

SERVICE DELIVERY STATEMENTS

Department of Energy and Public Works

2021–22 Queensland Budget Papers

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The budget papers are available online at budget.qld.gov.au

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Service Delivery Statements

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Department of Energy and Public Works

Portfolio overview

**Minister for Energy, Renewables and Hydrogen and
Minister for Public Works and Procurement**

The Honourable Michael (Mick) de Brenni MP

Department of Energy and Public Works

Director-General: James Purtill

QBuild

Assistant Director-General: Paige Ridgewell

QFleet

General Manager: Vince White

The Minister for Energy, Renewables and Hydrogen and the Minister for Public Works and Procurement is also responsible for:

Queensland Building and Construction Commission

Commissioner: Brett Bassett

Additional information about these agencies can be sourced from:

www.epw.qld.gov.au

www.qbcc.qld.gov.au

Department of Energy and Public Works

Overview

The Department of Energy and Public Works' (DEPW) purpose is to make the best use of our energy resources, deliver a safer, fairer, and sustainable building and construction industry, and support government asset management and procurement functions.

Our long-term vision is to achieve a more sustainable and prosperous future through our energy, building and procurement services.

Contribution to the Government's Objectives for the Community

The service areas within DEPW contribute to the following government objectives:

Government's Objectives for the Community	Department's objectives	Department's service areas
<ul style="list-style-type: none">Supporting jobsGrowing our regionsBuilding QueenslandProtecting the environment	<p>Deliver safe, secure, sustainable and affordable energy for Queensland</p>	<p>Energy Services</p> <p>Ensuring Queensland's energy sector is efficient, equitable and sustainable</p>
<ul style="list-style-type: none">Supporting jobsBacking small businessBuilding QueenslandGrowing our regionsBacking our frontline servicesProtecting the environment	<p>Embed robust procurement practices and expert government fleet management</p> <p>Provide value-adding design, building policy, public works and asset management services that boost Queensland's growing communities</p>	<p>Building and Procurement Services</p> <p>Providing effective and efficient services and support to industry and government to benefit Queensland communities including procurement, design excellence, building legislation and policy, major government projects and government accommodation</p>

Budget highlights

Significant budget measures relating to the department in the 2021–22 Budget include:

- \$29.4 million over 4 years, \$9.1 million in 2021–22 to support the Electricity Tariff Adjustment Scheme (ETAS). The ETAS assists regional business electricity connections that are impacted due to the phase out of obsolete electricity tariffs from 30 June 2021
- \$22 million over 2 years, \$14 million in 2021–22, to support the Queensland Hydro-electric Study Implementation proposal including undertaking design and costing studies for a pumped hydro-electric project at Borumba. This work will support the Queensland Government's commitment to achieve the Queensland Renewable Energy Target (QRET) of 50 per cent renewable energy by 2030 through an energy system that is secure and reliable
- \$2.6 million over 2 years funded by the department to support the establishment of the Hydrogen Taskforce. The Hydrogen Taskforce will focus on the delivery of the necessary policy and practices to ensure the sustainable development of a hydrogen industry in Queensland. The Taskforce will guide the implementation of actions to progress the Queensland Hydrogen Industry Strategy 2019–2024
- \$17.6 million increased funding over 4 years, \$4.3 million in 2021–22, to expand and enhance the Queensland Procurement Compliance Unit. The Buy Queensland procurement policy ensures that the spend by government on procurement creates safe, quality local jobs and delivers economic and social benefits to as many Queenslanders as possible. Expansion of the compliance unit will enable full delivery of the expanded work of the fully enhanced unit to undertake best practice principle audits, including apprentices and trainee obligations, food and beverage and local benefits audits, and communication and engagement activities
- \$13.8 million increased funding over 4 years, \$3.5 million in 2021–22 has been allocated to maintain the existing cyclone shelters across the state to provide safe refuge and protection for Queenslanders from impacts of severe tropical cyclones.

Further information about new policy decisions can be found in Budget Paper 2: *Budget Strategy and Outlook*.

Staffing

The table below shows the full-time equivalents (FTEs) as at 30 June in the respective years.

Service Area	2020–21 Adjusted Budget	2020–21 Est. Actual	2021–22 Budget
Energy Services	114	115	122
Building and Procurement Services	276	276	364
Total FTEs¹	390	391	486

Note:

1. The variance between 2020–21 Budget and 2021–22 Budget is due to all Corporate FTEs in 2020–21 which related to the former Department of Housing and Public Works being included in the Department of Communities, Housing and Digital Economy (DCHDE) FTE figures. For 2021–22, post the machinery-of-government changes, Corporate FTEs have been appropriately allocated to their respective agencies, i.e. DCHDE and the Department of Energy and Public Works (DEPW). For 2021–22, within DEPW the apportionment of Corporate FTEs includes service provision to business areas as well as services provided by DEPW to DCHDE.

Capital program

Total capital purchases for the department are \$134.4 million in 2021–22. Program highlights include:

- \$73.6 million for the expansion and refurbishment of the Cairns Convention Centre to capitalise on the national and international convention centre markets
- \$44.6 million for a capital and upgrade program to deliver safe and improved employee housing in regional and remote locations across the State, including Aboriginal and Torres Strait Islander communities, thereby enabling key government workers including police, teachers, health professionals to deliver essential frontline services to Queenslanders.

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

	2020–21 Adjusted Budget¹ \$'000	2020–21 Est. Actual \$'000	2021–22 Budget \$'000
Capital purchases	\$167,408	\$156,011	\$134,416
Capital grants	-	-	-
Total capital outlays	\$167,408	\$156,011	\$134,416

Note:

1. The 2020–21 Budget has been adjusted to reflect the finalisation of machinery-of-government changes.

Further information about the Department of Energy and Public Works' capital outlays can be found in Budget Paper 3: *Capital Statement*.

