

SERVICE DELIVERY STATEMENTS

Department of Local Government,
Water and Volunteers



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Service Delivery Statements

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Department of Local Government, Water and Volunteers

Portfolio overview

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

Department of Local Government, Water and Volunteers
Acting Director-General: Joshua Hannan

Additional information about this agency can be sourced from:

dlgww.qld.gov.au

Department of Local Government, Water and Volunteers

Overview

As part of the machinery-of-government changes effective 1 November 2024, the former department of Regional Development, Manufacturing and Water was renamed the Department of Local Government, Water and Volunteers. As a result, there were changes to the following functions:

- Local Government was received from the former Department of Housing, Local Government, Planning and Public Works
- Volunteering and Community Recovery was received from the former Department of Women, Aboriginal and Torres Strait Islander Partnerships and Multiculturalism.

Additionally, on 4 April 2025, Community Recovery was transferred to the Department of Families, Seniors, Disability Services and Child Safety.

The Department of Local Government, Water and Volunteers' (the department) vision is for resilient and connected Queensland communities, strengthened by sustainable water supplies. The department's purpose is to deliver innovative strategies and responsive services enabling: an empowered local government sector; water resource management which drives economic growth; and a reinvigorated volunteering sector.

The department's strategic objectives include:

- An empowered, accountable and sustainable local government sector
- Grow economic development opportunities by boosting water affordability and availability
- A strengthened volunteering sector.

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

- *Safety where you live* by supporting local governments to deliver CCTV and community safety infrastructure that help keep local communities safe
- *A better lifestyle through a stronger economy* by administering funding programs and local government grants; partnering with other government agencies and key stakeholders in the private sector to promote volunteering opportunities, the value of the sector, and celebrating the achievements of volunteers; supporting economic prosperity and harnessing water for consumptive use
- *A plan for Queensland's future* by providing capability support for councils and using strong data driven insights to monitor and respond to local government challenges; working with key partners to drive up participation rates and improve opportunities for the volunteer workforce; continue to lead long-term water security and improved infrastructure; establishing priorities for water infrastructure in Queensland to support communities, businesses and the economy.

Key deliverables

In 2025–26, the department will:

- progress legislative amendments to empower and support councils to be effective and efficient in delivering services to their communities, considering the findings from the Local Government Red Tape Reduction Taskforce and undertaking a review of the impact of depreciation on local government
- work with councils to support the delivery of projects funded through grant programs, including Works for Queensland, South-East Queensland Community Stimulus Program, and the Local Government Grants and Subsidies Program
- continue to support improvement in urban water supply and sewerage service provision by Council-owned water service providers

¹ To find out more, go to [qld.gov.au](https://www.qld.gov.au) and search "government's objectives for the community."

- deliver a science-based water planning program incorporating community feedback, and environmental, cultural and economic outcomes across priority Water Plan areas, including a statewide review of the 23 water plans to unlock water for economic development through the release of unallocated water
- continue to deliver digital service capability for water users to stimulate water market trading and underpin improved water resource management
- deliver a water security plan that outlines the Queensland Government's water priorities, measures and actions for achieving water security and boost jobs and economic development opportunities through continued delivery of water infrastructure projects
- lead the development of the government response to the Queensland Parliamentary Inquiry into Volunteering report, expected to be tabled in Parliament by the Local Government, Small Business and Customer Service Committee in September 2025.

Budget highlights

In the 2025–26 Queensland Budget, the government is providing:

- \$159.1 million over 5 years, and \$25 million per annum ongoing to address the department's structural funding shortfall. Former budgets left a large number of full-time positions without permanent funding. This funding will maintain continued service delivery and protect departmental jobs.
- \$50.9 million over 2 years to provide a 15 per cent discount for eligible irrigators to help drive water affordability while we work to address the structural issues driving up water prices.
- \$41.2 million over 5 years, subject to agreement with the Australian Government, to upgrade critical water and sewerage infrastructure in remote First Nations communities across the Torres Strait to deliver health outcomes and \$34 million to deliver water supply improvements and infrastructure upgrades for the communities of Aurukun, Kowanyama and Woorabinda, with funding for Woorabinda subject to agreement with the Australian Government.
- \$9.3 million over 4 years to provide grants for playgrounds, toilet blocks and car parking facilities. This forms part of the government's total funding of \$62.7 million over 4 years for the *Supporting Our Local Communities* Program to support community-based initiatives where they are needed most.
- \$5.7 million over 4 years to improve infrastructure for local communities across the state, including upgrades to town halls and playgrounds. This forms part of the government's total funding of \$36.3 million over 4 years for the *Local Infrastructure Improvements* Program.
- \$4 million over 2 years to undertake a review of water sources for South East Queensland.
- \$3 million over 4 years for CCTV and security cameras in local communities. This forms part of the government's total funding of \$16.8 million over 4 years for the *Resourcing our Police* Program as part of the Government's *Safety where you live* objective for the community.
- \$1.5 million in 2025–26 to support the government's commitment to deliver a review of all 23 regional water plans in Queensland.

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

Performance statement

Water infrastructure and resource management services¹

Objective

To lead water resource management and infrastructure development to achieve sustainability, community benefit, economic development and public safety outcomes.

Description

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

- supporting economic activity by making water available for development
- making water affordable for Queensland households, small business and industry
- regulation of dam owners to ensure communities are protected from risks of dam failure
- developing and implementing legislation, policies and programs to manage Queensland's water resources
- monitoring surface and groundwater within an ISO certified program for the purposes of managing the water resource and meeting water planning outcomes
- regulation of drinking water service providers to ensure communities have access to safe and reliable drinking water
- maintaining community confidence in the management of Queensland's surface and groundwater resources through effective licensing and regulation of water users
- planning, facilitating and investing in the assessment and construction of major water infrastructure projects and the release of water for economic development
- supporting councils to provide essential water and sewerage services to communities.

Service standards	2024–25 Target/Est.	2024–25 Est. Actual	2025–26 Target/Est.
Effectiveness measures			
Percentage of State's water monitoring network maintained to provide accurate and reliable data	90%	92%	90%
Percentage of the State's drinking water service providers compliant with drinking water regulatory requirements ²	90%	97%	95%
Efficiency measure			
Average cost per participant to implement and deliver workshops and support visits to Water Supply Providers ³	<\$400	\$365	<\$375

Notes:

1. Due to machinery-of-government changes effective 1 November 2024, this service area was transferred from the former Department of Regional Development, Manufacturing and Water. The name of the service area has changed from the *2024–25 Service Delivery Statements* and was previously named 'Water resource management services'. The re-named service area is amended to more accurately reflect the function and purpose of services provided by the service area in line with the *Department of Local Government, Water and Volunteers Strategic Plan 2024–2028*.
2. The variance between the 2024–25 Target/Estimate and the 2024–25 Estimated Actual reflects the lower number of audits required due to timings of service provider registrations in the 2024–25 financial year.
3. The variance between the 2024–25 Target/Estimate and the 2024–25 Estimated Actual is due to the reduced number of remote area support visits in the 2024–25 financial year, and greater online rates for workshop participation.

Local Government governance support and administration of funding programs¹

Objective

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

Description

This service area:

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

Service standards	2024–25 Target/Est.	2024–25 Est. Actual	2025–26 Target/Est.
Service: Administration of the local government system			
Effectiveness measure			
Level of satisfaction of local governments (Mayors and CEOs) with the effectiveness, timeliness and quality of advice, services and support provided by the department	85%	83%	85%
Efficiency measure			
Cost of capacity building per local government ³	\$72,000	\$76,700	\$72,000
Service: Administration of funding programs			
Effectiveness measure			
Level of satisfaction of local governments (Mayors and CEOs) with the administration of local government funding programs	85%	83%	85%
Efficiency measure			
Administration costs per \$1,000 of local government funding distributed ²	<\$6.50	\$7.32	<\$6.50

Notes:

1. As part of the machinery-of-government changes effective 1 November 2024, this service area transferred from the former Department of Housing, Local Government, Planning and Public Works.
2. The variance between the 2024–25 Target/Estimate and the 2024–25 Estimated Actual is due to the timing of the distribution of the Financial Assistance Grant being brought forward to 2023–24, at the request of the Australia Government. At the time of setting the 2024–25 Target/Estimate, it was expected this funding would be distributed in 2024–25. The early distribution of the Financial Assistance Grant impacts on the efficiency calculations.

