

# DOING WHAT MATTERS FOR QUEENSLAND

QUEENSLAND BUDGET 2024–25



## SERVICE DELIVERY STATEMENTS

Department of Environment, Science and Innovation



**Queensland**  
Government

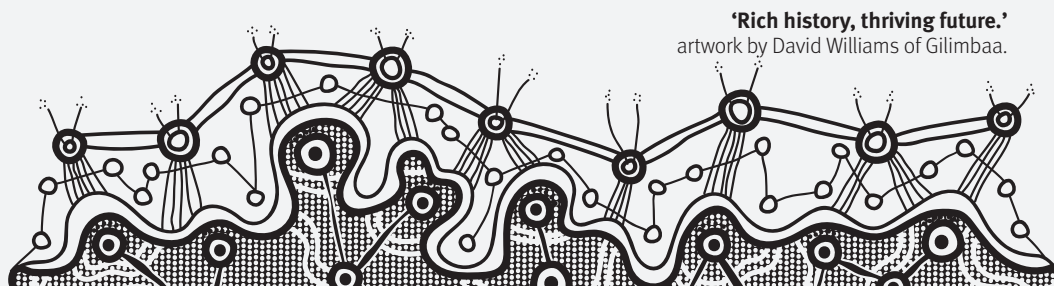
# 2024–25 Queensland Budget Papers

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

## First Nations acknowledgement

Queensland Treasury acknowledges Aboriginal peoples and Torres Strait Islander peoples as the Traditional Owners and custodians of the land. We recognise their connection to land, sea and community, and pay our respects to Elders past, present and emerging.



**'Rich history, thriving future.'**  
artwork by David Williams of Gilimbaa.

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### Service Delivery Statements

ISSN 1445-4890 (Print)

ISSN 1445-4904 (Online)



## **Department of Environment, Science and Innovation**

### **Portfolio overview**

**Minister for the Environment and the Great Barrier Reef  
and Minister for Science and Innovation**  
The Honourable Leanne Linard MP

**Department of Environment, Science and Innovation**  
Director-General: Jamie Merrick

Additional information about this agency can be sourced from:

[desi.qld.gov.au](http://desi.qld.gov.au)

# Department of Environment, Science and Innovation

## Overview

As part of the machinery-of-government changes, effective 18 December 2023, the former Department of Environment and Science was renamed the Department of Environment, Science and Innovation (the department). As a result, there were changes to the following functions:

- Climate functions were transferred to the Department of Energy and Climate
- The Brisbane 2032 team was transferred to the Department of State Development and Infrastructure
- Multicultural Affairs was transferred to the Department of Child Safety, Seniors and Disability Services
- Innovation was received from the Department of Tourism and Sport.

The department's vision is to ensure Queensland is celebrated as one of the world's most diverse natural environments, for our world-leading science and innovation. Our purpose is to be effective leaders and partners in managing, protecting, restoring and promoting Queensland's natural environment, cultural heritage, and in enabling innovation for a future economy.

The department's strategic objectives are to:

- Conserve and restore Queensland's unique biodiversity, heritage and protected areas.
- Grow the circular economy.
- Protect World Heritage areas including the Great Barrier Reef.
- Drive economic transition and innovation.
- Strengthen and harness Queensland's scientific excellence.
- Deliver a world-class environmental, heritage and biodiscovery regulatory system.

### Contributions 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.

### Key deliverables

In 2024–25, the department will:

- implement river and floodplain protections for the Queensland section of the Lake Eyre Basin, and work with First Nations Traditional Custodians to ensure their Country and cultural values are better protected, and their priorities and aspirations are supported
- continue to take strong action to reduce the risk of negative wildlife interactions and promote the best outcomes for wildlife conservation and human safety through continued implementation of the *Fraser Island (K'gari) Dingo Conservation and Risk Management Strategy* and *Queensland Crocodile Management Plan*
- continue to deliver programs that improve the health of the Great Barrier Reef, including restoring functional landscapes and soil health for improved water quality, supporting agricultural industries to improve land management and conservation of threatened species, and support implementation of fisheries reforms to minimise threats to threatened, endangered and protected species in the Great Barrier Reef
- strengthen the role of the environmental regulator by boosting frontline assessment and compliance functions, as well as scientific, technical and legal expertise. The department will proactively address emerging contaminants such as PFAS, through research and innovation grants, ongoing monitoring and regulatory process, and will continue to

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

take strong action through a five-point plan to address odours in the Swanbank area and bring relief to the local community

