

SERVICE DELIVERY STATEMENTS

Department of the Environment, Tourism,
Science and Innovation

Queensland Budget 2026-27

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Service Delivery Statements

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**Queensland
Government**

Department of the Environment, Tourism, Science and Innovation

Portfolio overview

Minister for the Environment and Tourism and Minister for Science and Innovation

The Honourable Andrew Powell MP

Assistant Minister for Tourism, Early Learning, Creative Industries and Far North

Queensland

Bree James MP

Department of the Environment, Tourism, Science and Innovation

Director-General: Patricia O'Callaghan

The Minister for the Environment and Tourism and Minister for Science and Innovation is also responsible for:

Tourism and Events Queensland

Chief Executive Officer: Craig Davidson

Additional information about these agencies can be sourced from:

detsi.qld.gov.au

queensland.com

Department of the Environment, Tourism, Science and Innovation

Overview

The Department of the Environment, Tourism, Science and Innovation's (the department) vision is a thriving environment and economy for all. Our purpose is sustainably protecting, developing and delivering for Queensland.

The department's strategic objectives are to:

- Steward: protect, conserve, and showcase Queensland's environment for current and future generations
- Partner: partner and meaningfully engage with stakeholders to drive outcomes
- Grow: deliver sustainable growth for Queensland
- Enable: embrace new ideas and technologies to create lasting economic and environmental benefits.

The department contributes to the *Government's objectives for the community*¹ by working to provide *A better lifestyle through a stronger economy* by implementing strategies and actions under the department's Grow and Enable objectives. It also supports *A plan for Queensland's future* through the department's Steward and Partner objectives.

Key deliverables

In 2026-27, the department will:

- work with industry, local government and other stakeholders to boost recycling rates and reduce waste to landfill, driving costs down for communities
- continue to address threats to the Great Barrier Reef through genuine environmental action, and partnering with the Federal Government and stakeholders to deliver our commitments
- continue to support the resource industry through whole-of-government initiatives identified by the Resources Cabinet Committee, in addition to continued support to fully transition the sector into the progressive rehabilitation and closure plan framework
- expand Queensland's protected area network by progressing the Government's commitment to add new areas, while supporting landholders to be environmental stewards
- support tourism operators by implementing a single integrated permission process for commercial activities on protected areas to simplify approvals while maintaining environmental safeguards
- improve the management of pests and weeds on our estate, with continued delivery of 150 extra rangers as part of the election commitment 'More Rangers, Better Neighbours'
- deliver an integrated threatened species conservation program in Queensland by releasing the South East Queensland (SEQ) Koala Conservation Strategy, progressing critical wildlife hospitals, and utilising the threatened species prioritisation framework in partnership with Traditional Owners to enhance conservation and recovery of threatened fauna and flora
- progress actions under *Destination 2045: Delivering Queensland's Tourism Future*, and the priority initiatives under the 45 by 45: Getting Ecotourism Moving in Queensland policy, including attracting private sector investment and supporting the tourism industry through targeted programs that strengthen Queensland's tourism offerings, secure events and improve connectivity

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

- continue to support a globally competitive science and innovation ecosystem through the delivery of scientific and technical expertise, programs, creating opportunities, activating partnerships, and improving connectivity across the sector
- deliver critical monitoring of storm tides, waves, and air quality to enhance natural disaster response and recovery efforts, alongside expert water modelling to support the development of a comprehensive water security plan for all Queenslanders.

Budget highlights

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

- \$267.6 million of additional funding over five years for continued investment in waste reduction and recycling initiatives to support the new *Less Landfill, More Recycling 2035: Queensland Waste Strategy*. This includes an additional \$53.6 million over four years towards the Waste Reduction and Recycling Activation Fund for delivery of new and expanded programs to reduce waste to landfill and \$214 million for annual payments to councils to offset the costs of the waste levy on households
- \$262 million over five years to deliver the Queensland Reef and Catchment Water Quality Program, with a total of \$330.5 million over five years allocated across several agencies, as part of the Queensland Government's continued investment supporting healthy waterways, community stewardship and resilient landscapes in the Great Barrier Reef and its catchments
- \$139 million over four years and \$34 million per year ongoing for an enhanced capital program focusing on delivery of the Government's commitment to grow Queensland's protected areas, investment in visitor infrastructure and ecotourism across national parks, progression of the next stage of the Wangetti Trail, and funding towards Private Protected area expansion and management
- \$22 million over four years and \$5.5 million per annum ongoing to deliver science and innovation programs, partnerships, and improved connectivity that enables and strengthens Queensland's science and innovation ecosystem
- \$26.7 million over four years to support high performance computing and data platforms used by Government to inform planning and decision making using robust scientific data
- \$17 million over three years for additional investment in infrastructure, plant and equipment to support the management of national parks across Queensland by the additional rangers under the 'More Rangers, Better Neighbours' initiative.

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

Performance statement

Environmental and Heritage Programs and Regulation Services¹

Objective

Enable improved environmental outcomes and protection of Queensland's built heritage places through effective policies, programs, timely regulation and decision-making.

Description

The service area delivers Queensland's environmental and heritage legislation and policy priorities through transparent, consistent and timely regulation that facilitates sustainable development. It proactively manages environmental risks under the *Environmental Protection Act 1994* and delivers heritage functions by regulating archaeological and underwater cultural sites, assessing and providing technical advice on development of Queensland heritage places, and maintaining the Queensland Heritage Register under the *Queensland Heritage Act 1992*. Both areas are supported by modern regulatory frameworks for assessment, compliance, investigation, and enforcement. The service area leads programs to improve water quality in the Great Barrier Reef, advance waste, recycling and resource recovery initiatives and protect Queensland's heritage. It also provides support to the Queensland Heritage Council.