Office of the Independent Assessor¹

Objective

Timely and efficient administration of the councillor complaints framework.

Description

This service area:

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

Service standards	2024–25 Target/Est.	2024–25 Est. Actual	2025–26 Target/Est.
Effectiveness measure			
Complaint clearance rate ²	90%	96%	90%
Efficiency measures			
Average cost per assessment of complaint ³	<\$600	\$444	<\$500
Average cost per investigation	<\$7,500	\$7,520	<\$7,250

Notes:

1. As part of the machinery-of-government changes effective 1 November 2024, this service area transferred from the former Department of Housing, Local Government, Planning and Public Works.
2. The positive variance between the 2024–25 Target/Estimate and the 2024–25 Estimated Actual is a result of continued renewed focus within the Office of the Independent Assessor (OIA) in dealing with complaints in an efficient and proportionate way.
3. The variance between the 2024–25 Target/Estimate and the 2024–25 Estimated Actual is due to an increase in the number of complaints received and assessed in 2024–25. This increase in complaints results in a lower overall cost per assessment of complaint.

Departmental budget summary

The table below shows the total resources available in 2025–26 from all sources and summarises how resources will be applied by service area and by controlled and administered classifications.

Department of Local Government, Water and Volunteers	2024–25 Adjusted Budget \$'000	2024–25 Est. Actual \$'000	2025–26 Budget \$'000
CONTROLLED			
Income			
Appropriation revenue ¹	396,221	681,155	670,988
Other revenue	19,590	21,347	12,259
Total income	415,811	702,502	683,247
Expenses			
Water infrastructure and resource management services	244,612	480,214	423,207
Local Government governance support and administration of funding programs	139,877	198,133	252,994
Office of the Independent Assessor	4,247	4,162	6,029
Machinery-of-government changes	26,870	26,535	..
Total expenses	415,606	709,044	682,231
Operating surplus/deficit³	205	(6,542)	1,016
Net assets	45,748	72,346	72,659
ADMINISTERED			
Revenue			
Commonwealth revenue	1,250,370	219,625	1,383,729
Appropriation revenue	37,321	49,429	39,486
Other administered revenue	35,589	99,135	8,758
Total revenue	1,323,280	368,189	1,431,973
Expenses			
Transfers to government	633,832	83,993	685,858
Administered expenses	689,448	284,196	746,115
Total expenses	1,323,280	368,189	1,431,973
Net assets	215,248	220,829	220,829

Notes:

1. Includes state and Australian Government funding.
2. The 2024–25 Budget and 2024–25 Estimated Actuals information disclosed is presented on a post-machinery-of-government basis.
3. The 2024–25 Estimated Actuals deficit is mainly due to grant revenue received in 2023–24 being spent in 2024–25.

Staffing¹

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

Service area	2024–25 Adjusted Budget ²	2024–25 Est. Actual ²	2025–26 Budget
Water infrastructure and resource management services ³	699	720	723
Local Government governance support and administration of funding programs	92	92	92
Office of the Independent Assessor	21	21	21
Total FTEs	812	833	836⁴

Notes:

1. Corporate FTEs are allocated across the service to which they relate.
2. The 2024–25 Adjusted Budget and 2024–25 Estimated Actuals is presented on a post-machinery-of-government basis.
3. The increase in water infrastructure and resource management services in 2024–25 Estimated Actuals is mainly due to additional FTEs for the Office of Groundwater Impact Assessment (OGIA) following the expansion of its functions to include the provision of advice and assessments related to coal seam gas induced subsidence and temporary FTEs engaged to support delivery of Australian Government funded projects within the Murray-Darling Basin and to support regional water assessments.
4. Includes 122 FTE that were due to end at 30 June 2025.

Capital program

The department's total capital outlays of \$409.7 million for 2025–26 includes \$2.6 million for capital purchases and \$407.1 million for capital grants.

