

SERVICE DELIVERY STATEMENTS

Department of Primary Industries

Queensland Budget 2026-27

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Service Delivery Statements

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Department of Primary Industries

Portfolio overview

Minister for Primary Industries

The Honourable Tony Perrett MP

Acting Minister for Sport and Racing and Acting Minister for the Olympic and Paralympic Games

The Honourable Andrew Powell MP

The Minister for Sport and Racing and Minister for the Olympic and Paralympic Games is responsible for the statutory body Queensland Racing Integrity Commission.

Assistant Minister for Primary Industry Development, Water and Western Queensland

Sean Dillon MP

Department of Primary Industries

Director-General: Graeme Bolton

Queensland Racing Integrity Commission

Commissioner: Catherine Clark

Additional information about these agencies can be sourced from:

dpi.qld.gov.au

gric.qld.gov.au

Department of Primary Industries

Overview

The department's vision is that Queensland's primary industries sectors are productive, profitable and sustainable for future generations. The department's purpose, in partnership with all stakeholders, is to co-design and co-deliver a future that is profitable for Queensland's primary industries, prosperous for our communities and sustainable for future generations and the environment.

The department's strategic objectives are:

- Prosperous industry sectors
- Resilient Queensland communities
- Optimal policy and regulatory settings
- Strong science, research, development and extension
- Positive and productive relationships.

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

- *A better lifestyle through a stronger economy*, by delivering economic growth in our regions and supporting Queensland's vital primary industries, including prosperity for our primary producers, and ensuring the reliable production and supply of fresh, affordable food and fibre
- *A plan for Queensland's future* by ensuring the sustainable, reliable supply of timber and quarry materials for Queensland's homes and infrastructure, protecting Queenslanders, primary producers, and our pristine environment from biosecurity threats, and encouraging and promoting sustainable practices by our primary producers.

Key deliverables

In 2026-27, the department will:

- work to boost Queensland's primary production output to \$30 billion by 2030 by co-designing and co-delivering *Primary Industries Prosper 2050* and actions to drive investment, create jobs and unlock opportunities for producers
- promote new technologies and practices through the \$30 million Sowing the Seeds of Farming Innovation Fund in support of achieving \$30 billion by 2030
- support and showcase Queensland's beef industry through planning for a bigger and better *Beef2027*
- advance scientifically backed research for the future of Queensland fisheries and food and fibre production
- progress implementation of the *Queensland Future Timber Plan 2050* to secure Queensland's long-term timber supply, expand plantation resources, simplify the forestry regulatory framework and support housing supply
- partner with local governments, primary producers, natural resource management groups and other stakeholders to develop and implement new regionally focused actions to manage feral pigs and wild dogs
- lead Queensland's preparedness for significant biosecurity threats to protect the state's economy, agricultural industries and regional communities, including reinstating Queensland's northern line of defence and continuing to deliver on the government's landmark commitment to increase the number of biosecurity officers by 100 over this term of government

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

- deliver the National Fire Ant Eradication Program, including eradication assessment reviews, large-scale treatment, surveillance and intelligence-led targeting, while strengthening compliance and biosecurity controls to prevent spread and build community and industry capability in high-risk areas
- deliver a world-class fisheries management system that ensures the sustainable supply of seafood and provides high-quality fishing experiences for Queenslanders to enjoy
- conduct scientific research into shark populations and deliver a strengthened Shark Control Program for the protection of Queensland beachgoers.

Budget highlights

In the 2026-27 Queensland Budget, the government is providing:

- \$60.7 million over five years for the Queensland Reef and Catchment Water Quality Program, as part of the Queensland Government's continued commitment to the protection of the Great Barrier Reef. The program will accelerate improvements in water quality through on-ground land improvement programs over 6 reef catchment regions, support landowners and primary producers to adopt and implement best practice farming and land use practices and continue investment in research, science and innovative solutions
- \$20 million over four years to support delivery of the *Primary Industries Prosper 2050* to grow Queensland's primary production to \$30 billion by 2030, implement the *Queensland Future Timber Plan 2050* and support the fisheries sector
- \$15 million over five years met internally to maintain core service delivery of the RSPCA inspectorate at the new record level of funding established in the 2025-26 Budget, to provide increased protection of Queensland animals from cruelty and neglect
- \$7.2 million in 2026-27 internally funded to continue delivering critical and effective fire ant suppression activities across South-East Queensland during 2026-27, to complement the National Fire Ant Eradication Program.

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

Performance statement

Enabling Primary Industries Prosperity

Objective

To enable Queensland primary producers to prosper by delivering innovative research, policy and support services that support a productive, profitable and sustainable sector.

