

# SERVICE DELIVERY STATEMENTS

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Department of Energy and Public Works

# 2022–23 Queensland Budget Papers

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

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## Service Delivery Statements

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## Department of Energy and Public Works

### Portfolio overview

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

The Honourable Michael (Mick) de Brenni MP

**Assistant Minister for Hydrogen Development and  
the 50% Renewable Energy Target by 2030**

Lance McCallum MP

**Department of Energy and Public Works**

Director-General: Paul Martyn

**QBuild**

Assistant Director-General: Paul Hyde

**QFleet**

General Manager: Vince White

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

**Queensland Building and Construction Commission**

Commissioner: Anissa Levy

Additional information about these agencies can be sourced from:

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

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

# Department of Energy and Public Works

## Overview

The Department of Energy and Public Works' (the department) purpose is to: Power. Build. Buy. Together. For Queensland.

Our vision is: generating and building a sustainable future for all Queenslanders.

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>Grow Queensland's energy sector</b> Lead the energy sector to deliver reliable, affordable and renewable energy to Queensland households and businesses	<b>An affordable, cleaner energy future</b> Ensure reliable, sustainable and affordable energy services are delivered to Queenslanders and support the growth of the hydrogen industry
<b>Building and government accommodation services</b> To provide sustainable, well designed, fit for purpose and safe public works, government accommodation and asset management services to enable Queensland Government agencies to deliver their core services	<b>Building for Queensland's future</b> Be the trusted experts to government and industry for excellence in building and design, industry regulatory reform, and government building and accommodation
<b>Procurement policy and enabling services</b> To prioritise Queensland businesses and local jobs by providing whole-of-government procurement policy and enabling services to Queensland Government buyers and suppliers	<b>Nation-leading procurement</b> Prioritise Queensland businesses and jobs through leading-edge procurement practices that consider environmental, social and governance factors

## Department highlights

In 2022–23, the department will:

- continue to undertake actions to support Queensland's renewable energy target of 50 per cent renewable energy by 2030
- release the Energy Plan to provide an optimal pathway to support affordable, reliable and renewable energy and jobs in Queensland
- support energy government-owned corporations (GOCs) to invest in Queensland's renewable energy and hydrogen future via the \$2 billion Queensland Renewable Energy and Hydrogen Jobs Fund
- deliver the \$638.5 million Community Service Obligation to support equitable electricity prices for regional Queensland customers and support GOCs delivery
- commence delivery of components of the \$741 million Resilient Homes Fund to provide Queenslanders whose homes have been badly damaged by flooding with a range of options that may include retrofitting or raising
- continue delivery of significant capital works such as the Cairns Convention Centre Expansion, the New Performing Arts Precinct, Southern Queensland Correctional Precinct Stage 2 and the Satellite Hospital Program
- invest \$87.8 million in the delivery of critical new housing for frontline staff such as police, health workers and teachers in remote locations, as well as renew and upgrade current owned assets
- in consultation with industry, continue the implementation of *Queensland Building Plan 2021* priorities including developing reform options to strengthen the Queensland Home Warranty Scheme and reviewing the role of developers in the building and construction industry

- prioritise local businesses and Queensland jobs, by providing procurement advice, support, frameworks and tools, that enable government agencies to deliver economic, social and environmental benefits to Queensland
- increase opportunities for ethical Queensland small and medium enterprises, local businesses and social enterprises, along with Aboriginal and Torres Strait Islander businesses, to supply government
- commemorate the 160th anniversary of the establishment of the Department of Public Works in 1862.

## Budget highlights

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

- \$35 million in 2022–23, held centrally, for feasibility works on further pumped hydro energy storage sites
- \$20 million over 2 years, \$8 million in 2022–23, to extend the Household Resilience Program to Phase 3
- \$14.5 million over 2 years to coordinate the demolition of the stadium infrastructure and site restoration at the Willow Sports Field (formerly 1300 Smiles Sports Stadium)
- \$10 million over 2 years, \$5 million in 2022–23, for a Queensland Microgrid Pilot Fund, with the intention of boosting resilience of regional communities to extreme weather conditions
- \$7.6 million towards the Old Museum Building, including \$1.6 million in 2022-23 to undertake a business case and master planning for redevelopment of the Old Museum Building and \$6 million over 4 years to undertake essential base building maintenance of the Old Museum Building to keep the building safe and operational.

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

# Performance statement

## Grow Queensland's energy sector<sup>1</sup>

### Objective

Lead the energy sector to deliver reliable, affordable and renewable energy to Queensland households and businesses.

### Description

The service area:

- undertakes policy and economic analysis, and provides advice to the Minister for Energy, Renewables and Hydrogen and the Minister for Public Works and Procurement on matters related to energy and hydrogen policy at the state and national level
- facilitates economic growth and innovation by helping to unlock the state's renewable energy potential to new industries and new jobs while driving broader productivity improvements across the energy sector and supporting the emerging hydrogen industry to underpin Queensland's economic growth
- delivers simple and effective regulation to support the efficient and secure operation of the energy sector, while meeting the needs of the community and maximising the value and productivity of the government's own operations
- enhances customer value for Queenslanders by acting to ensure they have access to reliable, cost-effective, safe and sustainable energy and provides a framework for consumer protection.

Service standards	2021–22 Target/Est.	2021–22 Est. Actual	2022–23 Target/Est.
<b>Effectiveness measures</b>			
Renewable energy as per cent of total energy consumed in Queensland	22%	22%	23%
Average time of energy (electricity and gas) licensing assessment <sup>2</sup>	90% <4months	90 days	<120 days
<b>Efficiency measure</b>			
Cost of biofuels exemption application assessed <sup>3</sup>	<\$4,680	\$3,730	<\$4,680

Notes:

1. The service area name has changed from 'Energy Services' in the 2021–22 *Service Delivery Statements* to 'Grow Queensland's energy sector' to be clearer about the service area's role.
2. The variance between the 2021–22 Target/Estimate and the 2021–22 Estimated Actual is due to increased efficiencies in the application process and the assessment of licence applications enabling staff to process applications in a shorter time frame.
3. The variance between the 2021–22 Target/Estimate and the 2021–22 Estimated Actual is due to increased efficiencies in assessment processes enabling staff to process non-complex applications in a shorter time frame. Combined with the lower number of staff on the biofuels team during the 2021–22 due to vacant positions, this has resulted in a lower overall salary cost than previous years.

# Building and government accommodation services<sup>1</sup>

## Objective

To provide sustainable, well designed, fit for purpose and safe public works, government accommodation and asset management services to enable Queensland Government agencies to deliver their core services.

## Description

The service area:

- assists government agencies in the delivery of major government building and construction projects, quality office accommodation and property solutions, and safe and secure government employee housing for frontline workers to support Queensland's growing communities
- contributes to a safer, fairer and more sustainable building and construction industry and responds to emerging issues
- provides leadership and strategic advice on urban design and the built environment to government departments, local councils and the private sector.

Service standards	2021–22 Target/Est.	2021–22 Est. Actual	2022–23 Target/Est.
<b>Effectiveness measures</b>			
Return on investment			
• commercial properties included in the office portfolio <sup>2</sup>	≥6.5%	5.90%	≥6%
• government employee housing <sup>3</sup>	≥1.5%	2.3%	≥1.5%
Vacancy rate			
• office portfolio <sup>4</sup>	≤3.5%	1.97%	≤3.5%
• government employee housing <sup>5</sup>	≤6%	1.48%	≤6%
Percentage of government-owned employee housing with an acceptable facility condition index rating <sup>6</sup>	≥90%	94.03%	≥90%
Energy performance - percentage of occupied government office accommodation achieving a rating ≤5 star under the National Australian Built Environmental Rating System <sup>7</sup>	80%	78%	80%
<b>Efficiency measure</b>			
Work point density			
• average <sup>8</sup>	13.5m <sup>2</sup> per person	12.26m <sup>2</sup> per person	13.5m <sup>2</sup> per person
• new fit out <sup>9</sup>	12m <sup>2</sup> per person	10.23 m <sup>2</sup> per person	12m <sup>2</sup> per person

Notes:

1. The service area name has changed from 'Building and Procurement Services' in the *2021–22 Service Delivery Statements* to 'Building and government accommodation services' to be clearer about the service area's role. Additionally, the Procurement service that was previously presented in this service area has been established as a new service area 'Procurement policy and enabling services'.
2. The 2021–22 Estimated Actual is below the long-term target but is considered in line with current commercial property market returns. The 2022–23 Target/Estimate has been reduced to reflect the current period of lower market yields and structural changes to the portfolio (e.g. higher proportion of smaller, regional office assets).
3. The variance between 2021–22 Target/Estimate and 2021–22 Estimated Actual is due an underspend in the maintenance program. Overall economic impacts have affected program delivery including supply chain issues and Queensland Health requirements for contractors as a result of COVID-19.
4. The variance between 2021–22 Target/Estimate and 2021–22 Estimated Actual is due to government vacancy in owned and leased buildings reducing due to expired leases and utilising existing vacancy in the portfolio in line with the whole-of-government savings and debt initiative
5. The variance between 2021–22 Target/Estimate and 2021–22 Estimated Actual is due to the increased divestment of vacant residences that are surplus to employee housing requirements and use of vacant residences by private tenants.
6. The variance between 2021–22 Target/Estimate and 2021–22 Estimated Actual is a result of reduced maintenance liability at the end of the financial year following maintenance works delivered in 2021–22.

7. The 2021–22 Estimated Actual remains below the 2021–22 Target/Estimate due to reduced occupancy levels as a result of COVID-19.
8. The variance between 2021–22 Target/Estimate and 2021–22 Estimated Actual is due to delivery of more efficient new fitouts which averaged 10.23m<sup>2</sup> per person.
9. The variance between 2021–22 Target/Estimate and 2021–22 Estimated Actual is due to the majority of new fitouts occurring in modern, efficient buildings which supported a 1:10 occupant to density ratio.



# Procurement policy and enabling services<sup>1</sup>

## Objective

To prioritise Queensland businesses and local jobs by providing whole-of-government procurement policy and enabling services to Queensland Government buyers and suppliers.

## Description

The service area:

- provides expert advisory, enabling and support procurement services to government agencies, including category management for general goods and services
- provides procurement services to local contractors and suppliers that reduce the cost of doing business with the Queensland Government, support employment and better social outcomes for communities.

Service standards	2021–22 Target/Est.	2021–22 Est. Actual	2022–23 Target/Est.
<b>Effectiveness measure</b>			
Overall customer satisfaction with the enabling activities that support agency implementation of the Queensland Procurement Policy	New measure	New measure	≥90%
<b>Efficiency measure</b>			
Operating cost per \$1,000 of managed spend on general goods and services <sup>2, 3</sup>	<\$2	\$1.14	<\$2

Notes:

1. This is a new service area for the 2022–23 Service Delivery Statements (SDS).
2. This service standard was presented under the service area 'Building and Procurement Service' in the 2021–22 SDS.
3. The favourable variance between 2021–22 Target/Estimate and 2021–22 Estimated Actual is due to the service area working to ensure Queensland Government agencies executed a greater percentage of their total procurement spend under aggregated common use supply arrangements managed by Queensland Government Procurement.

# 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 Energy and Public Works	2021–22 Budget \$'000	2021–22 Est. Actual \$'000	2022–23 Budget \$'000
<b>CONTROLLED</b>			
<b>Income</b>			
Appropriation revenue <sup>1</sup>	174,238	196,629	206,541
Other revenue	783,182	760,603	897,686
<b>Total income</b>	<b>957,420</b>	<b>957,232</b>	<b>1,104,227</b>
<b>Expenses</b>			
Grow Queensland's energy sector	51,570	54,818	57,590
Building and government accommodation services	820,291	812,043	957,391
Procurement policy and enabling services	20,508	22,625	27,178
Corporate Services <sup>2</sup>	82,368	85,243	81,295
Eliminations <sup>3</sup>	(17,006)	(22,694)	(20,372)
<b>Total expenses</b>	<b>957,731</b>	<b>952,035</b>	<b>1,103,082</b>
<b>Operating surplus/deficit</b>	<b>(311)</b>	<b>5,197</b>	<b>1,145</b>
<b>Net assets</b>	<b>2,873,828</b>	<b>2,927,358</b>	<b>3,050,865</b>
<b>ADMINISTERED</b>			
<b>Revenue</b>			
Commonwealth revenue	..	..	..
Appropriation revenue	545,811	569,961	667,960
Other administered revenue	332	332	332
<b>Total revenue</b>	<b>546,143</b>	<b>570,293</b>	<b>668,292</b>
<b>Expenses</b>			
Transfers to government	332	332	332
Administered expenses	545,811	569,961	667,960
<b>Total expenses</b>	<b>546,143</b>	<b>570,293</b>	<b>668,292</b>
<b>Net assets</b>	<b>(197,643)</b>	<b>(220,020)</b>	<b>(220,020)</b>

Notes:

1. Includes State and Commonwealth funding.
2. Corporate Services costs have been allocated to services. The amounts shown in the above table for corporate service costs mainly represent recoveries from the commercialised business units and external departments.
3. Eliminations are costs that represent internal trading transactions within the departmental entity such as rent that is charged by the accommodation office to the services shown. The services cost is the gross cost before eliminations.

## 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
Grow Queensland's energy sector	122	123	123
Building and government accommodation service	264	242	242
Procurement policy and enabling services	100	111	111
<b>Total FTEs<sup>1</sup></b>	<b>486</b>	<b>476</b>	<b>476</b>

Note:

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

## Capital program

Total capital purchases for the department are \$188.4 million in 2022–23. Program highlights include:

- \$122.2 million investment to deliver safe and secure government employee housing including in remote and regional communities as part of the government's commitment to attract and retain key frontline staff. The program will include new accommodation for staff delivering critical services, replacement or refurbishment of residences at the end of their useful life to modern design standards and the upgrade of residences to ensure they remain fit-for-purpose and appropriate for employees.
- \$46.1 million for the expansion and refurbishment of the Cairns Convention Centre to capitalise on the national and international convention centre markets.

Total capital grants for the department are \$112.5 million in 2022–23 and include:

- \$112.5 million to eligible homeowners to repair, retrofit or raise their homes to incorporate flood resilient design and materials to reduce the impacts of future flood events.

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

	2021–22 Budget \$'000	2021–22 Est. Actual \$'000	2022–23 Budget \$'000
Capital purchases	134,416	145,107	188,416
Capital grants	..	..	112,500
<b>Total capital outlays</b>	<b>134,416</b>	<b>145,107</b>	<b>300,916</b>

Further information about the Department of Energy and Public Works 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 revenue is estimated to be \$1.1 billion in 2022–23, an increase of \$147 million from the 2021–22 financial year. The increase in revenue in 2022–23 is mainly due to additional funding received for the Willow Sports Field demolition and site restoration project, the Resilient Homes Fund and Household Resilience grant programs commencing in 2022–23.

Total expenses are estimated to be \$1.1 billion in 2022–23, an increase of \$151 million from the 2021–22 financial year. The increase in expenditure in 2022–23 is mainly due to the Willow Sports Field demolition and site restoration project, the Resilient Homes Fund and Household Resilience grant programs commencing in 2022–23.

### Administered income statement

Total revenue and expenses are estimated to be \$668 million in 2022–23, an increase of \$98 million from the 2021–22 financial year. The increase is mainly due to additional funding provided in 2022–23 for the Energy Queensland – Uniform Tariff Policy payments.

## Departmental balance sheet

Accounting standard AASB 16 *Leases* requires the department's leased commercial office portfolio to be recorded on balance sheet as right-of-use assets with corresponding interest-bearing liabilities.

The department's major assets estimated as at 30 June 2023 are in commercial and residential buildings (\$1.772 billion), right-of-use assets (\$1.473 billion) and in land (\$1.153 billion). There is no assumption around the impact of inflation on land and building values.

The department's major liabilities estimated as at 30 June 2023 relate to Interest-bearing liabilities (\$1.725 billion) and payables (\$147.3 million).

Interest-bearing liabilities relate to the AASB 16 accounting treatment for the recognition of leases recorded on the balance sheet as right-of-use assets with corresponding interest-bearing liabilities.

