

Service Delivery Statements

**Department of Natural Resources,
Mines and Energy**

2018–19 Queensland Budget Papers

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Budget Highlights

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Service Delivery Statements

ISSN 1445-4890 (Print)

ISSN 1445-4904 (Online)



Queensland
Government

Department of Natural Resources, Mines and Energy

Summary of portfolio

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Portfolio overview

Ministerial and portfolio responsibilities

The table below represents the agencies and services which are the responsibility of the Minister for Natural Resources, Mines and Energy:

<p style="text-align: center;">Minister for Natural Resources, Mines and Energy</p> <p style="text-align: center;">The Honourable Dr Anthony Lynham MP</p>

<p style="text-align: center;">Department of Natural Resources, Mines and Energy</p> <p style="text-align: center;">Director-General: James Purtill</p>
Service area 1: Natural Resources Management Services
Service area 2: Minerals and Energy Resources Services
Service area 3: Energy Services

Additional information about these agencies can be sourced from www.dnrme.qld.gov.au.

Departmental overview

The department's vision is that our natural resources deliver sustainable benefits for current and future generations of Queenslanders. Our purpose is to help the community and the government make the best use of our renewable and non-renewable natural resources and deliver safe, secure, affordable and sustainable energy and water for current and future generations.

The department contributes to the Government's objectives for the community by:

- creating jobs in a strong economy - we will contribute to Queensland's capacity to create jobs and increase private sector investment through the responsible and equitable use of our land, mineral, water and energy resources.
- protecting the Great Barrier Reef - we will play an important role in protecting the Great Barrier Reef through strategies for improved water quality, land and vegetation management, and growth in utilising renewable energy resources; and we will continue to develop and implement strategies that mitigate the impacts of climate change
- being a responsive Government - our services will be tailored to, and developed with, the communities with which we work so that they are more transparent and easy to use and remain effective and useful. We will continue to strengthen our direct engagement with communities and other stakeholders and increase opportunities for collaboration and partnerships.

Our objectives are to:

- manage Queensland's natural resources to optimise sustainable development options
- deliver safe, secure, affordable and sustainable use of our water and energy resources
- engage the combined expertise of traditional owners, community, industry and government to optimise the management and use of our natural resources
- build a contemporary workforce that demonstrates high levels of expertise, innovation, collaboration and leadership, to improve service quality and responsiveness to customers and communities.

The department's work is subject to changes in the external environment which bring new challenges. Changing expectations about the protection and allocation of our natural resources are leading to conflicting aspirations in the community and challenges for decision-making in the department.

In 2018-19 the department's key priorities are to:

- provide secure, sustainable water allocation for the environment, agriculture, industries and urban communities
- ensure Queensland's water supply is secure and delivers strong economic benefits
- make Queensland's land dealings easy, secure and accurate
- deliver the Government's suite of vegetation management election commitments
- contribute to the protection of the Great Barrier Reef by delivering, regulating and supporting land and water management programs
- support traditional owners' rights and interests in land and land management through the resolution of native title claims and the grant of Aboriginal and Torres Strait Islander freehold
- provide the Queensland community with more information on natural resource endowment and how we responsibly and sustainably utilise those resources
- provide the Queensland community with up to date spatial and cadastre information to assist in informed decision making
- provide the Queensland community with confidence that its natural resources are being fairly allocated and responsibly used
- attract and support ongoing exploration and private sector investment in the State's resources sector
- facilitate the responsible use of Queensland's minerals and energy resources
- facilitate increased supply options for domestic gas use
- unlock the State's renewable energy potential
- make electricity more affordable for residential and business customers, including continuing an effective working relationship with the Energy and Water Ombudsman Queensland.

Service performance

Natural Resources Management Services

Service area objective

Sustainable management of Queensland's land and water resources, oversight of water service providers and water infrastructure owners, and the provision of accurate, timely knowledge of the department's property and spatial information resources.

Service area description

This service area administers land, the vegetation management framework and water management policy and planning frameworks including issuing licences, permits, leases and other dealings; resolving native title claims; allocating unallocated State land and water; managing unallocated State land; promoting water trading through market mechanisms; administering the Titles Registry; issuing land valuations; and maintaining Queensland's spatial data. The department also establishes the policy framework which administers drinking water safety, urban water service provision, safety of referable dams, governance of government owned water entities, pricing of water for irrigation and urban bulk water in South East Queensland, water security (including infrastructure) planning, and administers non-commercial dams and weirs.

Services

- Sustainable management of Queensland's land and water resources services
- Accurate, timely knowledge of property and spatial information resources services

2018-19 service area highlights

In 2018-19 the department will:

- implement improvements to water resource management in response to the Murray-Darling Basin Water Compliance Review and the Independent audit of Queensland non-urban water measurement and compliance through the Rural Water Management Renewal Program
- continue to deliver dam regulation in Queensland according to the *Water Supply (Safety and Reliability) Act 2008*
- deliver a quality assured water monitoring network to support water resource planning and management
- enhance the access to water resource information and data to support market activity and transparency of management actions
- continue to implement the Queensland Bulk Water Opportunities Statement to maximise the benefits of new and existing bulk water supply infrastructure and to support the delivery of the State Infrastructure Plan, including the assessment and advancement of new bulk water infrastructure proposals
- partner with water service providers to develop regional water supply security assessments
- continue to work with the Townsville City Council to enhance water security, with an allocation of \$15 million to be provided in 2018-19 as part of \$225 million over four years
- finalise water plans for Cape York, Moonie, Condamine-Balonne, Border Rivers and continue targeted amendments for Burdekin, Central Lockyer and Moreton
- work with industry to develop a series of targeted releases of Unallocated Water Reserves and leasing of Strategic Infrastructure Reserves with the aim of creating economic development and employment outcomes in regional Queensland
- develop a Lower Burdekin Groundwater Strategy to address rising groundwater levels
- manage Queensland's native vegetation
- continue to facilitate system and other changes to enable higher volumes of title transactions to be conducted online through electronic conveyancing
- provide property valuation services across Queensland, including promoting easier electronic access to valuations
- coordinate the Government's North Stradbroke Island (Minjerribah) tenure resolution program
- continue to promote Native Title Consent determinations across Queensland

- provide real time satellite monitoring of Queensland's natural resources
- develop a comprehensive framework, in consultation with the Australian and other State governments, to manage Native Title Compensation claims and negotiations
- continue with modernising systems to ensure the integrity and transparency of Queensland's natural resources
- implement year one of the Natural Resources Investment Program to invest in the sustainable management of land, water and vegetation resources.

Department of Natural Resources, Mines and Energy	Notes	2017-18 Target/Est.	2017-18 Est. Actual	2018-19 Target/Est.
Service area: Natural Resources Management Services				
Service: Sustainable management of Queensland's land and water resources services				
Service standards				
<i>Effectiveness measures</i>				
Percentage of native title claims resolved by agreement between the parties	1	>50%	100%	>50%
Reliability of the State's water monitoring networks	2	90%	95%	90%
Compliance with drinking water regulatory requirements:				
- percentage of the State's drinking water service providers compliant with drinking water regulatory requirements	3	New measure	New measure	90%
- percentage of non-compliant providers brought back into compliance	4	New measure	New measure	90%
<i>Efficiency measures</i>				
Average cost per valuation	5	<\$24	\$12.58	<\$20
Average cost per participant of support provided to implement and deliver workshops and visits to Water Supply Providers	6	<\$400	\$300	<\$400
Service: Accurate, timely knowledge of property and spatial information resources services				
Service standards				
<i>Effectiveness measures</i>				
Accuracy of title dealings registered	7	99.5%	99.7%	99.5%
Average percentage adjustment to annual statutory land valuations that are objected to	8	≤15%	7%	≤15%
<i>Efficiency measure</i>				
Average cost per online spatial services accessed	9	Improvement year on year	\$0.06	Baseline cost reducing by at least 4% year on year

Notes:

1. The measure indicates that the department, on behalf of the State, will resolve by agreement, the majority of native title claims during this period.
2. This measure of the availability, accuracy and timeliness of data underpins the department's water planning and management activities and is used by the Bureau of Meteorology to deliver flood monitoring and warning across Queensland.
3. This new measure provides information on how appropriately the drinking water legislation is being implemented by drinking water service providers. The measure is focussed on compliance with legislative requirements that manage regulatory provisions that provide assurance that public health is being protected when compliance is achieved.
4. This new measure provides information on the level of non-compliance with drinking water requirements generally and the effectiveness of the Regulator (Department of Natural Resources, Mines and Energy) in using appropriate mechanisms to strongly encourage non-compliant providers to meet the requirements.
5. This measure provides an indication of the cost efficiency of this area fulfilling its intended outcome of Queenslanders having access to reliable and accurate statutory land valuations. The average cost/valuation is an overall efficiency measure of the area's output. The budgeted base expenditure is reported on a unit cost basis and measures the cost to deliver the volume increases in the valuation roll. The actual average cost per valuation was far less than the target in 2016/17 and 2017/18, as such the Target/Estimate was revised from <\$24 to <\$20 for 2018/19 to maintain a level of efficiency.
6. This service standard was transferred from the 'Water Supply' service area of the (former) Department of Energy and Water Supply following machinery-of-government changes in December 2017. This measure provides an indication of cost efficiency by measuring the average costs incurred by the department in conducting workshops and/or visits to the regions in administering support programs to assist regulated entities to achieve compliance. By providing workshops and face to face visits, the department supports the regulated entities in developing a greater understanding of the regulatory framework whilst improving the implementation and facilitation of workshops.
7. This measure of accuracy of title dealings registered provides insight into the effectiveness of this service area fulfilling its objective of providing accurate, timely knowledge of our property and spatial information resources – the community can have confidence in point-of-truth information in the title registers for informed investment decisions in the property and mortgage markets.
8. This measure provides insight into the effectiveness of this service of providing Queenslanders with accurate, timely knowledge of land valuations. This measure of the average percentage adjustment to land valuations that are adjusted due to meritorious objections is an indicator of the accuracy of the land valuations.
9. This measure of cost efficiency is based on the average cost to provide online spatial services (salary costs only). The average cost depends on the number of web services accessed. The number of web services accessed is dependent upon staff and customer usage. The target for this measure in 2017-18 was to keep the average cost per online spatial services accessed to less than \$50.00 (baseline cost). As the target has been significantly exceeded during 2017-18 due to higher numbers of web services accessed, the baseline cost for 2018-19 has been revised to \$0.10. The target for 2018-19 is to reduce the baseline cost of \$0.10 by at least 4 per cent and continue to reduce the baseline cost by 4 per cent each year after that. The updated target reflects the more realistic web service numbers, though these are expected to continue to grow and therefore lower cost per service is expected during the next 12 months. Capturing and managing foundation spatial data is critical to support Queensland as it provides consistent and reliable land and spatial information for business planning and decision making.

Minerals and Energy Resources Services

Service area objective

Responsible use of our minerals and energy resources.

Service area description

This service area provides geoscientific and resource information to enable a series of resource functions to be undertaken, including:

- acquisition of geoscientific information
- administration of permits for mining, petroleum, gas, geothermal and carbon sequestration and storage activities
- management of baseline data and monitoring data to predict the groundwater impacts associated with coal seam gas extraction
- coordination and progress of complaints relating to the on-ground impacts of resource development
- oversight of the safety and health of workers in Queensland's mining, explosives and petroleum and gas industries and communities affected by mining, explosives, petroleum and gas
- licensing the use of explosives and gas
- identification of critical resources requiring protection for future use.

2018-19 service area highlights

In 2018-19 the department will:

- continue to finalise the implementation of the recommendations of the Coal Workers' Pneumoconiosis Select Committee
- establish an exposure database for respirable crystalline silica in Queensland mines and quarries
- undertake a historical review of fatalities in the Queensland mining sector
- progress upgrade to real time gas monitoring system in Queensland underground coal mines
- deliver competency training program for statutory ventilation officers
- review the Well Integrity Management System of selected petroleum and gas operators
- deliver the Collaborative Exploration initiative to encourage exploration into frontier areas in Queensland
- develop new reporting standards and guidelines for mineral and coal exploration
- deliver the geoscience data analytics trial in conjunction with CSIRO Minerals, focussed on the North West Minerals Province
- establish single entry point to support landholders impacted by resource sector activities
- audit all petroleum leases in Queensland against a performance framework to monitor actual development commitments against approved plans
- release new reporting guidelines for the petroleum and gas sector to streamline reporting requirements
- manage disclaimed and legacy mine sites and water infrastructure, focussing on the mitigation of public health and safety risks and reviewing re-commercialisation opportunities.

Department of Natural Resources, Mines and Energy	Notes	2017-18 Target/Est.	2017-18 Est. Actual	2018-19 Target/Est.
Service area: Minerals and Energy Resources Services				
Service standards <i>Effectiveness measure</i> Lost time injury frequency rate (injuries per million hours) in the mining and quarrying industries	1	<3.3	2.8	<3.1

Department of Natural Resources, Mines and Energy	Notes	2017-18 Target/Est.	2017-18 Est. Actual	2018-19 Target/Est.
<i>Efficiency measures</i> Average cost per mine safety licence issued (\$/Licence)	2	2.5% improvement per annum	\$477.11	2.5% improvement per annum
Average cost of all tenure processing transactions	3	Improvement year on year	\$1,753.89	≤\$2,200

Notes:

1. The 2018-19 Target/Estimate for this measure has been revised to <3.1 as analysis of industry data has shown a steady improvement from the annual lost time injury frequency rate (LTIFR) of 4.3 in 2007-08 to 3.0 in 2016-17. This represents a 30 per cent reduction in LTIFR over the past decade.
2. The measure of cost efficiency is based on the average cost to issue either Gas Work, Shotfirer, or Fireworks Operator Licences, rolling over a five year period (2013-18). The baseline target for 2018-19 is to keep the average cost per mine safety licence issued below \$481.84.
3. This measure of efficiency in tenure processing dealings is of all transactions lodged manually and through MyMinesOnline, and all fossicking related transactions. Due to the complexity of the transactions included in the calculation, it is impractical to retain the target as 'improvement year on year'. The revised target is for the department to keep the average cost of transactions ≤\$2,200 (less than or equal to).

Energy Services

Service area objective

Ensuring Queensland's energy sector is efficient, equitable and sustainable.

Service area description

The core functions of the Energy Services service area are to:

- undertake policy and economic analysis, and provide advice to the Minister for Natural Resources, Mines and Energy on matters related to energy policy at the State and national level
- deliver simple and effective regulation to support the efficient and secure operation of the energy sector, while meeting the needs of the community and maximising the value and productivity of the Government's own operations
- enhance customer value for Queenslanders by acting to ensure they have access to reliable and cost-effective energy and provide a framework for consumer protection
- facilitate economic growth and innovation by helping to unlock the State's renewable energy potential to create new industries and new jobs while driving broader productivity improvements across the energy sector to underpin Queensland's economic growth.

2018-19 service area highlights

In 2018-19 the department will:

- support the Government's target for a million solar residential rooftops or 3,000 megawatts of installed solar photovoltaic capacity by 2020
- implement initiatives under the Government's Affordable Energy Plan, including:
 - limiting electricity price growth for households and small businesses to inflation over the next two years
 - delivering a second \$50 rebate for all residential retail electricity customers through the Government Asset Owner Dividend.
- implement the Government's Powering Queensland's Future policy including:
 - undertaking actions to support the target of at least 50 per cent renewable energy generation in Queensland by 2030
 - supporting establishment of 'CleanCo', a third publicly owned power generation company with a mandate to deliver 1,000MW of new renewable energy projects for Queensland
 - considering the findings of our state-wide hydro-electric study under the Powering North Queensland Plan
 - delivering Renewables 400MW – a renewable energy reverse auction
 - partnering with the Australian Renewable Energy Agency to develop a solution to deliver sustainable energy for the Daintree, to provide residents with a quality, clean, power supply to enhance their standard of living, reduce local pollution and support local businesses and jobs
 - providing no-interest loans to help Queenslanders without access to the upfront capital required, to invest in solar and battery technologies.
- regulate and provide strategic oversight of Queensland's electricity and gas supply industries, and bio-based petrol and bio-based diesel mandates
- provide policy input and government positions for Council of Australian Governments Energy Council including on the National Partnership Agreement on Energy Efficiency.