Description

The department supports Queensland's primary producers to prosper by enabling increased primary production output through policy development, research, development and extension and innovative agricultural initiatives.

Service standards	2025-26 Target/Est.	2025-26 Est. Actual	2026-27 Target/Est.
Service: Primary Industries Policy Development and Delivery			
Effectiveness measure			
Percentage of primary producers adopting improved practices to address climate variability as a result of resilience planning ^{1,2}	20%	32%	25%
Efficiency measure			
Not identified	..	..	..
Service: Primary Industries Regional Economic Development			
Effectiveness measure			
Proportion of stakeholders who considered that Regional Economic Development services positively influence their operations	70%	75%	70%
Efficiency measure			
Average cost of regional advocacy activities	\$400	\$360	\$400
Service: Primary Industries Science, Research, Development and Extension			
Effectiveness measures			
Assessed impact of completed research, development and extension projects and/or programs (Benefit Cost Ratio)	>4.0	>4.0	>4.0
Level of funding partner satisfaction that research outcomes contribute to industry productivity growth	90%	90%	90%
Efficiency measure			
Average cost per hectare to manage Agri-Science Queensland facilities	New measure	New measure	\$350-\$400 per hectare

Service standards	2025-26 Target/Est.	2025-26 Est. Actual	2026-27 Target/Est.
<i>Discontinued measure</i>			
Percentage return on research development and extension investment through royalty returns ³	5%	8.57%	Discontinued measure

Notes:

1. The 2025-26 Target/Estimate of 20% has been revised to 25% for 2026-27 due to actual results exceeding the Target/Estimate over several years.
2. The variance between the 2025-26 Target/Estimate and the 2025-26 Estimated Actual result is due to increased uptake, adoption and participation in Drought and Climate Adaptation Program (DCAP) extension programs, particularly in the DCAP Farm Business Resilience Program Projects.
3. This measure has been discontinued as it is a cost effectiveness measure, not an efficiency measure and is therefore being replaced in 2026-27 by a new service standard 'Average cost per hectare to manage Agri-Science Queensland facilities.' The variance between the 2025-26 Target/Estimate and the 2025-26 Estimated Actual result is due to an increased market share of the department-bred strawberry and mango varieties and good seasonal growing conditions for sorghum.

Queensland Biosecurity Services

Objective

To mitigate the risks and impacts of animal and plant pests and diseases and weeds to the economy, the environment, social amenity, and human health, and uphold standards for animal welfare and agricultural chemical use in line with Queensland's way of life.

Description

Biosecurity Queensland works across the Queensland Government and closely with the Federal Government and local governments, industry bodies, producers, and the community to lead and deliver biosecurity initiatives and build and maintain a strong biosecurity system. Biosecurity Queensland focuses on building government and stakeholder biosecurity capability in awareness, prevention, preparedness and incident response. Services also support market access for agricultural produce through supply chain assurance, animal welfare and management, and the management of the use of agriculture and veterinary chemicals.

Service standards	2025-26 Target/Est.	2025-26 Est. Actual	2026-27 Target/Est.
Service: Animal welfare and management			
Effectiveness measure			
Percentage of critical or major animal welfare cases finalised bringing a person back into compliance	90%	100%	90%
Efficiency measure			
Average number of critical or major animal welfare investigations finalised by full-time equivalent	3.0	3.0	3.0
Average cost per finalised animal welfare case ¹	<\$8,500	\$3,931	<\$8,500
Service: Biosecurity incident response			
Effectiveness measure			
Percentage of repeated recommendations from biosecurity incident response after-action reviews	<5%	<5%	<5%
Efficiency measure			
Average cost per hectare of land area of interest under a biosecurity eradication program ²	\$235	\$235	<\$235
Service: Biosecurity services			
Effectiveness measure			
Level of satisfaction with biosecurity partnership performance	>3.0	>3.0	>3.0
Efficiency measure			
Cost of core biosecurity services per agricultural production unit	≥1:250	≥1:250	≥1:250

Service standards	2025-26 Target/Est.	2025-26 Est. Actual	2026-27 Target/Est.
Service: Market Access and Management of Agriculture and Veterinary Chemicals Use			
<i>Effectiveness measure</i>			
Percentage of plant accredited certifiers audited as compliant after completion of a follow-up audit with the Interstate Certification Assurance scheme	>90%	96%	>90%
<i>Efficiency measure</i>			
Average cost of provision of chemical residue testing services ^{3,4}	<\$300	\$224.05	<\$307.50

Notes:

1. The variance between the 2025-26 Target/Estimate and the 2025-26 Estimated Actual is due to a high amount of case closures for the financial year.
2. The 2026-27 Target/Estimate has been revised from \$235 in 2025-26 to <\$235, reflecting improved efficiency trends in biosecurity eradication response programs.
3. The variance between the 2025-26 Target/Estimate and the 2025-26 Estimated Actual for the average cost per test is primarily due to a significant increase in volume of samples, which benefitted from volume-based cost efficiencies. This increase in volume is incident driven and is only expected in the 2025-26 financial year.
4. The increase from the 2025-26 Target/Estimate of <\$300 to the 2026-27 Target/Estimate of <\$307.50 is due to the inclusion of consumer price increases.

