



# SERVICE DELIVERY STATEMENTS

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Department of Agriculture and Fisheries



# 2023–24 Queensland Budget Papers

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The budget papers are available online at [budget.qld.gov.au](http://budget.qld.gov.au)

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### Service Delivery Statements

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## Department of Agriculture and Fisheries

### Portfolio overview

**Minister for Agricultural Industry Development and Fisheries  
and Minister for Rural Communities**

**The Honourable Mark Furner MP**

**Minister for Education, Minister for Industrial Relations and Minister for Racing**

**The Honourable Grace Grace MP**

The Minister for Agricultural Industry Development and Fisheries and Minister for Rural Communities is responsible for:

**Department of Agriculture and Fisheries**

**Director-General: Dr Chris Sarra**

The Minister for Agricultural Industry Development and Fisheries and Minister for Rural Communities is also responsible for:

**Queensland Rural and Industry Development Authority**

**Chief Executive Officer: Cameron MacMillan**

The Minister for Education, Minister for Industrial Relations and Minister for Racing is responsible for:

**Queensland Racing Integrity Commission**

**Commissioner: Shane Gillard**

Additional information about these agencies can be sourced from:

[www.daf.qld.gov.au](http://www.daf.qld.gov.au)

[www.qrida.qld.gov.au](http://www.qrida.qld.gov.au)

[www.qric.qld.gov.au](http://www.qric.qld.gov.au)

# Department of Agriculture and Fisheries

## Overview

The Department of Agriculture and Fisheries' (the department) vision is that Queensland is prosperous and resilient, leading global food security and sustainability.

Our purpose is to GROW Queensland.

### Contribution to the government's objectives for the community

The department supports the government's objectives for the community<sup>1</sup>:

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

### Department service areas

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

Department's objectives	Department's service areas
<p><b>Great relationships.</b> Our stakeholders trust us to be courageous, collaborative and capable.</p> <p><b>Resilient communities.</b> Communities are prepared to respond to and recover from economic, social and environmental challenges.</p> <p><b>Opportunity for industry.</b> Industry is empowered to innovate, diversify and grow sustainably.</p> <p><b>Walking with First Nations Queenslanders.</b> First Nations knowledge, wisdom and connection to land, waters and sky is honoured and embraced.</p>	<p><b>Enabling Agriculture Industry Growth</b></p> <p>To deliver innovative research, policy and support services that enable agribusinesses to grow.</p> <p><b>Queensland Biosecurity Services</b></p> <p>To mitigate the risks and impacts of animal and plant pests and diseases and weeds to the economy, the environment, social amenity and human health. This service area also upholds standards for animal welfare and agricultural chemical use.</p> <p><b>Fisheries and Forestry Industry Development</b></p> <p>To position Queensland as a world leader in sustainable, high-value fisheries and fishing experiences and ensure that the strategic management of state-owned timber and quarry resources meets community and government expectations and enables industry to invest.</p>

## Department highlights

In 2023–24, the department will:

- assist Queensland agribusiness to lower their greenhouse gas emissions through the implementation of the *Queensland Low Emissions Agriculture Roadmap 2022–2032* and strengthen our digital capabilities and grow economic opportunities through the development of an Agtech Roadmap
- expand productive, sustainable, and resilient food and fibre exports to international markets
- continue to support Queensland's aquaculture transformation through industry development, stakeholder engagement, regulatory reform, research, development and extension
- help producers prepare for drought, through the provision of up to \$48.5 million in programs and grants over 3 years from 2023–24 and \$100 million over 2 years for loans under the Drought Assistance and Reform Package

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

- continue to deliver key biosecurity initiatives including ongoing Emergency Animal Disease preparedness; Fire Ant Suppression Taskforce program in collaboration with the National Red Imported Fire Ant Eradication Program; Far Northern Biosecurity Initiative projects from the Torres Strait and Northern Peninsula Area Biosecurity Strategy to build capability in early detection and response to a range of biosecurity pests and diseases in this region; and successfully transition responsibility for leading the management of Panama Tropical Race 4 from government to industry from 1 July 2023
- co-design the next iteration of the Queensland Biosecurity Strategy in collaboration with partners in the Queensland Biosecurity System
- continue implementation of the *Queensland Sustainable Fisheries Strategy 2017–2027*, paving the way for a world-class fisheries management system; and maintain an effective shark control program that reduces the risk of shark bites in coastal waters, while researching and trialling new shark mitigation technology and boosting community education on Sharksmart behaviours
- continue to work with industry, recreational fishers and Traditional Owners to foster economic prosperity through innovative, sustainable and responsible management of Queensland's fisheries, and work with First Nations communities to acknowledge and resolve native title rights and develop economic and employment opportunities
- finalise a directions paper under the Native Timber Action Plan that considers the future of native timber harvesting in Queensland to support an internationally competitive and sustainable industry, balancing jobs and environment
- administratively support the new Queensland Racing Appeals Panel to operate as an independent statutory authority undertaking its functions outlined in the *Racing Integrity Act 2016*.

## Budget highlights

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

- funding to further uplift our biosecurity preparedness and capability comprising:
  - \$22 million over 5 years and \$2.5 million per annum ongoing to address increasing animal biosecurity risks, including foot-and-mouth disease and lumpy skin disease, as well as additional funding of \$4.7 million provided in 2022–23 to introduce an individual electronic identification traceability system for sheep and goats in Queensland, as part of a national initiative
  - \$21.7 million over 5 years and \$2.8 million per annum ongoing to address the plant pest and diseases and broader biosecurity threats to Queensland's economic, social, and environmental well-being and prosperity
- \$60.9 million over 4 years to continue delivery of the critical National Red Imported Fire Ant Eradication Program. In addition, up to \$35.7 million over 5 years and \$7 million per annum ongoing is provided to meet Queensland's obligations under the National Biosecurity System to help mitigate the risks and impacts of significant animal and plant pests and diseases
- funding for ongoing implementation of the Sustainable Fisheries Strategy comprising:
  - \$11.7 million over 3 years to continue the fisheries reform process which includes upgrades to the compliance system and fish aggregating devices
  - \$22 million over 4 years to implement independent data validation which will monitor commercial fishing activities at sea to provide more accurate data on protected species interactions and to support sustainable fisheries management
- \$9.2 million over 5 years and \$3 million per annum ongoing to continue the shark control program, undertake further research and trial the application of new technologies (such as drones) in swimmer risk mitigation and roll out education and awareness programs
- \$3.3 million in 2023–24 for the Rural Economic Development Grants Program to increase employment and agribusiness development in regional Queensland.

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

# Performance statement

## Enabling Agriculture Industry Growth

### Objective

To deliver innovative research, policy and support services that enable agribusinesses to grow.

### Description

This Service Area enables agriculture industry growth by developing policies, undertaking research, development and extension, and delivering initiatives that enhance the productivity, profitability and sustainability of Queensland's agribusinesses.