Service standards	2025-26 Target/Est.	2025-26 Est. Actual	2026-27 Target/Est.
Service: Assessment and compliance²			
Effectiveness measures			
Percentage of compliance and assessment original decisions upheld after internal review ³	90%	85%	90%
Percentage of environmental enforcement notices issued by the administering authority complied with by operators ⁴	80%	85%	80%
Percentage of decisions relating to environmental authorities made within statutory timeframes ⁵	100%	99.7%	100%
Percentage of chief executive decisions under the <i>Queensland Heritage Act 1992</i> made within statutory timeframes:			
• Heritage recommendations	100%	100%	100%
• Exemption Certificate applications ⁶	100%	100%	100%
Efficiency measures			
Average cost per compliance action finalised ⁷	\$5,500	\$5,000	\$5,500
Average cost per application finalised:			
• non-complex assessment applications	\$350	\$350	\$350
• complex assessment applications ⁸	\$10,000	\$10,900	\$13,500
Average cost per Heritage Register entry reviewed and updated ^{9,10}	\$245	\$75	\$245

Service standards	2025-26 Target/Est.	2025-26 Est. Actual	2026-27 Target/Est.
Service: Waste reduction and resource recovery programs¹¹			
Effectiveness measure			
Annual percentage reduction in the amount of waste disposed to leviable landfills in Queensland's waste levy zone ¹²	2.2%	6.72%	2.2%
Efficiency measure			
Administration cost per \$1,000 of annual waste levy revenue received ^{13,14}	≤\$27	\$12	≤\$27
Service: Great Barrier Reef water quality programs			
Effectiveness measure			
Queensland contributes to progress towards water quality targets of:			
• 60 per cent reduction in anthropogenic end-of-catchment dissolved inorganic nitrogen loads	≥2%	..	≥2%
• 25 per cent reduction in anthropogenic end-of-catchment sediment loads ^{15,16}	≥1%	..	≥1%
Efficiency measure			
Administration cost per dollar of the Queensland Reef and Catchment Water Quality Program funding distributed for the previous financial year ^{17,18}	≤20 cents	11 cents	≤20 cents
Discontinued measures			
Percentage of matters finalised with a conviction or a successful application ^{19,20}	85%	100%	Discontinued measure
Percentage of waste-related enforcement notices issued by the administering authority complied with by waste operators ²¹	85%	90%	Discontinued measure

Notes:

1. This service area was previously named 'Environmental Programs and Regulation Services' in the 2025-26 Service Delivery Statements (SDS) and has been revised as it now encompasses the functions associated with the administration of the *Queensland Heritage Act 1992*.
2. This service was previously named 'Environmental assessment and compliance' in the 2025-26 SDS. It has been amended to encompass the heritage functions associated with the administration of the *Queensland Heritage Act 1992*.
3. The variance between the 2025-26 Estimated Actual and the 2025-26 Target/Estimate is attributable to a very low overall number of original decisions being challenged, two of which were not upheld following internal review. While this has resulted in a larger percentage variance, the overall number of review applications is significantly lower than in previous years, indicating an improvement in decision quality and fewer matters being challenged.
4. The 2025-26 Estimated Actual reflects an increase in the number of operators becoming compliant with the environmental obligations specified in an enforcement notice.
5. The 2025-26 Estimated Actual is lower than the 2025-26 Target/Estimate due to a miscalculation of the number of business days available during the statutory decision stage for a small number of assessment decisions resulting in some assessment decisions taking longer than the statutory timeframe.

6. This service standard was presented in the 2025-26 SDS as 'Percentage of chief executive decisions under the *Queensland Heritage Act 1992* made within statutory timeframes'. The wording of the service standard has been amended to clearly articulate the two types of decisions being measured.
7. The variance between the 2025-26 Target/Estimate and the 2025-26 Estimated Actual is due to a higher-than-expected number of compliance actions finalised during the financial year to date.
8. The 2026-27 Target/Estimate for complex assessments has been revised due to the increased complexity associated with some of these application types, and to incorporate wage indexation (CPI) adjustments since the measure was first introduced in the 2023-24 SDS.
9. This service standard was presented in the 2025-26 SDS under the former service area 'Heritage Protection Services'.
10. The variance between the 2025-26 Target/Estimate and the 2025-26 Estimated Actual is due to the temporary reallocation of resources to support development and implementation of the new Queensland Heritage Digital Platform Project.
11. This service was previously named 'Waste regulation and resource recovery programs' in the 2025-26 SDS and has been amended to reflect the focus of waste reduction and recycling as outlined in the new Queensland waste strategy. The reporting of waste regulation continues to be in scope and captured in the service standard 'Percentage of environmental enforcement notices issued by the administering authority complied with by operators under the service 'Assessment and compliance'.
12. The 2025-26 Estimated Actual presented is reported one year in arrears due to data availability and reflects the 2024-25 Actual result. The variance between the 2025-26 Target/Estimate and the 2025-26 Estimated Actual is primarily attributed to less levy exempt waste disposed to leviable landfills in the waste levy zone.
13. The service standard wording has been amended from 'Administration cost per dollar of annual waste levy revenue received' to 'Administration cost per \$1,000 of annual waste levy revenue received' providing simpler communication of the measure. The scope of costs included in the calculation are unchanged.
14. The 2025-26 Estimated Actual presented is reported one year in arrears due to data availability and reflects the 2024-25 Actual result. The variance between the 2025-26 Estimated Actual and the 2025-26 Target/Estimate is due to greater actual waste levy revenue than estimated for the 2024-25 State Budget.
15. The service standard wording has been amended from 'Queensland contributes to progress towards 2025 targets of:..' to 'Queensland contributes to progress towards water quality targets of:..' reflecting the recent review of the *Reef 2050 Water Quality Improvement Plan*.
16. This service standard is reported in arrears with the estimated actual provided only when State and Federal approval is received, and the Reef Report Card published. The next Reef Report Card will include results for 2022-23 to 2024-25, with the details to be included in the 2027-28 SDS.
17. The service standard wording has been amended from 'Administration cost per dollar of the Queensland Reef Water Quality Program... ' to 'Administration cost per dollar of the Queensland Reef and Catchment Water Quality Program... ' reflecting the new name of the program. No changes have been made to the scope or the calculation methodology. The 2025-26 Estimated Actual presented is reported one year in arrears due to data availability and reflects the 2024-25 Actual result.
18. The variance between the 2025-26 Target/Estimate and the 2025-26 Estimated Actual is due to the execution of large project contracts during the 2024-25 financial year.
19. The variance between the 2025-26 Target/Estimate and the 2025-26 Estimated Actual is due to all matters finalised by the department's Litigation Unit during the 2025-26 financial year to date resulting in a successful conviction or application.
20. This service standard has been discontinued as court rulings are beyond the department's control. No further reporting will be provided for this service standard.
21. This service standard has been discontinued to avoid duplication as it is a subset of the information already captured by the existing service standard 'Percentage of environmental enforcement notices issued by the administering authority complied with by operators'.