# Controlled income statement

Department of Energy and Public Works	2021–22 Budget \$'000	2021–22 Est. Actual \$'000	2022–23 Budget \$'000
<b>INCOME</b>			
Appropriation revenue	174,238	196,629	206,541
Taxes	..	..	..
User charges and fees	772,212	741,509	770,750
Royalties and land rents	..	..	..
Grants and other contributions	6,725	6,768	122,761
Interest and distributions from managed funds	2,513	2,513	2,443
Other revenue	1,732	9,813	1,732
Gains on sale/revaluation of assets	..	..	..
<b>Total income</b>	<b>957,420</b>	<b>957,232</b>	<b>1,104,227</b>
<b>EXPENSES</b>			
Employee expenses	108,764	107,377	116,270
Supplies and services	277,187	290,066	308,276
Grants and subsidies	20,962	23,977	144,688
Depreciation and amortisation	511,874	491,656	497,314
Finance/borrowing costs	31,744	31,515	29,609
Other expenses	7,200	7,444	6,925
Losses on sale/revaluation of assets	..	..	..
<b>Total expenses</b>	<b>957,731</b>	<b>952,035</b>	<b>1,103,082</b>
<b>OPERATING SURPLUS/(DEFICIT)</b>	<b>(311)</b>	<b>5,197</b>	<b>1,145</b>

# Controlled balance sheet

Department of Energy and Public Works	2021–22 Budget \$'000	2021–22 Est. Actual \$'000	2022–23 Budget \$'000
<b>CURRENT ASSETS</b>			
Cash assets	41,428	119,256	105,830
Receivables	35,175	29,275	21,266
Other financial assets	..	..	..
Inventories	353	247	250
Other	6,181	6,445	6,208
Non-financial assets held for sale	1,254	1,902	1,254
<b>Total current assets</b>	<b>84,391</b>	<b>157,125</b>	<b>134,808</b>
<b>NON-CURRENT ASSETS</b>			
Receivables	63,981	62,049	58,572
Other financial assets	..	..	..
Property, plant and equipment	4,984,673	4,937,901	4,809,640
Intangibles	..	..	..
Other	..	..	..
<b>Total non-current assets</b>	<b>5,048,654</b>	<b>4,999,950</b>	<b>4,868,212</b>
<b>TOTAL ASSETS</b>	<b>5,133,045</b>	<b>5,157,075</b>	<b>5,003,020</b>
<b>CURRENT LIABILITIES</b>			
Payables	38,312	49,412	99,126
Accrued employee benefits	3,791	3,013	3,013
Interest bearing liabilities and derivatives	412,402	396,655	402,233
Provisions	4,542	24,938	26,916
Other	15,438	22,224	22,072
<b>Total current liabilities</b>	<b>474,485</b>	<b>496,242</b>	<b>553,360</b>
<b>NON-CURRENT LIABILITIES</b>			
Payables	119,392	119,391	48,141
Accrued employee benefits	..	..	..
Interest bearing liabilities and derivatives	1,607,005	1,561,119	1,323,043
Provisions	34,218	29,016	4,971
Other	24,117	23,949	22,640
<b>Total non-current liabilities</b>	<b>1,784,732</b>	<b>1,733,475</b>	<b>1,398,795</b>
<b>TOTAL LIABILITIES</b>	<b>2,259,217</b>	<b>2,229,717</b>	<b>1,952,155</b>
<b>NET ASSETS/(LIABILITIES)</b>	<b>2,873,828</b>	<b>2,927,358</b>	<b>3,050,865</b>
<b>EQUITY</b>			
<b>TOTAL EQUITY</b>	<b>2,873,828</b>	<b>2,927,358</b>	<b>3,050,865</b>

# Controlled cash flow statement

Department of Energy and Public Works	2021–22 Budget \$'000	2021–22 Est. Actual \$'000	2022–23 Budget \$'000
<b>CASH FLOWS FROM OPERATING ACTIVITIES</b>			
<b>Inflows:</b>			
Appropriation receipts	173,321	173,168	205,242
User charges and fees	831,855	799,776	833,777
Royalties and land rent receipts	..	..	..
Grants and other contributions	6,725	6,768	122,761
Interest and distribution from managed funds received	554	554	566
Taxes	..	..	..
Other	33,021	17,378	4,578
<b>Outflows:</b>			
Employee costs	(108,448)	(107,061)	(116,233)
Supplies and services	(319,998)	(293,308)	(324,676)
Grants and subsidies	(20,962)	(23,977)	(144,688)
Borrowing costs	(31,744)	(31,515)	(29,609)
Other	(74,566)	(73,434)	(73,793)
<b>Net cash provided by or used in operating activities</b>	<b>489,758</b>	<b>468,349</b>	<b>477,925</b>
<b>CASH FLOWS FROM INVESTING ACTIVITIES</b>			
<b>Inflows:</b>			
Sales of non-financial assets	7,500	15,000	4,100
Investments redeemed	..	..	..
Loans and advances redeemed	1,323	1,323	1,323
<b>Outflows:</b>			
Payments for non-financial assets	(145,546)	(156,237)	(188,416)
Payments for investments	..	..	..
Loans and advances made	..	..	..
<b>Net cash provided by or used in investing activities</b>	<b>(136,723)</b>	<b>(139,914)</b>	<b>(182,993)</b>
<b>CASH FLOWS FROM FINANCING ACTIVITIES</b>			
<b>Inflows:</b>			
Borrowings	..	..	..
Equity injections	555,126	515,334	608,960
<b>Outflows:</b>			
Borrowing redemptions	..	..	..
Finance lease payments	(418,381)	(390,816)	(420,012)
Equity withdrawals	(511,866)	(525,454)	(497,306)
<b>Net cash provided by or used in financing activities</b>	<b>(375,121)</b>	<b>(400,936)</b>	<b>(308,358)</b>
<b>Net increase/(decrease) in cash held</b>	<b>(22,086)</b>	<b>(72,501)</b>	<b>(13,426)</b>
<b>Cash at the beginning of financial year</b>	<b>63,828</b>	<b>192,071</b>	<b>119,256</b>
Cash transfers from restructure	(314)	(314)	..
<b>Cash at the end of financial year</b>	<b>41,428</b>	<b>119,256</b>	<b>105,830</b>

# Administered income statement

Department of Energy and Public Works	2021–22 Budget \$'000	2021–22 Est. Actual \$'000	2022–23 Budget \$'000
<b>INCOME</b>			
Appropriation revenue	545,811	569,961	667,960
Taxes	..	..	..
User charges and fees	332	332	332
Royalties and land rents	..	..	..
Grants and other contributions	..	..	..
Interest and distributions from managed funds	..	..	..
Other revenue	..	..	..
Gains on sale/revaluation of assets	..	..	..
<b>Total income</b>	<b>546,143</b>	<b>570,293</b>	<b>668,292</b>
<b>EXPENSES</b>			
Employee expenses	..	..	..
Supplies and services	22,410	22,413	14,452
Grants and subsidies	523,401	547,548	653,508
Depreciation and amortisation	..	..	..
Finance/borrowing costs	..	..	..
Other expenses	..	..	..
Losses on sale/revaluation of assets	..	..	..
Transfers of Administered Revenue to Government	332	332	332
<b>Total expenses</b>	<b>546,143</b>	<b>570,293</b>	<b>668,292</b>
<b>OPERATING SURPLUS/(DEFICIT)</b>	<b>..</b>	<b>..</b>	<b>..</b>



