

# SERVICE DELIVERY STATEMENTS

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Department of Agriculture and Fisheries

# 2022–23 Queensland Budget Papers

1. Budget Speech
2. Budget Strategy and Outlook
3. Capital Statement
4. Budget Measures

Service Delivery Statements

Appropriation Bills

Budget Highlights

Regional Action Plans

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

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## Service Delivery Statements

ISSN 1445-4890 (Print)

ISSN 1445-4904 (Online)



## Department of Agriculture and Fisheries

### Portfolio overview

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

**The Honourable Mark Furner MP**

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

**The Honourable Grace Grace MP**

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

**Department of Agriculture and Fisheries**

**Director-General: Robert Gee, APM**

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

**Queensland Rural and Industry Development Authority**

**Chief Executive Officer: Cameron MacMillan**

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

**Queensland Racing Integrity Commission**

**Commissioner: Shane Gillard**

Additional information about these agencies can be sourced from:

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

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

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

# Department of Agriculture and Fisheries

## Overview

The Department of Agriculture and Fisheries' (the department) vision is for Queensland to be a world-leading provider of high-quality, safe and sustainably produced food and fibre.

Our purpose is to create value for Queensland by connecting industries, the community and government to grow our economy and safeguard our natural environment.

The department supports the government's objectives for the community:

- More Jobs in More Industries: Good, secure jobs in our traditional and emerging industries
- Protecting Our Queensland Lifestyle: Protect and enhance our Queensland lifestyle as we grow
- Better Services: Delivering even better services right across Queensland.

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

| Department's service areas  | Department's objectives   |
|---|---|
| <b>Enabling Agriculture Industry Growth</b><br>To deliver innovative research, policy and support services that enable agribusinesses to grow<br><b>Queensland Biosecurity Services</b><br>To mitigate the risks and impacts of animal and plant pests and diseases and weeds to the economy, the environment, social amenity and human health. This service area also upholds standards for animal welfare and agricultural chemical use.<br><b>Fisheries and Forestry Industry Development</b><br>To position Queensland as a world leader in sustainable, high-value fisheries and fishing experiences and ensure that the strategic management of state-owned timber and quarry resources meets community and government expectations and enables industry to invest. | Innovative and globally competitive agribusinesses accessing improved practices, data and new technologies to enhance the productivity, profitability and sustainability of food and fibre value chains<br><br>Prosperous economies providing business and employment opportunities across regions, diversified markets, and value-added products and services<br><br>A resilient sector with secure production, and value chains that can deal with natural disasters, climate change, biosecurity risks and other emerging challenges<br><br>Ethical and sustainable production of food and fibre that meets consumer and community expectations for food safety, a safe and a sustainable natural environment, and animal welfare and management standards |

## Department highlights

In 2022–23, the department will:

- establish a network of smart farms in Queensland that deliver Agtech solutions in support of the agriculture sector's growth
- facilitate trade between Queensland and the rest of the world, and investment in Queensland agribusiness
- deliver an Agtech Roadmap to drive digital and technological transformation of Queensland's agriculture sector
- minimise the impact of biosecurity threats to the economy, the environment and human health and our way of life through biosecurity prevention, preparedness, and response and recovery measures. For example, preparedness for African Swine Fever and responses to Japanese encephalitis, tropical weeds, exotic fruit fly in the Torres Strait and fire ants

- complete implementation of the recommendations of the *Inquiry into animal cruelty in the management of retired Thoroughbred and Standardbred horses in Queensland* (the Martin Inquiry) by June 2023, resulting in enhanced response to animal welfare complaints, improved welfare for the transport of horses and horses in slaughter establishments
- continue to assist the Australian Banana Growers' Council to develop appropriate strategies for industry management of Panama disease Tropical Race 4 (Panama TR4) from 1 July 2023 while continuing to support growers to adopt best practice on-farm biosecurity measures
- expand capacity and capability building to prevent biosecurity incursions across Queensland's northern border by establishing an indigenous Project Officer in Cape York in addition to the Torres Strait, engaging ranger groups to undertake surveillance and early detection activities, and supporting groups and local government with training in emergency response, compliance inspections and other high priority areas of need
- continue implementation of the *Queensland Sustainable Fisheries Strategy 2017–2027* to support fisheries reform and deliver on a number of commitments under the Reef 2050 Long-Term Sustainability Plan, highlighting the Queensland Government's commitment to protect the Great Barrier Reef
- implement regulatory reforms to major Queensland fisheries (including Trawl, Crab and East Coast Inshore) to sustain fish stocks
- finalise a directions paper that considers the future of native timber harvesting in Queensland to support an internationally competitive and sustainable industry, balancing both jobs and environment.

## Budget highlights

In the 2022–23 Queensland Budget, the government is providing:

- up to \$79.6 million over 4 years from 2022–23 to continue to deliver drought assistance programs and reforms to support industry to respond to natural disasters, and \$150 million over 3 years from 2022–23 for drought preparedness and emergency drought assistance loans
- \$37.1 million over 5 years from 2021–22 to continue the joint Fire Ant Suppression Taskforce to oversee suppression activities by local governments, industry and Queensland Government, including the provision of bait. This demonstrates to the cost-share partners Queensland's commitment to the National Red Imported Fire Ant Eradication Program
- up to \$2.6 million in 2022–23, held centrally, to continue to enhance implementation of the Australian Government's Pacific Australia Labour Mobility Scheme (which replaces the former Pacific Labour Scheme and Seasonal Worker Programme) to help fill agricultural employment gaps in regional areas unable to be met by the Australian workforce
- \$1 million in 2022–23 to deliver Round 7 of the Queensland Feral Pest Initiative to support the management of invasive plants and animals.

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

# Performance statement

## Enabling Agriculture Industry Growth<sup>1</sup>

### Objective

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

### Description

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

| Service standards  | 2021–22<br>Target/Est. | 2021–22<br>Est. Actual | 2022–23<br>Target/Est. |
|--|------------------------|------------------------|------------------------|
| <b>Service: Agri-business and Policy</b>   |                        |                        |                        |
| <b>Effectiveness measure</b>   |                        |                        |                        |
| Percentage of primary producers adopting drought and climate resilient practices as a result of DAF support  | New measure            | New measure            | 20%                    |
| <b>Efficiency measure</b>  |                        |                        |                        |
| Average cost per hour to conduct regulatory policy and reform activities <sup>2</sup>  | \$77                   | \$80                   | \$82                   |
| <b>Service: Rural Economic Development</b>   |                        |                        |                        |
| <b>Effectiveness measure</b>   |                        |                        |                        |
| Proportion of stakeholders who considered that Rural Economic Development services positively influence their operations                                   | New measure            | New measure            | 70%                    |
| <b>Efficiency measure</b>  |                        |                        |                        |
| Average cost of regional agricultural advocacy activities  | \$450                  | \$453                  | \$450                  |
| <b>Service: Agri-science Queensland</b>  |                        |                        |                        |
| <b>Effectiveness measures</b>  |                        |                        |                        |
| Assessed impact of completed agricultural research, development and extension projects and/or programs (Benefit Cost Ratio)                                | >4.0                   | >4.0                   | >4.0                   |
| Level of funding partner satisfaction that research outcomes contribute to industry productivity growth  | 90%                    | 90%                    | 90%                    |
| <b>Efficiency measure</b>  |                        |                        |                        |
| Percentage return on research development and extension investment through royalty returns <sup>3</sup>  | 4%                     | 6.8%                   | 5%                     |
| <b>Discontinued measures</b>   |                        |                        |                        |
| Proportion of stakeholders who have a high level of satisfaction with Agriculture policy and planning, consultation and engagement processes <sup>4</sup>  | 75%                    | 75%                    | Discontinued measure   |
| Investment in the management of the Drought Relief Assistance Scheme (DRAS) program as a proportion of the total claims paid under the scheme <sup>5</sup> | 10%                    | 10%                    | Discontinued measure   |

| Service standards   | 2021–22<br>Target/Est. | 2021–22<br>Est. Actual | 2022–23<br>Target/Est. |
|---|------------------------|------------------------|------------------------|
| Percentage of primary producers in reef catchments who adopt improved management practices after participation in DAF extension programs <sup>6</sup> | 40%                    | 40%                    | Discontinued measure   |

Notes:

1. The Service Area has been renamed from 'Agriculture' in the *2021–22 Service Delivery Statements* to better describe the services provided.
2. The variance between the 2021–22 Target/Estimate and the 2021–22 Estimated Actual reflects changes in wage indexation during the year. The increase from the 2021–22 Target/Estimate to the 2022–23 Target/Estimate reflects further wage indexation, which will impact the average cost per hour of this function in 2022–23.
3. The variance between the 2021–22 Target/Estimate and the 2021–22 Estimated Actual is due to an increased market share of the department-bred strawberry, mango and mandarin varieties, good seasonal growing conditions for wheat and sorghum and increased royalties relating to livestock vaccines. The 2022–23 Target/Estimate has increased to 5 per cent to better reflect actual levels of royalty returns to Agri-Science Queensland over the past 3 years.
4. The service standard has been discontinued as the service was not achieving a statistically valid response rate of 50 per cent to surveys used to collect the data.
5. The service standard has been discontinued as the previous DRAS program has been replaced by new drought assistance programs that focus on fostering greater preparedness and business resilience for a broader range of eligible primary producers, to be administered by the Queensland Rural and Industry Development Authority.
6. The service standard has been discontinued and replaced by a measure that is more reflective of the Rural Economic Development service. The measure continues as a departmental Strategic Plan key performance indicator in 2022–23 and will be reported in the department's annual report.