Parks, Wildlife and Conservation Services

Objective

To conserve, protect and promote Queensland's unique biodiversity and protected areas.

Description

The service area provides stewardship of the natural environment, conserves natural and cultural values on Queensland Parks and Wildlife Services (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 Federal Government. It also manages the administration of the *Nature Conservation Act 1992* and the *Marine Parks Act 2004*.

Service standards	2025-26 Target/Est.	2025-26 Est. Actual	2026-27 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 ¹	90%	85%	90%
Area of the QPWS managed estate with fuel loads reduced by planned burning, to reduce fire risk to life and property and protect biodiversity ^{2,3,4}	637,817 ha	817,180 ha	658,668 ha
Percentage of Queensland's land area that is protected	8.71%	8.73%	8.80%
Number of hectares of state land and national parks transferred to Traditional Owners in Cape York Peninsula ⁵	17,930 ha	17,813 ha	17,930 ha
Percentage of user experience ratings of 4 stars or higher received for key Queensland protected area locations	90%	93%	90%
Efficiency measure			
Average cost of processing general protected area related authorities ⁶	\$1,500	\$1,471	\$1,500 per authority
Service: Wildlife and habitat management and protection			
Effectiveness measure			
Median time taken to resolve declared problem crocodiles ⁷	≤7 days	1 day	≤7 days
Efficiency measures			
Cost per session for the Queensland wetland information system (WetlandInfo) ⁸	\$1.30	\$0.74	\$1.30
Average cost of processing protected plant and animal authorities: <ul style="list-style-type: none"> General authorities 	\$255	\$230	\$255 per authority

Service standards	2025-26 Target/Est.	2025-26 Est. Actual	2026-27 Target/Est.
<ul style="list-style-type: none"> Macropod authorities 	\$80	\$74	\$80 per authority
Discontinued measure			
Average cost of processing protected area related authorities:			Discontinued measure
<ul style="list-style-type: none"> Camping and vehicle permits^{9,10} 	\$7.50	\$3.73	

Notes:

- The variance between the 2025-26 Target/Estimate and the 2025-26 Estimated Actual is attributed to the protracted wet season conditions impeding delivery of planned burns within protection zones.
- This service standard reflects the *2009 Victorian Bushfires Royal Commission* recommendation that a 5% target for prescribed burning of the managed estate should be established.
- The variance between the 2025-26 Target/Estimate and the 2025-26 Estimated Actual reflects additional resources from the 'More Rangers, Better Neighbours' initiative and the focus on planned aerial burning. The 2025-26 Estimated Actual reflects the prescribed burns estimated for completion by 30 June 2026, while also utilising historical QPWS planned burn data, typical seasonal patterns, and the Bureau of Meteorology forecast of a neutral El Nino-Southern Oscillation weather scenario.
- The 2026-27 Target/Estimate has been increased to proportionally reflect the increase in the QPWS managed estate.
- Actual hectares differ slightly from estimates as a result of more accurate surveys undertaken during land dealings.
- This service standard was presented in the 2025-26 SDS as 'Average cost of processing protected area-related authorities', which was a two-part measure. The camping and vehicle component has been discontinued and the service standard name amended to reflect the remaining general protected area authority component. No changes have been made to the scope or calculation methodology for the general protected area authorities.
- The variance between the 2025-26 Target/Estimate and the 2025-26 Estimated Actual is attributed to factors such as the location and accessibility of reported crocodiles, which have facilitated timely resolution.
- The variance between the 2025-26 Estimated Actual and the 2025-26 Target/Estimate is due to the *WetlandInfo* website having higher than anticipated usage. Planned upgrades to the website in 2025-26 were delayed and are expected to commence in the 2026-27 financial year with the 2026-27 Target/Estimate reflecting these additional costs and potential downtime associated with the upgrades.
- The variance between the 2025-26 Target/Estimate and the 2025-26 Estimated Actual is due to a significant decrease in costs associated with the implementation of the new online Queensland National Parks Booking Service.
- This service standard was presented in the 2025-26 SDS as 'Average cost of processing protected area-related authorities', as a two-part measure. The camping and vehicle component of the service standard has been discontinued due to scope changes. No further reporting will be provided for the camping and vehicle permits component of this service standard.

Tourism Industry Development

Objective

Enable the growth of a sustainable and competitive tourism industry, attracting capital investment and maximising the benefit of tourism for Queensland's economy.

Description

Deliver the Queensland Government's *Destination 2045: Delivering Queensland's Tourism Future* 20-year tourism plan, by leading policy and programs that drive a high-quality, sustainable tourism industry and deliver economic benefits for Queensland. Outcomes are achieved by partnering with the tourism industry stakeholders to grow demand, improve business capability, secure investment and develop new tourism infrastructure and experiences.