# Administered balance sheet

Department of Energy and Public Works	2021–22 Budget \$'000	2021–22 Est. Actual \$'000	2022–23 Budget \$'000
<b>CURRENT ASSETS</b>			
Cash assets	35,343	41,708	31,803
Receivables	82	3,897	3,897
Other financial assets	..	..	..
Inventories	..	..	..
Other	..	..	..
Non-financial assets held for sale	..	..	..
<b>Total current assets</b>	<b>35,425</b>	<b>45,605</b>	<b>35,700</b>
<b>NON-CURRENT ASSETS</b>			
Receivables	..	..	..
Other financial assets	..	..	..
Property, plant and equipment	..	..	..
Intangibles	..	..	..
Other	..	..	..
<b>Total non-current assets</b>	<b>..</b>	<b>..</b>	<b>..</b>
<b>TOTAL ASSETS</b>	<b>35,425</b>	<b>45,605</b>	<b>35,700</b>
<b>CURRENT LIABILITIES</b>			
Payables	35,264	45,169	35,264
Transfers to Government payable	82	357	357
Accrued employee benefits	..	..	..
Interest bearing liabilities and derivatives	..	..	..
Provisions	..	..	..
Other	..	..	..
<b>Total current liabilities</b>	<b>35,346</b>	<b>45,526</b>	<b>35,621</b>
<b>NON-CURRENT LIABILITIES</b>			
Payables	..	..	..
Accrued employee benefits	..	..	..
Interest bearing liabilities and derivatives	197,722	220,099	220,099
Provisions	..	..	..
Other	..	..	..
<b>Total non-current liabilities</b>	<b>197,722</b>	<b>220,099</b>	<b>220,099</b>
<b>TOTAL LIABILITIES</b>	<b>233,068</b>	<b>265,625</b>	<b>255,720</b>
<b>NET ASSETS/(LIABILITIES)</b>	<b>(197,643)</b>	<b>(220,020)</b>	<b>(220,020)</b>
<b>EQUITY</b>			
<b>TOTAL EQUITY</b>	<b>(197,643)</b>	<b>(220,020)</b>	<b>(220,020)</b>

# Administered cash flow statement

Department of Energy and Public Works	2021–22 Budget \$'000	2021–22 Est. Actual \$'000	2022–23 Budget \$'000
<b>CASH FLOWS FROM OPERATING ACTIVITIES</b>			
<b>Inflows:</b>			
Appropriation receipts	545,811	574,228	667,960
User charges and fees	332	365	365
Royalties and land rent receipts	..	..	..
Grants and other contributions	..	..	..
Interest and distribution from managed funds received	..	..	..
Taxes	..	..	..
Other	..	56,766	53,796
<b>Outflows:</b>			
Employee costs	..	..	..
Supplies and services	(22,410)	(79,179)	(68,248)
Grants and subsidies	(523,401)	(542,184)	(663,413)
Borrowing costs	..	..	..
Other	..	(33)	(33)
Transfers to Government	(332)	(338)	(332)
<b>Net cash provided by or used in operating activities</b>	..	<b>9,625</b>	<b>(9,905)</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>CASH FLOWS FROM FINANCING ACTIVITIES</b>			
<b>Inflows:</b>			
Borrowings	..	..	..
Equity injections	383	40,383	391
<b>Outflows:</b>			
Borrowing redemptions	..	..	..
Finance lease payments	..	..	..
Equity withdrawals	(383)	(40,383)	(391)
<b>Net cash provided by or used in financing activities</b>	..	..	..
<b>Net increase/(decrease) in cash held</b>	..	<b>9,625</b>	<b>(9,905)</b>
<b>Cash at the beginning of financial year</b>	<b>35,343</b>	<b>32,083</b>	<b>41,708</b>
Cash transfers from restructure	..	..	..
<b>Cash at the end of financial year</b>	<b>35,343</b>	<b>41,708</b>	<b>31,803</b>

# Reporting Entity Financial Statements

Reporting Entity comprises:

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

## Reporting entity income statement

Department of Energy and Public Works	2021–22 Budget \$'000	2021–22 Est. Actual \$'000	2022–23 Budget \$'000
<b>INCOME</b>			
Appropriation revenue	174,238	196,629	206,541
Taxes	..	..	..
User charges and fees	1,822,215	1,837,210	1,905,496
Royalties and land rents	..	..	..
Grants and other contributions	6,725	8,202	124,231
Interest and distributions from managed funds	2,513	2,513	2,443
Other revenue	12,362	18,648	13,750
Gains on sale/revaluation of assets	..	46	..
<b>Total income</b>	<b>2,018,053</b>	<b>2,063,248</b>	<b>2,252,461</b>
<b>EXPENSES</b>			
Employee expenses	263,917	259,175	291,237
Supplies and services	1,125,046	1,170,504	1,217,209
Grants and subsidies	20,962	25,411	146,158
Depreciation and amortisation	557,970	539,133	548,704
Finance/borrowing costs	35,439	34,844	33,424
Other expenses	8,787	8,830	8,380
Losses on sale/revaluation of assets	4	5	..
<b>Total expenses</b>	<b>2,012,125</b>	<b>2,037,902</b>	<b>2,245,112</b>
Income tax expense/revenue	1,872	6,514	1,861
<b>OPERATING SURPLUS/(DEFICIT)</b>	<b>4,056</b>	<b>18,832</b>	<b>5,488</b>

# Reporting entity balance sheet

Department of Energy and Public Works	2021–22 Budget \$'000	2021–22 Est. Actual \$'000	2022–23 Budget \$'000
<b>CURRENT ASSETS</b>			
Cash assets	223,019	259,016	219,067
Receivables	133,766	137,901	132,775
Other financial assets	..	..	..
Inventories	5,575	5,663	7,441
Other	52,655	65,169	67,535
Non-financial assets held for sale	1,254	1,902	1,254
<b>Total current assets</b>	<b>416,269</b>	<b>469,651</b>	<b>428,072</b>
<b>NON-CURRENT ASSETS</b>			
Receivables	63,981	62,049	58,572
Other financial assets	..	..	..
Property, plant and equipment	5,253,483	5,204,023	5,101,484
Deferred tax assets	1,793	1,356	1,296
Intangibles	198	638	484
Other	..	..	..
<b>Total non-current assets</b>	<b>5,319,455</b>	<b>5,268,066</b>	<b>5,161,836</b>
<b>TOTAL ASSETS</b>	<b>5,735,724</b>	<b>5,737,717</b>	<b>5,589,908</b>
<b>CURRENT LIABILITIES</b>			
Payables	192,073	175,551	224,197
Current tax liabilities	(2,958)	735	(5,157)
Accrued employee benefits	7,576	7,735	7,380
Interest bearing liabilities and derivatives	412,402	396,655	402,233
Provisions	4,657	24,938	26,916
Other	23,579	29,240	29,543
<b>Total current liabilities</b>	<b>637,329</b>	<b>634,854</b>	<b>685,112</b>
<b>NON-CURRENT LIABILITIES</b>			
Payables	119,392	119,391	48,141
Deferred tax liabilities	16,442	17,957	18,891
Accrued employee benefits	..	..	..
Interest bearing liabilities and derivatives	1,813,517	1,757,631	1,529,555
Provisions	34,218	29,016	4,971
Other	24,117	23,949	22,640
<b>Total non-current liabilities</b>	<b>2,007,686</b>	<b>1,947,944</b>	<b>1,624,198</b>
<b>TOTAL LIABILITIES</b>	<b>2,645,015</b>	<b>2,582,798</b>	<b>2,309,310</b>
<b>NET ASSETS/(LIABILITIES)</b>	<b>3,090,709</b>	<b>3,154,919</b>	<b>3,280,598</b>
<b>EQUITY</b>			
<b>TOTAL EQUITY</b>	<b>3,090,709</b>	<b>3,154,919</b>	<b>3,280,598</b>