Department of Natural Resources, Mines and Energy	Notes	2017-18 Target/Est.	2017-18 Est. Actual	2018-19 Target/Est.
Service area: Energy Services	1			
Service standards				
<i>Effectiveness measure</i>				
Average time of energy (electricity and gas) licensing assessments:				
– per low level assessment within 2 months	2	New measure	New measure	90%
– per high level assessment within 4 months	2	New measure	New measure	90%
<i>Efficiency measure</i>				
Cost per Biofuels exemption application assessed	3	<\$4,680	\$3,500	<\$4,680

Notes:

1. This service area was transferred from the (former) Department of Energy and Water Supply following machinery of government changes in December 2017.
2. These new measures of effectiveness relate to the Queensland Government's renewable energy objectives by optimising customer outcomes through an efficient energy licensing process. Providing certainty on regulatory timeframes is key to industry investment and project certainty, leading to optimised economic outcomes. A low level assessment is defined as minor amendments to existing licences, and high level assessments are those that are complex, applications for new licences, transfers of existing licences to new holders, and major amendments to existing licences. These timeframes only commence upon receipt of an application in the approved form, which is upon provision of all necessary information by the applicant to enable a regulatory decision.
3. This measure captures the cost efficiency of the department in supporting exemption application decisions by supporting eligible applicants, through tasks including arranging the pre-lodgement meeting (noting this stage is optional for applicants), registering and tracking application documentation, information assessments, preparation of draft and final decision documentation, liaison with legal services and correspondence with the applicant. The department will continuously improve its assessment practices and education of regulated businesses.

Discontinued measures

Performance measures included in the 2017-18 *Service Delivery Statements* that have been discontinued or replaced are reported in the following table with estimated actual results.

Department of Natural Resources, Mines and Energy	Notes	2017-18 Target/Est.	2017-18 Est. Actual	2018-19 Target/Est.
Service area: Natural Resources Management Services				
Percentage of Titles Registry dealings processed within five days	1	90%	93%	Discontinued measure
Percentage of properly made objections lodged against annual statutory land valuations for properties ≤\$5 million, decided within customer service standards	2	85%	81%	Discontinued measure
Overall stakeholder satisfaction with Queensland's engagement on water supply policy issues	3	80%	..	Discontinued measure
Cost per non-commercial asset to ensure the safe management of State-owned assets each year:				
- average cost per non-referable water asset in the non-commercial asset portfolio	4	\$12,500	\$9,400	Discontinued measure
- average cost per referable dam in the non-commercial asset portfolio	5	\$299,500	\$267,900	Discontinued measure
Percentage of the State's drinking water services that have appropriate drinking water quality monitoring and response frameworks in place	6	100%	98%	Discontinued measure
Average cost to approve amendments to drinking water quality management plans	7	<\$1,440	\$1,440	Discontinued measure
Service area: Minerals and Energy Resources Services				
Percentage of scheduled audits and inspections completed within prescribed times	8	90%	100%	Discontinued measure
Percentage of mining exploration applications decided within 12 months	9	90%	94%	Discontinued measure
Service area: Energy				
Overall stakeholder satisfaction with Queensland's engagement on national and State energy policy issues	10	80%	..	Discontinued measure
Average cost of support and assistance provided per vulnerable household to manage energy use	11	<\$1	<\$1	Discontinued measure

Department of Natural Resources, Mines and Energy	Notes	2017-18 Target/Est.	2017-18 Est. Actual	2018-19 Target/Est.
Level of compliance with energy regulatory requirements by electricity generation, transmission and distribution entities and special approval holders and gas distribution entities:				
<ul style="list-style-type: none"> - compliance monitoring of electricity and gas licence holders (including annual reporting and fees) 	12	90%	95%	Discontinued measure
<ul style="list-style-type: none"> - complete applications for electricity and gas authorities assessed within four months of receipt of all information and withstand scrutiny under judicial review 	13	90%	100%	Discontinued measure
Community Infrastructure Designation requests processed within four months of receipt of all information to the relevant Minister and withstand scrutiny under judicial review	14	90%	..	Discontinued measure

Notes:

1. This measure has been discontinued as it is a measure of timeliness and does not meet the requirements of an effectiveness measure in the Queensland Government Performance Management Framework. This measure will be reported in the Department of Natural Resources, Mines and Energy (DNRME) 2017-18 Annual Report.
2. This measure has been discontinued as it is a measure of timeliness and does not meet the requirements of an effectiveness measure in the Queensland Government Performance Management Framework. This measure will be reported in the DNRME 2017-18 Annual Report. As at 31 July 2017, 81 per cent (or 92 per cent excluding telecommunication objections) of properly made objections lodged against annual statutory land valuations for properties valued at \$5 million or less, have been decided within client service standard. There were 336 telecommunication objections subject to ongoing discussions with the Valuer-General, therefore these decisions were on hold.
3. This service standard was transferred from the 'Water Supply' service area of the (former) Department of Energy and Water Supply following machinery of government changes in December 2017. This survey of key stakeholders on their engagement by the department on Queensland's water supply policy issues was discontinued in 2017. The measure will not continue to be reported elsewhere.
4. This service standard was transferred from the 'Water Supply' service area of the (former) Department of Energy and Water Supply following machinery of government changes in December 2017. This measure attempted to capture the direct cost of safely managing each dam, weir and structure within the non-commercial assets portfolio against the cost of operational staff based in Rockhampton. This measure sought to demonstrate the department meeting industry best practice standards in managing the asset portfolio consisting of 21 structures and associated land, plant and equipment across Queensland, however the number of structures within the asset portfolio changes and therefore this is not deemed a good measure of efficiency. This measure's results as at December 2017, when the former department was abolished, will be reported in the Final Report for the (former) Department of Energy and Water Supply.
5. This service standard was transferred from the 'Water Supply' service area of the (former) Department of Energy and Water Supply following machinery of government changes in December 2017. Referable dams are those that have a population at risk of two or more persons, in the event of possible dam failure. See note above. This measure's results as at December 2017, when the former department was abolished, will be reported in the Final Report for the (former) Department of Energy and Water Supply.
6. This service standard was transferred from the 'Water Supply' service area of the (former) Department of Energy and Water Supply following machinery of government changes in December 2017. This measure does not adequately indicate the effectiveness of service delivery in relation to water supply regulation administered by the department. This measure's results as at December 2017, when the former department was abolished, will be reported in the Final Report for the (former) Department of Energy and Water Supply.
7. This service standard was transferred from the 'Water Supply' service area of the (former) Department of Energy and Water Supply following machinery of government changes in December 2017. This measure of costs associated with processing amendments is a measure of the costs of the regulator (DNRME) in performing a regulatory function that is risk based and highly variable in its application and dependent on the quality of the submission by a regulated entity. The degree to which this measure is impacted by external forces with limited ability for influence by the regulator significantly reduces the accuracy of this measure in describing efficiency. This measure's results as at December 2017, when the former department was abolished, will be reported in the Final Report for the (former) Department of Energy and Water Supply.
8. This measure has been discontinued as it is a measure of timeliness and does not meet the requirements of an effectiveness measure in the Queensland Government Performance Management Framework. This measure's results are as at December 2017, when the former department was abolished, will be reported in the DNRME 2017-18 Annual Report.

9. This measure has been discontinued as it is a measure of timeliness and does not meet the requirements of an effectiveness measure in the Queensland Government Performance Management Framework. This measure will be reported in the DNRME 2017-18 Annual Report.
10. This survey of key stakeholders on their engagement by the department on Queensland's energy policy issues was discontinued in 2017. This measure will not continue to be reported elsewhere.
11. This measure was transferred from the 'Energy' service area of the (former) Department of Energy and Water Supply following machinery of government changes in December 2017. This measure's results as at December 2017, when the former department was abolished, will be reported in the Final Report for the (former) Department of Energy and Water Supply.
12. This service standard was transferred from the 'Energy' service area of the (former) Department of Energy and Water Supply following machinery of government changes in December 2017. This measure does not demonstrate that energy regulatory requirements are being complied with, only on the activities undertaken by the department. This measure's results as at December 2017, when the former department was abolished, will be reported in the Final Report for the (former) Department of Energy and Water Supply.
13. This service standard was transferred from the 'Energy' service area of the (former) Department of Energy and Water Supply following machinery of government changes in December 2017. This measure does not demonstrate that energy regulatory requirements are being complied with, only on the activities undertaken by the department. This measure's results as at December 2017, when the former department was abolished, will be reported in the Final Report for the (former) Department of Energy and Water Supply.
14. This service standard was transferred from the 'Energy' service area of the (former) Department of Energy and Water Supply following machinery of government changes in December 2017. No applications for Community Infrastructure Designation were received in 2016-17, and more recently the role has transitioned to another portfolio, therefore this measure has been discontinued. This measure will not continue to be reported elsewhere.