Fisheries and Forestry Industry Development

Objective

To ensure sustainable, high-value fisheries and fishing experiences, and the responsible management and use of state-owned timber and quarry resources.

Description

Fisheries and Forestry Industry Development work with industry, the recreational sector and our local communities to grow sustainable fisheries, practices and knowledge to help deliver seafood and high-quality fishing experiences for Queenslanders to enjoy and showcase to the world. The Service Area focuses on providing education and enforcing fishing regulations to ensure sustainability of fisheries resources for commercial and recreational fishers, through science backed decision-making, and responsibly managing the allocation and use of state-owned forests and related resources. Forest Industry Development also focuses on implementing the Queensland Future Timber Plan 2050 and overseeing the Plantation Licence issued to HQ Plantations Pty Ltd and related agreements to the Plantation Licence.

Service standards	2025-26 Target/Est.	2025-26 Est. Actual	2026-27 Target/Est.
Service: Fisheries Industry Development			
Effectiveness measures			
Percentage of key Queensland fish stocks assessed that are considered to have no sustainability concerns	85%	93%	85%
Percentage of units inspected that are compliant with fisheries laws	90%	93%	90%
Efficiency measure			
Average cost of inspections ¹	\$900	\$1,100	\$900
Service: Forestry Industry Development			
Effectiveness measure			
Percentage of findings from the previous third-party audit confirmed as satisfactorily addressed in order to maintain certification to The Australian Standard for Sustainable Forest Management (AS/NZ4708:2021)	100%	100%	100%
Efficiency measure			
Average expense for the removal of a cubic metre of forest product:			
• native forest timber (expenses/m ³) ²	\$41.21	\$48.99	\$47.62
• quarry material (expenses/m ³) ³	\$0.42	\$0.49	\$0.40

Notes:

- The variance between the 2025-26 Target/Estimates and 2025-26 Estimated Actual is that with the re-opening of two of the scallop fisheries in Queensland, resources were internally funded to oversee compliance in these areas. This resulted in a decrease in the number of general inspections more broadly. Additionally, an increase in the cost per inspection was experienced as a result of elevated diesel prices from global fuel supply shocks.

2. The 2026-27 Target/Estimate has been revised to \$47.62 per cubic metre, an increase from the 2025-26 Target/Estimate of \$41.21. The revised target has been set using projected log timber and projected expenditure for the coming year. Projected sale quantities reflect expected market conditions and demand, sales agreement and timber allocation arrangements as well as historical performance data. The 2025-26 Estimated Actual variance is due to increased operating costs, including elevated diesel prices from global fuel supply shocks. It is also influenced by a reduction in supply volumes, resulting from factors such as the cessation of native timber harvesting within the Southeast Queensland Regional Planning Area (SEQRPA) and weather events that impacted access and operations. Final 2025-26 actuals may be affected by an ongoing forestry system upgrade and adjustments in operational planning, which also may affect the timing of sales docket processing and final harvesting activities and schedules reported at the end of the 2025-26 financial year.
3. The 2026-27 Target/Estimate has been adjusted to \$0.40 per cubic metre, a reduction from the 2025-26 Target/Estimate of \$0.42 per cubic metre. The revised target has been set using project quarry material sales and projected expenditure for the coming year. The target is set well in advance of the coming year using best available projections at the time. Sale quantities and budgeted expenditure become more certain as the year progresses and may result in a variation from the target. The variance between the 2025-26 Target/Estimate and the 2025-26 Estimated Actual is due to increased operating costs, including elevated diesel prices from global fuel supply shocks.