# Reporting entity cash flow statement

Department of Energy and Public Works	2021–22 Budget \$'000	2021–22 Est. Actual \$'000	2022–23 Budget \$'000
<b>CASH FLOWS FROM OPERATING ACTIVITIES</b>			
<b>Inflows:</b>			
Appropriation receipts	173,321	173,168	205,242
User charges and fees	1,966,935	1,967,984	2,053,714
Royalties and land rent receipts	..	..	..
Grants and other contributions	6,725	8,001	124,231
Interest and distribution from managed funds received	554	554	566
Taxes	..	..	..
Other	80,590	55,857	50,116
<b>Outflows:</b>			
Employee costs	(263,093)	(259,239)	(291,857)
Supplies and services	(1,310,317)	(1,299,870)	(1,413,640)
Grants and subsidies	(20,962)	(25,411)	(146,158)
Borrowing costs	(35,502)	(34,872)	(33,373)
Taxation equivalents paid	(5,793)	(5,727)	(6,759)
Other	(92,343)	(91,272)	(92,607)
<b>Net cash provided by or used in operating activities</b>	<b>500,115</b>	<b>489,173</b>	<b>449,475</b>
<b>CASH FLOWS FROM INVESTING ACTIVITIES</b>			
<b>Inflows:</b>			
Sales of non-financial assets	7,500	15,046	4,100
Investments redeemed	..	..	..
Loans and advances redeemed	1,323	1,323	1,323
<b>Outflows:</b>			
Payments for non-financial assets	(146,296)	(156,834)	(189,671)
Payments for investments	..	..	..
Loans and advances made	..	..	..
<b>Net cash provided by or used in investing activities</b>	<b>(137,473)</b>	<b>(140,465)</b>	<b>(184,248)</b>
<b>CASH FLOWS FROM FINANCING ACTIVITIES</b>			
<b>Inflows:</b>			
Borrowings	10,000	..	10,000
Equity injections	555,126	515,334	608,960
<b>Outflows:</b>			
Borrowing redemptions	..	..	..
Finance lease payments	(418,381)	(390,816)	(420,012)
Equity withdrawals	(511,866)	(525,454)	(497,306)
Dividends paid	(7,048)	(7,883)	(6,818)
<b>Net cash provided by or used in financing activities</b>	<b>(372,169)</b>	<b>(408,819)</b>	<b>(305,176)</b>
<b>Net increase/(decrease) in cash held</b>	<b>(9,527)</b>	<b>(60,111)</b>	<b>(39,949)</b>
<b>Cash at the beginning of financial year</b>	<b>232,860</b>	<b>319,441</b>	<b>259,016</b>
Cash transfers from restructure	(314)	(314)	..
<b>Cash at the end of financial year</b>	<b>223,019</b>	<b>259,016</b>	<b>219,067</b>

# Commercialised business units

## QBuild

### Overview

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

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

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 QBuild aligns with the following agency objective:

Agency's service area	Agency's objective
<b>QBuild</b> To support Queensland regional job creation and partner with Queensland Government agencies to deliver their core services, by providing state-wide planning, building and maintenance services that utilise local suppliers and QBuild apprentices	<b>Building for Queensland's future</b> Be the trusted experts to government and industry for excellence in building and design, industry regulatory reform, and government building and accommodation

### Key deliverables

In 2022–23, QBuild will:

- progress a high-quality apprenticeship program
- develop long-term partnership agreements with other Queensland Government agencies to maximise service value and deliver projects and program on time and on budget
- continue to apply the Queensland Government Procurement Policy
- ensure a safe work environment for our clients, contractors, and the community.

# Performance statement

## QBuild

### Objective

To support Queensland regional job creation and partner with Queensland Government agencies to deliver their core services, by providing state-wide planning, building and maintenance services that utilise local suppliers and QBuild apprentices.

### Description

QBuild works in and for communities, including regional areas across Queensland, supporting government agencies with building, maintenance, rebuilding and recovery services whilst committing to the highest standards of workplace health and safety. An asset life cycle management approach to service delivery adds value to boost Queensland's growing communities by providing critical, cost effective and streamlined services to client agencies.

QBuild works directly with industry to maximise local supplier participation and create jobs state-wide through the QBuild apprenticeship program. QBuild's geographic presence enables immediate response to communities affected by natural disasters and other major events by working with government agencies to ensure assets become operational quickly and services are returned to Queenslanders.

Service standards	2021–22 Target/Est.	2021–22 Est. Actual	2022–23 Target/Est.
<b>Effectiveness measures</b>			
Overall client satisfaction <sup>1, 2</sup>	70%	71%	..
Percentage of outsourced maintenance spend on QBuild's clients' facilities with Local Zone 1 suppliers (based on physical location of contractor's workplace) <sup>3</sup>	80%	80%	80%
Percentage of successful QBuild apprentice completions	New measure	New measure	60%
<b>Efficiency measures</b>			
Total current assets over total current liabilities <sup>4,5</sup>	1.8:1	2.05:1	2.05:1
Gross profit as a percentage of revenue generated from work delivered on behalf of QBuild clients <sup>1, 6</sup>	8.0%	8.1%	8.3%
Net profit before tax and dividends as a percentage of sales <sup>7</sup>	0.2%	0.3%	0%

#### Notes:

1. The wording of this service standard has been amended from the 2021–22 *Service Delivery Statements* (SDS) from 'customer' to 'client' to provide a more accurate representation of QBuild's service delivery relationships. The calculation methodology for this measure remains unchanged.
2. A 2022–23 Target/Estimate is not presented as this is a biennial service standard with the next survey to be undertaken in 2023–24.
3. The wording of this service standard has been amended from the 2021–22 SDS to provide a more accurate representation of the type of maintenance spend and to change 'customers' to 'clients'. The service standard was previously worded "Percentage of maintenance spend on QBuild's customers' facilities with Local Zone 1 suppliers (based on physical location of contractor's workplace)". The calculation methodology for this measure remains unchanged.
4. The wording of this service standard has been amended from the 2021–22 SDS from 'Current ratio' to 'Total current assets over total current liabilities' to better define the current ratio measurement which is the ability to meet short-term debt obligations by comparing current assets to current liabilities at a point in time. The calculation methodology for this measure remains unchanged.
5. The variance between 2021–22 Target/Estimate to 2021–22 Estimated Actual mainly reflects the continued support to small and medium enterprises during the COVID-19 pandemic by paying vendors immediately.
6. The variance between 2021–22 Target/Estimate to 2021–22 Estimated Actual and 2022–23 Target/Estimate mainly reflects the products and services delivered and the related gross profits achieved.
7. The variance between 2021–22 Target/Estimate and 2022–23 Target/Estimate mainly reflects the phasing of expected costs for business system projects.

## Budget 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
QBuild	1,781	1,780	1,780
<b>Total FTEs<sup>1</sup></b>	<b>1,781</b>	<b>1,780</b>	<b>1,780</b>

Note:

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

## Financial statements

### Income statement

Total income in 2022–23 is \$1.118 billion, an increase of \$35.9 million from the 2021–22 financial year reflecting client agencies programs of work.

Total expenses are budgeted to be \$1.118 billion, an increase of \$38.6 million. This increase is largely due an increase in employee expenses mainly due to the full year impact of the increased Apprentice Program and additional trade staff under the Rebuilding QBuild Program, scheduled Enterprise Bargaining Agreement increases and an increase in supplies and services mainly due to increased payments to contractors reflecting the higher volume of work.

### Balance sheet

Net assets are budgeted at \$132.7 million for 2022–23 which is consistent with the 2021–22 year.



# Income statement

QBuild	2021–22 Budget \$'000	2021–22 Est. Actual \$'000	2022–23 Budget \$'000
<b>INCOME</b>			
User charges and fees	1,032,006	1,069,277	1,101,949
Grants and other contributions	173	1,607	1,643
Interest and distributions from managed funds	..	..	..
Other revenue	12,927	11,244	14,456
Gains on sale/revaluation of assets	..	46	..
<b>Total income</b>	<b>1,045,106</b>	<b>1,082,174</b>	<b>1,118,048</b>
<b>EXPENSES</b>			
Employee expenses	149,429	145,722	168,834
Supplies and services	891,197	929,896	945,468
Grants and subsidies	..	1,434	1,470
Depreciation and amortisation	1,344	750	612
Finance/borrowing costs	..	..	..
Other expenses	1,430	1,314	1,363
Losses on sale/revaluation of assets	4	5	..
<b>Total expenses</b>	<b>1,043,404</b>	<b>1,079,121</b>	<b>1,117,747</b>
Income tax expense/revenue	511	916	90
<b>OPERATING SURPLUS/(DEFICIT)</b>	<b>1,191</b>	<b>2,137</b>	<b>211</b>