Administered items

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

The Department of Natural Resources, Mines and Energy administers funds on behalf of the State as follows:

Revenue collected on behalf of Government:

- **Titles Lodgement Revenue:** Revenue is collected under the *Land Title Act 1994*, *Land Act 1994* and the *Water Act 2000* for the lodgement of documents to secure ownership and other interests in freehold and State leasehold land, water allocations and other resources and to record related information. Customers include individuals, companies and organisations, both in Queensland and elsewhere, with interests in the State's resources. The client groups include landowners, investors, solicitors, financial institutions, surveyors and developers, government agencies, industry groups and other service providers.
- **Revenue from State Land:** The department manages the State's administered land portfolio which is made up of reserves, unallocated State land, freehold land, land under roads and leasehold land. Annual rentals and instalments are collected on land leased from the State and on various licenses and permits issued over State land under the *Land Act 1994*. Administered revenue is also generated from sales of unallocated State land and from issuing easement access across State land. The revenue from sales can vary significantly from year to year as they are largely application driven.
- **Mineral and Petroleum Rentals:** Annual rent is collected on various permits, authorities, licenses and leases issued under the *Mineral Resources Act 1989*, the *Petroleum Act 1923*, the *Geothermal Energy Act 2010* and the *Petroleum and Gas (Production and Safety) Act 2004*.
- **Resource Tenure Application Processing Fees:** Revenue is collected for resource tenure applications and associated dealings under the *Mineral Resources Act 1989*, the *Petroleum Act 1923*, the *Geothermal Energy Act 2010*, the *Petroleum and Gas (Production and Safety) Act 2004* and the *Greenhouse Gas Storage Act 2009*.

Community Service Obligation (CSO) Payments:

- CSO payments are made to Energy Queensland and Origin Energy to ensure all similar Queensland non-market electricity customers pay the same price for electricity, regardless of where they live. It is estimated that the electricity related CSO payments in 2018-19 will total \$464.6 million
- CSO payments are made to SunWater and Seqwater for the provision of rural irrigation services. A payment is also made to Sunwater for the Cloncurry water pipeline. It is estimated that the CSO payments in 2018-19 will total \$10.7M.

Financial statements and variance explanations in relation to administered items appear in the departmental financial statements.

Departmental budget summary

The table below shows the total resources available in 2018-19 from all sources and summarises how resources will be applied by service area and by controlled and administered classifications.

Department of Natural Resources, Mines and Energy	2017-18 Budget \$'000	2017-18 Est. Actual \$'000	2018-19 Budget \$'000
CONTROLLED			
Income			
Appropriation revenue ¹			
Deferred from previous year/s	17,166	37,798	41,755
Balance of service appropriation	351,923	370,785	490,762
Other revenue	124,532	124,626	130,871
Total income	493,621	533,209	663,388
Expenses			
Natural Resources Management services	321,227	331,913	392,556
Minerals and Energy Resources services	131,336	135,434	157,695
Energy services	29,611	60,194	109,609
Corporate Partnerships	9,228	3,449	3,528
Total expenses	491,402	530,990	663,388
Operating surplus/deficit	2,219	2,219	..
Net assets	246,293	259,148	327,741
ADMINISTERED			
Revenue			
Commonwealth revenue	..	..	..
Appropriation revenue	285,116	285,359	482,607
Other administered revenue	765,589	758,234	780,489
Total revenue	1,050,705	1,043,593	1,263,096
Expenses			
Transfers to government	535,184	527,829	550,084
Administered expenses	335,521	335,764	533,012
Total expenses	870,705	863,593	1,083,096
Net assets	180,000	180,000	180,000

Note:

1. Includes State and Commonwealth funding.

Service area sources of revenue¹

Sources of revenue 2018-19 Budget					
Department of Natural Resources, Mines and Energy	Total cost \$'000	State contribution \$'000	User charges and fees \$'000	C'wealth revenue \$'000	Other revenue \$'000
Natural Resources Management services	392,556	298,936	53,855	36,534	3,231
Minerals and Energy Resources services	157,695	88,989	67,937	..	770
Energy services	109,609	104,531	..	..	5,078
Corporate Partnerships	3,528	3,528	..	..	..
Total²	663,388	495,983	121,792	36,534	9,079

Notes:

1. Explanations of variances are provided in the financial statements.
2. The budgeted operating surplus position relates to the timing of Australian Government funding for the National Water Infrastructure Development Fund.

Budget measures summary

This table shows a summary of budget measures relating to the department since the 2017-18 State Budget. Further details are contained in *Budget Measures (Budget Paper 4)*.

Department of Natural Resources, Mines and Energy	2017-18 \$'000	2018-19 \$'000	2019-20 \$'000	2020-21 \$'000	2021-22 \$'000
Revenue measures					
Administered	..	..	..	..	..
Departmental	..	..	..	..	..
Expense measures¹					
Administered	..	..	..	..	..
Departmental	26,586	89,463	26,150	1,050	1,050
Capital measures					
Administered	..	2,500	..	..	..
Departmental	..	66,000	83,000	126,000	77,000

Note:

- Figures reconcile with *Budget Measures (Budget Paper 4)*, including the whole-of-government expense measure 'Reprioritisations'.

Departmental capital program

Total capital investment for the department in 2018-19 is \$141 million. Major investment items include:

- \$66 million to construct the Rookwood Weir to provide drought contingency supplies
- \$50 million towards the Solar Thermal Plant
- \$5 million to meet dam safety requirements at the Glen Niven dam
- \$3.1 million to modernise the department's aged ICT asset portfolio
- \$2.6 million for system improvements to support the Financial Assurance Reform Framework
- \$2.6 million towards systems development for the management of Coal Mine Workers' health assessment data
- \$2.4 million towards Geoscience data curation and support systems
- \$1.7 million for the management of disclaimed mine sites
- \$0.8 million towards improvements to the stock route network

Capital budget

Department of Natural Resources, Mines and Energy	Notes	2017-18 Budget \$'000	2017-18 Est. Actual \$'000	2018-19 Budget \$'000
Capital purchases	1			
Total land, buildings and infrastructure	2	6,628	5,028	77,215
Total plant and equipment		3,961	3,859	3,063
Total other capital	3	7,096	7,122	60,718
Total capital purchases		17,685	16,009	140,996

Notes:

1. For more detail on the agency's capital acquisitions please refer to *Capital Statement (Budget Paper 3)*.
2. The 2018-19 Budget includes expenditure for the construction of Rookwood Weir on the Fitzroy River.
3. The 2018-19 Budget includes capital grants to support the development of concentrated solar thermal.

Staffing¹

Department of Natural Resources, Mines and Energy	Notes	2017-18 Budget	2017-18 Est. Actual	2018-19 Budget
Natural Resources Management services	2	1,873	1,896	1,896
Minerals and Energy Resources services	2	614	633	633
Energy services	2	110	119	108
Corporate Partnerships	3, 4, 5	72	28	28
TOTAL		2,669	2,676	2,665

Notes:

1. Full-time equivalents (FTEs) as at 30 June.
2. Corporate FTEs are allocated across the service to which they relate.
3. Corporate Partnerships FTEs have reduced following the machinery-of-government changes effective 12 December 2017, resulting in the transfer in of energy and water supply functions. The associated FTEs have been reallocated to the activities to which they relate.
4. Corporate FTEs employed by the department as part of the corporate partnership arrangements provide services to the Department of: Agriculture and Fisheries (DAF); Department of Innovation, Tourism and Industry Development and Department of Environment and Science (DES).
5. Under the corporate partnership arrangements, the department also receive services from DAF and DES.

Budgeted financial statements

Analysis of budgeted financial statements

An analysis of the department's financial position, as reflected in the department's financial statements, is provided below.