Major components of capital grants for 2025–26 include:

- \$166 million as part of the \$390 million to complete stage one of the Cairns Water Security project in partnership with the Australian Government
- \$48.4 million for the Works for Queensland program to support local governments in regional Queensland to deliver priority infrastructure, planning and capability projects that create jobs and support vibrant local communities
- \$45.3 million for the Local Government Grants and Subsidies Program, which provides funding for priority infrastructure projects to meet identified community needs and support sustainable and liveable communities
- \$5 million to Longreach Shire Council, in partnership with the Australian Government, to raise five weirs along the Thomson River and implement a number of other upgrades to increase water storage and improve water efficiency across the network.

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

	2024–25 Adjusted Budget ¹ \$'000	2024–25 Est. Actual ¹ \$'000	2025–26 Budget \$'000
Capital purchases ²	3,500	13,619	2,600
Capital grants ³	214,950	526,726	407,135
Total capital outlays	218,450	540,345	409,735

Notes:

1. The 2024–25 Adjusted Budget and 2024–25 Estimated Actuals is presented on a post-machinery-of-government basis.
2. The increase in 2024–25 Estimated Actuals is mainly due to the recognition of internally generated information assets as part of the Rural Water Futures Program and the Portal and OGIA Data (POD) Project for the Office of Groundwater Impact Assessment (OGIA).
3. The increase in 2024–25 Estimated Actuals is mainly due to increased funding provided for water infrastructure projects including Cairns Water Security, various projects funded under the Australian Governments Water Infrastructure for Sustainable and Efficient Regions (WISER) and First Nations water initiatives.

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

Budgeted financial statements

Departmental income statement

Controlled income statement

Total expenses are estimated to be \$682.2 million in 2025–26, a decrease of \$26.8 million compared to the 2024–25 Estimated Actual. The decrease is mainly due to the exclusion of functions transferred out in 2024–25 as part of machinery-of-government changes, including Regional Development and Manufacturing, the Office of the Cross Border Commissioner and Community Recovery.

Revenue from sources other than appropriation is estimated at \$12.3 million in 2025–26, a decrease of \$9.1 million compared to the 2024–25 Estimated Actual, mainly due to higher revenue received in 2024–25 under the South East Queensland (SEQ) City Deal Program.

The 2024–25 Estimated Actual operating deficit primarily reflects the expenditure of grant revenue received in 2023–24.

Administered income statement

Administered activities are those undertaken by departments on behalf of the government.

The department administers funds on behalf of the government as follows:

- Revenue collected on behalf of the government:
 - Titles Lodgement Revenue: revenue collected under the Water Act 2000 for the lodgement of documents to secure water allocations.
- Community Service Obligations (CSO) payments:
 - CSO payments are made to Sunwater and Seqwater for the provision of rural irrigation services. A payment is also made to Sunwater for the Cloncurry Pipeline.
- Financial Assistance Grants:
 - Financial Assistance Grants to Local Governments from funding received from the Australian government.

Departmental balance sheet

The department's major assets are in property, plant and equipment. For 2025–26, property, plant and equipment is estimated to be \$56.6 million, and includes land and buildings (comprising office buildings, storage facilities and depots), water monitoring equipment and bores.

Controlled income statement

Department of Local Government, Water and Volunteers*	2024–25 Adjusted Budget \$'000	2024–25 Est. Actual \$'000	2025–26 Budget \$'000
INCOME			
Appropriation revenue	396,221	681,155	670,988
Taxes	..	..	..
User charges and fees	8,385	9,818	8,643
Royalties and land rents	..	..	..
Grants and other contributions	11,000	11,395	3,500
Interest and distributions from managed funds	205	134	116
Other revenue	..	..	..
Gains on sale/revaluation of assets	..	..	..
Total income	415,811	702,502	683,247
EXPENSES			
Employee expenses	121,691	122,954	126,901
Supplies and services	57,433	99,377	65,714
Grants and subsidies	230,984	481,299	484,153
Depreciation and amortisation	4,094	4,052	4,054
Finance/borrowing costs	..	..	..
Other expenses	1,404	1,362	1,409
Losses on sale/revaluation of assets	..	..	..
Total expenses	415,606	709,044	682,231
OPERATING SURPLUS/(DEFICIT)	205	(6,542)	1,016

*The 2024–25 Budget and 2024–25 Estimated Actuals information disclosed is presented on a post-machinery-of-government basis.