# Queensland Biosecurity Services

## Objective

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

## Description

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

| Service standards  | 2021–22<br>Target/Est. | 2021–22<br>Est. Actual | 2022–23<br>Target/Est. |
|--|------------------------|------------------------|------------------------|
| <b>Effectiveness measures</b>  |                        |                        |                        |
| Proportion of significant biosecurity responses that deliver the planned outcomes to safeguard economic loss | 95%                    | 100%                   | 95%                    |
| Level of satisfaction with biosecurity partnership performance   | >3.0                   | 3.7                    | >3.0                   |
| <b>Efficiency measures</b>   |                        |                        |                        |
| Cost of significant biosecurity responses per agricultural production unit                                   | ≥1:450                 | 1:450                  | ≥1:450                 |
| Cost of core biosecurity services per agricultural production unit   | ≥1:250                 | 1:250                  | ≥1:250                 |



# Fisheries and Forestry Industry Development<sup>1</sup>

## Objective

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

## Description

Fisheries and Forestry Industry Development do this by:

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

| Service standards  | 2021–22<br>Target/Est. | 2021–22<br>Est. Actual | 2022–23<br>Target/Est. |
|--|------------------------|------------------------|------------------------|
| <b>Service: Fisheries</b>  |                        |                        |                        |
| <b>Effectiveness measures</b>  |                        |                        |                        |
| Percentage of key Queensland fish stocks assessed that are considered to have no sustainability concerns   | 85%                    | 85%                    | 85%                    |
| Percentage of units inspected that are compliant with fisheries laws   | 90%                    | 87%                    | 90%                    |
| <b>Efficiency measures</b>   |                        |                        |                        |
| Average cost of inspections <sup>2</sup>   | \$850                  | \$1093                 | \$850                  |
| Average number of inspections per full-time equivalent <sup>3</sup>  | 220                    | 125                    | 220                    |
| <b>Service: Forestry</b>   |                        |                        |                        |
| <b>Effectiveness measure</b>   |                        |                        |                        |
| Percentage of findings from the previous third-party audit confirmed as satisfactorily addressed in order to maintain certification to The Australian Standard for Sustainable Forest Management (AS4708:2013) | 100%                   | 100%                   | 100%                   |
| <b>Efficiency measures</b>   |                        |                        |                        |
| Average expense necessary to authorise the removal of a cubic metre of forest product: <sup>4</sup>  |                        |                        |                        |
| a. native forest timber (expenses/m <sup>3</sup> )   | \$38.15                | \$37.87                | \$38.15                |
| b. quarry material (expenses/m <sup>3</sup> )  | \$0.52                 | \$0.48                 | \$0.52                 |

Notes:

1. The Service Area has been renamed from 'Fisheries and Forestry' in the *2021–22 Service Delivery Statements* to better describe the services provided.
2. The variance between the 2021–22 Target/Estimate and 2021–22 Estimated Actual is due to the decline in the number of inspections conducted by authorised Queensland Boating and Fisheries Patrol (QBFP) officers for the period. The average cost is influenced by fixed cost salaries, which are payable regardless of operating restrictions.

3. The variance between the 2021–22 Target/Estimate and 2021–22 Estimated Actual was influenced by QBFP officers operating under a COVID-19 related risk assessment environment, and restricted travel, which saw inspections limited to complaint response and known targets for much of 2021–22. In the last 3 months of 2021–22, the rate of inspection has increased, and this is expected to continue into 2022–23.
4. The variance between the 2021–22 Target/Estimate and the 2021–22 Estimated Actual is due to a reduction in expenditure over the year as a result of COVID-19 impacts and significant weather events, together with a high market demand for native forest timber and quarry material, which resulted in higher-than-expected removals during 2021–22. The activity level is expected to subside in 2022–23 as the impact of COVID-19 on business operations diminishes and returns to long-term average expenditure levels.

# Departmental budget summary

The table below shows the total resources available in 2022–23 from all sources and summarises how resources will be applied by service area and by controlled and administered classifications.

| Department of Agriculture and Fisheries     | 2021–22<br>Budget<br>\$'000 | 2021–22<br>Est. Actual<br>\$'000 | 2022–23<br>Budget<br>\$'000 |
|---|-----------------------------|----------------------------------|-----------------------------|
| <b>CONTROLLED</b>                           |                             |                                  |                             |
| <b>Income</b>                               |                             |                                  |                             |
| Appropriation revenue <sup>1</sup>          | 323,634                     | 364,362                          | 364,843                     |
| Other revenue                               | 198,996                     | 250,188                          | 243,433                     |
| <b>Total income</b>                         | <b>522,630</b>              | <b>614,550</b>                   | <b>608,276</b>              |
| <b>Expenses</b>                             |                             |                                  |                             |
| Enabling Agriculture Industry Growth        | 233,097                     | 281,683                          | 257,021                     |
| Queensland Biosecurity Services             | 140,972                     | 183,360                          | 201,917                     |
| Fisheries and Forestry Industry Development | 101,527                     | 100,683                          | 101,342                     |
| Corporate Partnership                       | 47,034                      | 48,824                           | 47,996                      |
| <b>Total expenses</b>                       | <b>522,630</b>              | <b>614,550</b>                   | <b>608,276</b>              |
| <b>Operating surplus/deficit</b>            | <b>..</b>                   | <b>..</b>                        | <b>..</b>                   |
| <b>Net assets</b>                           | <b>437,013</b>              | <b>470,833</b>                   | <b>476,790</b>              |
| <b>ADMINISTERED</b>                         |                             |                                  |                             |
| <b>Revenue</b>                              |                             |                                  |                             |
| Commonwealth revenue                        | 10,840                      | 10,297                           | 131,414                     |
| Appropriation revenue                       | 46,987                      | 45,127                           | 47,495                      |
| Other administered revenue                  | 21,210                      | 21,453                           | 21,677                      |
| <b>Total revenue</b>                        | <b>79,037</b>               | <b>76,877</b>                    | <b>200,586</b>              |
| <b>Expenses</b>                             |                             |                                  |                             |
| Transfers to government                     | 21,210                      | 21,453                           | 21,677                      |
| Administered expenses                       | 57,827                      | 55,424                           | 178,909                     |
| <b>Total expenses</b>                       | <b>79,037</b>               | <b>76,877</b>                    | <b>200,586</b>              |
| <b>Net assets</b>                           | <b>759</b>                  | <b>570</b>                       | <b>562</b>                  |

Note:

1. Includes State and Commonwealth funding.

## Staffing<sup>1, 2</sup>

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

| Service area   | 2021–22 Budget | 2021–22 Est. Actual | 2022–23 Budget |
|--|----------------|---------------------|----------------|
| Enabling Agriculture Industry Growth <sup>3</sup>        | 925            | 924                 | 919            |
| Queensland Biosecurity Services                          | 608            | 608                 | 608            |
| Fisheries and Forestry Industry Development <sup>4</sup> | 360            | 361                 | 366            |
| <b>Sub Total FTEs</b>                                    | <b>1,893</b>   | <b>1,893</b>        | <b>1,893</b>   |
| Corporate Partnership servicing other departments        | 215            | 215                 | 215            |
| <b>Total FTEs</b>  | <b>2,108</b>   | <b>2,108</b>        | <b>2,108</b>   |

Notes:

- Corporate FTEs are allocated across the service to which they relate.
- The department participates in a partnership arrangement in the delivery of its services, whereby corporate FTEs are hosted by the department to work across multiple departments, and therefore cannot be allocated by Service Area. Under the Business and Corporate Partnership (BCP) arrangement, the department receives services from the Department of Resources and the Department of Environment and Science.
- The decrease in Enabling Agriculture Industry Growth Service Area FTEs:
  - between the 2021–22 Budget and the 2021–22 Estimated Actual was due to an interdepartmental transfer from the Department of Agriculture and Fisheries to the statutory body, Trade and Investment Queensland, which was partially offset by the redistribution of Corporate FTEs reflecting changes to the corporate arrangements
  - between the 2021–22 Estimated Actual and the 2022–23 Budget is due to the finalisation of Stage One of the Drought Capability and Adaptability program and a redistribution of Corporate FTEs reflecting changes to the corporate arrangements.
- The increase in Fisheries and Forestry Industry Development Service Area FTEs:
  - between the 2021–22 Budget and the 2021–22 Estimated Actual was due to the redistribution of Corporate FTEs
  - between the 2021–22 Estimated Actual and the 2022–23 Budget is due to an increase in FTEs for delivery of the *Queensland Sustainable Fisheries Strategy 2017–2027* and the redistribution of Corporate FTEs reflecting changes to the corporate arrangements.