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 Primary Industries	2025-26 Budget \$'000	2025-26 Est. Actual \$'000	2026-27 Budget \$'000
CONTROLLED			
Income			
Appropriation revenue ¹	462,002	507,941	432,014
Other revenue	355,180	483,662	431,137
Total income	817,182	991,603	863,151
Expenses			
Enabling Primary Industries Prosperity	275,847	341,626	324,344
Queensland Biosecurity Services	349,254	464,729	355,958
Fisheries and Forestry Industry Development	132,174	121,454	122,102
Corporate Partnership	59,907	63,794	60,747
Total expenses	817,182	991,603	863,151
Operating surplus/deficit	..	..	..
Net assets	619,181	651,434	683,259
ADMINISTERED			
Revenue			
Commonwealth revenue	..	..	..
Appropriation revenue	31,480	43,564	33,134
Other administered revenue	23,047	23,157	23,278
Total revenue	54,527	66,721	56,412
Expenses			
Transfers to government	23,047	23,157	23,278
Administered expenses	31,480	43,564	33,134
Total expenses	54,527	66,721	56,412
Net assets	340	339	341

Note:

1. Includes state and Federal Government funding.

Staffing^{1,2}

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
Enabling Primary Industries Prosperity ³	887	870	870
Queensland Biosecurity Services ^{4,5}	1,499	1,514	1,543
Fisheries and Forestry Industry Development ⁶	355	353	353
Sub Total FTEs	2,741	2,737	2,766
Corporate Partnership servicing other departments ²	215	215	209
Total FTEs	2,956	2,952	2,975

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. The decrease between the Enabling Primary Industries Prosperity Service Area 2025-26 Budget and the 2025-26 Estimated Actual FTEs is due to the realignment of staff across business areas, participation in the DPC Future Graduates Program and an internal redistribution of corporate FTEs.
4. The increase between the Queensland Biosecurity Services Area 2025-26 Budget FTEs and the 2025-26 Estimated Actual FTEs is due to increase for the Boosting Biosecurity in the Regions program.
5. The increase from the 2025-26 Budget FTEs and the 2026-27 Budget FTEs is also due to further increase in the Boosting Biosecurity in the Regions program.
6. The decrease between the Fisheries and Forestry Industry Development Area 2025-26 Budget FTEs and 2025-26 Estimated Actual FTEs was due to the realignment of staff across business areas, participation in the DPC Future Graduates Program. There is no change in FTEs between the 2025-26 Estimated Actual FTEs and the 2026-27 Budget FTEs.

Capital program

The department's capital purchases for 2026-27 amount to \$30 million. This capital program is dedicated to developing and upgrading infrastructure to enhance outcomes in agriculture, biosecurity, fisheries and forestry.

The following are significant individual projects for 2026-27:

- \$6.7 million to continue to replace and upgrade vessels and marine equipment for fisheries research and support of regulatory functions
- \$3.8 million for the construction of infrastructure to support the Building Resilience to Manage Fruit Fly Project at Redlands Research Centre
- \$3.4 million to finalise the Master Plan and AgTech infrastructure development at Emerald
- \$2.3 million to complete major infrastructure upgrades including research facility development, water mains and air handling systems across multiple facilities including the Tick Fever Centre and Hermitage Research Facility.

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	22,499	14,041	30,036
Capital grants	..	..	..
Total capital outlays	22,499	14,041	30,036

Further information about the Department of Primary Industries 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 \$863.2 million in 2026-27, representing a decrease of \$128.5 million from the 2025-26 Estimated Actual. This includes a range of limited life projects progressing through later stages of delivery, including the Fire Ant Suppression Taskforce, the Forestry Systems Management Information System, the Federal Government funded Yellow Crazy Ant initiative in Townsville, and Cybersecurity initiatives.

This decrease is partly offset by additional funding allocated in 2026-27 targeting a range of initiatives. This represents Disaster Recovery Funding Arrangements for various disaster packages including the Primary Producer Industry Support Package and the Exclusion Fencing Restitution Scheme, coupled with additional funding provided to *Prosper 2050*, which supports the Government's election commitment to grow Queensland's primary production output to \$30 billion by 2030, implement the *Queensland Future Timber Plan 2050* and support the fisheries sector.

Administered income statement

Total expenses are estimated to be \$56.4 million in 2026-27, which is a decrease of \$10.3 million from the 2025-26 Estimated Actual. The decrease is largely due to additional funding in 2025-26 to ensure the Queensland Racing Integrity Commission (QRIC) remained financially viable while operational reform work is implemented and a sustainable funding model is developed.

Departmental balance sheet

The department's major assets are in property, plant and equipment with the department having facilities located throughout rural and regional Queensland.

In 2026-27, the department will invest \$30 million in capital purchases through its capital expenditure programs in upgrading existing facilities and purchasing new and replacement plant and equipment, which will enhance the department's service delivery capacity and result in efficiency gains.

Over the forward estimates, the department will continue to review and rationalise assets and maximise service delivery outcomes and efficiencies by revitalising its facilities.