Departmental income statement

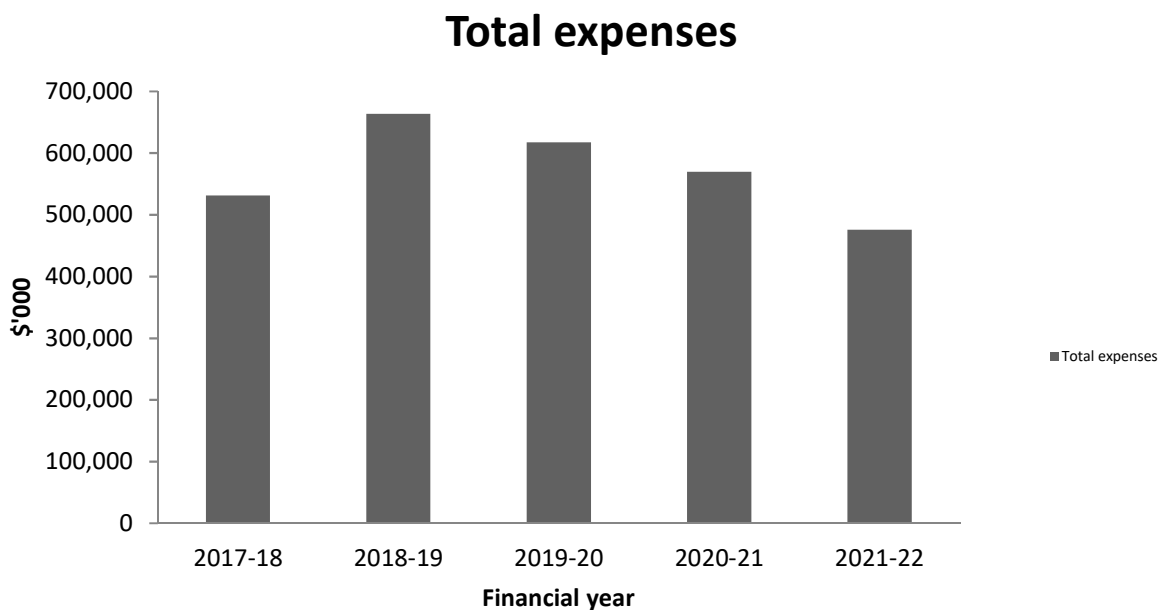
Total expenses are estimated to be \$663.4 million in 2018-19, an increase of \$132.4 million from the 2017-18 Estimated Actual. This is largely due to machinery-of-government changes with energy and water supply functions transferred in for six months of the 2017-18 Estimated Actual. As a result, the 2017-18 Budget is not directly comparable with the 2018-19 Estimate.

From 2019-20 onwards expenditure estimates are expected to reduce due to the finalisation of a number of limited life initiatives, including the Affordable Energy Plan and the Coal Mine Workers' Health Scheme. The reduced estimates also reflects the end of Australian Government funded initiatives, including the National Water Infrastructure Development Fund and the Water for the Future program.

The department raises a quarter of its revenue from sources other than State appropriation including:

- industry charges which fund the Office of Groundwater Impact Assessment, Mine Safety and Health and Petroleum and Gas functions
- user charges revenue, predominantly for maps, cadastral and title searches, storage fees for explosives and other fee for service activities provided by units such as Safety in Mines Testing Research Station (SIMTARS)
- funding from the Australian Government in relation to specific initiatives including the National Water Infrastructure Development Fund, the Water for the Future Program and Murray Darling Basin Programs.

Chart: Total departmental expenses across the Forward Estimates period



Departmental balance sheet

The department's major assets consist of property, plant and equipment (\$227.6 million) and intangibles (\$47.2 million). Investment in property, plant and equipment will increase over the next few years with increased dam infrastructure investment. Land, infrastructure and buildings are also subject to market fluctuations through annual revaluations.

The department's main liabilities relate to payables for accrued employment benefits, grants, trade creditors and unearned revenue. The balance sheet is underpinned by receivables and payables which fluctuate as they fall due and there are no known factors that will vary these over the next few years.

The department's administered entity balance sheet includes state-owned land, water infrastructure assets, payables and receivables. State-owned land includes leasehold land, land under roads, unallocated state land and reserves totalling \$66.3 billion. The water infrastructure assets of \$125.9 million includes dams, weirs, flood levees across regional Queensland that are owned and managed by the department.

Controlled income statement

Department of Natural Resources, Mines and Energy	Notes	2017-18 Adjusted Budget \$'000	2017-18 Est. Act. \$'000	2018-19 Budget \$'000
INCOME				
Appropriation revenue	1,6,12	369,089	408,583	532,517
Taxes		..	..	..
User charges and fees		120,145	119,510	121,792
Royalties and land rents		160	160	160
Grants and other contributions	7,13	3,331	4,058	7,848
Interest		..	..	..
Other revenue		896	898	1,071
Gains on sale/revaluation of assets		..	..	..
Total income		493,621	533,209	663,388
EXPENSES				
Employee expenses	2,8,14	269,404	273,102	290,336
Supplies and services	3,9,15	151,554	140,531	183,426
Grants and subsidies	4,10,16	49,535	90,725	152,881
Depreciation and amortisation		16,929	16,929	17,300
Finance/borrowing costs		..	..	..
Other expenses		3,980	4,540	4,408
Losses on sale/revaluation of assets	5,11,17	..	5,163	15,037
Total expenses		491,402	530,990	663,388
OPERATING SURPLUS/(DEFICIT)		2,219	2,219	..

Controlled balance sheet

Department of Natural Resources, Mines and Energy	Notes	2017-18 Adjusted Budget \$'000	2017-18 Est. Act. \$'000	2018-19 Budget \$'000
CURRENT ASSETS				
Cash assets	18,25	81,868	106,158	106,092
Receivables		21,625	20,081	20,752
Other financial assets		..	..	..
Inventories	19,26	682	26	26
Other	20,27	1,719	2,276	2,276
Non-financial assets held for sale		..	96	96
Total current assets		105,894	128,637	129,242
NON-CURRENT ASSETS				
Receivables		..	..	..
Other financial assets		..	..	..
Property, plant and equipment	21,28,34	150,167	165,684	227,568
Intangibles	29,35	40,699	40,427	47,202
Other		..	..	..
Total non-current assets		190,866	206,111	274,770
TOTAL ASSETS		296,760	334,748	404,012
CURRENT LIABILITIES				
Payables	22,30	21,766	31,269	32,505
Accrued employee benefits	31,36	11,032	11,028	9,792
Interest bearing liabilities and derivatives	23,32	..	14,000	14,000
Provisions		..	..	..
Other	33	17,335	14,813	14,813
Total current liabilities		50,133	71,110	71,110
NON-CURRENT LIABILITIES				
Payables		334	963	1,634
Accrued employee benefits		..	..	..
Interest bearing liabilities and derivatives		..	..	..
Provisions		..	482	482
Other	24	..	3,045	3,045
Total non-current liabilities		334	4,490	5,161
TOTAL LIABILITIES		50,467	75,600	76,271
NET ASSETS/(LIABILITIES)		246,293	259,148	327,741
EQUITY				
TOTAL EQUITY		246,293	259,148	327,741

Controlled cash flow statement

Department of Natural Resources, Mines and Energy	Notes	2017-18 Adjusted Budget \$'000	2017-18 Est. Act. \$'000	2018-19 Budget \$'000
CASH FLOWS FROM OPERATING ACTIVITIES				
Inflows:				
Appropriation receipts	37,45,56	365,567	384,012	533,206
User charges and fees		119,822	119,131	121,792
Royalties and land rent receipts		160	160	160
Grants and other contributions	46,57	3,331	4,058	7,848
Interest received		..	..	..
Taxes		..	..	..
Other	47,58	(691)	(689)	2,113
Outflows:				
Employee costs	38,48,59	(268,619)	(273,053)	(291,572)
Supplies and services	39,49,60	(151,055)	(139,000)	(183,797)
Grants and subsidies	40,50,61	(48,579)	(89,769)	(152,881)
Borrowing costs		..	..	..
Other	41,51	(3,949)	(4,733)	(4,532)
Net cash provided by or used in operating activities		15,987	117	32,337
CASH FLOWS FROM INVESTING ACTIVITIES				
Inflows:				
Sales of non-financial assets		37	37	37
Investments redeemed	42,52,62	..	(5,163)	(15,037)
Loans and advances redeemed		..	..	..
Outflows:				
Payments for non-financial assets	53,63	(17,685)	(16,009)	(85,996)
Payments for investments		..	..	..
Loans and advances made		..	..	..
Net cash provided by or used in investing activities		(17,648)	(21,135)	(100,996)
CASH FLOWS FROM FINANCING ACTIVITIES				
Inflows:				
Borrowings		..	..	..
Equity injections	43,54,64	6,841	8,032	72,299
Outflows:				
Borrowing redemptions		..	..	..
Finance lease payments		..	..	..
Equity withdrawals		(3,706)	(5,306)	(3,706)
Net cash provided by or used in financing activities		3,135	2,726	68,593
Net increase/(decrease) in cash held		1,474	(18,292)	(66)
Cash at the beginning of financial year		64,879	97,665	106,158
Cash transfers from restructure	44,55,65	15,515	26,785	..
Cash at the end of financial year		81,868	106,158	106,092