## Capital program

The department's capital program is focused on developing and upgrading research facilities, existing infrastructure and land improvements to support service delivery outcomes for the agriculture, biosecurity, fisheries and forestry sectors. In 2022–23, \$27.5 million has been allocated for both capital purchases and capital grants.

Capital purchases includes upgrades, replacements and new asset acquisitions through a range of capital programs, including; research facilities development, minor works, heavy plant and equipment, scientific equipment, vessels and marine equipment and computer equipment. The following are the most significant individual capital projects in 2022–23:

- \$4.7 million allocated to continue upgrades of the department's research and operational facilities through programs such as research facilities development, scientific equipment and minor works
- \$2.7 million to finalise long-term decisions on the future of assets formerly held by the Queensland Agricultural Training Colleges, including a new Central Queensland Smart Cropping Centre at Emerald
- \$2.6 million for new and replacement heavy plant and equipment including trucks, tractors, irrigators, all-terrain vehicles and other machinery
- \$2.5 million to continue the upgrade of fruit handling laboratories enabling scientists to provide research services to the expanding and new horticultural industries at Mareeba
- \$1.4 million to upgrade the Wild Dog Barrier Fence
- \$1.2 million to upgrade infrastructure and equipment to support horticulture productivity and profitability under the Queensland Smart Farm Initiative at Gatton.

The department's capital grants of \$5.5 million in 2022–23 has been allocated as follows:

- \$4 million to finalise long-term decisions on the future of assets formerly held by the Queensland Agricultural Training Colleges
- \$1 million for the Young Animal Protection Society as a contribution towards the upgrade of adoption facilities in Cairns
- \$500,000 for the Queensland Country Women's Association to continue minor works upgrades to infrastructure, including community halls.

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

|                              | <b>2021–22 Budget<br/>\$'000</b> | <b>2021–22 Est. Actual<br/>\$'000</b> | <b>2022–23 Budget<br/>\$'000</b> |
|------------------------------|----------------------------------|---------------------------------------|----------------------------------|
| Capital purchases            | 23,701                           | 19,351                                | 21,976                           |
| Capital grants               | 1,500                            | 0                                     | 5,500                            |
| <b>Total capital outlays</b> | <b>25,201</b>                    | <b>19,351</b>                         | <b>27,476</b>                    |

Further information about the Department of Agriculture and Fisheries capital outlays can be found in *Budget Paper No. 3: Capital Statement*. There may be variations between the capital program figure quoted across papers as payments across Queensland government agencies are excluded from *Budget Paper No. 3: Capital Statement* and may be included in the figure quoted above.

# Budgeted financial statements

## Departmental income statement

### Controlled income statement

Total expenses are estimated to be \$608.3 million in 2022–23, which is a decrease of \$6.3 million from the 2021–22 estimated actual. The decrease is largely driven by reduced expenses for the Australian Government funded Horticultural Netting Program to support the apple and pear industry, (expenses for the expansion of the program will be administered by Queensland Rural and Industry Development Authority (QRIDA), coupled with the Australian Government's Pacific Australia Labour Mobility Scheme (which replaces the former Pacific Labour Scheme and Seasonal Worker Programme), where the budget allocation for 2022–23 is held centrally by government). In addition, there is a decrease in demand for the current drought assistance package to continue to meet the government's commitment to maintain existing measures (whereby the budget allocation for 2022–23 is also held centrally by government). This is partially offset by increased expenses in 2022–23 for the Fire Ant Suppression Taskforce to oversee red imported fire ant suppression activities and additional expenses to support the COVID-19 Economic Recovery Package. Furthermore, there is a planned increase in 2022–23 for the National Red Imported Fire Ant Eradication Program associated with funding which has been brought forward from financial years 2023–24 to 2026–27 to accelerate treatments in 2022–23.

### Administered income statement

Total expenses are estimated to be \$200.6 million in 2022–23, which is an increase of \$123.7 million from the 2021–22 estimated actual.

The increase is mainly due to funding provided to the QRIDA in 2022–23 for the Australian Government North Queensland Restocking, Replanting and On-farm Infrastructure Grant Program.

This is partly offset by the finalisation of funding provided to the QRIDA in 2021–22 for the Australian Government North Queensland Recovery and Resilience Grants Program (Stream 2).

## Departmental balance sheet

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

In 2022–23, the department will invest \$22 million in capital purchases through its capital expenditure programs in upgrading existing facilities and purchasing new and replacement plant and equipment, which will enhance the department's service delivery capacity and result in efficiency gains.

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

# Controlled income statement

| Department of Agriculture and Fisheries       | 2021–22<br>Budget<br>\$'000 | 2021–22<br>Est. Actual<br>\$'000 | 2022–23<br>Budget<br>\$'000 |
|---|-----------------------------|----------------------------------|-----------------------------|
| <b>INCOME</b>                                 |                             |                                  |                             |
| Appropriation revenue                         | 323,634                     | 364,362                          | 364,843                     |
| Taxes   | ..                          | ..                               | ..                          |
| User charges and fees                         | 132,939                     | 160,936                          | 148,949                     |
| Royalties and land rents                      | 36,067                      | 36,742                           | 30,217                      |
| Grants and other contributions                | 29,509                      | 51,040                           | 63,620                      |
| Interest and distributions from managed funds | ..                          | ..                               | ..                          |
| Other revenue                                 | 386                         | 1,375                            | 552                         |
| Gains on sale/revaluation of assets           | 95                          | 95                               | 95                          |
| <b>Total income</b>                           | <b>522,630</b>              | <b>614,550</b>                   | <b>608,276</b>              |
| <b>EXPENSES</b>                               |                             |                                  |                             |
| Employee expenses                             | 238,526                     | 244,991                          | 255,883                     |
| Supplies and services                         | 236,029                     | 293,099                          | 291,028                     |
| Grants and subsidies                          | 15,934                      | 44,039                           | 27,661                      |
| Depreciation and amortisation                 | 28,013                      | 28,639                           | 28,602                      |
| Finance/borrowing costs                       | 2,846                       | 2,405                            | 2,320                       |
| Other expenses                                | 1,282                       | 1,377                            | 2,782                       |
| Losses on sale/revaluation of assets          | ..                          | ..                               | ..                          |
| <b>Total expenses</b>                         | <b>522,630</b>              | <b>614,550</b>                   | <b>608,276</b>              |
| <b>OPERATING SURPLUS/(DEFICIT)</b>            | <b>..</b>                   | <b>..</b>                        | <b>..</b>                   |