Service standards	2025-26 Target/Est.	2025-26 Est. Actual	2026-27 Target/Est.
Effectiveness measure			
Ratio of tourism industry investment leveraged through co-investment grant funding programs ¹	\$1:\$2	\$1:\$2.20	\$1:\$2
Efficiency measure			
Average cost to administer \$1,000 of tourism grants funding	New measure	New measure	≤\$30
Discontinued measure			
Ratio of tourism investment attraction costs to the value of direct capital attracted ^{2,3}	\$1:\$78	\$1:\$161	Discontinued measure

Notes:

1. This service standard was named 'Value of tourism industry investment leveraged through grant funds' in the 2025-26 SDS. The name has been amended to provide clarity that it is investment leveraged through co-investment grant funding programs. No changes have been made to the scope or the calculation methodology.
2. This service standard has been discontinued as it is not directly aligned to Destination 2045 priorities and does not accurately represent the outcome of services provided. No further reporting will be provided for this service standard.
3. The variance between the 2025-26 Target/Estimate and the 2025-26 Estimated Actual is due to higher than anticipated capital attracted, and lower than anticipated staffing costs during the reporting period.

Science Services

Objective

Empower government, industry, and communities to achieve sustainable and innovative outcomes by delivering trusted, timely services, evidence-based scientific solutions and fostering collaboration.

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*, delivers state-wide environmental monitoring programs and leads the modernisation of scientific information systems. The service area directly supports the Queensland Chief Scientist in developing science strategy and policy. It also has regulatory responsibility for administering Queensland's component of the National Gene Technology Regulatory Scheme, as well as biodiscovery activities conducted on Queensland state land and waters under the *Biodiscovery Act 2004*.

Service standards	2025-26 Target/Est.	2025-26 Est. Actual	2026-27 Target/Est.
Effectiveness measures			
Percentage of customers from government agencies satisfied with the natural resource and environmental science services and information provided (overall satisfaction) ¹	≥90%	99%	≥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%	86.7%	≥89%
Efficiency measures			
Average cost of providing live coastal monitoring data per website view	New measure	New measure	\$0.70
Average cost to provide live air quality monitoring data (per 100 requests)	New measure	New measure	\$1.00
Discontinued measure			
Average annual operational cost per environmental monitoring point:			
• air quality	\$11,500	..	Discontinued measure
• water quality	\$6,400	..	
• coastal (storm tide and wave) ²	\$2,250	..	

Notes:

1. The variance between the 2025-26 Target/Estimate and the 2025-26 Estimated Actual is attributable to higher than anticipated stakeholder responses and level of satisfaction.
2. This service standard has been discontinued with no 2025-26 Estimated Actual reported due to the ongoing unavailability of data. No further reporting will be provided for this service standard.

Stimulating Queensland Innovation

Objective

Enable a globally competitive innovation ecosystem that drives productivity, economic growth, and investment for Queensland's future.

Description

This service area works with innovation-driven organisations and the broader science and innovation ecosystem to build capability, foster connections, and drive the commercialisation of ideas. It aims to tackle key challenges, deliver innovative solutions, support jobs, and benefit regional Queensland, while enhancing economic growth, community wellbeing, and global competitiveness.

Service standards	2025-26 Target/Est.	2025-26 Est. Actual	2026-27 Target/Est.
Effectiveness measures			
Percentage of stakeholders who are satisfied with innovation and commercialisation consultative and engagement processes (overall satisfaction) ¹	>85%	98%	>85%
Percentage of the department's innovation funding recipients satisfied with contract management services provided for related grant programs (overall satisfaction)	>90%	96%	>90%
Ratio of investment leveraged as a result of Queensland Government funding invested ²	\$1:\$1.25	\$1:\$1.36	\$1:\$1.25
Efficiency measure			
Average cost to administer \$1,000 of grant funding ³	\$150	\$55	\$150

Notes:

1. The variance between the 2025-26 Target/Estimate and the 2025-26 Estimated Actual is attributable to post event surveys reporting a higher than anticipated level of overall satisfaction with the effectiveness of innovation engagement activities delivered.
2. The variance between the 2025-26 Target/Estimate and the 2025-26 Estimated Actual is attributed to the increased contractual commitments arising from programs which required industry co-investment.
3. The variance between the 2025-26 Target/Estimate and the 2025-26 Estimated Actual reflects higher than anticipated value of payments processed for the SEQ Innovation Economy Fund during the financial year.

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 the Environment, Tourism, Science and Innovation	2025-26 Adjusted Budget ¹ \$'000	2025-26 Est. Actual ¹ \$'000	2026-27 Budget \$'000
CONTROLLED			
Income			
Appropriation revenue ²	944,290	997,431	1,127,075
Other revenue	318,137	376,121	314,216
Total income	1,262,427	1,373,552	1,441,291
Expenses			
Environmental and Heritage Programs and Regulation Services	422,629	505,105	657,330
Parks, Wildlife and Conservation Services	492,299	511,474	511,554
Tourism Industry Development	129,897	117,293	119,767
Science Services	135,935	135,380	131,663
Stimulating Queensland Innovation	100,199	55,673	69,153
Business Corporate Partnership	2,565	2,618	2,610
Total expenses	1,283,524	1,327,543	1,492,077
Operating surplus/deficit³	(21,097)	46,009	(50,786)
Net assets	7,146,595	7,607,962	7,608,089
ADMINISTERED			
Revenue			
Commonwealth revenue	..	..	..
Appropriation revenue	127,859	126,787	125,550
Other administered revenue	488,607	493,923	562,636
Total revenue	616,466	620,710	688,186
Expenses			
Transfers to government	488,607	493,923	562,636
Administered expenses	127,859	126,787	125,550
Total expenses	616,466	620,710	688,186
Net assets	(267)	..	..

Notes:

1. The 2025-26 Adjusted Budget and 2025-26 Estimated Actual information disclosed is presented on a post-machinery-of-government basis.
2. Includes state and Federal Government funding.

3. Surplus and deficits are as the result of the timing difference between the receipt of funds from third parties, primarily other government agencies for environmental outcomes and disaster recovery, and the expenditure of that funding. The 2026-27 budget deficit of \$50.8 million is primarily due to planned expenditure in 2026-27 for externally funded programs including the South East Queensland (SEQ) City Deal, Federal Government Reef Trust and disaster recovery and resilience projects funded through Disaster Recovery Funding Arrangements, where funds were received in previous years. This is partially offset by an expected surplus for environmental offsets.