Performance statements

Energy Services

Service area objective

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

Service standards	2020–21 Target/Est.	2020–21 Est. Actual	2021–22 Target/Est.
Effectiveness measures			
Renewable energy as % of total energy consumed in Queensland ¹	20%	20%	22%
Average time of energy (electricity and gas) licensing assessments ²	90% <4 months	100% <4 months	90% <4 months
Efficiency measure			
Cost per biofuels exemption application assessed ³	<\$4,680	\$2,970	<\$4,680

Notes:

1. The Queensland Government has announced a target of 50% renewable energy as a percentage of total energy consumed in Queensland by 2030. The 2021–22 target does not take into account all renewable energy generation projects currently committed.
2. The favourable variance between 2020–21 Target/Estimate and 2020–21 Estimated Actual has been driven by proactive assessment management by the department's Regulatory Policy team to ensure continued delivery within the performance target.
3. The favourable variance between 2020–21 Target/Estimate and 2020–21 Estimated Actual is due to the unification of the department's Energy Operations Regulation team in July 2020 and through continual improvement initiatives. The unification of the team has increased shared regulatory knowledge and provided an opportunity for flexible resource allocation.

Building and Procurement Services

Service area objective

Providing effective and efficient services and support to industry and government to benefit Queensland communities including procurement, design excellence, building legislation and policy, major government projects and government accommodation.

Service standards	2020–21 Target/Est.	2020–21 Est. Actual	2021–22 Target/Est.
Service: Government Accommodation			
Effectiveness measures			
Return on investment			
• commercial properties included in the office portfolio	≥6.5%	6.5%	≥6.5%
• government employee housing	≥1.5%	1.5%	≥1.5%
Vacancy rate			
• office portfolio	≤3.5%	2.4%	≤3.5%
• government employee housing ¹	≤6%	5%	≤6%
Percentage of government-owned employee housing with an acceptable facility condition index rating	≥90%	99.99%	≥90%
Energy performance – percentage of occupied government office accommodation achieving a rating ≥5 star under the National Australian Built Environmental Rating System ²	>80%	75%	80%
Efficiency measures			
Work point density	13.5m ² per person	13.5m ² per person	13.5m ² per person
• average	12m ² per person	11m ² per person	12m ² per person
• new fit out			
Service: Procurement			
Efficiency measure			
Operating cost per \$1,000 of managed spend on general goods and services	≤\$2	\$1.23	≤\$2

Notes:

1. The favourable variance between 2020–21 Target/Estimate and 2020–21 Estimated Actual is due to the increased use of the vacant residences by private tenants (when there is a lack of demand by Queensland Government agencies) and the divestment of vacant residences that have been deemed surplus to employee housing requirements.
2. The variance between 2020–21 Target/Estimate and 2020–21 Estimated Actual is due to COVID-19 impacts from staff working from home and reduced consumption by up to 20 per cent in the major building portfolio. Energy is still required for core building functions and reduced occupancy resulted in a decrease of building performance as the calculation is based on ratio of occupant to energy use and area.

Budgeted financial statements

Departmental income statement

Controlled income statement

As a result of machinery-of-government changes there are no corresponding comparatives between 2020–21 Estimated Actual and 2021–22 Budget.

Administered income statement

As a result of machinery-of-government changes there are no corresponding comparatives between 2020–21 Estimated Actual and 2021–22 Budget.

Departmental balance sheet

Accounting standard AASB16 *Leases* requires the department's leased commercial office portfolio to be recorded on balance sheet as right-of-use assets with corresponding interest-bearing liabilities.

The department's major assets estimated as at 30 June 2022 are right-of-use assets (\$1.778 billion), land (\$1.145 billion) and commercial and residential buildings (\$1.521 billion). There is no assumption around the impact of inflation on land and building values.

The department's major liabilities estimated as at 30 June 2022 relate to interest-bearing liabilities for the right-of-use assets recognised under AASB16 *Leases* (\$2.019 billion) and payables (\$157.7 million).

The payables include the recognition of the accounting treatment impacts for the Queen's Wharf Precinct Integrated Resort Development and Residential land premiums.

Controlled income statement

Department of Energy and Public Works	2020–21 Adjusted Budget \$'000	2020–21 Est. Actual \$'000	2021–22 Budget \$'000
INCOME			
Appropriation revenue	102,799	98,797	174,238
Taxes	..	..	..
User charges and fees	395,718	404,128	772,212
Royalties and land rents	..	..	..
Grants and other contributions	83	83	6,725
Interest and distributions from managed funds	2,356	2,356	2,513
Other revenue	3,848	3,848	1,732
Gains on sale/revaluation of assets	..	..	..
Total income	504,804	509,212	957,420
EXPENSES			
Employee expenses	30,787	30,150	108,764
Supplies and services	153,038	159,431	277,187
Grants and subsidies	7,930	7,930	20,962
Depreciation and amortisation	305,002	294,777	511,874
Finance/borrowing costs	20,477	20,457	31,744
Other expenses	3,583	3,579	7,200
Losses on sale/revaluation of assets	(1)	(1)	..
Total expenses	520,816	516,323	957,731
OPERATING SURPLUS/(DEFICIT)	(16,012)	(7,111)	(311)

Controlled balance sheet

Department of Energy and Public Works	2020–21 Adjusted Budget \$'000	2020–21 Est. Actual \$'000	2021–22 Budget \$'000
CURRENT ASSETS			
Cash assets	22,573	63,828	41,428
Receivables	20,856	20,643	35,175
Other financial assets	..	..	..
Inventories	300	428	353
Other	8,054	4,321	6,181
Non-financial assets held for sale	56,119	1,254	1,254
Total current assets	107,902	90,474	84,391
NON-CURRENT ASSETS			
Receivables	65,000	67,027	63,981
Other financial assets	..	..	..
Property, plant and equipment	5,085,358	5,093,664	4,984,673
Intangibles	9	..	..
Other	1,814	..	..
Total non-current assets	5,152,181	5,160,691	5,048,654
TOTAL ASSETS	5,260,083	5,251,165	5,133,045
CURRENT LIABILITIES			
Payables	27,825	42,683	38,312
Accrued employee benefits	1,975	2,040	3,791
Interest bearing liabilities and derivatives	430,325	393,349	412,402
Provisions	2,405	18,413	4,542
Other	11,320	13,993	15,438
Total current liabilities	473,850	470,478	474,485
NON-CURRENT LIABILITIES			
Payables	102,725	119,392	119,392
Accrued employee benefits	..	..	..
Interest bearing liabilities and derivatives	1,720,421	1,764,011	1,607,005
Provisions	38,606	41,250	34,218
Other	27,545	25,428	24,117
Total non-current liabilities	1,889,297	1,950,081	1,784,732
TOTAL LIABILITIES	2,363,147	2,420,559	2,259,217
NET ASSETS/(LIABILITIES)	2,896,936	2,830,606	2,873,828
EQUITY			
TOTAL EQUITY	2,896,936	2,830,606	2,873,828