# Controlled balance sheet

| Department of Agriculture and Fisheries      | 2021–22<br>Budget<br>\$'000 | 2021–22<br>Est. Actual<br>\$'000 | 2022–23<br>Budget<br>\$'000 |
|--|-----------------------------|----------------------------------|-----------------------------|
| <b>CURRENT ASSETS</b>                        |                             |                                  |                             |
| Cash assets                                  | 38,795                      | 39,919                           | 39,997                      |
| Receivables                                  | 35,013                      | 38,011                           | 39,152                      |
| Other financial assets                       | ..                          | ..                               | ..                          |
| Inventories                                  | 1,645                       | 2,773                            | 2,723                       |
| Other  | 8,205                       | 8,780                            | 8,035                       |
| Non-financial assets held for sale           | ..                          | ..                               | ..                          |
| <b>Total current assets</b>                  | <b>83,658</b>               | <b>89,483</b>                    | <b>89,907</b>               |
| <b>NON-CURRENT ASSETS</b>                    |                             |                                  |                             |
| Receivables                                  | ..                          | 2,000                            | 2,000                       |
| Other financial assets                       | ..                          | ..                               | ..                          |
| Property, plant and equipment                | 504,929                     | 531,252                          | 532,316                     |
| Intangibles                                  | 1,986                       | 2,040                            | 1,846                       |
| Other  | 5,038                       | 5,891                            | 5,236                       |
| <b>Total non-current assets</b>              | <b>511,953</b>              | <b>541,183</b>                   | <b>541,398</b>              |
| <b>TOTAL ASSETS</b>                          | <b>595,611</b>              | <b>630,666</b>                   | <b>631,305</b>              |
| <b>CURRENT LIABILITIES</b>                   |                             |                                  |                             |
| Payables                                     | 15,893                      | 15,130                           | 15,010                      |
| Accrued employee benefits                    | 6,532                       | 6,517                            | 6,480                       |
| Interest bearing liabilities and derivatives | 3,470                       | 3,270                            | 3,279                       |
| Provisions                                   | ..                          | ..                               | ..                          |
| Other  | 23,101                      | 25,601                           | 25,601                      |
| <b>Total current liabilities</b>             | <b>48,996</b>               | <b>50,518</b>                    | <b>50,370</b>               |
| <b>NON-CURRENT LIABILITIES</b>               |                             |                                  |                             |
| Payables                                     | ..                          | ..                               | ..                          |
| Accrued employee benefits                    | ..                          | ..                               | ..                          |
| Interest bearing liabilities and derivatives | 98,671                      | 98,383                           | 94,633                      |
| Provisions                                   | ..                          | ..                               | ..                          |
| Other  | 10,931                      | 10,932                           | 9,512                       |
| <b>Total non-current liabilities</b>         | <b>109,602</b>              | <b>109,315</b>                   | <b>104,145</b>              |
| <b>TOTAL LIABILITIES</b>                     | <b>158,598</b>              | <b>159,833</b>                   | <b>154,515</b>              |
| <b>NET ASSETS/(LIABILITIES)</b>              | <b>437,013</b>              | <b>470,833</b>                   | <b>476,790</b>              |
| <b>EQUITY</b>                                |                             |                                  |                             |
| <b>TOTAL EQUITY</b>                          | <b>437,013</b>              | <b>470,833</b>                   | <b>476,790</b>              |



# Controlled cash flow statement

| Department of Agriculture and Fisheries                     | 2021–22<br>Budget<br>\$'000 | 2021–22<br>Est. Actual<br>\$'000 | 2022–23<br>Budget<br>\$'000 |
|---|-----------------------------|----------------------------------|-----------------------------|
| <b>CASH FLOWS FROM OPERATING ACTIVITIES</b>                 |                             |                                  |                             |
| <b>Inflows:</b>   |                             |                                  |                             |
| Appropriation receipts                                      | 323,634                     | 332,949                          | 364,843                     |
| User charges and fees                                       | 128,488                     | 158,861                          | 148,122                     |
| Royalties and land rent receipts                            | 36,067                      | 36,742                           | 30,217                      |
| Grants and other contributions                              | 31,320                      | 63,549                           | 62,620                      |
| Interest and distribution from managed funds received       | ..                          | ..                               | ..                          |
| Taxes   | ..                          | ..                               | ..                          |
| Other   | 14,767                      | 15,756                           | 14,933                      |
| <b>Outflows:</b>  |                             |                                  |                             |
| Employee costs  | (237,898)                   | (244,329)                        | (255,175)                   |
| Supplies and services                                       | (250,566)                   | (309,625)                        | (305,013)                   |
| Grants and subsidies  | (15,934)                    | (44,039)                         | (27,661)                    |
| Borrowing costs   | (2,846)                     | (2,405)                          | (2,320)                     |
| Other   | (1,732)                     | (3,045)                          | (3,232)                     |
| <b>Net cash provided by or used in operating activities</b> | <b>25,300</b>               | <b>4,414</b>                     | <b>27,334</b>               |
| <b>CASH FLOWS FROM INVESTING ACTIVITIES</b>                 |                             |                                  |                             |
| <b>Inflows:</b>   |                             |                                  |                             |
| Sales of non-financial assets                               | 1,455                       | 1,455                            | 525                         |
| Investments redeemed  | ..                          | ..                               | ..                          |
| Loans and advances redeemed                                 | ..                          | ..                               | ..                          |
| <b>Outflows:</b>  |                             |                                  |                             |
| Payments for non-financial assets                           | (23,701)                    | (19,351)                         | (21,976)                    |
| Payments for investments                                    | ..                          | ..                               | ..                          |
| Loans and advances made                                     | ..                          | (2,000)                          | ..                          |
| <b>Net cash provided by or used in investing activities</b> | <b>(22,246)</b>             | <b>(19,896)</b>                  | <b>(21,451)</b>             |
| <b>CASH FLOWS FROM FINANCING ACTIVITIES</b>                 |                             |                                  |                             |
| <b>Inflows:</b>   |                             |                                  |                             |
| Borrowings  | ..                          | ..                               | ..                          |
| Equity injections   | 7,686                       | 5,780                            | 6,666                       |
| <b>Outflows:</b>  |                             |                                  |                             |
| Borrowing redemptions                                       | ..                          | ..                               | ..                          |
| Finance lease payments                                      | (3,036)                     | (3,480)                          | (3,741)                     |
| Equity withdrawals  | (8,504)                     | (8,930)                          | (8,730)                     |
| <b>Net cash provided by or used in financing activities</b> | <b>(3,854)</b>              | <b>(6,630)</b>                   | <b>(5,805)</b>              |
| <b>Net increase/(decrease) in cash held</b>                 | <b>(800)</b>                | <b>(22,112)</b>                  | <b>78</b>                   |
| <b>Cash at the beginning of financial year</b>              | <b>39,595</b>               | <b>62,031</b>                    | <b>39,919</b>               |
| Cash transfers from restructure                             | ..                          | ..                               | ..                          |
| <b>Cash at the end of financial year</b>                    | <b>38,795</b>               | <b>39,919</b>                    | <b>39,997</b>               |

# Administered income statement

| Department of Agriculture and Fisheries         | 2021–22<br>Budget<br>\$'000 | 2021–22<br>Est. Actual<br>\$'000 | 2022–23<br>Budget<br>\$'000 |
|---|-----------------------------|----------------------------------|-----------------------------|
| <b>INCOME</b>                                   |                             |                                  |                             |
| Appropriation revenue                           | 57,827                      | 55,424                           | 178,909                     |
| Taxes   | ..                          | ..                               | ..                          |
| User charges and fees                           | 1,692                       | 1,714                            | 1,754                       |
| Royalties and land rents                        | ..                          | ..                               | ..                          |
| Grants and other contributions                  | 18,004                      | 18,004                           | 18,517                      |
| Interest and distributions from managed funds   | ..                          | ..                               | ..                          |
| Other revenue                                   | 1,514                       | 1,735                            | 1,406                       |
| Gains on sale/revaluation of assets             | ..                          | ..                               | ..                          |
| <b>Total income</b>                             | <b>79,037</b>               | <b>76,877</b>                    | <b>200,586</b>              |
| <b>EXPENSES</b>                                 |                             |                                  |                             |
| Employee expenses                               | ..                          | ..                               | ..                          |
| Supplies and services                           | 2,140                       | 1,669                            | 7,800                       |
| Grants and subsidies                            | 55,668                      | 53,733                           | 171,087                     |
| Depreciation and amortisation                   | 19                          | 22                               | 22                          |
| Finance/borrowing costs                         | ..                          | ..                               | ..                          |
| Other expenses                                  | ..                          | ..                               | ..                          |
| Losses on sale/revaluation of assets            | ..                          | ..                               | ..                          |
| Transfers of Administered Revenue to Government | 21,210                      | 21,453                           | 21,677                      |
| <b>Total expenses</b>                           | <b>79,037</b>               | <b>76,877</b>                    | <b>200,586</b>              |
| <b>OPERATING SURPLUS/(DEFICIT)</b>              | <b>..</b>                   | <b>..</b>                        | <b>..</b>                   |