- continue to implement *Queensland's Protected Area Strategy 2020–2030*, through strategic land acquisitions, expansion of private protected areas, transfers of state forest areas to protected area tenures and the creation of Other Effective Area-based Conservation areas
- support biodiversity conservation through the ongoing coordination and implementation of *Conserving Nature—a Biodiversity Conservation Strategy for Queensland*, and the continued implementation of the *Threatened Species Program 2020–2040* through priority recovery projects to enhance the conservation and recovery of threatened fauna and flora species. The department will develop new strategic approaches to grow environmental markets, new nature-positive investment opportunities and incentives for land managers to conserve and restore Queensland's natural assets
- continue to expand the Queensland Indigenous Land and Sea Ranger Program, supporting over 200 ranger positions, across 47 communities to deliver a self-determined and whole of landscape approach to caring for Country
- further progress delivery of the *Advance Queensland – Innovation for a Future Economy 2022–2032 Roadmap*. We will drive innovation for economic growth and further leverage the capability of Queensland startups and innovation driven businesses; and continue to deliver the *Deadly Innovation Strategy*, to create pathways for Aboriginal and Torres Strait Islander businesses and innovators to build economic wealth and create jobs
- continue to implement the Queensland Quantum and Advanced Technologies Strategy to help grow the state's quantum and advanced technologies industry and remain at the forefront of 'deep' technology, including a suite of programs that target important elements of the Queensland quantum ecosystem
- continue to implement the *Ecotourism Plan for Queensland's Protected Areas 2023–2028* to facilitate the delivery of world class ecotourism projects and experiences in partnership with Traditional Owners including on land adjacent to protected areas
- continue to deliver the actions under *Queensland Heritage Implementation Strategy* in response to recommendations set out in the *Queensland Heritage Advisory Panel Final Report*.

## Budget highlights

In the 2024–25 Queensland Budget, the government is providing:

- \$247.8 million over 5 years for continued delivery of the 10-year \$2.1 billion Waste Package, including additional funding to support South East Queensland, regional and First Nations local councils implement their regional waste management plans, additional funding to improve waste and recycling performance and help Queensland transition to a circular economy and \$131.4 million of annual council payments to provide financial certainty for 2027–28
- \$89.7 million over 5 years to develop and deliver the *Queensland Quantum and Advanced Technologies Strategy* and Queensland Quantum Academy
- \$39.2 million in 2024–25 to uplift Queensland Parks and Wildlife Service's fire management capacity and capability to effectively manage wildfire risk for increased community safety and conservation outcomes
- \$31.3 million over 4 years and \$8.4 million per annum ongoing to continue planned actions under the *South East Queensland Koala Conservation Strategy 2020–25*
- \$29.2 million over 5 years and \$3 million ongoing indexed annually to support the conservation of dingoes (wongari) and management of public safety on K'gari
- \$23.5 million over 4 years and \$6.3 million per annum ongoing to continue implementation of the *Threatened Species Program 2020–2040*
- \$2 million over 2 years to continue to develop 3 pilot bioregional plans focussed on renewable energy, critical minerals and urban development.

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

# Performance statement

## Environmental Programs and Regulation Services

### Objective

Enable improved environmental outcomes through effective policy, programs and regulation.

### Description

The service area delivers the state's environmental legislation and policy priorities and provides targeted, consistent and transparent regulation that facilitates sustainable development. It proactively manages and monitors environmental risks as part of its administration of the *Environmental Protection Act 1994*, and through a modern and innovative regulatory framework that includes assessment, compliance, investigation and enforcement programs. It also leads the development and delivery of programs that support improving water quality in the Great Barrier Reef, circular economy initiatives and resource recovery.

Service standards	2023–24 Target/Est.	2023–24 Est. Actual	2024–25 Target/Est.
<b>Service: Environmental assessment and compliance</b>			
<b>Effectiveness measures</b>			
Percentage of compliance and assessment original decisions upheld after internal review <sup>1</sup>	90%	100%	90%
Percentage of operators compliant with the environmental obligations specified in an enforcement notice issued by the administering authority	80%	80%	80%
Percentage of matters finalised with a conviction or a successful application	85%	91%	85%
<b>Efficiency measures</b>			
Average cost per compliance action finalised <sup>2</sup>	\$5,500	\$4,564	\$5,500
Average cost per application finalised:			
– standardised assessment application	\$500	\$334	\$350
– complex assessment application <sup>3</sup>	\$10,000	\$10,379	\$10,000
<b>Service: Waste regulation and resource recovery programs</b>			
<b>Effectiveness measures</b>			
Percentage of waste operators compliant with the environmental obligations specified in an enforcement notice issued by an administering authority	85%	85%	85%
Annual percentage reduction in the amount of waste disposed to leviable landfills in Queensland's waste levy zone <sup>4,5</sup>	2.2%	2.0%	2.2%
<b>Efficiency measure</b>			
Administration cost per dollar of annual waste levy revenue received <sup>5</sup>	≤2.7 cents	1 cent	≤2.7 cents
<b>Service: Great Barrier Reef water quality programs</b>			
<b>Effectiveness measure</b>			
Queensland contributes to progress towards 2025 targets of:			
– 60 per cent reduction in anthropogenic end-of-catchment dissolved inorganic nitrogen loads	≥2%	0.7%	≥2%
– 25 per cent reduction in anthropogenic end-of-catchment sediment loads <sup>6</sup>	≥1%	0.8%	≥1%

Service standards	2023–24 Target/Est.	2023–24 Est. Actual	2024–25 Target/Est.
<b>Efficiency measure</b>			
Administration cost per dollar of the Queensland Reef Water Quality Program funding distributed for the previous financial year <sup>5</sup>	≤20 cents	21 cents	≤20 cents