Service standards	2022–23 Target/Est.	2022–23 Est. Actual	2023–24 Target/Est.
<b>Service: Agri-business and Policy</b>			
<b>Effectiveness measure</b>			
Percentage of primary producers adopting drought and climate resilient practices as a result of DAF support <sup>1</sup>	20%	28%	20%
<b>Efficiency measure</b>			
Average cost per hour to conduct regulatory policy and reform activities <sup>2</sup>	\$82	\$83	\$86
<b>Service: Rural Economic Development</b>			
<b>Effectiveness measure</b>			
Proportion of stakeholders who considered that Rural Economic Development services positively influence their operations	70%	70%	70%
<b>Efficiency measure</b>			
Average cost of regional agricultural advocacy activities	\$450	\$450	\$450
<b>Service: Agri-science Queensland</b>			
<b>Effectiveness measures</b>			
Assessed impact of completed agricultural research, development and extension projects and/or programs (Benefit Cost Ratio)	>4.0	4.0	>4.0
Level of funding partner satisfaction that research outcomes contribute to industry productivity growth	90%	90%	90%
<b>Efficiency measure</b>			
Percentage return on research development and extension investment through royalty returns	5%	5%	5%

#### Notes:

1. The variance between the 2022–23 Target/Estimate and the 2022–23 Estimated Actual reflects further uptake, adoption and participation in the Drought and Climate Adaptation Program (DCAP) programs in 2022–23, particularly in the DCAP Farm Business Resilience Program Projects.
2. The cost for this efficiency measure is based on employee expenses for staff responsible for regulatory policy and reform. The increase between the 2022–23 Target/Estimate and the 2023–24 Target/Estimate reflects wage indexation.

# Queensland Biosecurity Services

## Objective

To mitigate the risks and impacts of animal and plant pests and diseases and weeds to the economy, the environment, social amenity and human health. This service area also upholds standards for animal welfare and agricultural chemical use.

## Description

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

Service standards	2022–23 Target/Est.	2022–23 Est. Actual	2023–24 Target/Est.
<b>Effectiveness measures</b>			
Proportion of significant biosecurity responses that deliver the planned outcomes to safeguard economic loss	95%	100%	95%
Level of satisfaction with biosecurity partnership performance	>3.0	3.17	>3.0
<b>Efficiency measures</b>			
Cost of significant biosecurity responses per agricultural production unit	≥1:450	1:450	≥1:450
Cost of core biosecurity services per agricultural production unit	≥1:250	1.250	≥1:250

# Fisheries and Forestry Industry Development

## Objective

To position Queensland as a world leader in sustainable, high-value fisheries and fishing experiences and ensure that the strategic management of State-owned timber and quarry resources meets community and government expectations and enables industry to invest.

## Description

Fisheries and Forestry Industry Development do this by:

- implementing the *Queensland Sustainable Fisheries Strategy 2017–2027*, paving the way for a world-class fisheries management system
- providing education and enforcing fishing regulations to ensure sustainability of fisheries resources for commercial, recreational and traditional fishers
- conducting technical assessments and providing advice on development applications that impact on fisheries related matters of state environmental significance, including aquaculture, marine pests and fish passage
- responsibly managing the allocation and use of state-owned forests and related resources
- implementing the Native Timber Action Plan to build a sustainable future for the native timber industry that also ensures conservation outcomes
- overseeing the Plantation Licence issued to HQPlantations Pty Ltd and related agreements.

Service standards	2022–23 Target/Est.	2022–23 Est. Actual	2023–24 Target/Est.
<b>Service: Fisheries</b>			
<b>Effectiveness measures</b>			
Percentage of key Queensland fish stocks assessed that are considered to have no sustainability concerns	85%	85%	85%
Percentage of units inspected that are compliant with fisheries laws	90%	89%	90%
<b>Efficiency measures</b>			
Average cost of inspections <sup>1</sup>	\$850	\$917	\$900
Average number of inspections per full-time equivalent <sup>2</sup>	220	200	220
<b>Service: Forestry</b>			
<b>Effectiveness measure</b>			
Percentage of findings from the previous third-party audit confirmed as satisfactorily addressed in order to maintain certification to The Australian Standard for Sustainable Forest Management (AS4708:2013)	100%	100%	100%
<b>Efficiency measures</b>			
Average expense necessary to authorise the removal of a cubic metre of forest product: <sup>3</sup>			
• native forest timber (expenses/m <sup>3</sup> )	\$38.15	\$47.20	\$47.20
• quarry material (expenses/m <sup>3</sup> )	\$0.52	\$0.66	\$0.66

## Notes:

1. The variance between the 2022–23 Target/Estimate and 2022–23 Estimated Actual is due to the decline in the number of inspections conducted by authorised Queensland Boating and Fisheries Patrol (QBFP) officers for the period. This decline is due to the impacts of COVID-19 in the first 3 months of 2022–23 and the ongoing focus on intelligence-based compliance. The average cost is influenced by fixed cost salaries, which are payable regardless of operating restrictions. The increase between the 2022–23 Target/Estimate and the 2023–24 Target/Estimate reflects the ongoing focus on intelligence-based compliance and increasing operational costs including salaries.



2. The variance between the 2022–23 Target/Estimate and 2022–23 Estimated Actual is influenced by a reduction in the number of authorised officers within the QBFP in 2022–23. Several new recruits who commenced during 2022–2023 did not receive their full authorisations until early 2023 and were therefore unable to undertake inspections for the first half of the financial year. The QBFP is also currently recruiting for the 2023–24 financial year.
3. The increase from the 2022–23 Target/Estimate to the 2023–24 Target/Estimate reflects projected increases in staffing and related costs to support increasing complexity of Forestry's business obligations. These additional costs are to support enhanced efficiencies in operational activities and support for these activities such as workplace health and safety.

# Departmental budget summary

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

Department of Agriculture and Fisheries	2022–23 Budget \$'000	2022–23 Est. Actual \$'000	2023–24 Budget \$'000
<b>CONTROLLED</b>			
<b>Income</b>			
Appropriation revenue <sup>1</sup>	364,843	399,029	368,861
Other revenue	243,433	283,656	181,941
<b>Total income</b>	<b>608,276</b>	<b>682,685</b>	<b>550,802</b>
<b>Expenses</b>			
Enabling Agriculture Industry Growth	257,021	296,829	247,078
Queensland Biosecurity Services	201,917	231,434	151,196
Fisheries and Forestry Industry Development	101,342	105,633	103,807
Corporate Partnership	47,996	48,789	48,721
<b>Total expenses</b>	<b>608,276</b>	<b>682,685</b>	<b>550,802</b>
<b>Operating surplus/deficit</b>	<b>..</b>	<b>..</b>	<b>..</b>
<b>Net assets</b>	<b>476,790</b>	<b>532,985</b>	<b>572,486</b>
<b>ADMINISTERED</b>			
<b>Revenue</b>			
Commonwealth revenue	131,414	15,480	11,391
Appropriation revenue	47,495	46,031	47,842
Other administered revenue	21,677	21,689	22,283
<b>Total revenue</b>	<b>200,586</b>	<b>83,200</b>	<b>81,516</b>
<b>Expenses</b>			
Transfers to government	21,677	21,689	22,283
Administered expenses	178,909	61,511	59,233
<b>Total expenses</b>	<b>200,586</b>	<b>83,200</b>	<b>81,516</b>
<b>Net assets</b>	<b>562</b>	<b>841</b>	<b>898</b>

Notes:

1. Includes state and Australian Government funding.
2. Appropriation revenue for 2022–23 Estimated Actuals is higher than the 2022–23 Appropriation Receipts in the Cash Flow Statement due to 2021–22 end of financial year adjustments and deferrals.