# Administered balance sheet

| Department of Agriculture and Fisheries      | 2021–22<br>Budget<br>\$'000 | 2021–22<br>Est. Actual<br>\$'000 | 2022–23<br>Budget<br>\$'000 |
|--|-----------------------------|----------------------------------|-----------------------------|
| <b>CURRENT ASSETS</b>                        |                             |                                  |                             |
| Cash assets                                  | 10                          | 11                               | 10                          |
| Receivables                                  | 286                         | 286                              | 277                         |
| Other financial assets                       | ..                          | ..                               | ..                          |
| Inventories                                  | ..                          | ..                               | ..                          |
| Other  | ..                          | ..                               | ..                          |
| Non-financial assets held for sale           | ..                          | ..                               | ..                          |
| <b>Total current assets</b>                  | <b>296</b>                  | <b>297</b>                       | <b>287</b>                  |
| <b>NON-CURRENT ASSETS</b>                    |                             |                                  |                             |
| Receivables                                  | ..                          | ..                               | ..                          |
| Other financial assets                       | ..                          | ..                               | ..                          |
| Property, plant and equipment                | 739                         | 549                              | 541                         |
| Intangibles                                  | ..                          | ..                               | ..                          |
| Other  | ..                          | ..                               | ..                          |
| <b>Total non-current assets</b>              | <b>739</b>                  | <b>549</b>                       | <b>541</b>                  |
| <b>TOTAL ASSETS</b>                          | <b>1,035</b>                | <b>846</b>                       | <b>828</b>                  |
| <b>CURRENT LIABILITIES</b>                   |                             |                                  |                             |
| Payables                                     | ..                          | ..                               | ..                          |
| Transfers to Government payable              | 276                         | 276                              | 266                         |
| Accrued employee benefits                    | ..                          | ..                               | ..                          |
| Interest bearing liabilities and derivatives | ..                          | ..                               | ..                          |
| Provisions                                   | ..                          | ..                               | ..                          |
| Other  | ..                          | ..                               | ..                          |
| <b>Total current liabilities</b>             | <b>276</b>                  | <b>276</b>                       | <b>266</b>                  |
| <b>NON-CURRENT LIABILITIES</b>               |                             |                                  |                             |
| Payables                                     | ..                          | ..                               | ..                          |
| Accrued employee benefits                    | ..                          | ..                               | ..                          |
| Interest bearing liabilities and derivatives | ..                          | ..                               | ..                          |
| Provisions                                   | ..                          | ..                               | ..                          |
| Other  | ..                          | ..                               | ..                          |
| <b>Total non-current liabilities</b>         | <b>..</b>                   | <b>..</b>                        | <b>..</b>                   |
| <b>TOTAL LIABILITIES</b>                     | <b>276</b>                  | <b>276</b>                       | <b>266</b>                  |
| <b>NET ASSETS/(LIABILITIES)</b>              | <b>759</b>                  | <b>570</b>                       | <b>562</b>                  |
| <b>EQUITY</b>                                |                             |                                  |                             |
| <b>TOTAL EQUITY</b>                          | <b>759</b>                  | <b>570</b>                       | <b>562</b>                  |

# Administered cash flow statement

| Department of Agriculture and Fisheries                     | 2021–22<br>Budget<br>\$'000 | 2021–22<br>Est. Actual<br>\$'000 | 2022–23<br>Budget<br>\$'000 |
|---|-----------------------------|----------------------------------|-----------------------------|
| <b>CASH FLOWS FROM OPERATING ACTIVITIES</b>                 |                             |                                  |                             |
| <b>Inflows:</b>   |                             |                                  |                             |
| Appropriation receipts                                      | 57,827                      | 52,972                           | 178,909                     |
| User charges and fees                                       | 1,702                       | 1,661                            | 1,763                       |
| Royalties and land rent receipts                            | ..                          | ..                               | ..                          |
| Grants and other contributions                              | 18,004                      | 18,004                           | 18,517                      |
| Interest and distribution from managed funds received       | ..                          | ..                               | ..                          |
| Taxes   | ..                          | ..                               | ..                          |
| Other   | 1,514                       | 1,735                            | 1,406                       |
| <b>Outflows:</b>  |                             |                                  |                             |
| Employee costs  | ..                          | ..                               | ..                          |
| Supplies and services                                       | (2,140)                     | (1,752)                          | (7,800)                     |
| Grants and subsidies  | (55,668)                    | (53,733)                         | (171,087)                   |
| Borrowing costs   | ..                          | ..                               | ..                          |
| Other   | ..                          | ..                               | ..                          |
| Transfers to Government                                     | (21,222)                    | (21,434)                         | (21,687)                    |
| <b>Net cash provided by or used in operating activities</b> | <b>17</b>                   | <b>(2,547)</b>                   | <b>21</b>                   |
| <b>CASH FLOWS FROM INVESTING ACTIVITIES</b>                 |                             |                                  |                             |
| <b>Inflows:</b>   |                             |                                  |                             |
| Sales of non-financial assets                               | ..                          | ..                               | ..                          |
| Investments redeemed  | ..                          | ..                               | ..                          |
| Loans and advances redeemed                                 | ..                          | ..                               | ..                          |
| <b>Outflows:</b>  |                             |                                  |                             |
| Payments for non-financial assets                           | ..                          | ..                               | ..                          |
| Payments for investments                                    | ..                          | ..                               | ..                          |
| Loans and advances made                                     | ..                          | ..                               | ..                          |
| <b>Net cash provided by or used in investing activities</b> | <b>..</b>                   | <b>..</b>                        | <b>..</b>                   |
| <b>CASH FLOWS FROM FINANCING ACTIVITIES</b>                 |                             |                                  |                             |
| <b>Inflows:</b>   |                             |                                  |                             |
| Borrowings  | ..                          | ..                               | ..                          |
| Equity injections   | 20,023                      | 114,848                          | 94,173                      |
| <b>Outflows:</b>  |                             |                                  |                             |
| Borrowing redemptions                                       | ..                          | ..                               | ..                          |
| Finance lease payments                                      | ..                          | ..                               | ..                          |
| Equity withdrawals  | (20,042)                    | (114,870)                        | (94,195)                    |
| <b>Net cash provided by or used in financing activities</b> | <b>(19)</b>                 | <b>(22)</b>                      | <b>(22)</b>                 |
| <b>Net increase/(decrease) in cash held</b>                 | <b>(2)</b>                  | <b>(2,569)</b>                   | <b>(1)</b>                  |
| <b>Cash at the beginning of financial year</b>              | <b>12</b>                   | <b>2,580</b>                     | <b>11</b>                   |
| Cash transfers from restructure                             | ..                          | ..                               | ..                          |
| <b>Cash at the end of financial year</b>                    | <b>10</b>                   | <b>11</b>                        | <b>10</b>                   |

# Statutory bodies

## Queensland Rural and Industry Development Authority

### Overview

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

The agency supports the government's objectives for the community:

- More Jobs in More Industries: Good, secure jobs in our traditional and emerging industries
- Protecting Our Queensland Lifestyle: Protect and enhance our Queensland lifestyle as we grow
- Better Services: Delivering even better services right across Queensland.

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

| Agency's service area  | Agency's objectives   |
|--|---|
| <b>Queensland Rural and Industry Development Authority</b><br><br>To administer timely financial assistance to foster productive and sustainable regions and rural communities | Value-creating relationships that are strategic, trusted and collaborative to support our customers, stakeholders, or the community<br><br>A viable business-model that stands ready for both planned and emergent requirements<br><br>A business architecture that continuously improves while managing risks and governing with integrity |

### Key deliverables

In 2022–23, the Queensland Rural and Industry Development Authority will:

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

# Performance statement

## Queensland Rural and Industry Development Authority

### Objective

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

### Description

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

| Service standards  | 2021–22<br>Target/Est. | 2021–22<br>Est. Actual | 2022–23<br>Target/Est. |
|--|------------------------|------------------------|------------------------|
| <b>Effectiveness measures</b>  |                        |                        |                        |
| Maintain total loan arrears within target levels   | <1.0%                  | 0.2%                   | <1.0%                  |
| Overall client satisfaction with QRIDA's loan and grant services   | 90%                    | 82%                    | 90%                    |
| Percentage of original Farm Business Debt Mediation decisions made by QRIDA that are upheld in the review process <sup>1</sup> | 80%                    | 100%                   | 90%                    |
| <b>Efficiency measure</b>  |                        |                        |                        |
| Average number of core program loans managed per full-time equivalent (FTE)  | 60                     | 64                     | 60                     |

Note:

1. The 2022–23 Target/Estimate has been increased to 90 per cent due to the number of decisions that have been reviewed. The quorum of reviews is now large enough that a single application overturned will not result in a breach of the service standard.