Administered income statement

Department of Natural Resources, Mines and Energy	Notes	2017-18 Adjusted Budget \$'000	2017-18 Est. Act. \$'000	2018-19 Budget \$'000
INCOME				
Appropriation revenue	71,77	285,116	285,359	482,607
Taxes		..	..	..
User charges and fees	66,72,78	356,867	364,336	376,830
Royalties and land rents	67,73,79	164,215	149,391	158,966
Grants and other contributions		225,185	225,185	225,185
Interest		5,322	5,322	5,508
Other revenue		..	..	..
Gains on sale/revaluation of assets		14,000	14,000	14,000
Total income		1,050,705	1,043,593	1,263,096
EXPENSES				
Employee expenses		..	..	..
Supplies and services	68,74,80	4,890	1,541	3,120
Grants and subsidies	69,75,81	317,990	327,348	521,547
Depreciation and amortisation	70,76,82	7,421	1,655	3,125
Finance/borrowing costs		..	..	..
Other expenses		5,000	5,000	5,000
Losses on sale/revaluation of assets		220	220	220
Transfers of Administered Revenue to Government		535,184	527,829	550,084
Total expenses		870,705	863,593	1,083,096
OPERATING SURPLUS/(DEFICIT)		180,000	180,000	180,000

Administered balance sheet

Department of Natural Resources, Mines and Energy	Notes	2017-18 Adjusted Budget \$'000	2017-18 Est. Act. \$'000	2018-19 Budget \$'000
CURRENT ASSETS				
Cash assets	83,91,99	55,182	84,744	86,039
Receivables	84,92	104,752	35,394	35,403
Other financial assets		..	..	..
Inventories		..	..	..
Other		..	..	..
Non-financial assets held for sale	85,93	3,984	814	814
Total current assets		163,918	120,952	122,256
NON-CURRENT ASSETS				
Receivables	86,94,100	29,086	27,235	25,235
Other financial assets		..	..	..
Property, plant and equipment	87,95,101	62,779,644	66,283,083	66,448,075
Intangibles		..	..	..
Other		..	..	..
Total non-current assets		62,808,730	66,310,318	66,473,310
TOTAL ASSETS		62,972,648	66,431,270	66,595,566
CURRENT LIABILITIES				
Payables	88,96,102	110,082	87,535	88,839
Transfers to Government payable	89,97	20,019	3,968	3,968
Accrued employee benefits		..	..	..
Interest bearing liabilities and derivatives		..	..	..
Provisions		..	..	..
Other	90,98	42,843	43,902	43,902
Total current liabilities		172,944	135,405	136,709
NON-CURRENT LIABILITIES				
Payables		277	265	265
Accrued employee benefits		..	..	..
Interest bearing liabilities and derivatives		..	..	..
Provisions		..	..	..
Other		..	..	..
Total non-current liabilities		277	265	265
TOTAL LIABILITIES		173,221	135,670	136,974
NET ASSETS/(LIABILITIES)		62,799,427	66,295,600	66,458,592
EQUITY				
TOTAL EQUITY		62,799,427	66,295,600	66,458,592

Administered cash flow statement

Department of Natural Resources, Mines and Energy	Notes	2017-18 Adjusted Budget \$'000	2017-18 Est. Act. \$'000	2018-19 Budget \$'000
CASH FLOWS FROM OPERATING ACTIVITIES				
Inflows:				
Appropriation receipts	103,111,122	285,374	317,050	482,607
User charges and fees	104,112,123	356,482	363,972	376,601
Royalties and land rent receipts	105,113,124	164,215	149,391	158,966
Grants and other contributions		..	..	..
Interest received		5,322	5,322	5,508
Taxes		..	..	..
Other	114,125	41,683	41,683	63,239
Outflows:				
Employee costs		..	..	..
Supplies and services	106,115,126	(40,518)	(37,179)	(65,055)
Grants and subsidies	107,116,127	(255,307)	(303,636)	(476,547)
Borrowing costs		..	..	..
Other		12,068	12,068	12,068
Transfers to Government	108,117,128	(535,334)	(528,014)	(550,084)
Net cash provided by or used in operating activities		33,985	20,657	7,303
CASH FLOWS FROM INVESTING ACTIVITIES				
Inflows:				
Sales of non-financial assets		14,000	14,000	14,000
Investments redeemed		..	..	..
Loans and advances redeemed		4,000	4,000	4,000
Outflows:				
Payments for non-financial assets	118,129	..	..	(5,000)
Payments for investments		..	..	..
Loans and advances made		(2,000)	(2,000)	(2,000)
Net cash provided by or used in investing activities		16,000	16,000	11,000
CASH FLOWS FROM FINANCING ACTIVITIES				
Inflows:				
Borrowings		..	..	..
Equity injections	119,130	..	..	5,000
Outflows:				
Borrowing redemptions		..	..	..
Finance lease payments		..	..	..
Equity withdrawals	109,120,131	(27,774)	(21,532)	(22,008)
Net cash provided by or used in financing activities		(27,774)	(21,532)	(17,008)
Net increase/(decrease) in cash held		22,211	15,125	1,295
Cash at the beginning of financial year		5,418	4,309	84,744
Cash transfers from restructure	110,121,132	27,553	65,310	..
Cash at the end of financial year		55,182	84,744	86,039

Explanation of variances in the financial statements

Income statement

Major variations between 2017-18 Adjusted Budget and 2017-18 Estimated Actual include:

1. The increase is due to the factors outlined in the notes below that have had an impact on the amount of appropriation revenue received by the department.
2. The increase is predominantly due to additional expenditure for the Coal Mine Workers' Health Scheme.
3. The decrease predominantly relates to the timing of expenditure for Australian Government initiatives and the disclaimed Texas Silver Mine site. This is partially offset by increased expenditure for the Coal Mine Workers' Health Scheme and the Gas Action Plan.
4. The increase predominantly relates to the transfer in of the functions of the former Department of Energy and Water Supply as at 12 December 2017 which included additional funding for the Affordable Energy Plan.
5. The movement is due to the Local Management Arrangements (LMA).

Major variations between 2017-18 Adjusted Budget and 2018-19 Budget include:

6. The increase is due to the factors outlined in the notes below that have had an impact on the amount of appropriation revenue received by the department.
7. The increase is due to the transfer in of the former Department of Energy and Water Supply as at 12 December 2017.
8. The increase relates to the transfer in of the former Department of Energy and Water Supply as at 12 December 2017 and the impact of the Enterprise Bargaining Agreement (EBA).
9. The increase primarily relates to additional expenditure for the Coal Mine Workers' Health Scheme, Linc Energy Mine Site and Gas Action Plan. The transfer in of the former Department of Energy and Water Supply as at 12 December 2017 also contributes.
10. The increase primarily relates to the transfer in of the former Department of Energy and Water Supply as at 12 December 2017 and an increase in Affordable Energy Plan and Solar Thermal Plant contribution.
11. The movement is due to the LMA.

Major variations between 2017-18 Estimated Actual and the 2018-19 Budget include:

12. The increase is due to the factors outlined in the notes below that have had an impact on the amount of appropriation revenue received by the department.
13. The increase relates to the transfer in of the former Department of Energy and Water Supply as at 12 December 2017.
14. The increase relates to the transfer in of the former Department of Energy and Water Supply as at 12 December 2017 and the impact of the EBA.
15. The increase relates to the transfer in of the former Department of Energy and Water Supply as at 12 December 2017 and due to the timing of expenditure associated with Australian Government initiatives and the Linc Energy Mine Site.
16. The increase primarily relates to the transfer in of the former Department of Energy and Water Supply as at 12 December 2017 and the Solar Thermal Plant contribution.
17. The movement is due to the LMA.