Staffing

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

Service area ¹	2025-26 Adjusted Budget ²	2025-26 Est. Actual ²	2026-27 Budget
Environmental and Heritage Programs and Regulation Services ³	793	793	785
Parks, Wildlife and Conservation Services ^{4,5}	1,765	1,762	1,784
Tourism Industry Development	67	67	67
Science Services	403	404	403
Stimulating Queensland Innovation	76	76	76
Business Corporate Partnership ⁶	14	14	14
Total FTEs	3,118	3,116	3,129

Notes:

- Corporate FTEs are allocated across the service to which they relate.
- The 2025-26 Adjusted Budget and 2025-26 Estimated Actual information disclosed is presented on a post-machinery-of-government basis.
- Decrease in 2026-27 is due to planned cessation of FTEs related to the limited life Bioregional Planning program.
- The decrease in 2025-26 Estimated Actual is due to transfer to other departments to support cross government services.
- The increase in 2026-27 is due to a planned increase in Queensland Parks and Wildlife Service (QPWS) Rangers.
- 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.

Capital program

The department's 2026-27 capital program has a total investment of \$305.5 million.

Key initiatives include \$57.8 million to acquire high-priority land to expand the protected area portfolio, \$24 million for the development of the Wangetti Trail, a dual-use walking and mountain biking trail with eco-accommodation facilities, over \$25.5 million towards visitor facilities and ecotourism infrastructure in parks and forests, and \$5.7 million for the QPWS Fire Management Uplift program to enhance fire management capabilities. Additionally, \$17 million has been allocated over three years, starting in 2027-28, for capital investment to support the 'More Rangers, Better Neighbours' initiative.

The program also includes \$166.9 million in capital grants, including \$89.5 million under the SEQ City Deal, primarily for innovative and resource recovery infrastructure, \$47.9 million for tourism investment initiatives and \$20 million for wildlife hospitals and rehabilitation facilities.

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

	2025-26 Adjusted Budget \$'000	2025-26 Est. Actual \$'000	2026-27 Budget \$'000
Capital purchases	123,065	122,894	138,612
Capital grants	156,368	121,574	166,884
Total capital outlays	279,433	244,468	305,496

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

Budgeted financial statements

Departmental income statement

Controlled income statement

Total expenses for 2026-27 are \$1.492 billion, an increase of \$164.5 million from 2025-26 Estimated Actual. The increase is primarily due to increased expenditure for delivery of programs related to the Queensland waste strategy, Destination 2045, Queensland Reef and Catchment Water Quality Program, Zero Litter to the Bay and the SEQ City Deal.

Total revenue for 2026-27 is \$1.441 billion, \$67.7 million higher than 2025-26 Estimated Actual. This is primarily due to an increase in appropriation payments.

Surplus and deficits are as the result of the timing difference between the receipt of funds from third parties, primarily other government agencies for environmental outcomes and disaster recovery, and the expenditure of that funding. The 2026-27 budget deficit of \$50.8 million is primarily due to planned expenditure in 2026-27 for externally funded programs including the SEQ City Deal, Federal Government Reef Trust and disaster recovery and resilience projects funded through Disaster Recovery Funding Arrangements, where funds were received in previous years. This is partially offset by an expected surplus for environmental offsets.

Administered income statement

Administered income for 2026-27 is estimated to be \$688.2 million, an increase of \$67.5 million from the 2025-26 Estimated Actual.

Departmental balance sheet

In 2026-27, the department's net assets are budgeted to be \$7.608 billion, comprised of total assets of \$7.668 billion offset by liabilities of \$59.5 million.

The department's 2026-27 budgeted assets include heritage and cultural land primarily as protected area land (\$2.337 billion), land (\$747 million), infrastructure (\$3.804 billion), buildings (\$355.4 million), plant and equipment including intangibles (\$102.8 million) and financial assets representing investments (\$103 million).

The 2026-27 asset balances include \$138.6 million of planned capital acquisitions for the year including \$57.8 million for land acquisitions, \$64.1 million for buildings and infrastructure, \$14 million for plant and equipment and \$2.7 million for systems development.

The 2026-27 capital plan focuses on programs of work to acquire land for protected areas, upgrade visitor and ecotourism infrastructure and invest in plant, equipment and systems.

Controlled income statement

Department of the Environment, Tourism, Science and Innovation	2025-26 Adjusted Budget \$'000	2025-26 Est. Actual \$'000	2026-27 Budget \$'000
INCOME			
Appropriation revenue	944,290	997,431	1,127,075
Taxes	..	..	..
User charges and fees	110,594	114,334	119,030
Royalties and land rents	1,830	1,994	2,053
Grants and other contributions	198,991	252,008	185,604
Interest and distributions from managed funds	4,272	5,800	5,800
Other revenue	2,450	1,985	1,729
Gains on sale/revaluation of assets	..	..	..
Total income	1,262,427	1,373,552	1,441,291
EXPENSES			
Employee expenses	418,100	428,853	436,275
Supplies and services	281,833	301,495	329,056
Grants and subsidies	512,629	525,006	651,046
Depreciation and amortisation	63,402	66,824	69,217
Finance/borrowing costs	100	89	100
Other expenses	5,960	4,526	4,883
Losses on sale/revaluation of assets	1,500	750	1,500
Total expenses	1,283,524	1,327,543	1,492,077
OPERATING SURPLUS/(DEFICIT)	(21,097)	46,009	(50,786)

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.

Information is presented on a post machinery-of-government basis.