Controlled balance sheet

Department of Local Government, Water and Volunteers*	2024–25 Adjusted Budget \$'000	2024–25 Est. Actual \$'000	2025–26 Budget \$'000
CURRENT ASSETS			
Cash assets	4,015	(1,256)	1,001
Receivables	7,522	7,486	7,519
Other financial assets	..	..	..
Inventories	1,823	2,813	2,813
Other	1,074	557	557
Non-financial assets held for sale	..	..	..
Total current assets	14,434	9,600	11,890
NON-CURRENT ASSETS			
Receivables	1,687	1,375	852
Other financial assets	..	..	..
Property, plant and equipment	44,379	57,525	56,553
Intangibles	8,187	20,431	19,949
Other	..	..	..
Total non-current assets	54,253	79,331	77,354
TOTAL ASSETS	68,687	88,931	89,244
CURRENT LIABILITIES			
Payables	9,801	9,917	9,917
Accrued employee benefits	2,499	3,702	3,702
Interest bearing liabilities and derivatives	4,280	..	..
Provisions	..	..	..
Other	6,359	2,966	2,966
Total current liabilities	22,939	16,585	16,585
NON-CURRENT LIABILITIES			
Payables	..	..	..
Accrued employee benefits	..	..	..
Interest bearing liabilities and derivatives	..	..	..
Provisions	..	..	..
Other	..	..	..
Total non-current liabilities	..	..	..
TOTAL LIABILITIES	22,939	16,585	16,585
NET ASSETS/(LIABILITIES)	45,748	72,346	72,659
EQUITY			
TOTAL EQUITY	45,748	72,346	72,659

*The 2024–25 Budget and 2024–25 Estimated Actuals information disclosed is presented on a post-machinery-of-government basis.

Controlled cash flow statement

Department of Local Government, Water and Volunteers*	2024–25 Adjusted Budget \$'000	2024–25 Est. Actual \$'000	2025–26 Budget \$'000
CASH FLOWS FROM OPERATING ACTIVITIES			
Inflows:			
Appropriation receipts	317,138	538,343	670,988
User charges and fees	5,609	8,431	8,643
Royalties and land rent receipts	..	..	..
Grants and other contributions	11,000	11,395	3,500
Interest and distribution from managed funds received	..	134	116
Taxes	..	..	..
Other	(296)	(296)	..
Outflows:			
Employee costs	(120,954)	(122,217)	(126,901)
Supplies and services	(56,924)	(100,368)	(65,714)
Grants and subsidies	(230,984)	(481,299)	(484,153)
Borrowing costs	..	..	..
Other	(1,388)	(1,346)	(1,409)
Net cash provided by or used in operating activities	(76,799)	(147,223)	5,070
CASH FLOWS FROM INVESTING ACTIVITIES			
Inflows:			
Sales of non-financial assets	..	..	..
Investments redeemed	..	..	..
Loans and advances redeemed	675	233	490
Outflows:			
Payments for non-financial assets	(3,500)	(13,619)	(2,600)
Payments for investments	..	..	..
Loans and advances made	..	..	..
Net cash provided by or used in investing activities	(2,825)	(13,386)	(2,110)
CASH FLOWS FROM FINANCING ACTIVITIES			
Inflows:			
Borrowings	..	..	..
Equity injections	294,362	304,540	41,600
Appropriated equity injections	296,500	306,678	41,600
Non-appropriated equity injections	(2,138)	(2,138)	..
Outflows:			
Borrowing redemptions	..	..	..
Finance lease payments	..	..	..
Equity withdrawals	(297,671)	(344,376)	(42,303)
Appropriated equity withdrawals	(1,171)	(257)	(703)
Non-appropriated equity withdrawals	(296,500)	(344,119)	(41,600)
Net cash provided by or used in financing activities	(3,309)	(39,836)	(703)
Net increase/(decrease) in cash held	(82,933)	(200,445)	2,257
Cash at the beginning of financial year	1,861	102,229	(1,256)
Cash transfers from restructure	85,087	96,960	..
Cash at the end of financial year	4,015	(1,256)	1,001

*The 2024–25 Budget and 2024–25 Estimated Actuals information disclosed is presented on a post-machinery-of-government basis.