Controlled cash flow statement

Department of Energy and Public Works	2020–21 Adjusted Budget \$'000	2020–21 Est. Actual \$'000	2021–22 Budget \$'000
CASH FLOWS FROM OPERATING ACTIVITIES			
Inflows:			
Appropriation receipts	91,218	87,216	173,321
User charges and fees	398,438	445,274	831,855
Royalties and land rent receipts	..	..	..
Grants and other contributions	83	83	6,725
Interest and distribution from managed funds received	327	327	554
Taxes	..	..	..
Other	(36,257)	23,483	33,021
Outflows:			
Employee costs	(30,870)	(30,168)	(108,448)
Supplies and services	(184,001)	(212,293)	(319,998)
Grants and subsidies	(7,930)	(7,930)	(20,962)
Borrowing costs	(20,477)	(20,457)	(31,744)
Other	16,127	(39,280)	(74,566)
Net cash provided by or used in operating activities	226,658	246,255	489,758
CASH FLOWS FROM INVESTING ACTIVITIES			
Inflows:			
Sales of non-financial assets	(622)	36,081	7,500
Investments redeemed	..	..	..
Loans and advances redeemed	1,323	1,323	1,323
Outflows:			
Payments for non-financial assets	(173,272)	(122,590)	(145,546)
Payments for investments	..	..	..
Loans and advances made	..	..	..
Net cash provided by or used in investing activities	(172,571)	(85,186)	(136,723)
CASH FLOWS FROM FINANCING ACTIVITIES			
Inflows:			
Borrowings	..	..	..
Equity injections	449,608	402,010	555,126
Outflows:			
Borrowing redemptions	..	..	..
Finance lease payments	(243,644)	(234,140)	(418,381)
Equity withdrawals	(405,424)	(433,057)	(511,866)
Net cash provided by or used in financing activities	(199,460)	(265,187)	(375,121)
Net increase/(decrease) in cash held	(145,373)	(104,118)	(22,086)
Cash at the beginning of financial year	154,658	154,658	63,828
Cash transfers from restructure	13,288	13,288	(314)
Cash at the end of financial year	22,573	63,828	41,428

Administered income statement

Department of Energy and Public Works	2020–21 Adjusted Budget \$'000	2020–21 Est. Actual \$'000	2021–22 Budget \$'000
INCOME			
Appropriation revenue	266,285	267,996	545,811
Taxes	..	..	..
User charges and fees	318	318	332
Royalties and land rents	..	..	..
Grants and other contributions	..	..	..
Interest and distributions from managed funds	..	..	..
Other revenue	..	..	..
Gains on sale/revaluation of assets	..	..	..
Total income	266,603	268,314	546,143
EXPENSES			
Employee expenses	..	..	..
Supplies and services	3,451	3,451	22,410
Grants and subsidies	262,834	264,545	523,401
Depreciation and amortisation	..	..	..
Finance/borrowing costs	..	..	..
Other expenses	..	..	..
Losses on sale/revaluation of assets	..	..	..
Transfers of Administered Revenue to Government	318	318	332
Total expenses	266,603	268,314	546,143
OPERATING SURPLUS/(DEFICIT)	..	..	..

Administered balance sheet

Department of Energy and Public Works	2020–21 Adjusted Budget \$'000	2020–21 Est. Actual \$'000	2021–22 Budget \$'000
CURRENT ASSETS			
Cash assets	35,343	35,343	35,343
Receivables	82	82	82
Other financial assets	..	..	..
Inventories	..	..	..
Other	..	..	..
Non-financial assets held for sale	..	..	..
Total current assets	35,425	35,425	35,425
NON-CURRENT ASSETS			
Receivables	..	..	..
Other financial assets	..	..	..
Property, plant and equipment	..	..	..
Intangibles	..	..	..
Other	..	..	..
Total non-current assets	..	..	..
TOTAL ASSETS	35,425	35,425	35,425
CURRENT LIABILITIES			
Payables	35,264	35,264	35,264
Transfers to Government payable	82	82	82
Accrued employee benefits	..	..	..
Interest bearing liabilities and derivatives	..	..	..
Provisions	..	..	..
Other	..	..	..
Total current liabilities	35,346	35,346	35,346
NON-CURRENT LIABILITIES			
Payables	..	..	..
Accrued employee benefits	..	..	..
Interest bearing liabilities and derivatives	197,722	197,722	197,722
Provisions	..	..	..
Other	..	..	..
Total non-current liabilities	197,722	197,722	197,722
TOTAL LIABILITIES	233,068	233,068	233,068
NET ASSETS/(LIABILITIES)	(197,643)	(197,643)	(197,643)
EQUITY			
TOTAL EQUITY	(197,643)	(197,643)	(197,643)

Administered cash flow statement

Department of Energy and Public Works	2020–21 Adjusted Budget \$'000	2020–21 Est. Actual \$'000	2021–22 Budget \$'000
CASH FLOWS FROM OPERATING ACTIVITIES			
Inflows:			
Appropriation receipts	266,285	267,996	545,811
User charges and fees	318	318	332
Royalties and land rent receipts	..	..	..
Grants and other contributions	..	..	..
Interest and distribution from managed funds received	..	..	..
Taxes	..	..	..
Other	..	..	..
Outflows:			
Employee costs	..	..	..
Supplies and services	(3,465)	(3,465)	(22,410)
Grants and subsidies	(262,834)	(264,545)	(523,401)
Borrowing costs	..	..	..
Other	..	..	..
Transfers to Government	(318)	(318)	(332)
Net cash provided by or used in operating activities	(14)	(14)	..
CASH FLOWS FROM INVESTING ACTIVITIES			
Inflows:			
Sales of non-financial assets	..	..	..
Investments redeemed	..	..	..
Loans and advances redeemed	..	..	..
Outflows:			
Payments for non-financial assets	..	..	..
Payments for investments	..	..	..
Loans and advances made	..	..	..
Net cash provided by or used in investing activities	..	..	..
CASH FLOWS FROM FINANCING ACTIVITIES			
Inflows:			
Borrowings	..	..	..
Equity injections	..	..	383
Outflows:			
Borrowing redemptions	..	..	..
Finance lease payments	..	..	..
Equity withdrawals	..	..	(383)
Net cash provided by or used in financing activities	..	..	..
Net increase/(decrease) in cash held	(14)	(14)	..
Cash at the beginning of financial year	1,433	1,433	35,343
Cash transfers from restructure	33,924	33,924	..
Cash at the end of financial year	35,343	35,343	35,343