# Balance sheet

QBuild	2021–22 Budget \$'000	2021–22 Est. Actual \$'000	2022–23 Budget \$'000
<b>CURRENT ASSETS</b>			
Cash assets	148,568	101,655	95,472
Receivables	97,725	99,130	101,608
Other financial assets	..	..	..
Inventories	53	93	93
Other	39,272	52,418	54,739
Non-financial assets held for sale	..	..	..
<b>Total current assets</b>	<b>285,618</b>	<b>253,296</b>	<b>251,912</b>
<b>NON-CURRENT ASSETS</b>			
Receivables	..	..	..
Other financial assets	..	..	..
Property, plant and equipment	1,201	1,245	2,042
Deferred tax assets	1,787	1,350	1,290
Intangibles	198	638	484
Other	..	..	..
<b>Total non-current assets</b>	<b>3,186</b>	<b>3,233</b>	<b>3,816</b>
<b>TOTAL ASSETS</b>	<b>288,804</b>	<b>256,529</b>	<b>255,728</b>
<b>CURRENT LIABILITIES</b>			
Payables	154,568	114,237	114,086
Current tax liabilities	511	916	90
Accrued employee benefits	3,658	4,566	4,241
Interest bearing liabilities and derivatives	..	..	..
Provisions	115	..	..
Other	1,101	3,814	4,269
<b>Total current liabilities</b>	<b>159,953</b>	<b>123,533</b>	<b>122,686</b>
<b>NON-CURRENT LIABILITIES</b>			
Payables	..	..	..
Deferred tax liabilities	60	373	313
Accrued employee benefits	..	..	..
Interest bearing liabilities and derivatives	..	..	..
Provisions	..	..	..
Other	..	..	..
<b>Total non-current liabilities</b>	<b>60</b>	<b>373</b>	<b>313</b>
<b>TOTAL LIABILITIES</b>	<b>160,013</b>	<b>123,906</b>	<b>122,999</b>
<b>NET ASSETS/(LIABILITIES)</b>	<b>128,791</b>	<b>132,623</b>	<b>132,729</b>
<b>EQUITY</b>			
<b>TOTAL EQUITY</b>	<b>128,791</b>	<b>132,623</b>	<b>132,729</b>

# Cash flow statement

QBuild	2021–22 Budget \$'000	2021–22 Est. Actual \$'000	2022–23 Budget \$'000
<b>CASH FLOWS FROM OPERATING ACTIVITIES</b>			
<b>Inflows:</b>			
User charges and fees	1,100,115	1,140,163	1,171,390
Grants and other contributions	173	1,406	1,643
Interest and distribution from managed funds received	..	..	..
Other	38,264	30,917	32,660
<b>Outflows:</b>			
Employee costs	(148,955)	(145,879)	(169,461)
Supplies and services	(976,134)	(1,014,486)	(1,034,622)
Grants and subsidies	..	(1,434)	(1,470)
Borrowing costs	..	..	..
Taxation equivalents paid	(1,695)	357	(916)
Other	(3,590)	(3,365)	(3,083)
<b>Net cash provided by or used in operating activities</b>	<b>8,178</b>	<b>7,679</b>	<b>(3,859)</b>
<b>CASH FLOWS FROM INVESTING ACTIVITIES</b>			
<b>Inflows:</b>			
Sales of non-financial assets	..	46	..
Investments redeemed	..	..	..
Loans and advances redeemed	..	..	..
<b>Outflows:</b>			
Payments for non-financial assets	(750)	(597)	(1,255)
Payments for investments	..	..	..
Loans and advances made	..	..	..
<b>Net cash provided by or used in investing activities</b>	<b>(750)</b>	<b>(551)</b>	<b>(1,255)</b>
<b>CASH FLOWS FROM FINANCING ACTIVITIES</b>			
<b>Inflows:</b>			
Borrowings	..	..	..
Equity injections	..	..	..
<b>Outflows:</b>			
Borrowing redemptions	..	..	..
Finance lease payments	..	..	..
Equity withdrawals	..	..	..
Dividends paid	(1,978)	(236)	(1,069)
<b>Net cash provided by or used in financing activities</b>	<b>(1,978)</b>	<b>(236)</b>	<b>(1,069)</b>
<b>Net increase/(decrease) in cash held</b>	<b>5,450</b>	<b>6,892</b>	<b>(6,183)</b>
<b>Cash at the beginning of financial year</b>	<b>143,118</b>	<b>94,763</b>	<b>101,655</b>
Cash transfers from restructure	..	..	..
<b>Cash at the end of financial year</b>	<b>148,568</b>	<b>101,655</b>	<b>95,472</b>

# QFleet

## Overview

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

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

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 QFleet aligns with the following agency objective:

Agency's service area	Agency's objective
<b>QFleet</b> To provide a central pool of expertise in fleet management and fleet management services, to enable government and government-funded organisations to safely deliver frontline services to the community	<b>Nation-leading procurement</b> Prioritise Queensland businesses and jobs through leading-edge procurement practices that consider environmental, social and governance factors

### Key deliverables

In 2022–23, QFleet will:

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

# Performance statement

## QFleet

### Objective

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

### Description

QFleet is a commercialised business unit and is responsible for whole-of-government fleet management and advisory services. These services include vehicle procurement and contract management, fleet advisory services to public sector departments, as well as government-funded organisations, in-service maintenance, accident management, end-of-life repairs and vehicle remarketing.

Service standards	2021–22 Target/Est.	2021–22 Est. Actual	2022–23 Target/Est.
<b>Effectiveness measures</b>			
Percentage of QFleet vehicles with a 5-star ANCAP safety rating	90%	92%	90%
Fleet vehicle utilisation compared to agreed leased parameters <sup>1, 2</sup>	90%	80%	90%
<b>Efficiency measures</b>			
Total current assets over total current liabilities <sup>3, 4</sup>	4.48:1	3.63:1	4.01:1
Financial return as a percentage of total net assets <sup>3, 5</sup>	2.9%	7.2%	3.3%
Total net debt as a percentage of total capital <sup>3, 6</sup>	66.4%	62.6%	66.1%
<b>Discontinued measure</b>			
Overall customer satisfaction <sup>7, 8</sup>	85%	70%	Discontinued measure

#### Notes:

1. This service standard has been reclassified from the *2021–22 Service Delivery Statements* to be a measure of effectiveness rather than efficiency as required by the *Queensland Government Performance Management Framework Policy*. The service standard has also been re-worded for better clarity and was previously worded 'Percentage of vehicle fleet vehicle utilisation compared to agreed leased parameters'. The calculation methodology for this measure remains unchanged.
2. The variance between the 2021–22 Target/Estimate and 2021–22 Estimated Actual can be attributed to the continued impact of COVID-19. A large percentage of government staff continue to work remotely, and some services have moved to online delivery, significantly reducing the requirement for fleet cars.
3. The wording of this service standard has been amended for clarification purposes. The calculation methodology for this measure remains unchanged.
4. The variance between the 2021–22 Target/Estimate and 2021–22 Estimated Actual is mainly due to increased provisions for dividend and income tax due to a higher operating surplus offset by an increased cash balance. The variance between 2021–22 Estimate Actual and 2022–23 Target/Estimate is mainly due to a reduction in provisions for dividend and income tax due to a lower anticipated operating surplus in 2022–23.
5. The variance between the 2021–22 Target/Estimate and 2021–22 Estimated Actual is mainly due to a higher operating surplus achieved than budgeted. The variance between 2021–22 Estimated Actual and 2022–23 Target/Estimate is mainly due to a lower operating surplus in 2022–23 as a result of forecast proceeds on sale of motor vehicles and an increase in depreciation.
6. The variance between 2021–22 Target/Estimate and 2021–22 Estimated Actual is mainly due to a higher operating surplus after tax and dividend resulting in higher equity. The variance between 2021–22 Estimated Actual and 2022–23 Target/Estimate is mainly due to new borrowings to finance vehicle purchases in 2022–23.
7. The customer satisfaction service standard has been discontinued due to low response levels to customer surveys which do not accurately capture service delivery effectiveness.
8. The variance between 2021–22 Target/Estimate and 2021–22 Estimated Actual is due to ongoing vehicle supply issues which is impacting vehicle delivery timeframes, and system issues relating to QFleet's transition to a new Fleet Management System, impacting services to customers. QFleet is working to resolve issues and improve online services to customers.

# Budget 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
QFleet	52	47	47
<b>Total FTEs<sup>1</sup></b>	<b>52</b>	<b>47</b>	<b>47</b>

Note:

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

## Financial statements

### Income statement

Total income in 2022–23 is \$159.4 million, an increase of \$12.1 million from the 2021–22 financial year.