Controlled balance sheet

Department of the Environment, Tourism, Science and Innovation	2025-26 Adjusted Budget \$'000	2025-26 Est. Actual \$'000	2026-27 Budget \$'000
CURRENT ASSETS			
Cash assets	148,950	216,728	175,635
Receivables	31,575	33,646	33,860
Other financial assets	..	..	..
Inventories	..	..	..
Other	7,555	6,394	6,394
Non-financial assets held for sale	..	..	..
Total current assets	188,080	256,768	215,889
NON-CURRENT ASSETS			
Receivables	829	48	28
Other financial assets	137,338	131,911	103,019
Property, plant and equipment	6,847,902	7,250,561	7,320,530
Intangibles	28,588	28,456	27,820
Other	..	597	299
Total non-current assets	7,014,657	7,411,573	7,451,696
TOTAL ASSETS	7,202,737	7,668,341	7,667,585
CURRENT LIABILITIES			
Payables	19,800	17,445	17,187
Accrued employee benefits	12,116	13,132	13,188
Interest bearing liabilities and derivatives	1,338	599	582
Provisions	..	..	..
Other	3,052	3,006	2,980
Total current liabilities	36,306	34,182	33,937
NON-CURRENT LIABILITIES			
Payables	..	..	..
Accrued employee benefits	..	..	..
Interest bearing liabilities and derivatives	2,749	1,017	379
Provisions	87	..	..
Other	17,000	25,180	25,180
Total non-current liabilities	19,836	26,197	25,559
TOTAL LIABILITIES	56,142	60,379	59,496
NET ASSETS/(LIABILITIES)	7,146,595	7,607,962	7,608,089
EQUITY			
TOTAL EQUITY	7,146,595	7,607,962	7,608,089

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. Information is presented on a post machinery-of-government basis.

Controlled cash flow statement

Department of the Environment, Tourism, Science and Innovation	2025-26 Adjusted Budget \$'000	2025-26 Est. Actual \$'000	2026-27 Budget \$'000
CASH FLOWS FROM OPERATING ACTIVITIES			
Inflows:			
Appropriation receipts	944,290	911,387	1,127,075
User charges and fees	109,377	123,567	117,039
Royalties and land rent receipts	1,830	1,994	2,053
Grants and other contributions	198,991	252,008	185,604
Interest and distribution from managed funds received	4,272	5,800	5,800
Taxes	..	..	..
Other	2,450	1,985	1,729
Outflows:			
Employee costs	(418,029)	(428,782)	(436,204)
Supplies and services	(282,101)	(340,095)	(329,016)
Grants and subsidies	(512,423)	(525,006)	(651,046)
Borrowing costs	(100)	(89)	(100)
Other	(5,922)	(4,808)	(4,883)
Net cash provided by or used in operating activities	42,635	(2,039)	18,051
CASH FLOWS FROM INVESTING ACTIVITIES			
Inflows:			
Sales of non-financial assets	162	162	162
Investments redeemed	..	6,500	30,500
Loans and advances redeemed	..	4,000	256
Outflows:			
Payments for non-financial assets	(123,065)	(122,894)	(138,612)
Payments for investments	(3,100)	(8)	(1,608)
Loans and advances made	..	..	..
Net cash provided by or used in investing activities	(126,003)	(112,240)	(109,302)
CASH FLOWS FROM FINANCING ACTIVITIES			
Inflows:			
Borrowings	(13)	..	..
Equity injections	107,982	86,456	100,135
Appropriated equity injections	107,982	86,456	100,135
Non-appropriated equity injections	..	..	..
Outflows:			
Borrowing redemptions	..	(200)	..
Finance lease payments	(56)	(575)	(655)
Equity withdrawals	(46,171)	(83,171)	(49,222)
Appropriated equity withdrawals	(46,171)	(83,171)	(49,222)
Non-appropriated equity withdrawals	..	..	..
Net cash provided by or used in financing activities	61,742	2,510	50,258
Net increase/(decrease) in cash held	(21,626)	(111,769)	(40,993)
Cash at the beginning of financial year	170,676	328,597	216,728
Cash transfers from restructure	(100)	(100)	(100)
Cash at the end of financial year	148,950	216,728	175,635

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. Information is presented on a post machinery-of-government basis.

Administered income statement

Department of the Environment, Tourism, Science and Innovation	2025-26 Adjusted Budget \$'000	2025-26 Est. Actual \$'000	2026-27 Budget \$'000
INCOME			
Appropriation revenue	127,859	126,787	125,550
Taxes	477,381	477,381	545,528
User charges and fees	5,032	9,642	9,970
Royalties and land rents	3,576	4,282	4,428
Grants and other contributions	..	..	..
Interest and distributions from managed funds	..	..	..
Other revenue	2,618	2,618	2,710
Gains on sale/revaluation of assets	..	..	..
Total income	616,466	620,710	688,186
EXPENSES			
Employee expenses	..	..	..
Supplies and services	..	..	..
Grants and subsidies	127,859	126,787	125,550
Depreciation and amortisation	..	..	..
Finance/borrowing costs	..	..	..
Other expenses	..	..	..
Losses on sale/revaluation of assets	..	..	..
Administered revenue transferred to Government	488,607	493,923	562,636
Total expenses	616,466	620,710	688,186
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. Information is presented on a post machinery-of-government basis.

Administered balance sheet

Department of the Environment, Tourism, Science and Innovation	2025-26 Adjusted Budget \$'000	2025-26 Est. Actual \$'000	2026-27 Budget \$'000
CURRENT ASSETS			
Cash assets	35,478	34,194	34,612
Receivables	47,844	50,754	50,994
Other financial assets	..	..	..
Inventories	..	..	..
Other	..	..	..
Non-financial assets held for sale	..	..	..
Total current assets	83,322	84,948	85,606
NON-CURRENT ASSETS			
Receivables	..	..	..
Other financial assets	..	..	..
Property, plant and equipment	..	..	..
Intangibles	..	..	..
Other	..	..	..
Total non-current assets	..	..	..
TOTAL ASSETS	83,322	84,948	85,606
CURRENT LIABILITIES			
Payables	..	..	..
Transfers to Government payable	83,589	84,948	85,606
Accrued employee benefits	..	..	..
Interest bearing liabilities and derivatives	..	..	..
Provisions	..	..	..
Other	..	..	..
Total current liabilities	83,589	84,948	85,606
NON-CURRENT LIABILITIES			
Payables	..	..	..
Accrued employee benefits	..	..	..
Interest bearing liabilities and derivatives	..	..	..
Provisions	..	..	..
Other	..	..	..
Total non-current liabilities	..	..	..
TOTAL LIABILITIES	83,589	84,948	85,606
NET ASSETS/(LIABILITIES)	(267)	..	..
EQUITY			
TOTAL EQUITY	(267)	..	..