Reporting Entity Financial Statements

Reporting Entity comprises:

- Department of Energy and Public Works (excluding Administered)
- QBuild
- Q-Fleet

Reporting entity income statement

Department of Energy and Public Works	2020–21 Adjusted Budget \$'000	2020–21 Est. Actual \$'000	2021–22 Budget \$'000
INCOME			
Appropriation revenue	102,799	98,797	174,238
Taxes	..	..	..
User charges and fees	1,094,868	1,152,654	1,822,215
Royalties and land rents	..	..	..
Grants and other contributions	918	918	6,725
Interest and distributions from managed funds	2,356	2,356	2,513
Other revenue	7,732	6,704	12,362
Gains on sale/revaluation of assets	(2)	..	..
Total income	1,208,671	1,261,429	2,018,053
EXPENSES			
Employee expenses	117,548	114,726	263,917
Supplies and services	739,721	781,385	1,125,046
Grants and subsidies	8,763	8,763	20,962
Depreciation and amortisation	331,091	321,387	557,970
Finance/borrowing costs	23,190	23,125	35,439
Other expenses	6,447	8,324	8,787
Losses on sale/revaluation of assets	(5)	(7)	4
Total expenses	1,226,755	1,257,703	2,012,125
Income tax expense/revenue	(622)	3,251	1,872
OPERATING SURPLUS/(DEFICIT)	(17,462)	475	4,056

Reporting entity balance sheet

Department of Energy and Public Works	2020–21 Adjusted Budget \$'000	2020–21 Est. Actual \$'000	2021–22 Budget \$'000
CURRENT ASSETS			
Cash assets	193,425	232,860	223,019
Receivables	129,150	131,500	133,766
Other financial assets	..	..	..
Inventories	13,401	9,707	5,575
Other	63,177	54,545	52,655
Non-financial assets held for sale	56,119	1,254	1,254
Total current assets	455,272	429,866	416,269
NON-CURRENT ASSETS			
Receivables	65,000	67,027	63,981
Other financial assets	..	..	..
Property, plant and equipment	5,344,670	5,359,878	5,253,483
Deferred tax assets	2,093	2,093	1,793
Intangibles	1,217	1,205	198
Other	1,814	..	..
Total non-current assets	5,414,794	5,430,203	5,319,455
TOTAL ASSETS	5,870,066	5,860,069	5,735,724
CURRENT LIABILITIES			
Payables	196,339	210,911	192,073
Current tax liabilities	(2,084)	2,113	(2,958)
Accrued employee benefits	8,849	5,594	7,576
Interest bearing liabilities and derivatives	430,325	393,349	412,402
Provisions	2,520	18,528	4,657
Other	20,843	22,085	23,579
Total current liabilities	656,792	652,580	637,329
NON-CURRENT LIABILITIES			
Payables	102,725	119,392	119,392
Deferred tax liabilities	15,461	15,592	16,442
Accrued employee benefits	..	..	..
Interest bearing liabilities and derivatives	1,921,933	1,960,523	1,813,517
Provisions	38,606	41,250	34,218
Other	27,545	25,428	24,117
Total non-current liabilities	2,106,270	2,162,185	2,007,686
TOTAL LIABILITIES	2,763,062	2,814,765	2,645,015
NET ASSETS/(LIABILITIES)	3,107,004	3,045,304	3,090,709
EQUITY			
TOTAL EQUITY	3,107,004	3,045,304	3,090,709

Reporting entity cash flow statement

Department of Energy and Public Works	2020–21 Adjusted Budget \$'000	2020–21 Est. Actual \$'000	2021–22 Budget \$'000
CASH FLOWS FROM OPERATING ACTIVITIES			
Inflows:			
Appropriation receipts	91,218	87,216	173,321
User charges and fees	1,096,487	1,202,801	1,966,935
Royalties and land rent receipts	..	..	..
Grants and other contributions	918	114	6,725
Interest and distribution from managed funds received	327	327	554
Taxes	..	..	..
Other	(34,391)	20,727	80,590
Outflows:			
Employee costs	(117,526)	(119,297)	(263,093)
Supplies and services	(714,129)	(789,352)	(1,310,317)
Grants and subsidies	(8,720)	(8,720)	(20,962)
Borrowing costs	(23,186)	(23,130)	(35,502)
Taxation equivalents paid	(1,016)	(561)	(5,793)
Other	25,687	(31,411)	(92,343)
Net cash provided by or used in operating activities	315,669	338,714	500,115
CASH FLOWS FROM INVESTING ACTIVITIES			
Inflows:			
Sales of non-financial assets	(630)	36,075	7,500
Investments redeemed	..	..	..
Loans and advances redeemed	1,298	1,298	1,323
Outflows:			
Payments for non-financial assets	(173,439)	(123,027)	(146,296)
Payments for investments	..	..	..
Loans and advances made	..	..	..
Net cash provided by or used in investing activities	(172,771)	(85,654)	(137,473)
CASH FLOWS FROM FINANCING ACTIVITIES			
Inflows:			
Borrowings	5,000	..	10,000
Equity injections	449,608	402,010	555,126
Outflows:			
Borrowing redemptions	..	..	..
Finance lease payments	(243,644)	(234,140)	(418,381)
Equity withdrawals	(405,424)	(433,057)	(511,866)
Dividends paid	(9,218)	(9,218)	(7,048)
Net cash provided by or used in financing activities	(203,678)	(274,405)	(372,169)
Net increase/(decrease) in cash held	(60,780)	(21,345)	(9,527)
Cash at the beginning of financial year	154,658	154,658	232,860
Cash transfers from restructure	99,547	99,547	(314)
Cash at the end of financial year	193,425	232,860	223,019

Commercialised business units

QBuild

Overview

QBuild's vision is to ensure customers benefit from better operating efficiencies, greater value for money and strong business partnerships.

QBuild's purpose is to deliver state-wide planning, building and maintenance services that support Queensland Government agencies to deliver their core services to Queenslanders.

