTAL ASSETS	231,649	612,279	612,279
CURRENT LIABILITIES			
Payables	8,621	19,327	19,327
Transfers to Government payable	2,199	347,320	347,320
Accrued employee benefits	..	..	..
Interest bearing liabilities and derivatives	..	..	..
Provisions	..	..	..
Other	..	..	..
Total current liabilities	10,820	366,647	366,647
NON-CURRENT LIABILITIES			
Payables	..	..	..
Accrued employee benefits	..	..	..
Interest bearing liabilities and derivatives	..	..	..
Provisions	..	..	..
Other	..	..	..
Total non-current liabilities	..	..	..
TOTAL LIABILITIES	10,820	366,647	366,647
NET ASSETS/(LIABILITIES)	220,829	245,632	245,632
EQUITY			
TOTAL EQUITY	220,829	245,632	245,632

As a result of the adoption of a new Whole of Government chart of accounts this year, there may be some re-allocations between categories in these SDS financial statements.

Administered cash flow statement

Department of Local Government, Water and Volunteers	2025-26 Adjusted Budget \$'000	2025-26 Est. Actual \$'000	2026-27 Budget \$'000
CASH FLOWS FROM OPERATING ACTIVITIES			
Inflows:			
Appropriation receipts	746,115	1,326,368	195,107
User charges and fees	7,291	7,291	7,291
Royalties and land rent receipts	1,467	1,467	1,467
Grants and other contributions	677,100	921,046	144,798
Interest and distribution from managed funds received	..	..	..
Taxes	..	..	..
Other	..	664	..
Outflows:			
Employee costs	..	..	..
Supplies and services	..	..	..
Grants and subsidies	(746,115)	(1,037,224)	(195,107)
Borrowing costs	..	..	..
Other	..	..	..
Transfers to Government	(685,858)	(929,804)	(153,556)
Net cash provided by or used in operating activities	..	289,808	..
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	..	..	..
Appropriated equity injections	..	..	..
Non-appropriated equity injections	..	..	..
Outflows:			
Borrowing redemptions	..	..	..
Finance lease payments	..	..	..
Equity withdrawals	..	..	..
Appropriated equity withdrawals	..	..	..
Non-appropriated equity withdrawals	..	..	..
Net cash provided by or used in financing activities	..	..	..
Net increase/(decrease) in cash held	..	289,808	..
Cash at the beginning of financial year	8,969	75,109	364,917
Cash transfers from restructure	..	..	..
Cash at the end of financial year	8,969	364,917	364,917

As a result of the adoption of a new Whole of Government chart of accounts this year, there may be some re-allocations between categories in these SDS financial statements.

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 Federal 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.