Notes:

1. The positive variance between the 2023–24 Target/Estimate and the 2023–24 Estimated Actual is due to all internal review applications finalised during the 2023–24 financial year to date resulting in a decision to either uphold or vary the original decision, with no original decisions revoked.
2. The positive variance between the 2023–24 Target/Estimate and the 2023–24 Estimated Actual for average cost per compliance action is due to a focussed effort during 2023–24 to close out aged cases, resulting in an increase in the number of compliance actions finalised compared to previous years.
3. The variance between the 2023–24 Target/Estimate and the 2023–24 Estimated Actual for the standardised assessment applications is due to improved systems and processing work practices resulting in a reduction in the time taken to finalise these actions. As a result, the 2024–25 Target/Estimate has been adjusted to reflect these efficiencies.
4. The service standard wording has changed from the 2023–24 *Service Delivery Statements* and was previously 'Annual percentage reduction in the amount of waste disposed to landfill'. The wording has been changed to better reflect the intent of measuring the impact of waste reduction initiatives in Queensland. No changes have been made to the scope or calculation methodology.
5. The 2023–24 Estimated Actual presented is one year in arrears and reflects the 2022–23 actual result.
6. The 2023–24 Estimated Actual results are reported in arrears and reflect the *Reef Water Quality Report Card 2021 and 2022*. The variance between the 2023–24 Target/Estimate and the 2023–24 Estimated Actual reflects the requirement for sustained, long term efforts to improve water quality in the Great Barrier Reef catchments. It is expected that future report cards will show better progress toward water quality targets, reflecting the impacts of significant investment in reef water quality programs since 2022.

# Parks, Wildlife and Conservation Services

## Objective

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

## Description

The service area conserves natural and cultural values on Queensland Parks and Wildlife Services (QPWS) managed estate, facilitates nature-based ecotourism, recreation and heritage experiences including building and maintaining tourism infrastructure and providing visitor interpretation and activities. It partners with First Nations peoples, Queensland Government agencies, partners and volunteers to manage and conserve the QPWS managed estate, ecosystems and species and delivers the joint field management of the Great Barrier Reef in partnership with the Australian Government. It also manages the administration of the *Nature Conservation Act 1992* and the *Marine Parks Act 2004*.

Service standards	2023–24 Target/Est.	2023–24 Est. Actual	2024–25 Target/Est.
<b>Service: Protected area management, expansion and experiences</b>			
<b>Effectiveness measures</b>			
Percentage of the prescribed Protection Zone fuel management treatment achieved on Queensland Parks and Wildlife Service (QPWS) managed areas to protect life and property	90%	90%	90%
Area of the QPWS managed estate with fuel loads reduced by planned burning, to reduce fire risk to life and property and protect biodiversity	637,210 ha	637,210 ha	637,210 ha
Percentage of Queensland's land area that is protected	8.4%	8.59%	8.61%
Number of hectares of state land and national parks transferred to Traditional Owners in Cape York Peninsula <sup>1</sup>	23,766 ha	0 ha	17,868 ha
Percentage of user experience ratings of 4 stars or higher received for key Queensland protected area locations <sup>2</sup>	90%	90%	90%
<b>Efficiency measure</b>			
Average cost of processing protected area-related authorities:			
– General protected area authorities	\$1,500	\$1,597	\$1,500
– Camping and vehicle permits <sup>3,4</sup>	\$10	\$6.96	\$7.50
<b>Service: Wildlife and habitat management and protection<sup>5</sup></b>			
<b>Effectiveness measure</b>			
Median time taken to resolve declared problem crocodiles	≤7 days	1 day	≤7 days
<b>Efficiency measures</b>			
Cost per session for the Queensland wetland information system (WetlandInfo) <sup>6,7</sup>	\$0.65	\$0.49	\$0.55
Average cost of processing protected plant and animal authorities:			
– General authorities	\$200	\$184	\$200
– Macropod authorities <sup>8,9</sup>	\$80	\$101	\$80

### Notes:

- Survey and land title delays, combined with complex native title issues related to Cape York United #1 Claim timetabling resulted in no land transfers being finalised in 2023–24. Traditional Owners involved in some dealings have advised that these transfers are also unable to proceed in 2024–25. Settling land dealings requires the free, prior and informed consent of the rightful custodians, which is timely and as such, influences when handback of land can occur. The 2024–25 Target/Estimate reflects the number of hectares scheduled for transfer during the 2024–25 financial year.
- The service standard wording has changed from the 2023–24 *Service Delivery Statements* and was previously 'Percentage of key Queensland protected area locations with average user experience ratings of 4 stars or higher'. The wording has been changed to better reflect the intent of the measure. No changes have been made to the scope or calculation methodology.