Total expenses are budgeted to be \$153.5 million, an increase of \$23.3 million. This increase is mainly due to a combination of higher written down values for vehicles sold as a result of an increase in number of vehicles budgeted for sale in 2022–23, higher depreciation due to an increase in the average fleet size, and an increase in the number of electric vehicles in the fleet as a result of the transition to electric vehicles in 2022–23.

### Balance sheet

Net assets are budgeted at \$97 million for 2022–23 which is consistent with the 2021–22 year.

# Income statement

QFleet	2021–22 Budget \$'000	2021–22 Est. Actual \$'000	2022–23 Budget \$'000
<b>INCOME</b>			
User charges and fees	138,471	146,898	158,994
Grants and other contributions	..	..	..
Interest and distributions from managed funds	..	..	..
Other revenue	527	415	397
Gains on sale/revaluation of assets	..	..	..
<b>Total income</b>	<b>138,998</b>	<b>147,313</b>	<b>159,391</b>
<b>EXPENSES</b>			
Employee expenses	5,724	6,076	6,133
Supplies and services	80,133	74,013	92,670
Grants and subsidies	..	..	..
Depreciation and amortisation	44,752	46,727	50,778
Finance/borrowing costs	3,695	3,329	3,815
Other expenses	157	72	92
Losses on sale/revaluation of assets	..	..	..
<b>Total expenses</b>	<b>134,461</b>	<b>130,217</b>	<b>153,488</b>
Income tax expense/revenue	1,361	5,598	1,771
<b>OPERATING SURPLUS/(DEFICIT)</b>	<b>3,176</b>	<b>11,498</b>	<b>4,132</b>

# Balance sheet

QFleet	2021–22 Budget \$'000	2021–22 Est. Actual \$'000	2022–23 Budget \$'000
<b>CURRENT ASSETS</b>			
Cash assets	33,023	38,105	17,765
Receivables	10,413	11,214	11,554
Other financial assets	..	..	..
Inventories	5,169	5,323	7,098
Other	7,202	6,306	6,588
Non-financial assets held for sale	..	..	..
<b>Total current assets</b>	<b>55,807</b>	<b>60,948</b>	<b>43,005</b>
<b>NON-CURRENT ASSETS</b>			
Receivables	..	..	..
Other financial assets	..	..	..
Property, plant and equipment	267,609	264,877	289,802
Deferred tax assets	6	6	6
Intangibles	..	..	..
Other	..	..	..
<b>Total non-current assets</b>	<b>267,615</b>	<b>264,883</b>	<b>289,808</b>
<b>TOTAL ASSETS</b>	<b>323,422</b>	<b>325,831</b>	<b>332,813</b>
<b>CURRENT LIABILITIES</b>			
Payables	8,740	13,620	12,638
Current tax liabilities	(3,469)	(181)	(5,247)
Accrued employee benefits	127	156	126
Interest bearing liabilities and derivatives	..	..	..
Provisions	..	..	..
Other	7,040	3,202	3,202
<b>Total current liabilities</b>	<b>12,438</b>	<b>16,797</b>	<b>10,719</b>
<b>NON-CURRENT LIABILITIES</b>			
Payables	..	..	..
Deferred tax liabilities	16,382	17,584	18,578
Accrued employee benefits	..	..	..
Interest bearing liabilities and derivatives	206,512	196,512	206,512
Provisions	..	..	..
Other	..	..	..
<b>Total non-current liabilities</b>	<b>222,894</b>	<b>214,096</b>	<b>225,090</b>
<b>TOTAL LIABILITIES</b>	<b>235,332</b>	<b>230,893</b>	<b>235,809</b>
<b>NET ASSETS/(LIABILITIES)</b>	<b>88,090</b>	<b>94,938</b>	<b>97,004</b>
<b>EQUITY</b>			
<b>TOTAL EQUITY</b>	<b>88,090</b>	<b>94,938</b>	<b>97,004</b>



# Cash flow statement

QFleet	2021–22 Budget \$'000	2021–22 Est. Actual \$'000	2022–23 Budget \$'000
<b>CASH FLOWS FROM OPERATING ACTIVITIES</b>			
<b>Inflows:</b>			
User charges and fees	153,956	147,036	174,809
Grants and other contributions	..	..	..
Interest and distribution from managed funds received	..	..	..
Other	11,894	10,151	15,713
<b>Outflows:</b>			
Employee costs	(5,690)	(6,299)	(6,163)
Supplies and services	(136,048)	(113,939)	(183,612)
Grants and subsidies	..	..	..
Borrowing costs	(3,758)	(3,357)	(3,764)
Taxation equivalents paid	(4,098)	(6,084)	(5,843)
Other	(14,077)	(14,363)	(15,731)
<b>Net cash provided by or used in operating activities</b>	<b>2,179</b>	<b>13,145</b>	<b>(24,591)</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	10,000	..	10,000
Equity injections	..	..	..
<b>Outflows:</b>			
Borrowing redemptions	..	..	..
Finance lease payments	..	..	..
Equity withdrawals	..	..	..
Dividends paid	(5,070)	(7,647)	(5,749)
<b>Net cash provided by or used in financing activities</b>	<b>4,930</b>	<b>(7,647)</b>	<b>4,251</b>
<b>Net increase/(decrease) in cash held</b>	<b>7,109</b>	<b>5,498</b>	<b>(20,340)</b>
<b>Cash at the beginning of financial year</b>	<b>25,914</b>	<b>32,607</b>	<b>38,105</b>
Cash transfers from restructure	..	..	..
<b>Cash at the end of financial year</b>	<b>33,023</b>	<b>38,105</b>	<b>17,765</b>

# Statutory body

## Queensland Building and Construction Commission

### Overview

The Queensland Building and Construction Commission's (QBCC) vision is to be a regulator that builds trust and confidence in all we do. The QBCC's purpose is for peace of mind.

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 QBCC aligns with the following agency objectives:

Agency's service areas	Agency's objectives
<b>QBCC</b> To build trust and confidence in the building and construction industry by promoting integrity and probity in the industry and providing effective and efficient regulatory and customer services	Promote quality, safety, security of payment and licensee sustainability Deliver regulatory and insurance services that are timely, accurate, fair and transparent

### Key deliverables

In 2022–23, the QBCC will:

- continue reviewing and implementing changes in relation to the *Building Industry Fairness (Security of Payment) and Other Legislation Amendment Act 2020*. This includes continuing the phased implementation of the Project Trust Account framework and changes to Minimum Financial Requirements
- continue implementing changes to require all workers performing mechanical services work for a licensed contractor to have the relevant mechanical services occupational licence
- continuously monitor key aspects of the *Queensland Building Plan 2021*, including activities to uphold responsibilities across building product supply chains to ensure a building product is not a non-conforming building product
- appropriately implement scheduled changes to the Queensland Home Warranty Scheme arising from the 2021–22 review
- implement any changes arising from the government's response to the QBCC Governance Review.

# Performance statement

## Queensland Building and Construction Commission

### Objective

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

### Description

The Queensland Building and Construction Commission (QBCC) regulates the building and construction industry to ensure maintenance of proper building standards. The QBCC provides dispute resolution and adjudication services for consumers and licensees. The QBCC regulates building and trade contractors, certifiers, plumbers, pool safety inspectors, fire protection, air-conditioning and mechanical services trades people by requiring that they hold a QBCC licence and investigating and enforcing compliance. This is performed in accordance with the *Queensland Building and Construction Commission Act 1991*, the *Building Act 1975*, the *Plumbing and Drainage Act 2018*, the *Building Industry Fairness (Security of Payment) Act 2017* and associated regulations. The QBCC also regulates persons in the chain of responsibility for a building product, including manufacturers, suppliers, and installers, to ensure building products are safe, compliant and appropriately represented.

The Service Trades Council forms part of the QBCC and supports the QBCC in regulating Queensland's service trades, which includes plumbing and drainage, fire protection and air-conditioning and mechanical services tradespeople.