Contribution to the Government's Objectives for the Community

The service area within QBuild contributes to the following government objectives:

Government's Objectives for the Community	Agency's objectives	Agency's service area
<ul style="list-style-type: none">Supporting jobsBuilding QueenslandGrowing our regionsBacking small businessInvesting in skillsBacking our frontline services	Provide value-adding design, building policy, public works and asset management services that boost Queensland's growing communities	QBuild To effectively manage partner agencies' assets to deliver more services for Queenslanders.

Key deliverables

In 2021–22, QBuild will provide a sustainable service for our partners and the community by:

- continued focus on a high-quality apprenticeship program
- capability uplift of QBuild staff skills, knowledge and experience
- development of long-term partnership agreements with other Queensland Government agencies to maximise service value and deliver projects and program on time and on budget
- continued application of the Queensland Government Procurement Policy.

Staffing

The table below shows the full-time equivalents (FTEs) as at 30 June in the respective years.

Service Area	2020–21 Budget	2020–21 Est. Actual	2021–22 Budget
QBuild	1,278	1,278	1,781
Total FTEs¹	1,278	1,278	1,781

Note:

- The variance between 2020–21 Budget and 2021–22 Budget is due to all Corporate FTEs in 2020–21 which related to the former Department of Housing and Public Works being included in the Department of Communities, Housing and Digital Economy (DCHDE) FTE figures. For 2021–22, post the machinery-of-government changes, Corporate FTEs have been appropriately allocated to their respective agencies, i.e. DCHDE and the Department of Energy and Public Works (DEPW). For 2021–22, within DEPW the apportionment of Corporate FTEs includes service provision to business areas as well as services provided by DEPW to DCHDE.

Performance statements

QBuild

Service area objective

To effectively manage partner agencies' assets to deliver more services for Queenslanders.

Service standards	2020–21 Target/Est.	2020–21 Est. Actual	2021–22 Target/Est.
Effectiveness measures			
Overall customer satisfaction ¹	...	...	70%
Percentage of maintenance spend on QBuild's customers' facilities with Local Zone 1 suppliers (based on physical location of contractor's workplace)	80%	81.9%	80%
Efficiency measures			
Gross profit as a percentage of revenue generated from work delivered on behalf of QBuild customers ²	8.1%	8.0%	8.0%
Net profit before tax and dividends as a percentage of sales ^{2, 3}	0.0%	0.5%	0.2%
Current ratio ²	1.7:1	1.7:1	1.8:1

Note:

1. The 2020–21 Target/Estimate and Estimated Actual are not provided as this is a biennial measure with the next survey to be conducted in 2021–22.
2. This measure is a standard financial measure sourced from data as reported in the SDS financial statements.
3. The variance between 2020–21 Target/Estimate and 2020–21 Estimated Actual and 2021–22 Target/Estimate mainly reflects the net reduction in overall administrative costs.

Income statement

QBuild	2020–21 Budget \$'000	2020–21 Est. Actual \$'000	2021–22 Budget \$'000
INCOME			
User charges and fees	1,076,886	1,129,226	1,032,006
Grants and other contributions	1,373	1,373	173
Interest and distributions from managed funds	..	..	..
Other revenue	13,059	12,002	12,927
Gains on sale/revaluation of assets	..	2	..
Total income	1,091,318	1,142,603	1,045,106
EXPENSES			
Employee expenses	140,062	138,209	149,429
Supplies and services	946,707	992,705	891,197
Grants and subsidies	1,200	1,200	..
Depreciation and amortisation	1,480	1,470	1,344
Finance/borrowing costs	..	..	..
Other expenses	1,468	3,364	1,430
Losses on sale/revaluation of assets	7	5	4
Total expenses	1,090,924	1,136,953	1,043,404
Income tax expense/revenue	118	1,695	511
OPERATING SURPLUS/(DEFICIT)	276	3,955	1,191

Balance sheet

QBuild	2020–21 Adjusted Budget \$'000	2020–21 Est. Actual \$'000	2021–22 Budget \$'000
CURRENT ASSETS			
Cash assets	141,923	143,118	148,568
Receivables	101,572	106,278	97,725
Other financial assets	..	..	..
Inventories	53	53	53
Other	48,143	43,404	39,272
Non-financial assets held for sale	..	..	..
Total current assets	291,691	292,853	285,618
NON-CURRENT ASSETS			
Receivables	..	..	..
Other financial assets	..	..	..
Property, plant and equipment	505	788	1,201
Deferred tax assets	2,087	2,087	1,787
Intangibles	1,208	1,205	198
Other	..	..	..
Total non-current assets	3,800	4,080	3,186
TOTAL ASSETS	295,491	296,933	288,804
CURRENT LIABILITIES			
Payables	159,470	162,108	154,568
Current tax liabilities	118	1,695	511
Accrued employee benefits	6,667	3,407	3,658
Interest bearing liabilities and derivatives	..	..	..
Provisions	115	115	115
Other	2,404	1,052	1,101
Total current liabilities	168,774	168,377	159,953
NON-CURRENT LIABILITIES			
Payables	..	..	..
Deferred tax liabilities	360	360	60
Accrued employee benefits	..	..	..
Interest bearing liabilities and derivatives	..	..	..
Provisions	..	..	..
Other	..	..	..
Total non-current liabilities	360	360	60
TOTAL LIABILITIES	169,134	168,737	160,013
NET ASSETS/(LIABILITIES)	126,357	128,196	128,791
EQUITY			
TOTAL EQUITY	126,357	128,196	128,791

Cash flow statement

QBuild	2020–21 Adjusted Budget \$'000	2020–21 Est. Actual \$'000	2021–22 Budget \$'000
CASH FLOWS FROM OPERATING ACTIVITIES			
Inflows:			
User charges and fees	1,124,679	1,179,454	1,100,115
Grants and other contributions	1,373	569	173
Interest and distribution from managed funds received	..	..	..
Other	40,275	36,009	38,264
Outflows:			
Employee costs	(144,614)	(147,040)	(148,955)
Supplies and services	(974,685)	(1,018,802)	(976,134)
Grants and subsidies	(1,200)	(1,200)	..
Borrowing costs	..	..	..
Taxation equivalents paid	744	744	(1,695)
Other	(4,129)	(5,828)	(3,590)
Net cash provided by or used in operating activities	42,443	43,906	8,178
CASH FLOWS FROM INVESTING ACTIVITIES			
Inflows:			
Sales of non-financial assets	..	2	..
Investments redeemed	..	..	..
Loans and advances redeemed	..	..	..
Outflows:			
Payments for non-financial assets	(300)	(570)	(750)
Payments for investments	..	..	..
Loans and advances made	..	..	..
Net cash provided by or used in investing activities	(300)	(568)	(750)
CASH FLOWS FROM FINANCING ACTIVITIES			
Inflows:			
Borrowings	..	..	..
Equity injections	..	..	..
Outflows:			
Borrowing redemptions	..	..	..
Finance lease payments	..	..	..
Equity withdrawals	..	..	..
Dividends paid	(5,458)	(5,458)	(1,978)
Net cash provided by or used in financing activities	(5,458)	(5,458)	(1,978)
Net increase/(decrease) in cash held	36,685	37,880	5,450
Cash at the beginning of financial year	105,238	105,238	143,118
Cash transfers from restructure	..	..	..
Cash at the end of financial year	141,923	143,118	148,568

QFleet

Overview

QFleet's vision is to provide whole-of-government mobility solutions and services that are fit-for-purpose, safe and environmentally responsible.