3. The calculation methodology for the general protected areas component of this service standard has been amended to reflect an adjustment in the scope of costs, with proportioned operational and other ancillary costs relating to the broader functions of the business area removed. The amendment has improved reporting reliability, however, the 2024–25 Estimated Actual is not directly comparable to published results for previous years.
4. The positive variance between the 2023–24 Target/Estimate and the 2023–24 Estimated Actual is attributed to an increase in online sales and a reduction in assisted booking channels, reducing the overall cost to process each permit. The 2024–25 Target/Estimate has been reduced to reflect ongoing efficiencies.
5. The service name—Wildlife management and habitat protection, presented in the 2023–24 *Service Delivery Statements* (SDS), has been amended to better reflect the services provided.
6. This service standard was presented under the Protected area management, expansion and experiences service in the 2023–24 SDS. The service standard has been realigned to the Wildlife and habitat management and protection service to better reflect the service provided.
7. The positive variance between the 2023–24 Target/Estimate and the 2023–24 Estimated Actual is attributed to an increase in site usage, reducing the overall cost per session. The 2024–25 Target/Estimate reflects this anticipated ongoing increase in site usage with operating costs remaining relatively low.
8. The calculation methodology for both components of this service standard has been amended to reflect an adjustment in the scope of costs, with proportioned operational and other ancillary costs relating to the broader functions of the business area removed. The amendment has improved reporting reliability, however the 2024–25 Estimated Actual is not directly comparable to published results for previous years.
9. The variance between the macropod authority permits 2023–24 Target/Estimate and the 2023–24 Estimated Actual is due to a reduction in the demand for macropod authorities.

# Science Services

## Objective

Enable informed government, industry and community decision making through the provision of leading-edge scientific services and advice.

## Description

The service area delivers scientific and technical expertise and assessments for environmental, natural resource and sustainable agricultural industries. It manages foundation scientific information and modelling to support evidence-based policies and plans including the *Reef 2050 Water Quality Improvement Plan*; develops assessment frameworks for natural capital and emissions modelling and leads the modernisation of scientific information systems. The service area administers the Queensland component of the National Gene Technology Regulatory Scheme as well as biodiscovery activities conducted on Queensland state land and waters under the *Biodiscovery Act 2004* and supports the Queensland Chief Scientist to deliver the *Engaging Queenslanders in Science Strategy 2021–24*.

Service standards	2023–24 Target/Est.	2023–24 Est. Actual	2024–25 Target/Est.
<b>Effectiveness measures</b>			
Percentage of customers from government agencies satisfied with the natural resource and environmental science services and information provided (overall satisfaction)	≥90%	95%	≥90%
Percentage of laboratory tests completed and made available within agreed timeframes and quality specifications to support the <i>Reef 2050 Water Quality Improvement Plan</i> and other government priorities	≥89%	93%	≥89%
<b>Efficiency measure</b>			
Average annual operational cost per environmental monitoring point <sup>1,2</sup> :			
– air quality	\$11,500	\$11,289	\$11,500
– water quality	\$6,400	\$6,352	\$6,400
– coastal (storm tide and wave) <sup>3</sup>	\$2,000	\$2,136	\$2,250

### Notes:

1. Results for this service standard are reported one year in arrears with the 2023–24 Estimated Actual reflecting the 2022–23 actuals.
2. Water quality and coastal (storm tide and wave) 2023–24 Target/Estimates have been amended from those published in the 2023–24 *Service Delivery Statement* to reflect a change in scope to measure departmental costs associated with maintaining the monitoring points.
3. The increase in the 2024–25 Target/Estimate for coastal (storm tide and wave) monitoring points is due to cost increases including salaries, travel and material expenses associated with the schedule of maintenance being undertaken.

# Heritage Protection Services

## Objective

Queensland's built heritage places are conserved and restored.

## Description

The service area performs its own functions, as well as supporting those of the Queensland Heritage Council, under the *Queensland Heritage Act 1992*, manages the currency of information contained in the Queensland Heritage Register and provides recommendations regarding entry and removal applications for heritage places. It also promotes the value and an understanding of Queensland's heritage, manages archaeological artefact discoveries and underwater cultural heritage sites, and provides advice and decisions relating to the development of Queensland heritage places.

Service standards	2023–24 Target/Est.	2023–24 Est. Actual	2024–25 Target/Est.
<b>Effectiveness measure</b>			
Percentage of departmental heritage recommendations accepted by the Queensland Heritage Council <sup>1,2</sup>	90%	100%	90%
<b>Efficiency measure</b>			
Average cost per Heritage Register entry reviewed and updated	\$245	\$238	\$245

### Notes:

1. The service standard wording has been amended to better reflect the intent of the measure and was previously worded 'Percentage of department heritage recommendations, for inclusion in or removal from the Heritage Register, accepted by the Queensland Heritage Council' in the 2023–24 *Service Delivery Statement*. No changes have been made to the scope or calculation methodology.
2. The variance between the 2023–24 Target/Estimate and the 2023–24 Estimated Actual is due to the Heritage Council accepting all of the department's recommendations during the financial year.

# Advancing Queensland through Innovation<sup>1</sup>

## Objective

Enable the growth of a world-class, connected and sustainable innovation ecosystem in Queensland.

## Description

The service area provides support to create jobs in Queensland by helping to attract investment in innovative businesses, build a thriving and inclusive innovation ecosystem and precincts and places to improve the international competitiveness of our priority industries, to enhance entrepreneurial and innovation talent in our workforce, and translate our research and development capacity into commercial and sustainability outcomes.