# Budgeted summary

## Staffing

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

| Service area  | 2021–22 Budget | 2021–22 Est. Actual | 2022–23 Budget |
|---|----------------|---------------------|----------------|
| Queensland Rural and Industry Development Authority | 134            | 175                 | 149            |
| <b>Total FTEs</b>                                   | 134            | 175                 | 149            |

Note:

1. Total FTEs rose in Program Strategy and Delivery to handle increased volume of applications for the natural disaster events which have occurred during 2022.

# Financial statements

## Income statement

Total expenses are estimated to be \$596.4 million in 2022–23 which is a decrease of \$134.8 million from the 2021–22 Estimated Actual. The decrease is mainly due to several COVID-19 schemes being completed in 2021–22, however this has been partially offset by an increase from the prior year in Disaster Recovery Funding Arrangements and Replanting, Restocking and Infrastructure Grants in 2022–23. Other expenses have decreased due to unspent grant funding that is yet to be returned in 2022–23.

The 2022–23 budget deficit of \$9.2 million in 2022–23 is mainly due to grant expenditure exceeding grant revenue. The grant revenue has been received in a prior period.

## Balance sheet

QRIDA's major assets are cash assets and receivables in the form of loans and advances which are distributed to assistance recipients on behalf of scheme owners. Loan funds that have been repaid from loan recipients are remitted back to the scheme owners.

Loans and advances are planned to increase during 2022–23 via the Primary Industry Productivity Enhancement Scheme, Disaster Recovery loans, Emergency Drought Assistance Loan Scheme, Drought Carry-on Finance Loan Scheme, and Drought Ready and Recovery Finance Loan Scheme.



# Income statement

| Queensland Rural and Industry Development Authority | 2021–22<br>Budget<br>\$'000 | 2021–22<br>Est. Actual<br>\$'000 | 2022–23<br>Budget<br>\$'000 |
|---|-----------------------------|----------------------------------|-----------------------------|
| <b>INCOME</b>                                       |                             |                                  |                             |
| Taxes   | ..                          | ..                               | ..                          |
| User charges and fees                               | 7,705                       | 12,896                           | 9,873                       |
| Grants and other contributions                      | 36,202                      | 654,290                          | 502,704                     |
| Interest and distributions from managed funds       | 77,002                      | 88,181                           | 74,620                      |
| Other revenue                                       | ..                          | 1,212                            | ..                          |
| Gains on sale/revaluation of assets                 | ..                          | ..                               | ..                          |
| <b>Total income</b>                                 | <b>120,909</b>              | <b>756,579</b>                   | <b>587,197</b>              |
| <b>EXPENSES</b>                                     |                             |                                  |                             |
| Employee expenses                                   | 17,948                      | 19,549                           | 21,195                      |
| Supplies and services                               | 7,325                       | 13,066                           | 6,531                       |
| Grants and subsidies                                | 91,872                      | 642,585                          | 545,304                     |
| Depreciation and amortisation                       | 300                         | 318                              | 289                         |
| Finance/borrowing costs                             | 41,383                      | 18,014                           | 22,613                      |
| Other expenses                                      | ..                          | 37,299                           | ..                          |
| Losses on sale/revaluation of assets                | 533                         | 389                              | 490                         |
| <b>Total expenses</b>                               | <b>159,361</b>              | <b>731,220</b>                   | <b>596,422</b>              |
| <b>OPERATING SURPLUS/(DEFICIT)</b>                  | <b>(38,452)</b>             | <b>25,359</b>                    | <b>(9,225)</b>              |

# Balance sheet

| Queensland Rural and Industry Development Authority | 2021–22<br>Budget<br>\$'000 | 2021–22<br>Est. Actual<br>\$'000 | 2022–23<br>Budget<br>\$'000 |
|---|-----------------------------|----------------------------------|-----------------------------|
| <b>CURRENT ASSETS</b>                               |                             |                                  |                             |
| Cash assets   | 113,102                     | 191,584                          | 126,965                     |
| Receivables   | 70,264                      | 57,828                           | 79,321                      |
| Other financial assets                              | ..                          | ..                               | ..                          |
| Inventories   | ..                          | ..                               | ..                          |
| Other   | 41                          | 658                              | 658                         |
| Non-financial assets held for sale                  | ..                          | ..                               | ..                          |
| <b>Total current assets</b>                         | <b>183,407</b>              | <b>250,070</b>                   | <b>206,944</b>              |
| <b>NON-CURRENT ASSETS</b>                           |                             |                                  |                             |
| Receivables   | 1,291,857                   | 1,089,887                        | 1,137,552                   |
| Other financial assets                              | ..                          | ..                               | ..                          |
| Property, plant and equipment                       | 52                          | 56                               | (1)                         |
| Intangibles   | 1,190                       | 1,369                            | 2,028                       |
| Other   | ..                          | ..                               | ..                          |
| <b>Total non-current assets</b>                     | <b>1,293,099</b>            | <b>1,091,312</b>                 | <b>1,139,579</b>            |
| <b>TOTAL ASSETS</b>                                 | <b>1,476,506</b>            | <b>1,341,382</b>                 | <b>1,346,523</b>            |
| <b>CURRENT LIABILITIES</b>                          |                             |                                  |                             |
| Payables  | 439                         | 5,982                            | 5,982                       |
| Accrued employee benefits                           | 2,994                       | 3,105                            | 3,105                       |
| Interest bearing liabilities and derivatives        | 32,313                      | 6,893                            | 6,070                       |
| Provisions  | ..                          | ..                               | ..                          |
| Other   | ..                          | ..                               | ..                          |
| <b>Total current liabilities</b>                    | <b>35,746</b>               | <b>15,980</b>                    | <b>15,157</b>               |
| <b>NON-CURRENT LIABILITIES</b>                      |                             |                                  |                             |
| Payables  | ..                          | ..                               | ..                          |
| Accrued employee benefits                           | 148                         | 260                              | 260                         |
| Interest bearing liabilities and derivatives        | 337,353                     | 203,459                          | 312,297                     |
| Provisions  | ..                          | ..                               | ..                          |
| Other   | ..                          | ..                               | ..                          |
| <b>Total non-current liabilities</b>                | <b>337,501</b>              | <b>203,719</b>                   | <b>312,557</b>              |
| <b>TOTAL LIABILITIES</b>                            | <b>373,247</b>              | <b>219,699</b>                   | <b>327,714</b>              |
| <b>NET ASSETS/(LIABILITIES)</b>                     | <b>1,103,259</b>            | <b>1,121,683</b>                 | <b>1,018,809</b>            |
| <b>EQUITY</b>                                       |                             |                                  |                             |
| <b>TOTAL EQUITY</b>                                 | <b>1,103,259</b>            | <b>1,121,683</b>                 | <b>1,018,809</b>            |