QFleet's purpose is to provide efficient value for money fleet transport solutions enabling the delivery of frontline services to the community and support agencies in achieving reduced vehicle emissions, through best practice vehicle deployment, operation, and the introduction of innovative technology such as low emission vehicles.

Contribution to the Government's Objectives for the Community

The service area within QFleet contributes to the following government objectives:

Government's Objectives for the Community	Agency's objectives	Agency's service area
<ul style="list-style-type: none">Protecting the environmentBacking our frontline services	Embed robust procurement practices and expert government fleet management	QFleet To provide a central pool of expertise in fleet management and fleet management services, to enable Government and government-funded organisations to safely deliver frontline services to the community.

Key deliverables

In 2021–22, QFleet will:

- continue the implementation of the QFleet Environmental Strategy for the *Queensland Government motor vehicle fleet and QFleet Electric Vehicle Transition Strategy for the Queensland Government motor vehicle fleet* increasing the range and number of low and zero emission vehicles available to be leased by customer agencies
- increase the number of electric vehicles in the government fleet by achieving annual targets within the *QFleet Electric Vehicle Transition Strategy*
- complete implementation of the new QFleet fleet management system.

Staffing

The table below shows the full-time equivalents (FTEs) as at 30 June in the respective years.

Service Area	2020–21 Budget	2020–21 Est. Actual	2021–22 Budget
QFleet	39	39	52
Total FTEs¹	39	39	52

Note:

- The variance between 2020–21 Budget and 2021–22 Budget is due to all Corporate FTEs in 2020–21 which related to the former Department of Housing and Public Works being included in the Department of Communities, Housing and Digital Economy (DCHDE) FTE figures. For 2021–22, post the machinery-of-government changes, Corporate FTEs have been appropriately allocated to their respective agencies, i.e. DCHDE and the Department of Energy and Public Works (DEPW). For 2021–22, within DEPW the apportionment of Corporate FTEs includes service provision to business areas as well as services provided by DEPW to DCHDE.

Performance statements

QFleet

Service area objective

To provide a central pool of expertise in fleet management and fleet management services, to enable government and government-funded organisations to safely deliver frontline services to the community.

Service standards	2020–21 Target/Est.	2020–21 Est. Actual	2021–22 Target/Est.
Effectiveness measures			
Overall customer satisfaction ¹	...	...	85%
Percentage of QFleet vehicles with a 5-star ANCAP safety rating	90%	92%	90%
Efficiency measures			
Current ratio ^{2,3}	2.89:1	2.52:1	4.48:1
Return on net assets ^{2,4}	4.0%	6.7%	2.9%
Gearing level ^{2,5}	67.4%	66.4%	66.4%
Percentage of vehicle fleet utilisation compared to agreed lease parameters ⁶	90%	80%	90%

Notes:

1. The 2020–21 Target/Estimate and Estimated Actual are not provided as this is a biennial measure with the next survey to be conducted in 2021–22.
2. This measure is a standard financial measure sourced from data as reported in the SDS financial statements.
3. The variance between 2020–21 Estimated Actual and 2021–22 Target/Estimate is mainly due to movements in cash balances and inventory as part of normal business operations and a reduction in provisions for dividends and income tax due to a lower operating surplus in 2021–22.
4. The variance between 2020–21 Target/Estimate and 2020–21 Estimated Actual is mainly due to a higher operating surplus achieved than budgeted. The variance between 2020–21 Estimated Actual and 2021–22 Target/Estimate is mainly due to a lower operating surplus in 2021–22 as a result of forecast proceeds on sale of motor vehicles.
5. The variance between 2020–21 Target/Estimate and 2020–21 Estimated Actual is mainly due to a higher operating surplus after tax and dividend resulting in higher equity.
6. The variance between 2020–21 Target/Estimate and 2020–21 Estimated Actual can be attributed to the impact of COVID-19. Government staff continue to work remotely, and some services have moved to online delivery, significantly reducing the requirement for fleet cars. The longer-term impact of the COVID-19 response and recovery will need to be taken into consideration when addressing this measure for subsequent years.

Income statement

QFleet	2020–21 Budget \$'000	2020–21 Est. Actual \$'000	2021–22 Budget \$'000
INCOME			
User charges and fees	157,708	154,744	138,471
Grants and other contributions	..	..	..
Interest and distributions from managed funds	..	..	..
Other revenue	397	426	527
Gains on sale/revaluation of assets	..	..	..
Total income	158,105	155,170	138,998
EXPENSES			
Employee expenses	5,413	5,081	5,724
Supplies and services	97,835	87,108	80,133
Grants and subsidies	..	..	..
Depreciation and amortisation	43,263	43,794	44,752
Finance/borrowing costs	4,617	4,572	3,695
Other expenses	143	128	157
Losses on sale/revaluation of assets	..	..	..
Total expenses	151,271	140,683	134,461
Income tax expense/revenue	2,050	4,346	1,361
OPERATING SURPLUS/(DEFICIT)	4,784	10,141	3,176