# Staffing

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

Service area	2022–23 Budget	2022–23 Est. Actual	2023–24 Budget
Enabling Agriculture Industry Growth <sup>4</sup>	919	914	916
Queensland Biosecurity Services <sup>5</sup>	608	626	626
Fisheries and Forestry Industry Development <sup>6</sup>	366	363	363
<b>Sub Total FTEs</b>	<b>1,893</b>	<b>1,903</b>	<b>1,905</b>
Corporate Partnership servicing other departments	215	215	215
<b>Total FTEs</b>	<b>2,108</b>	<b>2,118</b>	<b>2,120</b>

Notes:

1. Corporate FTEs are allocated across the service to which they relate.
2. Corporate FTEs are inclusive of the recently established Racing Appeals Panel.
3. The department participates in a partnership arrangement in the delivery of its services, whereby corporate FTEs are hosted by the department to work across multiple departments, and therefore cannot be allocated by Service Area. Under the Business and Corporate Partnership (BCP) arrangement, the department receives services from the Department of Resources and the Department of Environment and Science.
4. The decrease between the Enabling Agriculture Industry Growth Service Area 2022–23 Budget FTEs and 2022–23 Estimated Actual FTEs was due to interdepartmental transfers from the Department of Agriculture and Fisheries to the statutory body Trade and Investment Queensland, and to the Department of Environment and Science for Stage 3 of the Drought Capability and Adaptability program. This was partially offset by the internal redistribution of Corporate FTEs. The increase between the Enabling Agriculture Industry Growth Service Area 2022–23 Estimated Actual and the 2023–24 Budget is due to the return of FTEs from Trade and Investment Queensland.
5. The increase between the Queensland Biosecurity Services Service Area 2022–23 Budget FTEs and 2022–23 Estimated Actual FTEs was due to funding for Biosecurity preparedness and the redistribution of Corporate FTEs.
6. The decrease between the Fisheries and Forestry Industry Development Service Area 2022–23 Budget FTEs and 2022–23 Estimated Actual FTEs was due to the redistribution of Corporate FTEs.

# Capital program

The department's capital program is focused on developing and upgrading research facilities, existing infrastructure and land improvements to deliver outcomes for agriculture, biosecurity, fisheries and forestry. In 2023–24, \$27.3 million has been allocated for both capital purchases and capital grants.

The following are significant individual capital projects in 2023–24:

- \$4 million to continue upgrades to the department's research and operational facilities through the research facilities development, scientific equipment and minor works programs
- \$2.1 million to finalise long-term decisions on the future of assets formerly held by the Queensland Agricultural Training Colleges, including a new Central Queensland Smart Cropping Centre at Emerald
- \$1.7 million for new and replacement heavy plant and equipment including trucks, tractors, irrigators, all-terrain vehicles and other machinery
- \$1.5 million to upgrade infrastructure and equipment at Gatton Smart Farm
- \$1.4 million to develop and replace the Brands Information System
- \$1.4 million to continue to replace vessels and marine equipment for fisheries research and regulatory functions.

Capital grants of \$5.1 million in 2023–24 have been allocated as follows:

- \$4 million to finalise long-term decisions on the future of assets formally held by the Queensland Agricultural Training Colleges
- \$600,000 for the Young Animal Protection Society as a contribution towards the upgrade of adoption facilities in Cairns
- \$500,000 for the Queensland Country Women's Association to continue minor works upgrades to infrastructure, including community halls.

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

	2022–23 Budget \$'000	2022–23 Est. Actual \$'000	2023–24 Budget \$'000
Capital purchases	21,976	19,738	22,189
Capital grants	5,500	800	5,100
<b>Total capital outlays</b>	<b>27,476</b>	<b>20,538</b>	<b>27,289</b>

Further information about the Department of Agriculture and Fisheries 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 \$550.8 million in 2023–24, which is a decrease of \$131.9 million from the 2022–23 Estimated Actual. The decrease is largely driven by a provisional reduction in 2023–24 for the National Red Imported Fire Ant Eradication 10-year Program due to prior years' accelerated treatment and associated funding being brought forward. Note that increased funding for Queensland's contribution is held centrally, subject to a national cost sharing agreement being finalised. Also contributing to the decrease are reduced expenses for various limited life funded projects that are nearing completion including the Australian Government funded Horticultural Netting Program to support the apple and pear industry, the Rural Agricultural Development Grants program, and initiatives delivered under *Queensland's Economic Recovery Plan*, including Digital Transformation in Agribusiness, Reinvigorated Agricultural Trade Relationships (in conjunction with Trade and Investment Queensland), and Agribusiness Diversification Assistance. This is partly offset by additional funding to be provided in 2023–24 for a range of initiatives, such as biosecurity preparedness, to empower collective action against current and emerging plant pests and diseases and to deliver Innovative Emergency Animal Disease Response Preparedness Tools.

### Administered income statement

Total expenses are estimated to be \$81.5 million in 2023–24, which is in line with the 2022–23 Estimated Actual and a decrease of \$119.1 million from the 2022–23 Budget.

The decrease is mainly associated with funding provided to the Queensland Rural and Industry Development Authority for the Australian Government's North Queensland Restocking, Replanting and On-farm Infrastructure Grant Program. Demand for grants under this program were lower than originally anticipated. Queensland is currently negotiating with the Australian Government on the future of unallocated program funds.

## Departmental balance sheet

### Controlled balance sheet

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

In 2023–24, the department will invest \$22.2 million in capital purchases through its capital expenditure programs in upgrading existing facilities and purchasing new and replacement plant and equipment, which will enhance the department's service delivery capacity and result in efficiency gains.

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

# Controlled income statement

Department of Agriculture and Fisheries	2022–23 Budget \$'000	2022–23 Est. Actual \$'000	2023–24 Budget \$'000
<b>INCOME</b>			
Appropriation revenue	364,843	399,029	368,861
Taxes	..	..	..
User charges and fees	148,949	172,223	125,544
Royalties and land rents	30,217	35,567	35,067
Grants and other contributions	63,620	75,219	20,683
Interest and distributions from managed funds	..	..	..
Other revenue	552	552	552
Gains on sale/revaluation of assets	95	95	95
<b>Total income</b>	<b>608,276</b>	<b>682,685</b>	<b>550,802</b>
<b>EXPENSES</b>			
Employee expenses	255,883	258,435	271,287
Supplies and services	291,028	351,510	224,742
Grants and subsidies	27,661	36,681	22,646
Depreciation and amortisation	28,602	31,607	27,854
Finance/borrowing costs	2,320	2,320	2,241
Other expenses	2,782	2,132	2,032
Losses on sale/revaluation of assets	..	..	..
<b>Total expenses</b>	<b>608,276</b>	<b>682,685</b>	<b>550,802</b>
<b>OPERATING SURPLUS/(DEFICIT)</b>	<b>..</b>	<b>..</b>	<b>..</b>