Controlled income statement

Department of Primary Industries	2025-26 Adjusted Budget \$'000	2025-26 Est. Actual \$'000	2026-27 Budget \$'000
INCOME			
Appropriation revenue	462,002	507,941	432,014
Taxes	..	..	..
User charges and fees	204,409	247,160	200,856
Royalties and land rents	33,247	39,353	36,665
Grants and other contributions	116,942	185,190	193,009
Interest and distributions from managed funds	..	..	..
Other revenue	487	11,864	512
Gains on sale/revaluation of assets	95	95	95
Total income	817,182	991,603	863,151
EXPENSES			
Employee expenses	409,303	412,280	423,609
Supplies and services	325,656	470,439	345,390
Grants and subsidies	50,842	68,494	60,377
Depreciation and amortisation	27,423	33,932	27,423
Finance/borrowing costs	2,056	2,056	2,056
Other expenses	1,902	4,402	4,296
Losses on sale/revaluation of assets	..	..	..
Total expenses	817,182	991,603	863,151
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.

Controlled balance sheet

Department of Primary Industries	2025-26 Adjusted Budget \$'000	2025-26 Est. Actual \$'000	2026-27 Budget \$'000
CURRENT ASSETS			
Cash assets	47,857	59,848	48,585
Receivables	68,606	68,945	69,628
Other financial assets	..	..	..
Inventories	4,506	4,514	4,614
Other	9,232	15,457	15,757
Non-financial assets held for sale	..	..	..
Total current assets	130,201	148,764	138,584
NON-CURRENT ASSETS			
Receivables	..	..	..
Other financial assets	..	30,000	30,000
Property, plant and equipment	654,452	640,868	686,410
Intangibles	1,415	518	324
Other	4,465	5,464	5,859
Total non-current assets	660,332	676,850	722,593
TOTAL ASSETS	790,533	825,614	861,177
CURRENT LIABILITIES			
Payables	25,611	26,111	33,511
Accrued employee benefits	11,940	12,202	13,994
Interest bearing liabilities and derivatives	4,196	4,442	4,494
Provisions	..	..	..
Other	41,572	43,462	43,962
Total current liabilities	83,319	86,217	95,961
NON-CURRENT LIABILITIES			
Payables	..	..	..
Accrued employee benefits	..	..	..
Interest bearing liabilities and derivatives	82,783	82,713	78,127
Provisions	..	..	..
Other	5,250	5,250	3,830
Total non-current liabilities	88,033	87,963	81,957
TOTAL LIABILITIES	171,352	174,180	177,918
NET ASSETS/(LIABILITIES)	619,181	651,434	683,259
EQUITY			
TOTAL EQUITY	619,181	651,434	683,259

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 Primary Industries	2025-26 Adjusted Budget \$'000	2025-26 Est. Actual \$'000	2026-27 Budget \$'000
CASH FLOWS FROM OPERATING ACTIVITIES			
Inflows:			
Appropriation receipts	462,002	421,201	432,014
User charges and fees	206,082	247,258	197,232
Royalties and land rent receipts	33,247	39,353	36,665
Grants and other contributions	115,442	207,905	196,009
Interest and distribution from managed funds received	..	..	..
Taxes	..	..	..
Other	1,003	12,380	928
Outflows:			
Employee costs	(408,308)	(411,285)	(422,062)
Supplies and services	(325,716)	(477,899)	(339,390)
Grants and subsidies	(50,842)	(68,494)	(60,377)
Borrowing costs	(2,056)	(2,056)	(2,056)
Other	(2,342)	(4,842)	(4,746)
Net cash provided by or used in operating activities	28,512	(36,479)	34,217
CASH FLOWS FROM INVESTING ACTIVITIES			
Inflows:			
Sales of non-financial assets	525	525	525
Investments redeemed	..	..	..
Loans and advances redeemed	..	..	..
Outflows:			
Payments for non-financial assets	(22,499)	(14,041)	(30,036)
Payments for investments	..	(30,000)	..
Loans and advances made	..	..	..
Net cash provided by or used in investing activities	(21,974)	(43,516)	(29,511)
CASH FLOWS FROM FINANCING ACTIVITIES			
Inflows:			
Borrowings	..	..	..
Equity injections	8,819	35,691	8,795
Appropriated equity injections	8,819	35,691	8,795
Non-appropriated equity injections	..	..	..
Outflows:			
Borrowing redemptions	..	..	..
Finance lease payments	(4,534)	(4,534)	(4,534)
Equity withdrawals	(8,730)	(16,894)	(20,230)
Appropriated equity withdrawals	(8,730)	(16,894)	(8,730)
Non-appropriated equity withdrawals	..	..	(11,500)
Net cash provided by or used in financing activities	(4,445)	14,263	(15,969)
Net increase/(decrease) in cash held	2,093	(65,732)	(11,263)
Cash at the beginning of financial year	45,764	125,580	59,848
Cash transfers from restructure	..	..	..
Cash at the end of financial year	47,857	59,848	48,585