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. Information is presented on a post machinery-of-government basis.

Administered cash flow statement

Department of the Environment, Tourism, Science and Innovation	2025-26 Adjusted Budget \$'000	2025-26 Est. Actual \$'000	2026-27 Budget \$'000
CASH FLOWS FROM OPERATING ACTIVITIES			
Inflows:			
Appropriation receipts	127,859	127,882	125,550
User charges and fees	17,596	68,206	9,730
Royalties and land rent receipts	3,576	4,282	4,428
Grants and other contributions	..	..	..
Interest and distribution from managed funds received	..	..	..
Taxes	477,381	477,381	545,528
Other	2,618	(25,382)	2,710
Outflows:			
Employee costs	..	..	..
Supplies and services	..	..	..
Grants and subsidies	(127,859)	(127,882)	(125,550)
Borrowing costs	..	..	..
Other	..	..	..
Transfers to Government	(488,607)	(507,923)	(561,978)
Net cash provided by or used in operating activities	12,564	16,564	418
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	12,564	16,564	418
Cash at the beginning of financial year	22,914	17,630	34,194
Cash transfers from restructure	..	..	..
Cash at the end of financial year	35,478	34,194	34,612

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.

Information is presented on a post machinery-of-government basis.

Statutory body

Tourism and Events Queensland

Overview

Tourism and Events Queensland's (TEQ) vision is to inspire a global desire for Queensland. We showcase our unique identity through bold world-class marketing and events to drive travellers to choose our state and deepen pride in the place we call home. Our purpose is to share Queensland's story with the world. We partner with industry and work across government to grow the visitor economy by promoting Queensland's destinations, experiences and events. Our work positively contributes to the broader Queensland community through the economic and social benefits of tourism and events.

TEQ supports the delivery of *Destination 2045: Delivering Queensland's Tourism Future* through its five key objectives and associated strategies, all underpinned by enabling actions to drive TEQ into the future as a high performing organisation:

- Queensland Brand - Deliver effective marketing that inspires Australia and the world to visit Queensland
- International - Assist industry to grow international visitor expenditure
- Events - Grow the value of Queensland's calendar of major, regional and business events
- Industry - Use the strength and influence of Queensland's destinations and industry to maximise opportunities in market
- Maximise visitation opportunities presented by the 2032 Games.

TEQ contributes to the *Government's objectives for the community*¹ by working to provide *A better lifestyle through a stronger economy* and *A plan for Queensland's future* by growing overnight visitor expenditure and building community pride and supporting the delivery of *Destination 2045: Delivering Queensland's Tourism Future*.

Key deliverables

In 2026-27, TEQ will:

- work with the department, broader government, and tourism and events industry partners to support the delivery of *Destination 2045: Delivering Queensland's Tourism Future*
- strengthen and build on Queensland's distinctive '*That Holiday Feeling*' brand and assets to own the holiday category, activating Queensland's natural, Aboriginal and Torres Strait Islander and heritage assets to deliver authentic and inclusive visitor experiences
- harness shifts in digital technology to maintain Queensland's visibility through a connected digital ecosystem that enhances both AI and human-led discovery
- deliver a coordinated events strategy and pipeline that strengthens Queensland's calendar of blockbuster sporting, cultural, and business events in the lead-up to the 2032 Games
- implement targeted programs that build the capability and capacity of Queensland-based tourism operators and event organisers to strengthen experience development, deliver exceptional event experiences, and shape high-value, sustainable tourism sectors across Queensland.

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

Performance statement

Tourism and Events Queensland

Objective

To grow the tourism and events industry in partnership with industry and broader government, driving economic and social benefits for the state.

Description

Tourism and Events Queensland (TEQ) works closely with the department and broader government, and partners with industry to generate consumer demand, attract and promote major events, support tourism experience and destination development, and provide support and leadership to Queensland's tourism industry. TEQ provides research and analysis to inform decision-making, drives visitation to regional Queensland, attracts and leverages business events and supports regional events.

Service standards	2025-26 Target/Est.	2025-26 Est. Actual	2026-27 Target/Est.
Effectiveness measures			
Total visitor expenditure generated by events within the TEQ portfolio ^{1,2}	\$810M	\$1.070B	\$1.080B
Direct and incremental spending generated by events within the TEQ portfolio ^{1,2}	\$900M	\$1.260B	\$1.300B
Direct visitor nights generated by events within the TEQ portfolio ^{1,2}	3,500,000	4,510,000	4,650,000
Visitors to Queensland generated by events within the TEQ portfolio ^{1,2}	400,000	545,000	550,000
Value of collaborative support ³	\$48M	\$45M	\$45M
Ratio of TEQ's investment to regional and strategic partnership investment	\$1:\$1	\$1:\$1	\$1:\$1
Efficiency measure			
Total cost per hour of strategy and research, marketing, events, and stakeholder engagement activities ⁴	\$148	\$144	\$151
Discontinued measure			
Ratio of domestic holiday visitor expenditure generated to domestic marketing investment ⁵	..	..	Discontinued measure

Notes:

1. The variance between the 2025-26 Target/Estimate and 2025-26 Estimated Actual is attributed to stronger-than-expected performance of the TEQ events portfolio during the 2025-26 reporting period.
2. The 2026-27 Target/Estimate reflects performance exceeding expectations for the TEQ events portfolio during the 2025-26 reporting period and predicted economic and climatic impacts on travel and spending patterns in 2026-27.
3. The variance between the 2025-26 Target/Estimate and 2025-26 Estimated Actual is attributed to reduced activity delivered under the Attracting Aviation Investment Fund due to the completion of the three-year program.
4. The 2026-27 Target/Estimate is based on an expected increase in the CPI.
5. The service standard was pre-emptively introduced in the 2025-26 SDS. The measure cannot be reported on until 2027-28 due to data collection transitioning to the new Domestic Tourism Statistics survey. Following advice on this matter, and due to the time lag in reporting, the service standard has been discontinued.