# Controlled balance sheet

Department of Agriculture and Fisheries	2022–23 Budget \$'000	2022–23 Est. Actual \$'000	2023–24 Budget \$'000
<b>CURRENT ASSETS</b>			
Cash assets	39,997	44,750	44,526
Receivables	39,152	43,241	43,351
Other financial assets	..	..	..
Inventories	2,723	2,662	2,762
Other	8,035	8,060	8,360
Non-financial assets held for sale	..	6,685	6,685
<b>Total current assets</b>	<b>89,907</b>	<b>105,398</b>	<b>105,684</b>
<b>NON-CURRENT ASSETS</b>			
Receivables	2,000	784	784
Other financial assets	..	..	..
Property, plant and equipment	532,316	576,816	610,538
Intangibles	1,846	1,578	2,783
Other	5,236	5,986	5,231
<b>Total non-current assets</b>	<b>541,398</b>	<b>585,164</b>	<b>619,336</b>
<b>TOTAL ASSETS</b>	<b>631,305</b>	<b>690,562</b>	<b>725,020</b>
<b>CURRENT LIABILITIES</b>			
Payables	15,010	14,574	14,774
Accrued employee benefits	6,480	6,712	6,880
Interest bearing liabilities and derivatives	3,279	3,572	3,603
Provisions	..	..	..
Other	25,601	27,520	27,520
<b>Total current liabilities</b>	<b>50,370</b>	<b>52,378</b>	<b>52,777</b>
<b>NON-CURRENT LIABILITIES</b>			
Payables	..	..	..
Accrued employee benefits	..	..	..
Interest bearing liabilities and derivatives	94,633	95,689	91,667
Provisions	..	..	..
Other	9,512	9,510	8,090
<b>Total non-current liabilities</b>	<b>104,145</b>	<b>105,199</b>	<b>99,757</b>
<b>TOTAL LIABILITIES</b>	<b>154,515</b>	<b>157,577</b>	<b>152,534</b>
<b>NET ASSETS/(LIABILITIES)</b>	<b>476,790</b>	<b>532,985</b>	<b>572,486</b>
<b>EQUITY</b>			
<b>TOTAL EQUITY</b>	<b>476,790</b>	<b>532,985</b>	<b>572,486</b>

# Controlled cash flow statement

Department of Agriculture and Fisheries	2022–23 Budget \$'000	2022–23 Est. Actual \$'000	2023–24 Budget \$'000
<b>CASH FLOWS FROM OPERATING ACTIVITIES</b>			
<b>Inflows:</b>			
Appropriation receipts	364,843	366,451	368,861
User charges and fees	148,122	168,784	124,748
Royalties and land rent receipts	30,217	35,567	35,067
Grants and other contributions	62,620	75,219	20,683
Interest and distribution from managed funds received	..	..	..
Taxes	..	..	..
Other	14,933	14,933	14,933
<b>Outflows:</b>			
Employee costs	(255,175)	(258,307)	(271,119)
Supplies and services	(305,013)	(370,420)	(238,757)
Grants and subsidies	(27,661)	(36,681)	(22,646)
Borrowing costs	(2,320)	(2,320)	(2,241)
Other	(3,232)	(2,964)	(2,482)
<b>Net cash provided by or used in operating activities</b>	<b>27,334</b>	<b>(9,738)</b>	<b>27,047</b>
<b>CASH FLOWS FROM INVESTING ACTIVITIES</b>			
<b>Inflows:</b>			
Sales of non-financial assets	525	525	525
Investments redeemed	..	..	..
Loans and advances redeemed	..	..	..
<b>Outflows:</b>			
Payments for non-financial assets	(21,976)	(19,738)	(22,189)
Payments for investments	..	..	..
Loans and advances made	..	..	..
<b>Net cash provided by or used in investing activities</b>	<b>(21,451)</b>	<b>(19,213)</b>	<b>(21,664)</b>
<b>CASH FLOWS FROM FINANCING ACTIVITIES</b>			
<b>Inflows:</b>			
Borrowings	..	..	..
Equity injections	6,666	4,428	7,129
<b>Outflows:</b>			
Borrowing redemptions	..	..	..
Finance lease payments	(3,741)	(3,741)	(3,991)
Equity withdrawals	(8,730)	(12,951)	(8,745)
<b>Net cash provided by or used in financing activities</b>	<b>(5,805)</b>	<b>(12,264)</b>	<b>(5,607)</b>
<b>Net increase/(decrease) in cash held</b>	<b>78</b>	<b>(41,215)</b>	<b>(224)</b>
<b>Cash at the beginning of financial year</b>	<b>39,919</b>	<b>85,965</b>	<b>44,750</b>
Cash transfers from restructure	..	..	..
<b>Cash at the end of financial year</b>	<b>39,997</b>	<b>44,750</b>	<b>44,526</b>



# Administered income statement

Department of Agriculture and Fisheries	2022–23 Budget \$'000	2022–23 Est. Actual \$'000	2023–24 Budget \$'000
<b>INCOME</b>			
Appropriation revenue	178,909	61,511	59,233
Taxes	..	..	..
User charges and fees	1,754	1,767	1,797
Royalties and land rents	..	..	..
Grants and other contributions	18,517	18,517	19,045
Interest and distributions from managed funds	..	..	..
Other revenue	1,406	1,405	1,441
Gains on sale/revaluation of assets	..	..	..
<b>Total income</b>	<b>200,586</b>	<b>83,200</b>	<b>81,516</b>
<b>EXPENSES</b>			
Employee expenses	..	..	..
Supplies and services	7,800	1,055	1,831
Grants and subsidies	171,087	60,423	57,369
Depreciation and amortisation	22	33	33
Finance/borrowing costs	..	..	..
Other expenses	..	..	..
Losses on sale/revaluation of assets	..	..	..
Transfers of Administered Revenue to Government	21,677	21,689	22,283
<b>Total expenses</b>	<b>200,586</b>	<b>83,200</b>	<b>81,516</b>
<b>OPERATING SURPLUS/(DEFICIT)</b>	<b>..</b>	<b>..</b>	<b>..</b>

# Administered balance sheet

Department of Agriculture and Fisheries	2022–23 Budget \$'000	2022–23 Est. Actual \$'000	2023–24 Budget \$'000
<b>CURRENT ASSETS</b>			
Cash assets	10	12	12
Receivables	277	291	286
Other financial assets	..	..	..
Inventories	..	..	..
Other	..	..	..
Non-financial assets held for sale	..	..	..
<b>Total current assets</b>	<b>287</b>	<b>303</b>	<b>298</b>
<b>NON-CURRENT ASSETS</b>			
Receivables	..	..	..
Other financial assets	..	..	..
Property, plant and equipment	541	822	879
Intangibles	..	..	..
Other	..	..	..
<b>Total non-current assets</b>	<b>541</b>	<b>822</b>	<b>879</b>
<b>TOTAL ASSETS</b>	<b>828</b>	<b>1,125</b>	<b>1,177</b>
<b>CURRENT LIABILITIES</b>			
Payables	..	34	34
Transfers to Government payable	266	250	245
Accrued employee benefits	..	..	..
Interest bearing liabilities and derivatives	..	..	..
Provisions	..	..	..
Other	..	..	..
<b>Total current liabilities</b>	<b>266</b>	<b>284</b>	<b>279</b>
<b>NON-CURRENT LIABILITIES</b>			
Payables	..	..	..
Accrued employee benefits	..	..	..
Interest bearing liabilities and derivatives	..	..	..
Provisions	..	..	..
Other	..	..	..
<b>Total non-current liabilities</b>	<b>..</b>	<b>..</b>	<b>..</b>
<b>TOTAL LIABILITIES</b>	<b>266</b>	<b>284</b>	<b>279</b>
<b>NET ASSETS/(LIABILITIES)</b>	<b>562</b>	<b>841</b>	<b>898</b>
<b>EQUITY</b>			
<b>TOTAL EQUITY</b>	<b>562</b>	<b>841</b>	<b>898</b>