Administered income statement

Department of Local Government, Water and Volunteers*	2024–25 Adjusted Budget \$'000	2024–25 Est. Actual \$'000	2025–26 Budget \$'000
INCOME			
Appropriation revenue	662,506	193,708	746,115
Taxes	..	..	..
User charges and fees	8,647	7,180	7,291
Royalties and land rents	..	1,467	1,467
Grants and other contributions	652,127	165,834	677,100
Interest and distributions from managed funds	..	..	..
Other revenue	..	..	..
Gains on sale/revaluation of assets	..	..	..
Total income	1,323,280	368,189	1,431,973
EXPENSES			
Employee expenses	..	..	..
Supplies and services	..	..	..
Grants and subsidies	689,448	284,196	746,115
Depreciation and amortisation	..	..	..
Finance/borrowing costs	..	..	..
Other expenses	..	..	..
Losses on sale/revaluation of assets	..	..	..
Transfers of Administered Revenue to Government	633,832	83,993	685,858
Total expenses	1,323,280	368,189	1,431,973
OPERATING SURPLUS/(DEFICIT)	..	..	..

*The 2024–25 Budget and 2024–25 Estimated Actuals information disclosed is presented on a post-machinery-of-government basis.

Administered balance sheet

Department of Local Government, Water and Volunteers*	2024–25 Adjusted Budget \$'000	2024–25 Est. Actual \$'000	2025–26 Budget \$'000
CURRENT ASSETS			
Cash assets	7,822	8,969	8,969
Receivables	3,794	1,799	1,799
Other financial assets	..	..	..
Inventories	..	..	..
Other	..	..	..
Non-financial assets held for sale	..	..	..
Total current assets	11,616	10,768	10,768
NON-CURRENT ASSETS			
Receivables	511	409	409
Other financial assets	..	..	..
Property, plant and equipment	214,480	220,472	220,472
Intangibles	..	..	..
Other	..	..	..
Total non-current assets	214,991	220,881	220,881
TOTAL ASSETS	226,607	231,649	231,649
CURRENT LIABILITIES			
Payables	7,202	8,621	8,621
Transfers to Government payable	4,157	2,199	2,199
Accrued employee benefits	..	..	..
Interest bearing liabilities and derivatives	..	..	..
Provisions	..	..	..
Other	..	..	..
Total current liabilities	11,359	10,820	10,820
NON-CURRENT LIABILITIES			
Payables	..	..	..
Accrued employee benefits	..	..	..
Interest bearing liabilities and derivatives	..	..	..
Provisions	..	..	..
Other	..	..	..
Total non-current liabilities	..	..	..
TOTAL LIABILITIES	11,359	10,820	10,820
NET ASSETS/(LIABILITIES)	215,248	220,829	220,829
EQUITY			
TOTAL EQUITY	215,248	220,829	220,829

*The 2024–25 Budget and 2024–25 Estimated Actuals information disclosed is presented on a post-machinery-of-government basis.

Administered cash flow statement

Department of Local Government, Water and Volunteers*	2024–25 Adjusted Budget \$'000	2024–25 Est. Actual \$'000	2025–26 Budget \$'000
CASH FLOWS FROM OPERATING ACTIVITIES			
Inflows:			
Appropriation receipts	107,406	178,992	746,115
User charges and fees	8,647	7,180	7,291
Royalties and land rent receipts	..	1,467	1,467
Grants and other contributions	652,127	(20,219)	677,100
Interest and distribution from managed funds received	..	..	..
Taxes	..	..	..
Other	5	5	..
Outflows:			
Employee costs	..	..	..
Supplies and services	..	..	..
Grants and subsidies	(134,459)	(284,307)	(746,115)
Borrowing costs	..	..	..
Other	..	..	..
Transfers to Government	(78,843)	(84,104)	(685,858)
Net cash provided by or used in operating activities	554,883	(200,986)	..
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	554,883	(200,986)	..
Cash at the beginning of financial year	7,822	23,621	8,969
Cash transfers from restructure	(554,883)	186,334	..
Cash at the end of financial year	7,822	8,969	8,969

*The 2024–25 Budget and 2024–25 Estimated Actuals information disclosed is presented on a post-machinery-of-government basis.

Glossary of terms

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