Service standards	2023–24 Target/Est.	2023–24 Est. Actual	2024–25 Target/Est.
<b>Effectiveness measures</b>			
Percentage of stakeholders who are satisfied with innovation and commercialisation consultative and engagement processes (overall satisfaction) <sup>2</sup>	>85%	93%	>85%
Percentage of the department's Advance Queensland funding recipients satisfied with contract management services provided for related grant programs (overall satisfaction)	>85%	94%	>85%
Ratio of investment leveraged as a result of Queensland Government funding invested <sup>3</sup>	\$1:\$1.25	\$1:\$1.42	\$1:\$1.25
<b>Efficiency measure</b>			
Average cost to administer \$1,000 of grant funding <sup>4</sup>	\$150	\$115	\$150

### Notes:

1. Due to machinery-of-government changes effective 18 December 2023, this service area and service standards have been transferred to the Department of Environment, Science and Innovation from the former Department of Tourism, Innovation and Sport.
2. The service standard wording has been amended from the 2023–24 *Service Delivery Statement* from 'proportion' to 'percentage' to better reflect the calculation methodology and associated Target/Estimate.
3. The positive variance between the 2023–24 Target/Estimate and 2023–24 Estimated Actual reflects the number and type of programs delivered during the financial year.
4. The positive variance between the 2023–24 Target/Estimate and 2023–24 Estimated Actual reflects the nature of grant programs launched and administered during the financial year.

# Departmental budget summary

The table below shows the total resources available in 2024–25 from all sources and summarises how resources will be applied by service area and by controlled and administered classifications.

Department of Environment, Science and Innovation	2023–24 Adjusted Budget \$'000	2023–24 Est. Actual \$'000	2024–25 Budget \$'000
<b>CONTROLLED</b>			
<b>Income</b>			
Appropriation revenue <sup>1</sup>	746,019	681,924	803,765
Other revenue	178,048	224,900	261,663
<b>Total income</b>	<b>924,067</b>	<b>906,824</b>	<b>1,065,428</b>
<b>Expenses</b>			
Parks, Wildlife and Conservation Services	407,670	463,041	483,101
Environmental Programs and Regulation Services	365,567	298,632	381,477
Science Services	105,729	106,677	139,547
Heritage Protection Services	5,476	6,137	5,147
Advancing Queensland through Innovation	28,455	21,003	57,162
Multicultural Affairs	8,965	9,082	..
Business Corporate Partnership	1,956	2,497	2,555
<b>Total expenses</b>	<b>923,818</b>	<b>907,069</b>	<b>1,068,989</b>
<b>Operating surplus/deficit</b>	<b>249</b>	<b>(245)</b>	<b>(3,561)</b>
<b>Net assets</b>	<b>5,630,821</b>	<b>6,390,776</b>	<b>6,468,496</b>
<b>ADMINISTERED</b>			
<b>Revenue</b>			
Commonwealth revenue	..	..	..
Appropriation revenue	..	..	..
Other administered revenue	432,289	433,598	462,885
<b>Total revenue</b>	<b>432,289</b>	<b>433,598</b>	<b>462,885</b>
<b>Expenses</b>			
Transfers to government	432,289	433,598	462,885
Administered expenses	..	..	..
<b>Total expenses</b>	<b>432,289</b>	<b>433,598</b>	<b>462,885</b>
<b>Net assets</b>	<b>..</b>	<b>..</b>	<b>..</b>

Notes:

1. Includes state and Australian Government funding.
2. The 2023–24 Adjusted Budget is presented on a post-machinery-of-government basis.

## Staffing

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

Service area	2023–24 Adjusted Budget	2023–24 Est. Actual	2024–25 Budget
Parks, Wildlife and Conservation Services	1,684	1,694	1,743
Environmental Programs and Regulation Services	751	751	760
Science Services	397	401	401
Heritage Protection Services	30	30	30
Advancing Queensland through Innovation	84	84	86
Business Corporate Partnership	14	14	14
<b>Total FTEs</b>	<b>2,960</b>	<b>2,974</b>	<b>3,034</b>

Notes:

1. Corporate FTEs are allocated across the service to which they relate.
2. The 2023–24 Adjusted Budget is presented on a post-machinery-of-government basis.
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.
4. Total FTEs increased by 14 from 2023–24 Adjusted Budget to 2023–24 Estimated Actual primarily due to additional staffing for the management of wongari on K'gari and the delivery of the *Queensland Quantum and Advanced Technologies Strategy*.
5. Total FTEs increased by 60 from 2023–24 Estimated Actual to 2024–25 Budget primarily to uplift Queensland Parks and Wildlife Service's fire management capacity and capability, delivery of protected area management and bioregional planning.

## Capital program

Capital purchases for the Department of Environment, Science and Innovation in 2024–25 total \$154.1 million. The 2024–25 capital program will focus on expanding and conserving protected areas, improving environmental outcomes, and providing leading edge scientific services and driving innovation.