# Administered cash flow statement

Department of Agriculture and Fisheries	2022–23 Budget \$'000	2022–23 Est. Actual \$'000	2023–24 Budget \$'000
<b>CASH FLOWS FROM OPERATING ACTIVITIES</b>			
<b>Inflows:</b>			
Appropriation receipts	178,909	61,453	59,233
User charges and fees	1,763	1,916	1,802
Royalties and land rent receipts	..	..	..
Grants and other contributions	18,517	18,517	19,045
Interest and distribution from managed funds received	..	..	..
Taxes	..	..	..
Other	1,406	1,405	1,441
<b>Outflows:</b>			
Employee costs	..	..	..
Supplies and services	(7,800)	(1,329)	(1,831)
Grants and subsidies	(171,087)	(60,423)	(57,369)
Borrowing costs	..	..	..
Other	..	..	..
Transfers to Government	(21,687)	(21,630)	(22,288)
<b>Net cash provided by or used in operating activities</b>	<b>21</b>	<b>(91)</b>	<b>33</b>
<b>CASH FLOWS FROM INVESTING ACTIVITIES</b>			
<b>Inflows:</b>			
Sales of non-financial assets	..	..	..
Investments redeemed	..	..	..
Loans and advances redeemed	..	..	..
<b>Outflows:</b>			
Payments for non-financial assets	..	..	..
Payments for investments	..	..	..
Loans and advances made	..	..	..
<b>Net cash provided by or used in investing activities</b>	<b>..</b>	<b>..</b>	<b>..</b>
<b>CASH FLOWS FROM FINANCING ACTIVITIES</b>			
<b>Inflows:</b>			
Borrowings	..	..	..
Equity injections	94,173	87,292	150,476
<b>Outflows:</b>			
Borrowing redemptions	..	..	..
Finance lease payments	..	..	..
Equity withdrawals	(94,195)	(87,325)	(150,509)
<b>Net cash provided by or used in financing activities</b>	<b>(22)</b>	<b>(33)</b>	<b>(33)</b>
<b>Net increase/(decrease) in cash held</b>	<b>(1)</b>	<b>(124)</b>	<b>..</b>
<b>Cash at the beginning of financial year</b>	<b>11</b>	<b>136</b>	<b>12</b>
Cash transfers from restructure	..	..	..
<b>Cash at the end of financial year</b>	<b>10</b>	<b>12</b>	<b>12</b>

# Statutory bodies

## Queensland Rural and Industry Development Authority

### Overview

The Queensland Rural and Industry Development Authority's purpose is to foster productive and sustainable regions and rural communities with its vision of a thriving and financially resilient Queensland.

#### Contribution to the government's objectives for the community

The agency supports the government's objectives for the community<sup>1</sup>:

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

#### Agency service area

The service area within the Queensland Rural and Industry Development Authority aligns with the following agency objectives:

Agency's objective	Agency's service area
Value-creating relationships that are strategic, trusted and collaborative to support our customers, stakeholders, or the community.	<b>Queensland Rural and Industry Development Authority</b>  To administer timely financial assistance to foster productive and sustainable regions and rural communities.

#### Key deliverables

In 2023–24, the Queensland Rural and Industry Development Authority will:

- support jobs through providing a broad, flexible, and cost-effective range of administrative services to assist government agencies deliver financial and regulatory programs to the highest standards. Key financial and regulatory programs include First Start and Sustainability loans under the Queensland Government's Primary Industry Productivity Enhancement Scheme program; Concessional loans and grants under Disaster Recovery Funding Arrangements; and COVID-19 Jobs Support Loans Portfolio management
- manage the compulsory Farm Business Debt Mediation program to provide a process for the efficient and equitable resolution of farm debt disputes
- administer the Farm Debt Restructure Office and its supporting program, the Farm Business Analysis Assistance
- administer rural debt surveys in Queensland in accordance with prescribed legislation and national data collection, and expansion of policy and research functions with a focus on farm finance matters
- administer the Rural Economic Development Grants program on behalf of the Department of Agriculture and Fisheries
- administer Farm Management Grants, Drought Preparedness Grants, Drought Ready and Recovery Finance loans, Emergency Drought Assistance loans and Drought Carry-on Finance loans as part of the Drought Assistance and Reform Package.

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

# Performance statement

## Queensland Rural and Industry Development Authority

### Objective

To administer timely financial assistance to foster productive and sustainable regions and rural communities.

### Description

The Queensland Rural and Industry Development Authority (QRIDA) is a specialist administrator of government financial assistance programs including loans, grants, rebates and subsidies, and a range of farm debt services. QRIDA's core responsibility is to administer the Queensland Government's Primary Industry Productivity Enhancement Scheme, and when required, support the delivery of Disaster Recovery Funding Arrangements (DRFA) assistance.

Service standards	2022–23 Target/Est.	2022–23 Est. Actual	2023–24 Target/Est.
<b>Effectiveness measures</b>			
Maintain total loan arrears within target levels	<1.0%	1.0%	<1.0%
Overall client satisfaction with QRIDA's loan and grant services <sup>1</sup>	90%	86%	>85%
Percentage of original Farm Business Debt Mediation decisions made by QRIDA that are upheld in the review process	90%	90%	90%
<b>Efficiency measure</b>			
Average number of core program loans managed per full-time equivalent (FTE)	60	60	60

Note:

1. The variance between the 2022–23 Target/Estimate and the 2022–23 Estimated Actual is due to Client Satisfaction Survey results August 2022. The variance between the 2022–23 Target/Estimate and the 2023–24 Target/Estimate is due to expansion in survey applicants relating to the DAF Drought Recovery Programs which commenced in 2021–22.

# Budgeted summary

## Staffing

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

Service area	2022–23 Budget	2022–23 Est. Actual	2023–24 Budget
Queensland Rural and Industry Development Authority <sup>1</sup>	149	149	163
<b>Total FTEs</b>	<b>149</b>	<b>149</b>	<b>163</b>

Note:

1. The variance between the 2022–23 Budget and 2023–24 Budget represents an increase in FTE to continue delivery of several financial assistance schemes administered by QRIDA based upon expected applications.

# Financial statements

## Income statement

The 2022–23 forecast surplus of \$86 million and the 2023–24 Budget deficit are mainly due to a timing difference where grants revenue is forecast to be received in 2022–23, with associated expenses forecast to occur in 2023–24. Demand for grants under Disaster Recovery Funding Arrangements and the Australian Government’s North Queensland Restocking, Replanting and On-farm Infrastructure Grant Program in 2022–23 was lower than originally anticipated.

## Balance sheet

In administering financial assistance programs, and on behalf of program owners, QRIDA can hold substantial cash reserves. These funds are distributed to Queensland or interstate clients on behalf of other governments.

QRIDA also holds loan funds that have been repaid for remittance back to program owners.