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
Tourism and Events Queensland ^{1,2,3}	130	114	114
Total FTEs	130	114	114

Notes:

1. The 2025-26 SDS reported 130 budgeted FTEs. A review of TEQ's reporting methodology has been completed, identifying different reporting methods for domestic and international employees and subsequently, the need to distinguish between domestic and internationally based FTEs.
2. As at 30 June 2026, TEQ has 114 FTEs based in Queensland per the definition of an FTE in accordance with the Queensland Government Workforce data – Minimum Obligatory Human Resource Information (MOHRI).
3. In 2025-26 TEQ also had 16 FTEs across its international network, who are engaged under local employment conditions. These locally engaged employees are not accounted for in the definition of an FTE used in the MOHRI data reported by government.

Financial statements

Income statement

In 2026-27, total income is \$176.6 million, reflecting a \$12.6 million increase compared to the 2025-26 Estimated Actual. This increase is primarily due to additional Queensland Government funding for supporting mega and strategic events.

The 2025-26 Estimated Actual for total income is \$163.9 million, an increase of \$24.1 million from the 2025-26 Budget, reflecting additional Queensland Government funding received during the year, including support for mega and strategic events, major events, disaster recovery, Destination 2045 industry programs, Connecting Queensland Fund, and the Attracting Aviation Investment Fund. This increase in revenue was matched by higher grants and subsidies expenditure in the same period.

Balance sheet

In 2026-27, TEQ's net assets are projected to be \$4.3 million, with total assets of \$32.9 million offset by liabilities of \$28.6 million.

TEQ's assets consist of cash (\$26.8 million), operational receivables (\$3.6 million), property, plant and equipment (\$331,000) and prepayments (\$2.2 million).

TEQ's liabilities in 2026-27 relate to accrued employee benefits (\$4.3 million), operational and accrued expenses payable (\$5.6 million), and contract liabilities for grant funding programs and cooperative marketing agreements where performance obligations will be only partially met at year end (\$18.7 million).

Income statement

Tourism and Events Queensland	2025-26 Adjusted Budget \$'000	2025-26 Est. Actual \$'000	2026-27 Budget \$'000
INCOME			
Taxes	..	..	..
User charges and fees	4,000	3,054	4,053
Grants and other contributions	135,572	159,272	171,535
Interest and distributions from managed funds	200	1,288	962
Other revenue	..	301	..
Gains on sale/revaluation of assets	..	..	..
Total income	139,772	163,915	176,550
EXPENSES			
Employee expenses	25,259	23,571	25,719
Supplies and services	62,188	62,566	52,271
Grants and subsidies	50,100	75,220	96,250
Depreciation and amortisation	330	304	183
Finance/borrowing costs	..	..	..
Other expenses	1,895	2,273	2,127
Losses on sale/revaluation of assets	..	(19)	..
Total expenses	139,772	163,915	176,550
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.

Balance sheet

Tourism and Events Queensland	2025-26 Adjusted Budget \$'000	2025-26 Est. Actual \$'000	2026-27 Budget \$'000
CURRENT ASSETS			
Cash assets	6,927	37,374	26,824
Receivables	3,560	3,560	3,572
Other financial assets	..	..	..
Inventories	..	..	..
Other	2,217	2,217	2,220
Non-financial assets held for sale	..	..	..
Total current assets	12,704	43,151	32,616
NON-CURRENT ASSETS			
Receivables	..	..	..
Other financial assets	..	..	..
Property, plant and equipment	414	414	331
Intangibles	..	..	..
Other	..	..	..
Total non-current assets	414	414	331
TOTAL ASSETS	13,118	43,565	32,947
CURRENT LIABILITIES			
Payables	3,682	5,682	5,554
Accrued employee benefits	3,803	3,803	3,853
Interest bearing liabilities and derivatives	..	..	..
Provisions	..	..	..
Other	825	29,272	18,722
Total current liabilities	8,310	38,757	28,129
NON-CURRENT LIABILITIES			
Payables	..	..	..
Accrued employee benefits	483	483	493
Interest bearing liabilities and derivatives	..	..	..
Provisions	..	..	..
Other	..	..	..
Total non-current liabilities	483	483	493
TOTAL LIABILITIES	8,793	39,240	28,622
NET ASSETS/(LIABILITIES)	4,325	4,325	4,325
EQUITY			
TOTAL EQUITY	4,325	4,325	4,325

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

Tourism and Events Queensland	2025-26 Adjusted Budget \$'000	2025-26 Est. Actual \$'000	2026-27 Budget \$'000
CASH FLOWS FROM OPERATING ACTIVITIES			
Inflows:			
User charges and fees	3,772	516	4,053
Grants and other contributions	135,572	189,864	160,985
Interest and distribution from managed funds received	200	1,287	962
Taxes	..	..	..
Other	(12)	231	(12)
Outflows:			
Employee costs	(25,199)	(23,719)	(25,659)
Supplies and services	(62,238)	(67,160)	(52,502)
Grants and subsidies	(50,100)	(75,220)	(96,250)
Borrowing costs	..	..	..
Other	(1,895)	(2,184)	(2,127)
Net cash provided by or used in operating activities	100	23,615	(10,550)
CASH FLOWS FROM INVESTING ACTIVITIES			
Inflows:			
Sales of non-financial assets	..	..	..
Investments redeemed	..	..	..
Loans and advances redeemed	..	..	..
Outflows:			
Payments for non-financial assets	(100)	..	..
Payments for investments	..	..	..
Loans and advances made	..	..	..
Net cash provided by or used in investing activities	(100)	..	..
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	..	23,615	(10,550)
Cash at the beginning of financial year	6,927	13,759	37,374
Cash transfers from restructure	..	..	..
Cash at the end of financial year	6,927	37,374	26,824

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.