# Cash flow statement

| Queensland Rural and Industry Development Authority         | 2021–22<br>Budget<br>\$'000 | 2021–22<br>Est. Actual<br>\$'000 | 2022–23<br>Budget<br>\$'000 |
|---|-----------------------------|----------------------------------|-----------------------------|
| <b>CASH FLOWS FROM OPERATING ACTIVITIES</b>                 |                             |                                  |                             |
| <b>Inflows:</b>   |                             |                                  |                             |
| User charges and fees                                       | 7,704                       | 17,895                           | 10,868                      |
| Grants and other contributions                              | 36,202                      | 654,290                          | 502,704                     |
| Interest and distribution from managed funds received       | 40,675                      | 36,676                           | 36,540                      |
| Taxes   | ..                          | ..                               | ..                          |
| Other   | 3                           | (4,997)                          | (995)                       |
| <b>Outflows:</b>  |                             |                                  |                             |
| Employee costs  | (17,948)                    | (19,528)                         | (21,195)                    |
| Supplies and services                                       | (7,327)                     | (12,879)                         | (7,531)                     |
| Grants and subsidies  | (91,872)                    | (642,585)                        | (545,304)                   |
| Borrowing costs   | (4,921)                     | (3,246)                          | (4,390)                     |
| Other   | ..                          | (36,299)                         | 1,000                       |
| <b>Net cash provided by or used in operating activities</b> | <b>(37,484)</b>             | <b>(10,673)</b>                  | <b>(28,303)</b>             |
| <b>CASH FLOWS FROM INVESTING ACTIVITIES</b>                 |                             |                                  |                             |
| <b>Inflows:</b>   |                             |                                  |                             |
| Sales of non-financial assets                               | ..                          | ..                               | ..                          |
| Investments redeemed  | ..                          | ..                               | ..                          |
| Loans and advances redeemed                                 | 53,832                      | 200,609                          | 131,903                     |
| <b>Outflows:</b>  |                             |                                  |                             |
| Payments for non-financial assets                           | ..                          | ..                               | (891)                       |
| Payments for investments                                    | ..                          | ..                               | ..                          |
| Loans and advances made                                     | (175,000)                   | (144,202)                        | (182,100)                   |
| <b>Net cash provided by or used in investing activities</b> | <b>(121,168)</b>            | <b>56,407</b>                    | <b>(51,088)</b>             |
| <b>CASH FLOWS FROM FINANCING ACTIVITIES</b>                 |                             |                                  |                             |
| <b>Inflows:</b>   |                             |                                  |                             |
| Borrowings  | 125,000                     | 24,201                           | 122,100                     |
| Equity injections   | ..                          | ..                               | ..                          |
| <b>Outflows:</b>  |                             |                                  |                             |
| Borrowing redemptions                                       | (25,756)                    | (39,532)                         | (13,679)                    |
| Finance lease payments                                      | ..                          | ..                               | ..                          |
| Equity withdrawals  | (19,499)                    | (114,224)                        | (93,649)                    |
| <b>Net cash provided by or used in financing activities</b> | <b>79,745</b>               | <b>(129,555)</b>                 | <b>14,772</b>               |
| <b>Net increase/(decrease) in cash held</b>                 | <b>(78,907)</b>             | <b>(83,821)</b>                  | <b>(64,619)</b>             |
| <b>Cash at the beginning of financial year</b>              | <b>192,009</b>              | <b>275,405</b>                   | <b>191,584</b>              |
| Cash transfers from restructure                             | ..                          | ..                               | ..                          |
| <b>Cash at the end of financial year</b>                    | <b>113,102</b>              | <b>191,584</b>                   | <b>126,965</b>              |

# Queensland Racing Integrity Commission

## Overview

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

The Commission supports the government's objectives for the community:

- More Jobs in More Industries: Good, secure jobs in our traditional and emerging industries
- Protecting Our Queensland Lifestyle: Protect and enhance our Queensland lifestyle as we grow
- Better Services: Delivering even better services right across Queensland.

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

| Agency's service area  | Agency's objectives   |
|--|---|
| <b>Queensland Racing Integrity Commission</b><br>To protect racing animals, ensure high standards of racing integrity and safety, and maintain public confidence in the Queensland racing industry | Safeguard animal welfare<br>Promote compliance and integrity<br>Work collaboratively to engage and educate<br>Enhance public confidence |

### Key deliverables

In 2022–23, the Commission will:

- create a 'one industry' approach, through establishment of clear communication and governance strategies with the racing industry that prioritises the following key objectives: animal care, integrity, safety, strong industry growth and sustainability
- continue to support the Department of Agriculture and Fisheries in their review of the *Racing Integrity Act 2016*, including the establishment of the new independent Racing Appeals Panel
- continue to work with relevant agencies to implement and support recommendations of the Inquiry into animal cruelty in the management of retired Thoroughbred and Standardbred horses in Queensland (the Martin Inquiry) to complete activities by June 2023
- advance the Commission as a modern regulator through implementing the *Regulatory Framework and Strategy 2021–2025*
- develop a suite of Animal Welfare engagement and communication materials for each code of racing
- elevate stakeholder knowledge and understanding of the Rules of Racing and their contribution to a sustainable racing industry.

# Performance statement

## Queensland Racing Integrity Commission

### Objective

To protect racing animals, ensure high standards of racing integrity and safety, engage with, and maintain public confidence in the Queensland racing industry.

### Description

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

| Service standards  | 2021–22<br>Target/Est. | 2021–22<br>Est. Actual | 2022–23<br>Target/Est. |
|--|------------------------|------------------------|------------------------|
| <b>Service: Veterinary services and animal welfare</b>   |                        |                        |                        |
| <b>Effectiveness measures</b>  |                        |                        |                        |
| Percentage of rehomed greyhounds returned to the Greyhound Adoption Program (GAP)  | 4%                     | 3%                     | 4%                     |
| <b>Efficiency measures</b>   |                        |                        |                        |
| Cost, per dog (per day) presented to GAP, of services delivered by GAP   | \$21                   | \$20                   | \$21                   |
| <b>Service: Compliance and Enforcement</b>   |                        |                        |                        |
| <b>Effectiveness measure</b>   |                        |                        |                        |
| Percentage of original decisions, challenged at Internal Review, confirmed   | 80%                    | 80%                    | 80%                    |
| <b>Efficiency measure</b>  |                        |                        |                        |
| Cost, per licence, of receiving and assessing animal registrations, licence applications and issuing licence products <sup>1</sup> | \$100                  | \$95                   | \$115                  |
| <b>Service: Sampling and Analytical Services</b>   |                        |                        |                        |
| <b>Effectiveness measure</b>   |                        |                        |                        |
| Percentage of community members surveyed who:  |                        |                        |                        |
| • Are somewhat or very confident in the integrity of the Queensland racing industry  | 65%                    | 60%                    | 65%                    |
| • Believe that the integrity of racing has improved a lot or a little over the past 12 months.                                     | 65%                    | 62%                    | 65%                    |
| <b>Efficiency measure</b>  |                        |                        |                        |
| Median cost per sample of racing animals tested for prohibited substances <sup>2</sup>   | \$327                  | \$304.76               | \$305                  |

#### Notes:

- The variance between the 2021–22 Target/Estimate and the 2022–23 Target/Estimate is due to the inclusion of a proportion of overhead costs not previously included.
- This service standard has been re-worded from 'Cost per sample of racing animals tested for prohibited substances' to better reflect the cost of undertaking the range of testing services on a per sample basis. The variance between the 2021–22 Target/Estimate and the 2021–22 Estimated Actual is due to an increase in actual number of samples taken during the financial year. The 2022–23 Target/Estimate is based on a year-to-date total and an increase in samples overall can result in a decrease in the final figure.

# Budgeted summary

## Staffing

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

| Service area                           | 2021–22 Budget | 2021–22 Est. Actual | 2022–23 Budget |
|--|----------------|---------------------|----------------|
| Queensland Racing Integrity Commission | 175            | 175                 | 175            |
| <b>Total FTEs</b>                      | <b>175</b>     | <b>175</b>          | <b>175</b>     |

## Capital program

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

The program also includes the development and upgrades to the Registration and Licensing Environment (RandLE) system to fulfil recommendations from the Queensland Greyhound Racing Industry Commission of Inquiry (the MacSporran Report) and the Independent Inquiry into animal cruelty in the management of retired Thoroughbred and Standardbred horses in Queensland (the Martin Inquiry).

In 2022–23, \$2.9 million has been allocated for capital purchases including:

- \$2 million for upgrades to laboratory equipment
- \$625,000 for software upgrades to the RandLE system and the laboratory information management system.

|                              | 2021–22 Budget<br>\$'000 | 2021–22 Est. Actual<br>\$'000 | 2022–23 Budget<br>\$'000 |
|------------------------------|--------------------------|-------------------------------|--------------------------|
| Capital purchases            | 2,324                    | 2,368                         | 2,943                    |
| <b>Total capital outlays</b> | <b>2,324</b>             | <b>2,368</b>                  | <b>2,943</b>             |

Further information about the Queensland Racing Integrity Commission's capital outlays can be found in *Budget Paper No. 3: Capital Statement*. There may be variations between the capital program figure quoted across papers as payments across Queensland government agencies are excluded from *Budget Paper No. 3: Capital Statement* and may be included in the figure quoted above.

# Financial statements

## Income statement

Total expenses are estimated to be \$34.3 million for 2022–23, which is an increase of \$1 million from the 2021–22 Estimated Actual. The increase is primarily in employee costs, as a result of enterprise bargaining increases. Supplies and service expenditure has decreased from 2021–22, largely due to lower estimated travel and contractor costs.

## Balance sheet

The Commission's major assets are in property, plant and equipment and software intangibles, which are estimated to be valued at \$18.2 million in 2022–23. This is an increase of almost \$1 million from the 2021–22 Estimated Actual and is largely driven by the capital works program. Liabilities total \$3.7 million for 2022–23 and include lease liabilities for the Greyhound Adoption Program and regional stewards' offices.

The Commission is projecting a net asset position of \$21.6 million by the end of 2022–23.