Previously approved, held centrally, funding of \$139.1 million will also contribute to land acquisitions in 2024–25 and 2025–26 as part of the total capital funding of \$250 million committed to support the *Protected Area Strategy 2020-2030* through land acquisitions and capital works to expand the protected area estate.

The capital program includes \$18.1 million for Queensland Parks and Wildlife Service's Better Queensland Parks Fire Management Uplift program.

In 2024–25, capital works investment will include funding for the K'gari - wongari management program, and upgrade of visitor infrastructure in Whitsunday Islands National Park, Girraween National Park and on K'gari (formerly Fraser Island).

The department's capital program will also include capital grants of \$51.9 million including \$36.4 million for waste, recycling and resource recovery capital grants.

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

	2023–24 Adjusted Budget \$'000	2023–24 Est. Actual \$'000	2024–25 Budget \$'000
Capital purchases	69,618	161,963	102,181
Capital grants	31,240	41,455	51,925
<b>Total capital outlays</b>	<b>100,858</b>	<b>203,418</b>	<b>154,106</b>

Note:

1. The 2023–24 Adjusted Budget is presented on a post-machinery-of-government basis.

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

# Budgeted financial statements

## Departmental income statement

### Controlled income statement

Total expenses for 2024–25 is \$1.069 billion, an increase of \$161.9 million from 2023–24 Estimated Actuals. The increase is primarily due to planned expenditure for Advanced Queensland, reef protection, *Queensland Quantum and Advanced Technologies Strategy* and Queensland Quantum Academy, Queensland Parks and Wildlife Service's Fire Management Uplift program, managing Country with First Nations peoples, SEQ City Deal, natural disaster resilience and remediation, and the effects of machinery-of-government transfers.

Total revenue for 2024–25 is \$1.065 billion, an increase of \$158.6 million from 2023–24 Estimated Actuals. The increase is primarily due to additional funding for programs including Advanced Queensland, reef protection, *Queensland Quantum and Advanced Technologies Strategy* and Queensland Quantum Academy, Queensland Parks and Wildlife Service's Fire Management Uplift program, managing Country with First Nations peoples, SEQ City Deal, natural disaster resilience and remediation, and the effects of machinery-of-government transfers.

### Administered income statement

Administered income for 2024–25 is estimated to be \$462.9 million, an increase of \$29.3 million from the 2023–24 Estimated Actuals primarily due to a rise in revenue from regulated waste levy rate increases effective from 1 July 2024.

## Departmental balance sheet

In 2024–25, the department's net assets are projected to be \$6.468 billion, with total assets of \$6.500 billion offset by liabilities of \$32 million.

The department's budgeted asset balances in 2024–25 are primarily comprised of heritage and cultural land held as national parks (\$1.887 billion), land (\$631.6 million), infrastructure (\$3.310 billion), buildings (\$304.7 million), plant and equipment including intangibles (\$107.9 million) and financial assets representing investments (\$95.1 million). The 2024–25 asset balances include the 2024–25 capital acquisitions program of \$102.2 million, \$68.3 million for land, buildings and infrastructure, \$27.8 million for plant and equipment and \$6.1 million for systems development. The 2024–25 capital program includes programs of work to upgrade visitor infrastructure, invest in plant and equipment, and develop systems.

# Controlled income statement

Department of Environment, Science and Innovation*	2023–24 Adjusted Budget \$'000	2023–24 Est. Actual \$'000	2024–25 Budget \$'000
<b>INCOME</b>			
Appropriation revenue	746,019	681,924	803,765
Taxes	..	..	..
User charges and fees	108,291	109,911	109,611
Royalties and land rents	1,458	1,366	1,366
Grants and other contributions	65,729	90,202	146,027
Interest and distributions from managed funds	1,635	2,780	2,750
Other revenue	935	20,641	1,909
Gains on sale/revaluation of assets	..	..	..
<b>Total income</b>	<b>924,067</b>	<b>906,824</b>	<b>1,065,428</b>
<b>EXPENSES</b>			
Employee expenses	359,127	380,174	383,884
Supplies and services	221,891	260,342	284,012
Grants and subsidies	283,765	201,392	332,344
Depreciation and amortisation	50,201	58,312	60,941
Finance/borrowing costs	100	71	100
Other expenses	7,234	5,955	6,208
Losses on sale/revaluation of assets	1,500	823	1,500
<b>Total expenses</b>	<b>923,818</b>	<b>907,069</b>	<b>1,068,989</b>
<b>OPERATING SURPLUS/(DEFICIT)</b>	<b>249</b>	<b>(245)</b>	<b>(3,561)</b>

\*The 2023–24 Budget and 2023–24 Estimated Actuals information disclosed is presented on a post-machinery-of-government basis.