Balance sheet

QFleet	2020–21 Adjusted Budget \$'000	2020–21 Est. Actual \$'000	2021–22 Budget \$'000
CURRENT ASSETS			
Cash assets	28,929	25,914	33,023
Receivables	14,551	12,408	10,413
Other financial assets	..	..	..
Inventories	13,048	9,226	5,169
Other	6,980	6,820	7,202
Non-financial assets held for sale	..	..	..
Total current assets	63,508	54,368	55,807
NON-CURRENT ASSETS			
Receivables	..	..	..
Other financial assets	..	..	..
Property, plant and equipment	258,807	265,426	267,609
Deferred tax assets	6	6	6
Intangibles	..	..	..
Other	..	..	..
Total non-current assets	258,813	265,432	267,615
TOTAL ASSETS	322,321	319,800	323,422
CURRENT LIABILITIES			
Payables	16,873	13,949	8,740
Current tax liabilities	(2,202)	418	(3,469)
Accrued employee benefits	207	147	127
Interest bearing liabilities and derivatives	..	..	..
Provisions	..	..	..
Other	7,119	7,040	7,040
Total current liabilities	21,997	21,554	12,438
NON-CURRENT LIABILITIES			
Payables	..	..	..
Deferred tax liabilities	15,101	15,232	16,382
Accrued employee benefits	..	..	..
Interest bearing liabilities and derivatives	201,512	196,512	206,512
Provisions	..	..	..
Other	..	..	..
Total non-current liabilities	216,613	211,744	222,894
TOTAL LIABILITIES	238,610	233,298	235,332
NET ASSETS/(LIABILITIES)	83,711	86,502	88,090
EQUITY			
TOTAL EQUITY	83,711	86,502	88,090

Cash flow statement

QFleet	2020–21 Adjusted Budget \$'000	2020–21 Est. Actual \$'000	2021–22 Budget \$'000
CASH FLOWS FROM OPERATING ACTIVITIES			
Inflows:			
User charges and fees	177,827	182,530	153,956
Grants and other contributions	..	..	..
Interest and distribution from managed funds received	..	..	..
Other	12,095	11,739	11,894
Outflows:			
Employee costs	(5,426)	(5,473)	(5,690)
Supplies and services	(149,530)	(152,344)	(136,048)
Grants and subsidies	..	..	..
Borrowing costs	(4,765)	(4,729)	(3,758)
Taxation equivalents paid	(5,628)	(5,173)	(4,098)
Other	(15,809)	(15,801)	(14,077)
Net cash provided by or used in operating activities	8,764	10,749	2,179
CASH FLOWS FROM INVESTING ACTIVITIES			
Inflows:			
Sales of non-financial assets	..	..	..
Investments redeemed	..	..	..
Loans and advances redeemed	..	..	..
Outflows:			
Payments for non-financial assets	..	..	..
Payments for investments	..	..	..
Loans and advances made	..	..	..
Net cash provided by or used in investing activities	..	..	..
CASH FLOWS FROM FINANCING ACTIVITIES			
Inflows:			
Borrowings	5,000	..	10,000
Equity injections	..	..	..
Outflows:			
Borrowing redemptions	..	..	..
Finance lease payments	..	..	..
Equity withdrawals	..	..	..
Dividends paid	(3,760)	(3,760)	(5,070)
Net cash provided by or used in financing activities	1,240	(3,760)	4,930
Net increase/(decrease) in cash held	10,004	6,989	7,109
Cash at the beginning of financial year	18,925	18,925	25,914
Cash transfers from restructure	..	..	..
Cash at the end of financial year	28,929	25,914	33,023

Statutory body

Queensland Building and Construction Commission

Overview

The Queensland Building and Construction Commission (QBCC) is a statutory body established under the *Queensland Building and Construction Commission Act 1991* to independently regulate the building and construction sector, and efficiently manage the insurance fund. The QBCC's vision is to be a regulator that builds trust and confidence in all we do. The QBCC purpose is for peace of mind.

Contribution to the Government's Objectives for the Community

The service area within the QBCC contributes to the following government objectives:

Government's Objectives for the Community	Agency's objectives	Agency's service area
<ul style="list-style-type: none">Supporting jobsBacking small businessBuilding Queensland	<p>Promote quality, safety, security of payment and licensee sustainability</p> <p>Deliver regulatory and insurance services that are timely, accurate, fair and transparent</p>	<p>QBCC</p> <p>To build trust and confidence in the building and construction industry by promoting integrity and probity in the industry and providing effective and efficient regulatory and customer services.</p>

Key deliverables

In 2021–22, the QBCC will:

- continue implementing changes in relation to the *Building Industry Fairness (Security of Payment) and Other Legislation Amendment Act 2020*. This includes continuing the phased implementation of the Project Trust Account framework and changes to Minimum Financial Requirements
- continue implementing changes to require all workers performing mechanical services work for a licensed contractor to have the relevant mechanical services occupational licence
- continue with delivering key aspects of the *Queensland Building Plan 2017*, including activities to uphold new responsibilities across building product supply chains to ensure a building product is not a non-conforming building product, and enforcing the obligations of private building owners to identify and mitigate cladding fire risks under the Safer Buildings Queensland program.

Staffing

The table below shows the full-time equivalents (FTEs) as at 30 June in the respective years.

Service Area	2020–21 Budget	2020–21 Est. Actual	2021–22 Budget
QBCC	547	526	561
Total FTEs¹	547	526	561

Note:

- Corporate FTEs are allocated across the service to which they relate.

Performance statements

Queensland Building and Construction Commission

Service area objective

To build trust and confidence in the building and construction industry by promoting integrity and probity in the industry and providing effective and efficient regulatory and customer services.

Service standards	2020–21 Target/Est.	2020–21 Est. Actual	2021–22 Target/Est.
Effectiveness measures			
Perception of fairness in decision-making: percentage of survey respondents agree the final decision was fair ¹	65%	60%	65%
Percentage of decisions set aside (within the financial year period) by the Queensland Civil and Administrative Tribunal	New measure	New measure	7%
Efficiency measure			
Cost of recovering \$1.00 of funds owed to creditors ²	\$0.60	\$0.64	\$0.70
Other measures			
Percentage of early dispute resolution cases finalised within 28 days	80%	80%	80%
Average number of days to process licence applications ³	30 days	22 days	30 days
Percentage of owner builder permits approved within 15 working days ³	90%	100%	90%
Percentage of adjudication applications referred to an adjudicator within 4 business days	100%	100%	100%
Percentage of insurance claims for defective work assessed and response provided within 35 business days	50%	50%	50%
Average processing time for an early dispute resolution case ⁴	28 working days	22 working days	28 working days
Average approval time for defects claims less than \$20,000 ⁵	35 working days	40 working days	35 working days
Percentage of internal review applicants contacted within 2 business days	95%	98%	95%
Discontinued measure			
Percentage of decisions set aside by the Queensland Civil and Administrative Tribunal ⁶	5%	6%	Discontinued measure