Balance sheet

Major variations between 2017-18 Adjusted Budget and 2017-18 Estimated Actual include:

18. The increase relates to cash holdings for projects deferred from 2016-17 and the transfer in of the former Department of Energy Water Supply as at 12 December 2017.
19. The decrease is a result of the write-off of inventory previously held for the Great Artesian Basin Sustainability Initiative (GABSI).
20. The increase is predominantly due to additional prepaid expenditure.

21. The movement largely reflects the adjustments to asset valuations as a result of the comprehensive revaluation exercise during 2017-18 and the transfer in of the Department of Energy and Water Supply as at 12 December 2017.
22. The increase predominantly relates to movements in payables for general operations and the transfer in of the former Department of Energy and Water Supply as at 12 December 2017.
23. The movement relates to deposits held on behalf of other Government departments for the statutory purchase of land and buildings on their behalf.
24. The increase predominantly relates to the change in the accounting treatment of leases.

Major variations between 2017-18 Adjusted Budget and 2018-19 Budget include:

25. The increase relates to cash holdings for projects deferred from 2016-17 and the transfer in of the former Department of Energy Water Supply as at 12 December 2017.
26. The decrease is a result of the write-off of inventory previously held for the GABSI.
27. The increase is predominantly due to additional prepaid expenditure.
28. The increase largely reflects the department's capital investment and the transfer in of the former Department of Energy and Water Supply as at 12 December 2017.
29. The increase is primarily a result of the timing of delivery of ICT related projects, including the Coal Mine Workers' Health Scheme.
30. The increase predominantly relates to movements in payables for general operations and the transfer in of the former Department of Energy and Water Supply as at 12 December 2017.
31. The decrease is a result of the timing of payroll processing at the end of the financial year.
32. The movement relates to deposits held on behalf of other Government departments for the statutory purchase of land and buildings.
33. The decrease predominantly relates to movements in unearned fee for service revenue.

Major variations between 2017-18 Estimated Actual and the 2018-19 Budget include:

34. The increase largely reflects the department's capital investment.
35. The increase is primarily a result of the timing of delivery of ICT related projects, including the Coal Mine Workers' Health Scheme and Geoscience projects.
36. The decrease is a result of the timing of payroll processing at the end of the financial year.

Cash flow statement

Major variations between 2017-18 Adjusted Budget and 2017-18 Estimated Actual include:

37. The increase is due to the factors outlined in the notes below that have had an impact on the amount of appropriation revenue received by the department.
38. The increase relates to the transfer in of the former Department of Energy and Water Supply as at 12 December 2017 and the additional expenditure for the Coal Mine Workers' Health Scheme.
39. The decrease predominantly relates to the timing of expenditure associated with Australian Government initiatives and Energy initiatives, partially offset by increased expenditure for the Coal Mine Workers' Health Scheme and the Gas Action Plan.
40. The increase predominantly relates to the transfer in of the functions of the former Department of Energy and Water Supply as at 12 December 2017 which included additional funding for the Affordable Energy Plan.
41. The increase is due to the reclassification of expenditure from Supplies and Services and the transfer in of the former Department of Energy and Water Supply as at 12 December 2017.
42. The movement is due to the LMA.
43. The increase primarily reflects the timing of capital expenditure for the Coal Mine Workers' Health Scheme and the Strategic Resources Exploration Program.
44. The movement relates to the transfer in of the former Department of Energy and Water Supply as at 12 December 2017.

Major variations between 2017-18 Adjusted Budget and 2018-19 Budget include:

45. The increase is due to the factors outlined in the notes below have impacted on the amount of appropriation revenue received by the department.
46. The increase primarily relates to the transfer in of the former Department of Energy and Water Supply as at 12 December 2017.
47. The movement relates to the transfer in of the former Department of Energy and Water Supply as at 12 December 2017.
48. The increase relates to the transfer in of the former Department of Energy and Water Supply as at 12 December 2017 and the impact of the Enterprise Bargaining Agreement (EBA).
49. The increase relates to the transfer in of the former Department of Energy and Water Supply as at 12 December 2017 and additional expenditure for the Coal Mine Workers' Health Scheme and Gas Action Plan.
50. The increase primarily relates to the transfer in of the former Department of Energy and Water Supply as at 12 December 2017 and an increase in Affordable Energy Plan and Solar Thermal Plant contribution.
51. The increase is due to the reclassification of expenditure from Supplies and Services and the transfer in of the former Department of Energy and Water Supply as at 12 December 2017.
52. The movement is due to the LMA.
53. The increase predominantly relates to additional expenditure associated with the Rookwood Weir.
54. The increase primarily reflects the timing of capital expenditure for the Rookwood Weir.
55. The movement relates to the transfer in of the former Department of Energy and Water Supply as at 12 December 2017.

Major variations between 2017-18 Estimated Actual and the 2018-19 Budget include:

56. The increase is due to the factors outlined in the notes below that have had an impact on the amount of appropriation revenue received by the department.
57. The increase primarily relates to the transfer in of the former Department of Energy and Water Supply as at 12 December 2017.
58. The movement relates to the transfer in of the former Department of Energy and Water Supply as at 12 December 2017.
59. The increase relates to the transfer in of the former Department of Energy and Water Supply as at 12 December 2017 and the impact of the Enterprise Bargaining Agreement (EBA).
60. The increase relates to the transfer in of the former Department of Energy and Water Supply as at 12 December 2017 and due to the timing of expenditure associated with Australian Government initiatives and the Linc Energy Mine site.
61. The increase primarily relates to the transfer in of the former Department of Energy and Water Supply as at 12 December 2017 and the Solar Thermal Plant contribution.
62. The movement is due to the LMA.
63. The increase predominantly relates to additional expenditure associated with the Rookwood Weir.
64. The increase primarily reflects the timing of capital expenditure for the Rookwood Weir.
65. The movement relates to the transfer in of the former Department of Energy and Water Supply as at 12 December 2017.

Administered income statement

Major variations between 2017-18 Adjusted Budget and 2017-18 Estimated Actual include:

66. The increase is due to revised estimates for Titles lodgement fees which are subject to movements in the property market.
67. The decrease is due to revised land rent estimates as a result of the Federal Court decision (Telstra Corporation Ltd v The State of Queensland, March 2017).
68. The decrease is due to the transfer in of the former Department of Energy and Water Supply as at 12 December 2017 and movements in Non-Commercial Water expenditure.
69. The increase is due to the transfer in of the former Department of Energy and Water Supply as at 12 December 2017 in relation to Community Service Obligation payments.
70. The decrease is due to the transfer in of the former Department of Energy and Water Supply as at 12 December 2017 and revaluations on the Non-Commercial Water assets.

Major variations between 2017-18 Adjusted Budget and 2018-19 Budget include:

71. The increase is due to the transfer in of the former Department of Energy and Water Supply as at 12 December 2017.
72. The increase is due to revised estimates for Titles lodgement fees which are subject to movements in the property market.
73. The decrease is due to revised land rent estimates as a result of the Federal Court decision (Telstra Corporation Ltd v The State of Queensland, March 2017).
74. The decrease is due to the transfer in of the former Department of Energy and Water Supply as at 12 December 2017.
75. The increase is due to the transfer in of the former Department of Energy and Water Supply as at 12 December 2017 in relation to Community Service Obligation payments.
76. The decrease is due to the transfer in of the former Department of Energy and Water Supply as at 12 December 2017 in relation to revaluations on the Non-Commercial Water assets.

Major variations between 2017-18 Estimated Actual and the 2018-19 Budget include:

77. The increase is due to the transfer in of the former Department of Energy and Water Supply as at 12 December 2017.
78. The increase is due to revised estimates for Titles lodgement fees which are subject to movements in the property market.
79. The increase is due to revised estimates for Land and Mining Rent fees.
80. The increase is due to the transfer in of the former Department of Energy and Water Supply as at 12 December 2017 and movements in Non-Commercial Water expenditure.
81. The increase is due to the transfer in of the former Department of Energy and Water Supply as at 12 December 2017 in relation to Community Service Obligation payments.
82. The increase is due to the transfer in of the former Department of Energy and Water Supply as at 12 December 2017 and relates to the Non-Commercial Water assets.