# Income statement

Queensland Rural and Industry Development Authority	2022–23 Budget \$'000	2022–23 Est. Actual \$'000	2023–24 Budget \$'000
<b>INCOME</b>			
Taxes	..	..	..
User charges and fees	9,873	9,755	11,073
Grants and other contributions	502,704	194,622	52,513
Interest and distributions from managed funds	74,620	108,673	87,639
Other revenue	..	..	..
Gains on sale/revaluation of assets	..	..	..
<b>Total income</b>	<b>587,197</b>	<b>313,050</b>	<b>151,225</b>
<b>EXPENSES</b>			
Employee expenses	21,195	19,320	22,332
Supplies and services	6,531	7,631	7,177
Grants and subsidies	545,304	178,754	133,118
Depreciation and amortisation	289	288	250
Finance/borrowing costs	22,613	16,511	33,030
Other expenses	..	4,415	..
Losses on sale/revaluation of assets	490	135	137
<b>Total expenses</b>	<b>596,422</b>	<b>227,054</b>	<b>196,044</b>
<b>OPERATING SURPLUS/(DEFICIT)</b>	<b>(9,225)</b>	<b>85,996</b>	<b>(44,819)</b>



# Balance sheet

Queensland Rural and Industry Development Authority	2022–23 Budget \$'000	2022–23 Est. Actual \$'000	2023–24 Budget \$'000
<b>CURRENT ASSETS</b>			
Cash assets	126,965	256,148	147,396
Receivables	79,321	169,460	172,196
Other financial assets	..	..	..
Inventories	..	..	..
Other	658	252	252
Non-financial assets held for sale	..	..	..
<b>Total current assets</b>	<b>206,944</b>	<b>425,860</b>	<b>319,844</b>
<b>NON-CURRENT ASSETS</b>			
Receivables	1,137,552	958,276	1,127,120
Other financial assets	..	..	..
Property, plant and equipment	(1)	7	4
Intangibles	2,028	1,348	1,451
Other	..	..	..
<b>Total non-current assets</b>	<b>1,139,579</b>	<b>959,631</b>	<b>1,128,575</b>
<b>TOTAL ASSETS</b>	<b>1,346,523</b>	<b>1,385,491</b>	<b>1,448,419</b>
<b>CURRENT LIABILITIES</b>			
Payables	5,982	4,562	4,562
Accrued employee benefits	3,105	3,551	3,551
Interest bearing liabilities and derivatives	6,070	7,165	6,013
Provisions	..	..	..
Other	..	..	..
<b>Total current liabilities</b>	<b>15,157</b>	<b>15,278</b>	<b>14,126</b>
<b>NON-CURRENT LIABILITIES</b>			
Payables	..	..	..
Accrued employee benefits	260	364	364
Interest bearing liabilities and derivatives	312,297	178,201	417,052
Provisions	..	..	..
Other	..	..	..
<b>Total non-current liabilities</b>	<b>312,557</b>	<b>178,565</b>	<b>417,416</b>
<b>TOTAL LIABILITIES</b>	<b>327,714</b>	<b>193,843</b>	<b>431,542</b>
<b>NET ASSETS/(LIABILITIES)</b>	<b>1,018,809</b>	<b>1,191,648</b>	<b>1,016,877</b>
<b>EQUITY</b>			
<b>TOTAL EQUITY</b>	<b>1,018,809</b>	<b>1,191,648</b>	<b>1,016,877</b>

# Cash flow statement

Queensland Rural and Industry Development Authority	2022–23 Budget \$'000	2022–23 Est. Actual \$'000	2023–24 Budget \$'000
<b>CASH FLOWS FROM OPERATING ACTIVITIES</b>			
<b>Inflows:</b>			
User charges and fees	10,868	10,360	12,073
Grants and other contributions	502,704	194,622	52,513
Interest and distribution from managed funds received	36,540	44,963	47,061
Taxes	..	..	..
Other	(995)	1,000	1,000
<b>Outflows:</b>			
Employee costs	(21,195)	(19,320)	(22,334)
Supplies and services	(7,531)	(8,631)	(8,177)
Grants and subsidies	(545,304)	(178,754)	(133,118)
Borrowing costs	(4,390)	(2,666)	(3,191)
Other	1,000	(7,415)	(1,000)
<b>Net cash provided by or used in operating activities</b>	<b>(28,303)</b>	<b>34,159</b>	<b>(55,173)</b>
<b>CASH FLOWS FROM INVESTING ACTIVITIES</b>			
<b>Inflows:</b>			
Sales of non-financial assets	..	..	..
Investments redeemed	..	..	..
Loans and advances redeemed	131,903	129,705	163,739
<b>Outflows:</b>			
Payments for non-financial assets	(891)	(100)	(350)
Payments for investments	..	..	..
Loans and advances made	(182,100)	(96,469)	(325,000)
<b>Net cash provided by or used in investing activities</b>	<b>(51,088)</b>	<b>33,136</b>	<b>(161,611)</b>
<b>CASH FLOWS FROM FINANCING ACTIVITIES</b>			
<b>Inflows:</b>			
Borrowings	122,100	13,637	250,000
Equity injections	..	..	..
<b>Outflows:</b>			
Borrowing redemptions	(13,679)	(22,228)	(12,016)
Finance lease payments	..	..	..
Equity withdrawals	(93,649)	(86,768)	(129,952)
<b>Net cash provided by or used in financing activities</b>	<b>14,772</b>	<b>(95,359)</b>	<b>108,032</b>
<b>Net increase/(decrease) in cash held</b>	<b>(64,619)</b>	<b>(28,064)</b>	<b>(108,752)</b>
<b>Cash at the beginning of financial year</b>	<b>191,584</b>	<b>284,212</b>	<b>256,148</b>
Cash transfers from restructure	..	..	..
<b>Cash at the end of financial year</b>	<b>126,965</b>	<b>256,148</b>	<b>147,396</b>

# Queensland Racing Integrity Commission

## Overview

The Queensland Racing Integrity Commission's (the Commission) purpose is to work with the racing industry and community to protect animals involved in racing, ensure high standards of integrity and safety, and undertake education and compliance activities to enhance public confidence in the Queensland racing industry. The Commission's vision is for an ethical and safe racing industry in Queensland.

### Contribution to the government's objectives for the community

The agency supports the government's objectives for the community<sup>1</sup>:

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

### Agency service area

The service area within the Queensland Racing Integrity Commission aligns with the following agency objectives:

Agency's objectives	Agency's service area
<p>Integrity – ensuring integrity within the racing industry by using data driven intelligence gathering, meaningful communication and engagement, with consistent regulatory compliance management.</p> <p>Animal Care – we strive to uphold and ensure high standards of animal care for all animals involved in racing.</p> <p>Safety – our goal is to ensure that everyone involved in the Queensland racing industry works in a safe environment.</p> <p>Sustainability – building strong foundations, delivering flexible and efficient services for a long-term future in an evolving landscape.</p> <p>Industry Growth – partnering with industry as we deliver quality animal care and integrity services that support continual improvement and growth.</p>	<p><b>Queensland Racing Integrity Commission</b></p> <p>To safeguard the welfare of any animal involved in racing, ensure high standards of racing integrity and safety, and maintain public confidence in the Queensland racing industry.</p>

### Key deliverables

In 2023–24, the Queensland Racing Integrity Commission will:

- build on the 'one industry' approach, through improving communication and governance strategies with the racing industry that prioritises the Commission's key objectives: integrity, animal care, safety, sustainability and strong industry growth
- work collaboratively with government agencies and industry experts to progress a new Racing Science Centre by 2025
- continue to monitor and enforce traceability obligations to safeguard the welfare of horses that are or have been involved in racing under the *Racing Integrity Act 2016*
- deliver a variety of mechanisms to the Greyhound Adoption Program (GAP) to maximise adoptions whilst ensuring the welfare of GAP greyhounds
- build a sustainable, flexible and diverse workforce through the implementation of the Commission's renewed workforce strategy.