# Income statement

| Queensland Racing Integrity Commission        | 2021–22<br>Budget<br>\$'000 | 2021–22<br>Est. Actual<br>\$'000 | 2022–23<br>Budget<br>\$'000 |
|---|-----------------------------|----------------------------------|-----------------------------|
| <b>INCOME</b>                                 |                             |                                  |                             |
| Taxes   | ..                          | ..                               | ..                          |
| User charges and fees                         | 1,553                       | 1,755                            | 1,426                       |
| Grants and other contributions                | 31,123                      | 31,507                           | 32,845                      |
| Interest and distributions from managed funds | 80                          | 80                               | 60                          |
| Other revenue                                 | 5                           | 5                                | 5                           |
| Gains on sale/revaluation of assets           | 5                           | 5                                | 5                           |
| <b>Total income</b>                           | <b>32,766</b>               | <b>33,352</b>                    | <b>34,341</b>               |
| <b>EXPENSES</b>                               |                             |                                  |                             |
| Employee expenses                             | 20,388                      | 21,000                           | 22,195                      |
| Supplies and services                         | 9,571                       | 9,505                            | 8,962                       |
| Grants and subsidies                          | 70                          | 70                               | 70                          |
| Depreciation and amortisation                 | 2,110                       | 1,972                            | 2,025                       |
| Finance/borrowing costs                       | 5                           | 5                                | 11                          |
| Other expenses                                | 587                         | 780                              | 1,058                       |
| Losses on sale/revaluation of assets          | 35                          | 20                               | 20                          |
| <b>Total expenses</b>                         | <b>32,766</b>               | <b>33,352</b>                    | <b>34,341</b>               |
| <b>OPERATING SURPLUS/(DEFICIT)</b>            | <b>..</b>                   | <b>..</b>                        | <b>..</b>                   |



# Balance sheet

| Queensland Racing Integrity Commission       | 2021–22<br>Budget<br>\$'000 | 2021–22<br>Est. Actual<br>\$'000 | 2022–23<br>Budget<br>\$'000 |
|--|-----------------------------|----------------------------------|-----------------------------|
| <b>CURRENT ASSETS</b>                        |                             |                                  |                             |
| Cash assets                                  | 4,882                       | 6,278                            | 5,898                       |
| Receivables                                  | 734                         | 771                              | 776                         |
| Other financial assets                       | ..                          | ..                               | ..                          |
| Inventories                                  | ..                          | ..                               | ..                          |
| Other  | 895                         | 492                              | 462                         |
| Non-financial assets held for sale           | ..                          | ..                               | ..                          |
| <b>Total current assets</b>                  | <b>6,511</b>                | <b>7,541</b>                     | <b>7,136</b>                |
| <b>NON-CURRENT ASSETS</b>                    |                             |                                  |                             |
| Receivables                                  | 20                          | 26                               | 26                          |
| Other financial assets                       | ..                          | ..                               | ..                          |
| Property, plant and equipment                | 13,590                      | 14,040                           | 14,703                      |
| Intangibles                                  | 3,722                       | 3,177                            | 3,432                       |
| Other  | ..                          | ..                               | ..                          |
| <b>Total non-current assets</b>              | <b>17,332</b>               | <b>17,243</b>                    | <b>18,161</b>               |
| <b>TOTAL ASSETS</b>                          | <b>23,843</b>               | <b>24,784</b>                    | <b>25,297</b>               |
| <b>CURRENT LIABILITIES</b>                   |                             |                                  |                             |
| Payables                                     | 1,164                       | 1,554                            | 1,654                       |
| Accrued employee benefits                    | 1,023                       | 824                              | 924                         |
| Interest bearing liabilities and derivatives | 69                          | 234                              | 170                         |
| Provisions                                   | ..                          | ..                               | ..                          |
| Other  | 158                         | 290                              | 290                         |
| <b>Total current liabilities</b>             | <b>2,414</b>                | <b>2,902</b>                     | <b>3,038</b>                |
| <b>NON-CURRENT LIABILITIES</b>               |                             |                                  |                             |
| Payables                                     | ..                          | ..                               | ..                          |
| Accrued employee benefits                    | ..                          | ..                               | ..                          |
| Interest bearing liabilities and derivatives | ..                          | 585                              | 436                         |
| Provisions                                   | 151                         | 235                              | 237                         |
| Other  | ..                          | ..                               | ..                          |
| <b>Total non-current liabilities</b>         | <b>151</b>                  | <b>820</b>                       | <b>673</b>                  |
| <b>TOTAL LIABILITIES</b>                     | <b>2,565</b>                | <b>3,722</b>                     | <b>3,711</b>                |
| <b>NET ASSETS/(LIABILITIES)</b>              | <b>21,278</b>               | <b>21,062</b>                    | <b>21,586</b>               |
| <b>EQUITY</b>                                |                             |                                  |                             |
| <b>TOTAL EQUITY</b>                          | <b>21,278</b>               | <b>21,062</b>                    | <b>21,586</b>               |

# Cash flow statement

| Queensland Racing Integrity Commission                      | 2021–22<br>Budget<br>\$'000 | 2021–22<br>Est. Actual<br>\$'000 | 2022–23<br>Budget<br>\$'000 |
|---|-----------------------------|----------------------------------|-----------------------------|
| <b>CASH FLOWS FROM OPERATING ACTIVITIES</b>                 |                             |                                  |                             |
| <b>Inflows:</b>   |                             |                                  |                             |
| User charges and fees                                       | 1,648                       | 1,855                            | 1,526                       |
| Grants and other contributions                              | 30,692                      | 30,949                           | 32,287                      |
| Interest and distribution from managed funds received       | 80                          | 80                               | 60                          |
| Taxes   | ..                          | ..                               | ..                          |
| Other   | 803                         | 803                              | 803                         |
| <b>Outflows:</b>  |                             |                                  |                             |
| Employee costs  | (20,888)                    | (20,845)                         | (22,035)                    |
| Supplies and services                                       | (10,322)                    | (10,344)                         | (9,813)                     |
| Grants and subsidies  | (70)                        | (70)                             | (70)                        |
| Borrowing costs   | (5)                         | (5)                              | (11)                        |
| Other   | (156)                       | (222)                            | (500)                       |
| <b>Net cash provided by or used in operating activities</b> | <b>1,782</b>                | <b>2,201</b>                     | <b>2,247</b>                |
| <b>CASH FLOWS FROM INVESTING ACTIVITIES</b>                 |                             |                                  |                             |
| <b>Inflows:</b>   |                             |                                  |                             |
| Sales of non-financial assets                               | 5                           | 5                                | 5                           |
| Investments redeemed  | ..                          | ..                               | ..                          |
| Loans and advances redeemed                                 | ..                          | ..                               | ..                          |
| <b>Outflows:</b>  |                             |                                  |                             |
| Payments for non-financial assets                           | (2,324)                     | (1,771)                          | (2,943)                     |
| Payments for investments                                    | ..                          | ..                               | ..                          |
| Loans and advances made                                     | ..                          | ..                               | ..                          |
| <b>Net cash provided by or used in investing activities</b> | <b>(2,319)</b>              | <b>(1,766)</b>                   | <b>(2,938)</b>              |
| <b>CASH FLOWS FROM FINANCING ACTIVITIES</b>                 |                             |                                  |                             |
| <b>Inflows:</b>   |                             |                                  |                             |
| Borrowings  | ..                          | ..                               | ..                          |
| Equity injections   | 524                         | 624                              | 524                         |
| <b>Outflows:</b>  |                             |                                  |                             |
| Borrowing redemptions                                       | ..                          | ..                               | ..                          |
| Finance lease payments                                      | (114)                       | (211)                            | (213)                       |
| Equity withdrawals  | ..                          | ..                               | ..                          |
| <b>Net cash provided by or used in financing activities</b> | <b>410</b>                  | <b>413</b>                       | <b>311</b>                  |
| <b>Net increase/(decrease) in cash held</b>                 | <b>(127)</b>                | <b>848</b>                       | <b>(380)</b>                |
| <b>Cash at the beginning of financial year</b>              | <b>5,009</b>                | <b>5,430</b>                     | <b>6,278</b>                |
| Cash transfers from restructure                             | ..                          | ..                               | ..                          |
| <b>Cash at the end of financial year</b>                    | <b>4,882</b>                | <b>6,278</b>                     | <b>5,898</b>                |

# Glossary of terms

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





Queensland Budget 2022–23

**Service Delivery Statements**

[budget.qld.gov.au](https://budget.qld.gov.au)