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 Primary Industries	2025-26 Adjusted Budget \$'000	2025-26 Est. Actual \$'000	2026-27 Budget \$'000
INCOME			
Appropriation revenue	31,480	43,564	33,134
Taxes	..	..	..
User charges and fees	1,999	1,796	1,857
Royalties and land rents	..	..	..
Grants and other contributions	19,587	19,587	19,587
Interest and distributions from managed funds	..	..	..
Other revenue	1,461	1,774	1,834
Gains on sale/revaluation of assets	..	..	..
Total income	54,527	66,721	56,412
EXPENSES			
Employee expenses	..	..	..
Supplies and services	..	1,041	..
Grants and subsidies	31,400	42,443	33,054
Depreciation and amortisation	80	80	80
Finance/borrowing costs	..	..	..
Other expenses	..	..	..
Losses on sale/revaluation of assets	..	..	..
Administered revenue transferred to Government	23,047	23,157	23,278
Total expenses	54,527	66,721	56,412
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 Primary Industries	2025-26 Adjusted Budget \$'000	2025-26 Est. Actual \$'000	2026-27 Budget \$'000
CURRENT ASSETS			
Cash assets	313	313	314
Receivables	262	262	263
Other financial assets	..	..	..
Inventories	..	..	..
Other	..	..	..
Non-financial assets held for sale	..	..	..
Total current assets	575	575	577
NON-CURRENT ASSETS			
Receivables	..	..	..
Other financial assets	..	..	..
Property, plant and equipment	324	324	326
Intangibles	..	..	..
Other	..	..	..
Total non-current assets	324	324	326
TOTAL ASSETS	899	899	903
CURRENT LIABILITIES			
Payables	20	21	22
Transfers to Government payable	539	539	540
Accrued employee benefits	..	..	..
Interest bearing liabilities and derivatives	..	..	..
Provisions	..	..	..
Other	..	..	..
Total current liabilities	559	560	562
NON-CURRENT LIABILITIES			
Payables	..	..	..
Accrued employee benefits	..	..	..
Interest bearing liabilities and derivatives	..	..	..
Provisions	..	..	..
Other	..	..	..
Total non-current liabilities	..	..	..
TOTAL LIABILITIES	559	560	562
NET ASSETS/(LIABILITIES)	340	339	341
EQUITY			
TOTAL EQUITY	340	339	341

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 Primary Industries	2025-26 Adjusted Budget \$'000	2025-26 Est. Actual \$'000	2026-27 Budget \$'000
CASH FLOWS FROM OPERATING ACTIVITIES			
Inflows:			
Appropriation receipts	31,480	42,523	33,134
User charges and fees	2,024	2,011	1,856
Royalties and land rent receipts	..	..	..
Grants and other contributions	19,587	19,587	19,587
Interest and distribution from managed funds received	..	..	..
Taxes	..	..	..
Other	1,461	1,774	1,834
Outflows:			
Employee costs	..	..	..
Supplies and services	(2)	(1,032)	1
Grants and subsidies	(31,400)	(42,443)	(33,054)
Borrowing costs	..	..	..
Other	..	..	..
Transfers to Government	(23,057)	(23,091)	(23,277)
Net cash provided by or used in operating activities	93	(671)	81
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	524	524	524
Appropriated equity injections	524	524	524
Non-appropriated equity injections	..	..	..
Outflows:			
Borrowing redemptions	..	..	..
Finance lease payments	..	..	..
Equity withdrawals	(604)	(5,268)	(604)
Appropriated equity withdrawals	(80)	(80)	(80)
Non-appropriated equity withdrawals	(524)	(5,188)	(524)
Net cash provided by or used in financing activities	(80)	(4,744)	(80)
Net increase/(decrease) in cash held	13	(5,415)	1
Cash at the beginning of financial year	300	5,728	313
Cash transfers from restructure	..	..	..
Cash at the end of financial year	313	313	314

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.

Statutory body

Queensland Racing Integrity Commission

Overview

The Queensland Racing Integrity Commission's (QRIC) vision is to be a trusted leader in racing integrity, setting the standard for animal welfare, safety and fairness. QRIC's purpose is to safeguard animal welfare, fairness and the integrity of Queensland's racing industry.

QRIC's strategic objectives are:

- Governance and the Rules of Racing: strengthen integrity, compliance and animal welfare standards in Queensland's racing industry
- Stakeholder Engagement: foster a high level of trust and confidence within the racing industry and the public more broadly.