The government is providing additional funding of up to \$20 million in 2023–24 to relocate the Racing Science Centre to make way for the Brisbane 2032 Olympic and Paralympic Games.

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

# Performance statement

## Queensland Racing Integrity Commission

### Objective

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

### Description

The Queensland Racing Integrity Commission oversees and works with industry to licence racing industry participants, register racing animals, oversee the integrity of racing activities, uphold the Rules of Racing, safeguard the welfare of animals involved in racing and manage scientific testing and analysis.

Service Standards <sup>1</sup>	2022–23 Target/Est.	2022–23 Est. Actual	2023–24 Target/Est.
<b>Effectiveness measures</b>			
Percentage of first kennel or stable inspections conducted that were compliant	New measure	New measure	>90%
Percentage of original decisions that are upheld in the review process <sup>2</sup>	80%	79.1%	80%
Percentage of rehomed greyhounds returned to Greyhound Adoption Program (GAP) between 29 and 120 days	New measure	New measure	<4%
Percentage of community members surveyed who are somewhat or very confident in the integrity of the Queensland racing industry <sup>3</sup>	65%	55%	65%
<b>Efficiency measure</b>			
Cost, per licence, of the provision of licensing services <sup>4</sup>	\$115	\$83	\$86
<b>Discontinued measures</b>			
Percentage of rehomed greyhounds returned to Greyhound Adoption Program (GAP) <sup>5</sup>	4%	2.6%	Discontinued measure
Cost, per dog (per day) presented to GAP, of services delivered by GAP <sup>6</sup>	\$21	\$21	Discontinued measure
Percentage of community members surveyed who believe that the integrity of racing has improved a lot or a little over the past 12 months <sup>7</sup>	65%	61%	Discontinued measure
Median cost per sample of racing animals tested for prohibited substances <sup>8</sup>	\$305	\$339	Discontinued measure

#### Notes:

1. The structure of the service area has changed from the 2022–23 *Service Delivery Statements* (SDS). Following a review of the service area the services 'Veterinary services and animal welfare', 'Compliance and enforcement', and 'Sampling and analytical services' have been combined to now be presented as one service area.
2. The wording of this service standard has changed from the 2022–23 SDS and was previously worded 'Percentage of decisions, challenged at Internal Review, confirmed'. The change in wording reflects the service standard now including reviews conducted by the Racing Appeals Panel.
3. The presentation of this service standard has changed from the 2022–23 SDS with the category 'percentage of community members surveyed who believe that the integrity of racing has improved a lot or a little over the past 12 months' being discontinued.
4. The wording of this service standard has changed from the 2022–23 SDS which was previously worded 'Cost, per licence, of receiving and assessing animal registrations, licence applications and issuing licence products'. The change simplifies the wording, however the calculation methodology remains the same as the previous SDS. The variance between the 2022–23 Target/Estimate and the 2022–23 Estimated Actual is primarily driven by an increase in the number of licence and registration applications processed during 2022–23. The 2023–24 Target/Estimate has been changed as a result.

5. This service standard has been discontinued due to a change in the calculation methodology to better align with other jurisdictions and report on true returns. The calculation of this service standard is based on greyhounds returned to GAP within a 28-day period. The service standard has been re-introduced based on the new calculation which captures true returns of greyhounds returned by their new owners to GAP between 29 and 120 days.
6. This service standard has been discontinued as it does not provide a true and accurate reflection of how the Commission delivers services aligned to its purpose of safeguarding the welfare of any animal involved in racing.
7. This service standard has been discontinued as the survey question will no longer be included in the annual survey. The Commission believes the survey question does not significantly impact the Commission's decisions or actions based on the survey results when compared to the question based on the service standard 'Percentage of community members surveyed who are somewhat or very confident in the integrity of the Queensland racing industry'. The yearly comparison will provide insight as to whether the confidence levels of the community has changed.
8. This service standard has been discontinued as it does not provide a true and accurate reflection of the efficiency of the Commission's sampling operations. The median cost per sample can be reduced by decreasing the number and/or complexity of tests conducted, therefore, retaining this service standard has the potential to hinder the Commission's mandate to safeguard the welfare of any animal involved in the racing and the integrity of the industry in Queensland if the Commission were required to reduce the median cost per sample.

# Budgeted summary

## Staffing

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

Service area	2022–23 Budget	2022–23 Est. Actual	2023–24 Budget
Queensland Racing Integrity Commission <sup>1</sup>	175	174	174
<b>Total FTEs</b>	<b>175</b>	<b>174</b>	<b>174</b>

Note:

1. The variances between the 2022–23 Budget and 2022–23 Estimated Actual, and between the 2022–23 Budget and 2023–24 Budget are due to the transfer of 2 FTEs to the Racing Appeals Panel, partially offset by an increase of one FTE for veterinary services.

## Capital program

The Commission's capital program is primarily focussed on upgrading core drug testing technology and investment in new technology to respond quickly and sustainably to emerging drug threats and changes in the rules of racing across racing codes.

In 2023–24, \$23.1 million has been allocated for capital purchases including:

- up to \$20 million in 2023–24 to relocate the Racing Science Centre to make way for the Brisbane 2032 Olympic and Paralympic Games
- \$2.5 million for upgrades to laboratory equipment.

	2022–23 Budget \$'000	2022–23 Est. Actual \$'000	2023–24 Budget \$'000
Capital purchases	2,943	3,410	23,095
<b>Total capital outlays</b>	<b>2,943</b>	<b>3,410</b>	<b>23,095</b>

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

# Financial statements

## Income statement

Total expenses are estimated to be \$34 million for 2023–24, which is a decrease of \$200,000 from the 2022–23 Estimated Actual. The decrease mainly relates to the transfer of Racing Appeals Panel to the Department of Agriculture and Fisheries, partially offset by higher employee costs as a result of enterprise bargaining increases.

The 2022–23 estimated actual surplus of \$662,000 reflects anticipated revenue from insurance claims for laboratory capital equipment damaged during the 2022 Southeast Queensland rainfall and flooding event as well as an unrelated loss of another laboratory instrument during the 2021–22 financial year.

## Balance sheet

The Commission's major assets are in property, plant and equipment and software intangibles, which are estimated to be valued at \$38.2 million in 2023–24. The increase in property, plant and equipment is primarily due to the acquisition of a new site to relocate the Racing Science Centre to make way for the Brisbane 2032 Olympic and Paralympic Games venue.

Liabilities total \$3.1 million for 2023–24 and include lease liabilities for our GAP facilities and regional office locations.

The Commission is projecting a net asset position of \$43 million by the end of 2023–24 largely driven by the capital works program and additional funding to relocate the Racing Science Centre to make way for the Brisbane 2032 Olympic and Paralympic Games venue.