Administered balance sheet

Major variations between 2017-18 Adjusted Budget and 2017-18 Estimated Actual include:

83. The increase is due to the transfer in of the former Department of Energy and Water Supply as at 12 December 2017.
84. The decrease is predominantly due to adjustments as a result of the Federal Court decision (Telstra Corporation v The State of Queensland, March 2017) and the transfer in of the former Department of Energy and Water Supply as at 12 December 2017.
85. The decrease relates to less land being classified as held for sale.
86. The decrease relates to movements in non-current finance leases.
87. The increase relates predominantly to movements in valuations for land under roads, partially offset by the transfer in of the former Department of Energy and Water Supply as at 12 December 2017.
88. The decrease is due to the transfer in of the former Department of Energy and Water Supply as at 12 December 2017.
89. The decrease relates to movements in administered receipts to be returned to the Consolidated Fund at year end.
90. The increase reflects movements in land dealings with and on behalf of other government agencies.

Major variations between 2017-18 Adjusted Budget and 2018-19 Budget include:

91. The increase is predominantly due to the transfer in of the former Department of Energy and Water Supply as at 12 December 2017.
92. The decrease is predominantly due to adjustments as a result of the Federal Court decision (Telstra Corporation v The State of Queensland, March 2017) and the transfer in of the Department of Energy and Water Supply as at 12 December 2017.
93. The decrease relates to less land being classified as held for sale.
94. The movement relates to the movement in non-current finance leases.
95. The movement relates predominantly to movement in valuations for land under roads, partially offset by the transfer in of the Department of Energy and Water Supply as at 12 December 2017.
96. The decrease relates to movements in administered receipts to be returned to the Consolidated Fund at year end.

97. The decrease relates to movements in administered receipts to be returned to the Consolidated Fund at year end.
98. The increase reflects movements in land dealings with and on behalf of other Government agencies.

Major variations between 2017-18 Estimated Actual and the 2018-19 Budget include:

99. The increase is due to the transfer in of the former Department of Energy and Water Supply as at 12 December 2017.
100. The decrease relates to movements in non-current finance leases.
101. The increase relates predominantly to movements in valuations for land under roads, partially offset by the transfer in of the former Department of Energy and Water Supply as at 12 December 2017.
102. The increase is due to the transfer in of the former Department of Energy and Water Supply as at 12 December 2017.

Administered cash flow statement

Major variations between 2017-18 Adjusted Budget and 2017-18 Estimated Actual include:

103. The increase is due to the factors outlined in the notes below that have had an impact on the amount of appropriation revenue received by the department.
104. The increase is due to revised estimates for Titles lodgement fees which are subject to movements in the property market.
105. The decrease is due to revised Land Rent estimates as a result of the Federal Court decision (Telstra Corporation Ltd v The State of Queensland, March 2017).
106. The decrease is due to the transfer in of the former Department of Energy and Water Supply as at 12 December 2017.
107. The increase is due to the transfer in of the former Department of Energy and Water Supply as at 12 December 2017 in relation to Community Service Obligation payments.
108. The decrease reflects the movement in anticipated receipts collected and returned to the Consolidated Fund.
109. The decrease is due to the transfer in of the former Department of Energy and Water Supply as at 12 December 2017.
110. The increase in cash transfers predominantly relates to the net cash position as a result of machinery-of-government changes.

Major variations between 2017-18 Adjusted Budget and 2018-19 Budget include:

111. The increase is due to the factors outlined in the notes below that have had an impacted on the amount of appropriation revenue received by the department.
112. The increase is due to revised estimates for Titles lodgement fees which are subject to movements in the property market.
113. The decrease is due to revised Land Rent estimates as a result of the Federal Court decision (Telstra Corporation Ltd v The State of Queensland, March 2017).
114. The increase is due to the transfer in of the former Department of Energy and Water Supply as at 12 December 2017.
115. The increase is due to the transfer in of the former Department of Energy and Water Supply as at 12 December 2017.
116. The increase is due to the transfer in of the former Department of Energy and Water Supply as at 12 December 2017 in relation to Community Service Obligation payments.
117. The variance reflects the movements in anticipated receipts collected and returned to the Consolidated Fund.
118. The movements relates to capital expenditure for the Glen Niven Dam.
119. The movements relates to capital expenditure for the Glen Niven Dam.
120. The decrease is due to the transfer in of the former Department of Energy and Water Supply as at 12 December 2017.
121. The decrease in cash transfers predominantly relates to the net cash position as a result of machinery-of-government changes.

Major variations between 2017-18 Estimated Actual and the 2018-19 Budget include:

122. The increase is due to the factors outlined in the notes below that have had an impact on the amount of appropriation revenue received by the department.
123. The increase is due to revised estimates for Titles lodgement fees which are subject to movements in the property market.

124. The increase is due to revised Land Rent estimates.
125. The increase is due to the transfer in of the former Department of Energy and Water Supply as at 12 December 2017.
126. The increase is due to the transfer in of the former Department of Energy and Water Supply as at 12 December 2017.
127. The increase is due to the transfer in of the former Department of Energy and Water Supply as at 12 December 2017 in relation to Community Service Obligation payments.
128. The increase reflects the movements in anticipated receipts collected and returned to the Consolidated Fund.
129. The movements relates to capital expenditure for the Glen Niven Dam.
130. The movements relates to capital expenditure for the Glen Niven Dam.
131. The increase is due to the transfer in of the Department of Energy and Water Supply as at 12 December 2017.
132. The decrease in cash transfers predominantly relates to the net cash position as a result of machinery-of-government changes.

Glossary of terms

Accrual accounting	Recognition of economic events and other financial transactions involving revenue, expenses, assets, liabilities and equity as they occur and reporting in financial statements in the period to which they relate, rather than when a flow of cash occurs.
Administered items	Assets, liabilities, revenues and expenses an entity administers, without discretion, on behalf of the Government.
Agency/entity	Used generically to refer to the various organisational units within Government that deliver services or otherwise service Government objectives. The term can include departments, commercialised business units, statutory bodies or other organisations established by Executive decision.
Appropriation	Funds issued by the Treasurer, under Parliamentary authority, to agencies during a financial year for: <ul style="list-style-type: none"> • delivery of agreed services • administered items • adjustment of the Government's equity in agencies, including acquiring of capital.
Balance sheet	A financial statement that reports the assets, liabilities and equity of an entity as at a particular date.
Capital	A term used to refer to an entity's stock of assets and the capital grants it makes to other agencies. Assets include property, plant and equipment, intangible items and inventories that an entity owns/controls and uses in the delivery of services.
Cash Flow Statement	A financial statement reporting the cash inflows and outflows for an entity's operating, investing and financing activities in a particular period.
Controlled items	Assets, liabilities, revenues and expenses that are controlled by departments. These relate directly to the departmental operational objectives and arise at the discretion and direction of that department.
Depreciation	The periodic allocation of the cost of physical assets, representing the amount of the asset consumed during a specified time.
Equity	Equity is the residual interest in the assets of the entity after deduction of its liabilities. It usually comprises the entity's accumulated surpluses/losses, capital injections and any reserves.
Equity injection	An increase in the investment of the Government in a public sector agency.

Financial statements	Collective description of the Income Statement, the Balance Sheet and the Cash Flow Statement for an entity's controlled and administered activities.
Income statement	A financial statement highlighting the accounting surplus or deficit of an entity. It provides an indication of whether the entity has sufficient revenue to meet expenses in the current year, including non-cash costs such as depreciation.
Outcomes	Whole-of-government outcomes are intended to cover all dimensions of community wellbeing. They express the current needs and future aspirations of communities, within a social, economic and environment context.
Own-source revenue	Revenue that is generated by an agency, generally through the sale of goods and services, but it may also include some Commonwealth funding.
Priorities	Key policy areas that will be the focus of Government activity.
Services	The actions or activities (including policy development) of an agency which contribute to the achievement of the agency's objectives.
Service area	Related services grouped into a high level service area for communicating the broad types of services delivered by an agency.
Service standard	Define a level of performance that is expected to be achieved appropriate for the service area or service. Service standards are measures of efficiency or effectiveness.



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Service Delivery Statements

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