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

- *A better lifestyle through a stronger economy* by fostering a thriving racing industry, which generates employment opportunities, attracts tourism, and boosts the local economy, benefiting both participants and the wider community
- *A plan for Queensland's future* by promoting sustainable and ethical practices, ensuring long-term growth, integrity, and building trust and confidence in the public sector and the racing industry.

Key deliverables

In 2026-27, QRIC will:

- strengthen integrity through an improved wagering and intelligence monitoring function
- safeguard animal welfare through traceability and additional veterinarian capacity
- engage with industry stakeholders regularly through a range of contexts and forums
- enhance industry capability through the provision of integrity education resources
- enhance data acquisition, analysis and governance capabilities to better use data in detection, investigation and decision-making activities
- work to enhance long-term financial sustainability.

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

Performance statement

Queensland Racing Integrity Commission

Objective

To safeguard the welfare of any animal involved in racing, ensure high standards of racing integrity and safety, and maintain public confidence in the Queensland racing industry.

Description

The Queensland Racing Integrity Commission (QRIC) vision is for an ethical and safe racing industry in Queensland.

We work with the racing industry and the community to fulfil this vision by safeguarding the welfare of animals involved in racing, promoting the integrity of racing by ensuring consistent and fair administration of the rules of racing, working collaboratively to engage and educate industry and stakeholders, and maintaining public confidence in the integrity of Queensland's racing industry.

QRIC works with the racing industry, government, and the community to deliver its regulatory responsibilities and to progress actions informed by the findings of the Queensland Racing Review.

Service standards	2025-26 Target/Est.	2025-26 Est. Actual	2026-27 Target/Est.
Proposed Service Standards			
Effectiveness measures			
Percentage of kennel or stable inspections brought back into compliance ¹	New measure	New measure	>90%
Percentage of applications where Racing Appeals Panel confirmed the stewards' decision on charge	80%	80%	80%
Percentage of rehomed greyhounds returned to Greyhound Adoption Program between 29 and 120 days	<4%	<4%	<4%
Percentage of community members surveyed who are somewhat or very confident in the integrity of the Queensland racing industry	65%	65%	65%
Efficiency measure			
Cost, per licence, of the provision of licensing services ²	\$104.09	\$104.09	\$108.72
Discontinued measure			
Percentage of kennel or stable inspections conducted that were compliant ¹	>90%	>90%	Discontinued measure

Notes:

1. The new measure, 'Percentage of kennel or stable inspections brought back into compliance', has been introduced to demonstrate QRIC's effectiveness in influencing compliance outcomes. It replaces the discontinued measure 'Percentage of kennel or stable inspections conducted that were compliant', as the previous measure reflected existing compliance levels and did not adequately demonstrate the impact of QRIC's compliance.
2. The increase between the 2025-26 Target/Estimate and the 2026-27 Target/Estimate is principally due to an increase in employee expenses associated with Enterprise Bargaining Agreement wage increases.

Budgeted summary

Staffing

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
Queensland Racing Integrity Commission	181	181	181
Total FTEs	181	181	181

Capital program

QRIC's capital program is principally focused on the Racing Science Centre, upgrading core drug testing technology and investment in new technology to respond quickly and sustainably to emerging drug threats and changes in the rules of racing across racing codes.

Capital purchases for QRIC are \$3 million for 2026-27, including:

- \$2.6 million for replacement laboratory equipment to support drug testing services
- \$400,000 for the replacement of other operational assets.

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	3,000	3,000	3,000
Capital grants	..	..	..
Total capital outlays	3,000	3,000	3,000

Further information about Queensland Racing Integrity Commission capital outlays can be found in *Budget Paper No. 3: Capital Statement*.

Financial statements

Income statement

QRIC's estimated Total Expenses for 2025-26 are expected to be \$44.6 million, reflecting increases for enterprise bargaining agreements and the 2025 State Wage case decision.

Total Income for 2026-27 is expected to be \$35.2 million, an anticipated decrease of \$9.4 million. The decrease is a result of a post-budget increase in the Queensland government grant income in 2025-26 to support the delivery of racing integrity services, safeguard the welfare of animals involved in racing, manage scientific testing and analysis and licence industry participants commensurate with the expanded 2025-26 Racing Calendar.

The 2026-27 QRIC's grant income is interim funding to sustain the current governance and operating model whilst *The Next Lap: a plan for the future of Queensland racing* is implemented. Total Expenses for 2026-27 are expected to be \$42.4 million, reflecting a decrease of \$2.1 million compared to 2025-26. The reduction in expenses is primarily due to decreased non-labour costs reflecting expected savings from *the Next Lap: a plan for the future of Queensland racing* implementation program.

Balance sheet

QRIC's 2025-26 net assets are expected to be \$30.5 million reflecting the improved cash position as a result of the increase in the 2025-26 Queensland Government grant income.