# Income statement

Queensland Racing Integrity Commission	2022–23 Budget \$'000	2022–23 Est. Actual \$'000	2023–24 Budget \$'000
<b>INCOME</b>			
Taxes	..	..	..
User charges and fees	1,426	1,427	1,463
Grants and other contributions	32,845	32,395	32,243
Interest and distributions from managed funds	60	260	250
Other revenue	5	741	5
Gains on sale/revaluation of assets	5	5	5
<b>Total income</b>	<b>34,341</b>	<b>34,828</b>	<b>33,966</b>
<b>EXPENSES</b>			
Employee expenses	22,195	22,102	23,150
Supplies and services	8,962	9,344	8,277
Grants and subsidies	70	70	70
Depreciation and amortisation	2,025	2,134	2,247
Finance/borrowing costs	11	24	24
Other expenses	1,058	472	178
Losses on sale/revaluation of assets	20	20	20
<b>Total expenses</b>	<b>34,341</b>	<b>34,166</b>	<b>33,966</b>
<b>OPERATING SURPLUS/(DEFICIT)</b>	<b>..</b>	<b>662</b>	<b>..</b>



# Balance sheet

Queensland Racing Integrity Commission	2022–23 Budget \$'000	2022–23 Est. Actual \$'000	2023–24 Budget \$'000
<b>CURRENT ASSETS</b>			
Cash assets	5,898	6,265	6,131
Receivables	776	1,086	998
Other financial assets	..	..	..
Inventories	..	..	..
Other	462	824	774
Non-financial assets held for sale	..	..	..
<b>Total current assets</b>	<b>7,136</b>	<b>8,175</b>	<b>7,903</b>
<b>NON-CURRENT ASSETS</b>			
Receivables	26	21	21
Other financial assets	..	..	..
Property, plant and equipment	14,703	14,826	35,897
Intangibles	3,432	2,552	2,329
Other	..	..	..
<b>Total non-current assets</b>	<b>18,161</b>	<b>17,399</b>	<b>38,247</b>
<b>TOTAL ASSETS</b>	<b>25,297</b>	<b>25,574</b>	<b>46,150</b>
<b>CURRENT LIABILITIES</b>			
Payables	1,654	1,121	1,221
Accrued employee benefits	924	752	852
Interest bearing liabilities and derivatives	170	152	151
Provisions	..	..	..
Other	290	325	325
<b>Total current liabilities</b>	<b>3,038</b>	<b>2,350</b>	<b>2,549</b>
<b>NON-CURRENT LIABILITIES</b>			
Payables	..	..	..
Accrued employee benefits	..	..	..
Interest bearing liabilities and derivatives	436	472	323
Provisions	237	247	249
Other	..	..	..
<b>Total non-current liabilities</b>	<b>673</b>	<b>719</b>	<b>572</b>
<b>TOTAL LIABILITIES</b>	<b>3,711</b>	<b>3,069</b>	<b>3,121</b>
<b>NET ASSETS/(LIABILITIES)</b>	<b>21,586</b>	<b>22,505</b>	<b>43,029</b>
<b>EQUITY</b>			
<b>TOTAL EQUITY</b>	<b>21,586</b>	<b>22,505</b>	<b>43,029</b>

# Cash flow statement

Queensland Racing Integrity Commission	2022–23 Budget \$'000	2022–23 Est. Actual \$'000	2023–24 Budget \$'000
<b>CASH FLOWS FROM OPERATING ACTIVITIES</b>			
<b>Inflows:</b>			
User charges and fees	1,526	1,527	1,583
Grants and other contributions	32,287	32,096	32,243
Interest and distribution from managed funds received	60	260	250
Taxes	..	..	..
Other	803	1,539	876
<b>Outflows:</b>			
Employee costs	(22,035)	(21,956)	(23,050)
Supplies and services	(9,813)	(10,667)	(9,048)
Grants and subsidies	(70)	(70)	(70)
Borrowing costs	(11)	(24)	(24)
Other	(500)	(173)	(178)
<b>Net cash provided by or used in operating activities</b>	<b>2,247</b>	<b>2,532</b>	<b>2,582</b>
<b>CASH FLOWS FROM INVESTING ACTIVITIES</b>			
<b>Inflows:</b>			
Sales of non-financial assets	5	321	5
Investments redeemed	..	..	..
Loans and advances redeemed	..	..	..
<b>Outflows:</b>			
Payments for non-financial assets	(2,943)	(3,410)	(23,095)
Payments for investments	..	..	..
Loans and advances made	..	..	..
<b>Net cash provided by or used in investing activities</b>	<b>(2,938)</b>	<b>(3,089)</b>	<b>(23,090)</b>
<b>CASH FLOWS FROM FINANCING ACTIVITIES</b>			
<b>Inflows:</b>			
Borrowings	..	..	..
Equity injections	524	524	20,524
<b>Outflows:</b>			
Borrowing redemptions	..	..	..
Finance lease payments	(213)	(213)	(150)
Equity withdrawals	..	..	..
<b>Net cash provided by or used in financing activities</b>	<b>311</b>	<b>311</b>	<b>20,374</b>
<b>Net increase/(decrease) in cash held</b>	<b>(380)</b>	<b>(246)</b>	<b>(134)</b>
<b>Cash at the beginning of financial year</b>	<b>6,278</b>	<b>6,511</b>	<b>6,265</b>
Cash transfers from restructure	..	..	..
<b>Cash at the end of financial year</b>	<b>5,898</b>	<b>6,265</b>	<b>6,131</b>

# Glossary of terms

<b>Accrual accounting</b>	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.
<b>Administered items</b>	Assets, liabilities, revenues and expenses an entity administers, without discretion, on behalf of the government.
<b>Agency/entity</b>	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.
<b>Appropriation</b>	Funds issued by the Treasurer, under Parliamentary authority, to departments during a financial year for: <ul style="list-style-type: none"> <li>• delivery of agreed services</li> <li>• administered items</li> <li>• adjustment of the government's equity in agencies, including acquiring of capital.</li> </ul>
<b>Balance sheet</b>	A financial statement that reports the assets, liabilities and equity of an entity as at a particular date.
<b>Capital</b>	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.
<b>Cash flow statement</b>	A financial statement reporting the cash inflows and outflows for an entity's operating, investing and financing activities in a particular period.
<b>Controlled Items</b>	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.
<b>Depreciation</b>	The periodic allocation of the cost of physical assets, representing the amount of the asset consumed during a specified time.
<b>Equity</b>	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.
<b>Equity injection</b>	An increase in the investment of the government in a public sector agency.
<b>Financial statements</b>	Collective description of the income statement, the balance sheet and the cash flow statement for an entity's controlled and administered activities.
<b>Income statement</b>	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.
<b>Outcomes</b>	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.
<b>Own-source revenue</b>	Revenue that is generated by an agency, generally through the sale of goods and services, but it may also include some Commonwealth funding.
<b>Priorities</b>	Key policy areas that will be the focus of government activity.
<b>Services</b>	The actions or activities (including policy development) of an agency which contribute to the achievement of the agency's objectives.
<b>Service area</b>	Related services grouped into a high level service area for communicating the broad types of services delivered by an agency.
<b>Service standard</b>	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.