# Controlled balance sheet

Department of Environment, Science and Innovation*	2023–24 Adjusted Budget \$'000	2023–24 Est. Actual \$'000	2024–25 Budget \$'000
<b>CURRENT ASSETS</b>			
Cash assets	103,291	131,963	127,056
Receivables	27,415	27,083	26,990
Other financial assets	..	..	..
Inventories	..	..	..
Other	4,908	4,949	5,014
Non-financial assets held for sale	..	..	..
<b>Total current assets</b>	<b>135,614</b>	<b>163,995</b>	<b>159,060</b>
<b>NON-CURRENT ASSETS</b>			
Receivables	22	671	671
Other financial assets	78,430	53,733	95,078
Property, plant and equipment	5,417,067	6,180,730	6,219,014
Intangibles	32,003	23,873	26,667
Other	..	..	..
<b>Total non-current assets</b>	<b>5,527,522</b>	<b>6,259,007</b>	<b>6,341,430</b>
<b>TOTAL ASSETS</b>	<b>5,663,136</b>	<b>6,423,002</b>	<b>6,500,490</b>
<b>CURRENT LIABILITIES</b>			
Payables	17,218	16,129	15,871
Accrued employee benefits	9,558	11,264	11,320
Interest bearing liabilities and derivatives	942	1,139	1,127
Provisions	..	..	..
Other	862	464	502
<b>Total current liabilities</b>	<b>28,580</b>	<b>28,996</b>	<b>28,820</b>
<b>NON-CURRENT LIABILITIES</b>			
Payables	..	..	..
Accrued employee benefits	..	..	..
Interest bearing liabilities and derivatives	3,735	3,230	3,174
Provisions	..	..	..
Other	..	..	..
<b>Total non-current liabilities</b>	<b>3,735</b>	<b>3,230</b>	<b>3,174</b>
<b>TOTAL LIABILITIES</b>	<b>32,315</b>	<b>32,226</b>	<b>31,994</b>
<b>NET ASSETS/(LIABILITIES)</b>	<b>5,630,821</b>	<b>6,390,776</b>	<b>6,468,496</b>
<b>EQUITY</b>			
<b>TOTAL EQUITY</b>	<b>5,630,821</b>	<b>6,390,776</b>	<b>6,468,496</b>

\*The 2023–24 Budget and 2023–24 Estimated Actuals information disclosed is presented on a post-machinery-of-government basis.

# Controlled cash flow statement

Department of Environment, Science and Innovation*	2023–24 Adjusted Budget \$'000	2023–24 Est. Actual \$'000	2024–25 Budget \$'000
<b>CASH FLOWS FROM OPERATING ACTIVITIES</b>			
<b>Inflows:</b>			
Appropriation receipts	746,019	670,464	803,765
User charges and fees	107,411	116,143	108,189
Royalties and land rent receipts	1,458	1,366	1,366
Grants and other contributions	65,729	90,202	146,027
Interest and distribution from managed funds received	1,635	2,780	2,750
Taxes	..	..	..
Other	983	20,641	1,909
<b>Outflows:</b>			
Employee costs	(359,300)	(380,347)	(383,813)
Supplies and services	(222,429)	(267,423)	(284,335)
Grants and subsidies	(283,765)	(201,392)	(332,344)
Borrowing costs	(100)	(71)	(100)
Other	(7,212)	(5,637)	(6,170)
<b>Net cash provided by or used in operating activities</b>	<b>50,429</b>	<b>46,726</b>	<b>57,244</b>
<b>CASH FLOWS FROM INVESTING ACTIVITIES</b>			
<b>Inflows:</b>			
Sales of non-financial assets	1,107	162	162
Investments redeemed	..	..	..
Loans and advances redeemed	..	..	..
<b>Outflows:</b>			
Payments for non-financial assets	(69,618)	(161,963)	(102,181)
Payments for investments	(33,430)	(37,781)	(41,345)
Loans and advances made	..	..	..
<b>Net cash provided by or used in investing activities</b>	<b>(101,941)</b>	<b>(199,582)</b>	<b>(143,364)</b>
<b>CASH FLOWS FROM FINANCING ACTIVITIES</b>			
<b>Inflows:</b>			
Borrowings	..	(196)	(12)
Equity injections	83,576	138,151	124,463
Appropriated equity injections	83,616	138,215	124,463
Non-appropriated equity injections	(40)	(64)	..
<b>Outflows:</b>			
Borrowing redemptions	..	..	..
Finance lease payments	(56)	(56)	(56)
Equity withdrawals	(30,295)	(38,306)	(43,182)
Appropriated equity withdrawals	(30,295)	(30,295)	(43,182)
Non-appropriated equity withdrawals	..	(8,011)	..
<b>Net cash provided by or used in financing activities</b>	<b>53,225</b>	<b>99,593</b>	<b>81,213</b>
<b>Net increase/(decrease) in cash held</b>	<b>1,713</b>	<b>(53,263)</b>	<b>(4,907)</b>
<b>Cash at the beginning of financial year</b>	<b>101,740</b>	<b>185,411</b>	<b>131,963</b>
Cash transfers from restructure	(162)	(185)	..
<b>Cash at the end of financial year</b>	<b>103,291</b>	<b>131,963</b>	<b>127,056</b>

\*The 2023–24 Budget and 2023–24 Estimated Actuals information disclosed is presented on a post-machinery-of-government basis.