Notes:

1. The variance between 2020–21 Target/Estimate and 2020–21 Estimated Actual is due to survey responses correlating strongly with stakeholder expectations of a favourable decision and as such are affected by negative outcomes for stakeholders. These surveys are conducted shortly after a decision is communicated.
2. 2021–22 Target/Estimate is based on the 2020–21 Estimated Actual. It has also been noted that since December 2020, there has been a decrease in monthly average recovery amounts, as compared to the July to November 2020 period. The QBCC has no control over the value of monies owed on complaints received, which in turn has an impact on the level of monies recovered.
3. The favourable variance between 2020–21 Target/Estimate and 2020–21 Estimated Actual is attributed to staff not taking as much leave as anticipated due to the impacts of managing through COVID-19 response and recovery, and the QBCC receiving a significant increase in less complex licence applications.
4. The favourable variance between 2020–21 Target/Estimate and 2020–21 Estimated Actual is due to a larger proportion of cases not requiring complex investigations to be carried out.
5. The variance between the 2020–21 Target/Estimate and the 2020–21 Estimated Actual is due to several significant factors outside of the QBCC's control that impacted the average processing time e.g. the need to obtain engineering or legal advice, owner absence, the need for the QBCC to retender quotes based on concern with those previously received, claim put on hold at owner request.

6. The service standard 'Percentage of decisions set aside by the Queensland Civil and Administrative Tribunal' is discontinued and replaced with the new service standard 'Percentage of decision set aside (within the financial year period) by the Queensland Civil and Administrative Tribunal' which better reflects the decisions set aside in a period.

Income statement

Queensland Building and Construction Commission	2020–21 Budget \$'000	2020–21 Est. Actual \$'000	2021–22 Budget \$'000
INCOME			
Taxes	..	..	..
User charges and fees	150,507	161,067	156,152
Grants and other contributions	..	..	..
Interest and distributions from managed funds	2,463	2,092	627
Other revenue	83,658	72,795	81,106
Gains on sale/revaluation of assets	5,424	17,322	4,775
Total income	242,052	253,276	242,660
EXPENSES			
Employee expenses	66,957	64,087	73,827
Supplies and services	42,339	34,372	43,587
Grants and subsidies	..	..	..
Depreciation and amortisation	6,262	6,621	6,077
Finance/borrowing costs	396	372	345
Other expenses	99,209	93,676	94,172
Losses on sale/revaluation of assets	41,489	32,471	39,773
Total expenses	256,652	231,599	257,781
OPERATING SURPLUS/(DEFICIT)	(14,600)	21,677	(15,121)

Balance sheet

Queensland Building and Construction Commission	2020–21 Adjusted Budget \$'000	2020–21 Est. Actual \$'000	2021–22 Budget \$'000
CURRENT ASSETS			
Cash assets	(8,023)	16,701	3,758
Receivables	41,491	34,683	34,210
Other financial assets	305,192	328,875	336,885
Inventories	..	..	..
Other	19,461	19,776	19,102
Non-financial assets held for sale	..	..	..
Total current assets	358,121	400,035	393,955
NON-CURRENT ASSETS			
Receivables	68,150	65,784	64,574
Other financial assets	..	..	..
Property, plant and equipment	24,808	23,483	19,159
Intangibles	1,628	1,920	446
Other	..	..	..
Total non-current assets	94,586	91,187	84,179
TOTAL ASSETS	452,707	491,222	478,134
CURRENT LIABILITIES			
Payables	28,615	28,986	29,598
Accrued employee benefits	8,122	8,929	10,347
Interest bearing liabilities and derivatives	3,199	3,541	3,494
Provisions	51,717	51,557	51,557
Other	38,165	39,858	38,476
Total current liabilities	129,818	132,871	133,472
NON-CURRENT LIABILITIES			
Payables	..	..	..
Accrued employee benefits	8,029	8,224	9,241
Interest bearing liabilities and derivatives	18,166	17,813	14,328
Provisions	177,211	176,554	180,071
Other	..	..	..
Total non-current liabilities	203,406	202,591	203,640
TOTAL LIABILITIES	333,224	335,462	337,112
NET ASSETS/(LIABILITIES)	119,483	155,760	141,022
EQUITY			
TOTAL EQUITY	119,483	155,760	141,022

Cash flow statement

Queensland Building and Construction Commission	2020–21 Adjusted Budget \$'000	2020–21 Est. Actual \$'000	2021–22 Budget \$'000
CASH FLOWS FROM OPERATING ACTIVITIES			
Inflows:			
User charges and fees	111,356	135,404	115,470
Grants and other contributions	..	..	..
Interest and distribution from managed funds received	2,463	2,092	627
Taxes	..	..	..
Other	78,383	73,917	82,316
Outflows:			
Employee costs	(65,706)	(61,834)	(71,392)
Supplies and services	(42,021)	(34,465)	(43,604)
Grants and subsidies	..	..	..
Borrowing costs	(396)	(372)	(345)
Other	(91,003)	(85,820)	(89,352)
Net cash provided by or used in operating activities	(6,924)	28,922	(6,280)
CASH FLOWS FROM INVESTING ACTIVITIES			
Inflows:			
Sales of non-financial assets	(36)	(28)	113
Investments redeemed	..	..	..
Loans and advances redeemed	..	..	..
Outflows:			
Payments for non-financial assets	(1,944)	(1,229)	(383)
Payments for investments	(22,322)	(34,129)	(3,244)
Loans and advances made	..	..	..
Net cash provided by or used in investing activities	(24,302)	(35,386)	(3,514)
CASH FLOWS FROM FINANCING ACTIVITIES			
Inflows:			
Borrowings	..	..	..
Equity injections	..	..	383
Outflows:			
Borrowing redemptions	..	..	..
Finance lease payments	(3,466)	(3,504)	(3,532)
Equity withdrawals	..	..	..
Net cash provided by or used in financing activities	(3,466)	(3,504)	(3,149)
Net increase/(decrease) in cash held	(34,692)	(9,968)	(12,943)
Cash at the beginning of financial year	26,669	26,669	16,701
Cash transfers from restructure	..	..	..
Cash at the end of financial year	(8,023)	16,701	3,758

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.



Queensland Budget 2021–22

Service Delivery Statements

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