QRIC's budgeted net equity for 2026-27 is expected to decrease to \$23.7 million due to the 2026-27 interim funding position whilst *The Next Lap: a plan for the future of Queensland racing* is implemented.

Income statement

Queensland Racing Integrity Commission	2025-26 Adjusted Budget \$'000	2025-26 Est. Actual \$'000	2026-27 Budget \$'000
INCOME			
Taxes	..	..	..
User charges and fees	1,461	1,774	1,834
Grants and other contributions	31,400	42,443	33,054
Interest and distributions from managed funds	261	350	261
Other revenue	..	..	..
Gains on sale/revaluation of assets	5	5	5
Total income	33,127	44,572	35,154
EXPENSES			
Employee expenses	25,732	29,950	31,043
Supplies and services	11,678	11,565	8,343
Grants and subsidies	45	..	..
Depreciation and amortisation	2,512	2,585	2,585
Finance/borrowing costs	35	29	29
Other expenses	419	423	423
Losses on sale/revaluation of assets	20	20	20
Total expenses	40,441	44,572	42,443
OPERATING SURPLUS/(DEFICIT)	(7,314)	..	(7,289)

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.

A 2026-27 operating deficit is forecast whilst the *Next Lap: a plan for the future of Queensland racing* is being implemented.

Balance sheet

Queensland Racing Integrity Commission	2025-26 Adjusted Budget \$'000	2025-26 Est. Actual \$'000	2026-27 Budget \$'000
CURRENT ASSETS			
Cash assets	(3,759)	5,107	(2,062)
Receivables	750	714	714
Other financial assets	..	..	..
Inventories	..	..	..
Other	412	490	440
Non-financial assets held for sale	..	..	..
Total current assets	(2,597)	6,311	(908)
NON-CURRENT ASSETS			
Receivables	39	44	44
Other financial assets	..	..	..
Property, plant and equipment	31,574	25,895	26,571
Intangibles	830	830	569
Other	..	..	..
Total non-current assets	32,443	26,769	27,184
TOTAL ASSETS	29,846	33,080	26,276
CURRENT LIABILITIES			
Payables	941	880	980
Accrued employee benefits	972	895	914
Interest bearing liabilities and derivatives	173	202	78
Provisions	..	..	..
Other	380	204	204
Total current liabilities	2,466	2,181	2,176
NON-CURRENT LIABILITIES			
Payables	..	..	..
Accrued employee benefits	..	..	..
Interest bearing liabilities and derivatives	465	290	254
Provisions	419	124	126
Other	..	..	..
Total non-current liabilities	884	414	380
TOTAL LIABILITIES	3,350	2,595	2,556
NET ASSETS/(LIABILITIES)	26,496	30,485	23,720
EQUITY			
TOTAL EQUITY	26,496	30,485	23,720

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.

Cash flow statement

Queensland Racing Integrity Commission	2025-26 Adjusted Budget \$'000	2025-26 Est. Actual \$'000	2026-27 Budget \$'000
CASH FLOWS FROM OPERATING ACTIVITIES			
Inflows:			
User charges and fees	1,461	1,774	1,834
Grants and other contributions	31,400	42,443	33,054
Interest and distribution from managed funds received	261	350	261
Taxes	..	..	..
Other	(5)	(5)	(5)
Outflows:			
Employee costs	(25,632)	(29,947)	(31,039)
Supplies and services	(11,526)	(11,413)	(8,191)
Grants and subsidies	(45)	..	..
Borrowing costs	(35)	(29)	(29)
Other	(419)	(423)	(423)
Net cash provided by or used in operating activities	(4,540)	2,750	(4,538)
CASH FLOWS FROM INVESTING ACTIVITIES			
Inflows:			
Sales of non-financial assets	5	5	5
Investments redeemed	..	..	..
Loans and advances redeemed	..	..	..
Outflows:			
Payments for non-financial assets	(3,000)	(3,000)	(3,000)
Payments for investments	..	..	..
Loans and advances made	..	..	..
Net cash provided by or used in investing activities	(2,995)	(2,995)	(2,995)
CASH FLOWS FROM FINANCING ACTIVITIES			
Inflows:			
Borrowings	..	..	..
Equity injections	524	524	524
Outflows:			
Borrowing redemptions	..	..	..
Finance lease payments	(160)	(160)	(160)
Equity withdrawals	..	..	..
Net cash provided by or used in financing activities	364	364	364
Net increase/(decrease) in cash held	(7,171)	119	(7,169)
Cash at the beginning of financial year	3,412	4,988	5,107
Cash transfers from restructure	..	..	..
Cash at the end of financial year	(3,759)	5,107	(2,062)

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.