# Administered income statement

Department of Environment, Science and Innovation*	2023–24 Budget \$'000	2023–24 Est. Actual \$'000	2024–25 Budget \$'000
<b>INCOME</b>			
Appropriation revenue	..	..	..
Taxes	423,000	422,980	452,339
User charges and fees	5,431	4,826	4,826
Royalties and land rents	2,390	3,390	3,390
Grants and other contributions	..	..	..
Interest and distributions from managed funds	..	134	..
Other revenue	1,468	2,268	2,330
Gains on sale/revaluation of assets	..	..	..
<b>Total income</b>	<b>432,289</b>	<b>433,598</b>	<b>462,885</b>
<b>EXPENSES</b>			
Employee expenses	..	..	..
Supplies and services	..	..	..
Grants and subsidies	..	..	..
Depreciation and amortisation	..	..	..
Finance/borrowing costs	..	..	..
Other expenses	..	..	..
Losses on sale/revaluation of assets	..	..	..
Transfers of Administered Revenue to Government	432,289	433,598	462,885
<b>Total expenses</b>	<b>432,289</b>	<b>433,598</b>	<b>462,885</b>
<b>OPERATING SURPLUS/(DEFICIT)</b>	<b>..</b>	<b>..</b>	<b>..</b>

\*The 2023–24 Budget and 2023–24 Estimated Actuals information disclosed is presented on a post-machinery-of-government basis.

# Administered balance sheet

Department of Environment, Science and Innovation*	2023–24 Budget \$'000	2023–24 Est. Actual \$'000	2024–25 Budget \$'000
<b>CURRENT ASSETS</b>			
Cash assets	22,176	22,599	22,855
Receivables	58,918	58,757	58,310
Other financial assets	..	..	..
Inventories	..	..	..
Other	..	..	..
Non-financial assets held for sale	..	..	..
<b>Total current assets</b>	<b>81,094</b>	<b>81,356</b>	<b>81,165</b>
<b>NON-CURRENT ASSETS</b>			
Receivables	..	..	..
Other financial assets	..	..	..
Property, plant and equipment	..	..	..
Intangibles	..	..	..
Other	..	..	..
<b>Total non-current assets</b>	<b>..</b>	<b>..</b>	<b>..</b>
<b>TOTAL ASSETS</b>	<b>81,094</b>	<b>81,356</b>	<b>81,165</b>
<b>CURRENT LIABILITIES</b>			
Payables	..	..	..
Transfers to Government payable	81,094	81,356	81,165
Accrued employee benefits	..	..	..
Interest bearing liabilities and derivatives	..	..	..
Provisions	..	..	..
Other	..	..	..
<b>Total current liabilities</b>	<b>81,094</b>	<b>81,356</b>	<b>81,165</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>81,094</b>	<b>81,356</b>	<b>81,165</b>
<b>NET ASSETS/(LIABILITIES)</b>	<b>..</b>	<b>..</b>	<b>..</b>
<b>EQUITY</b>			
<b>TOTAL EQUITY</b>	<b>..</b>	<b>..</b>	<b>..</b>

\*The 2023–24 Budget and 2023–24 Estimated Actuals information disclosed is presented on a post-machinery-of-government basis.

# Administered cash flow statement

Department of Environment, Science and Innovation*	2023–24 Budget \$'000	2023–24 Est. Actual \$'000	2024–25 Budget \$'000
<b>CASH FLOWS FROM OPERATING ACTIVITIES</b>			
<b>Inflows:</b>			
Appropriation receipts	..	..	..
User charges and fees	5,431	18,432	5,062
Royalties and land rent receipts	2,390	3,390	3,390
Grants and other contributions	..	..	..
Interest and distribution from managed funds received	..	134	..
Taxes	423,000	422,980	452,339
Other	2,448	110	2,541
<b>Outflows:</b>			
Employee costs	..	..	..
Supplies and services	..	..	..
Grants and subsidies	..	..	..
Borrowing costs	..	..	..
Other	..	..	..
Transfers to Government	(433,312)	(436,155)	(463,076)
<b>Net cash provided by or used in operating activities</b>	<b>(43)</b>	<b>8,891</b>	<b>256</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	..	..	..
Appropriated equity injections	..	..	..
Non-appropriated equity injections	..	..	..
<b>Outflows:</b>			
Borrowing redemptions	..	..	..
Finance lease payments	..	..	..
Equity withdrawals	..	..	..
Appropriated equity withdrawals	..	..	..
Non-appropriated equity withdrawals	..	..	..
<b>Net cash provided by or used in financing activities</b>	<b>..</b>	<b>..</b>	<b>..</b>
<b>Net increase/(decrease) in cash held</b>	<b>(43)</b>	<b>8,891</b>	<b>256</b>
<b>Cash at the beginning of financial year</b>	<b>22,219</b>	<b>13,708</b>	<b>22,599</b>
Cash transfers from restructure	..	..	..
<b>Cash at the end of financial year</b>	<b>22,176</b>	<b>22,599</b>	<b>22,855</b>

\*The 2023–24 Budget and 2023–24 Estimated Actuals information disclosed is presented on a post-machinery-of-government basis.

# 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.





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**Service Delivery Statements**

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