Service standards	2021–22 Target/Est.	2021–22 Est. Actual	2022–23 Target/Est.
<b>Effectiveness measures</b>			
Perception of fairness in decision-making: percentage of survey respondents agree the final decision was fair	65%	69%	65%
Percentage of QBCC decisions set aside (within the financial year period) by the Queensland Civil and Administrative Tribunal <sup>1</sup>	7%	7%	7%
<b>Efficiency measure</b>			
Cost of recovering \$1.00 of funds owed to creditors <sup>2, 3</sup>	\$0.70	\$0.44	\$0.70
<b>Other measures</b>			
Percentage of early dispute resolution cases finalised within 28 days	80%	80%	80%
Average number of days to process licence applications <sup>4</sup>	30 days	20 days	30 days
Percentage of owner builder permits approved within 15 working days <sup>5</sup>	90%	100%	90%
Percentage of adjudication applications referred to an adjudicator within 4 business days	100%	100%	100%
Percentage of insurance claims for defective work assessed and response provided within 35 business days	50%	50%	50%
Average processing time for an early dispute resolution case <sup>6</sup>	28 working days	21 working days	28 working days
Average approval time for defects claims less than \$20,000 <sup>7</sup>	35 working days	40 working days	35 working days
Percentage of internal review applicants contacted within 2 business days	95%	95%	95%

Notes:

1. The wording of this service standard has been amended from the *2021–22 Service Delivery Statements* from 'decisions' to 'QBCC decisions' for clarification purposes. The calculation methodology for this measure remains unchanged.

2. The positive variance between the 2021–22 Target/Estimate and the 2021–22 Estimated Actual is due to the months of July 2021 and August 2021 when monies returned to industry participants were on average almost 100 per cent higher than for the average of the following 6 months.
3. The Target/Estimate of \$0.70 is retained for 2022–23 due to the impact of reported increases in the cost, and a shortage, of materials on existing fixed priced contracts, and potential further building company collapses could reduce licensees' ability to pay debts. This may result in a reduction in value of monies consequently returned to industry participants.
4. The positive variance between the 2021–22 Target/Estimate and the 2021–22 Estimated Actual is attributed to a decrease in staff leave due to extended working from home periods during the COVID-19 recovery. Further, the introduction of mechanical services occupational licensing has resulted in a significant increase in less complex licence applications, pushing down the average processing times.
5. The positive variance between the 2021–22 Target/Estimate and the 2021–22 Estimated Actual is attributed to a decrease in staff leave due to extended working from home periods during the COVID-19 recovery.
6. The positive variance between 2021–22 Estimated Actual and 2021–22 Target/Estimate is due to a larger proportion of cases not requiring complex investigations to be carried out.
7. The variance between the 2021–22 Estimated Actual and the 2021–22 Target/Estimate is the result of several significant outliers including the need to obtain engineering or legal advice, owner absence, the need for QBCC to retender quotes based on concerns with those previously received, or where the owner has requested the claim be put on hold. These outliers are due to factors outside of QBCC's control and significantly skew the average processing time.

# 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
QBCC	561	589	621
<b>Total FTEs<sup>1</sup></b>	561	589 <sup>2</sup>	621 <sup>3</sup>

Notes:

1. Corporate FTEs are allocated across the service to which they relate.
2. The increase in 2021–22 Estimated Actuals compared to the 2021–22 Budget is due to the high activity in the building and construction industry driving the need for increased operational resources.
3. The increase in 2022–23 Budget compared to 2021–22 Estimated Actuals and 2021–22 Budget is due to ongoing implementation of the Queensland Building Plan, transformation projects and business as usual growth in 2022–23 driven by activity in the building and construction industry.

## Financial statements

### Income statement

The income for 2022–23 is \$256.4 million, a decrease of \$61.5 million from the estimated actuals for 2021–22 financial year. Income is lower due to a budgeted stabilisation of activity in the building and construction activity.

The expenses for 2022–23 are \$292.4 million, a decrease of \$77.3 million from the estimated actuals for 2021–22 financial year. The decrease is due to 2021–22 including a one off increase to the future claims provision due to the current inflationary pressures on the cost of building.

### Balance sheet

The net assets position is estimated to be \$108.2 million decreasing from an estimated position of \$143.8 million in 2021–22. The decrease is expected to be in cash assets due to the deficit predicted for 2022–23.

# Income statement

Queensland Building and Construction Commission	2021–22 Budget \$'000	2021–22 Est. Actual \$'000	2022–23 Budget \$'000
<b>INCOME</b>			
Taxes	..	..	..
User charges and fees	156,152	184,868	168,175
Grants and other contributions	..	..	..
Interest and distributions from managed funds	627	1,850	3,293
Other revenue	81,106	127,421	78,946
Gains on sale/revaluation of assets	4,775	3,772	6,013
<b>Total income</b>	<b>242,660</b>	<b>317,911</b>	<b>256,427</b>
<b>EXPENSES</b>			
Employee expenses	73,827	73,584	85,269
Supplies and services	43,587	36,781	44,893
Grants and subsidies	..	..	..
Depreciation and amortisation	6,077	5,420	4,895
Finance/borrowing costs	345	318	262
Other expenses	94,172	219,101	113,852
Losses on sale/revaluation of assets	39,773	34,535	43,267
<b>Total expenses</b>	<b>257,781</b>	<b>369,739</b>	<b>292,438</b>
<b>OPERATING SURPLUS/(DEFICIT)</b>	<b>(15,121)</b>	<b>(51,828)</b>	<b>(36,011)</b>

# Balance sheet

Queensland Building and Construction Commission	2021–22 Budget \$'000	2021–22 Est. Actual \$'000	2022–23 Budget \$'000
<b>CURRENT ASSETS</b>			
Cash assets	3,758	16,013	(18,354)
Receivables	34,210	37,981	38,264
Other financial assets	336,885	395,200	406,954
Inventories	..	..	..
Other	19,102	21,110	23,033
Non-financial assets held for sale	..	..	..
<b>Total current assets</b>	<b>393,955</b>	<b>470,304</b>	<b>449,897</b>
<b>NON-CURRENT ASSETS</b>			
Receivables	64,574	124,052	126,564
Other financial assets	..	..	..
Property, plant and equipment	19,159	18,918	14,953
Intangibles	446	783	468
Other	..	..	..
<b>Total non-current assets</b>	<b>84,179</b>	<b>143,753</b>	<b>141,985</b>
<b>TOTAL ASSETS</b>	<b>478,134</b>	<b>614,057</b>	<b>591,882</b>
<b>CURRENT LIABILITIES</b>			
Payables	29,598	36,131	38,220
Accrued employee benefits	10,347	9,212	11,346
Interest bearing liabilities and derivatives	3,494	3,494	3,520
Provisions	51,557	54,936	54,936
Other	38,476	37,575	41,414
<b>Total current liabilities</b>	<b>133,472</b>	<b>141,348</b>	<b>149,436</b>
<b>NON-CURRENT LIABILITIES</b>			
Payables	..	..	..
Accrued employee benefits	9,241	9,876	10,884
Interest bearing liabilities and derivatives	14,328	14,328	10,808
Provisions	180,071	304,707	312,576
Other	..	..	..
<b>Total non-current liabilities</b>	<b>203,640</b>	<b>328,911</b>	<b>334,268</b>
<b>TOTAL LIABILITIES</b>	<b>337,112</b>	<b>470,259</b>	<b>483,704</b>
<b>NET ASSETS/(LIABILITIES)</b>	<b>141,022</b>	<b>143,798</b>	<b>108,178</b>
<b>EQUITY</b>			
<b>TOTAL EQUITY</b>	<b>141,022</b>	<b>143,798</b>	<b>108,178</b>

# Cash flow statement

Queensland Building and Construction Commission	2021–22 Budget \$'000	2021–22 Est. Actual \$'000	2022–23 Budget \$'000
<b>CASH FLOWS FROM OPERATING ACTIVITIES</b>			
<b>Inflows:</b>			
User charges and fees	115,470	141,589	128,464
Grants and other contributions	..	..	..
Interest and distribution from managed funds received	627	1,850	3,293
Taxes	..	..	..
Other	82,316	75,378	76,434
<b>Outflows:</b>			
Employee costs	(71,392)	(71,847)	(82,127)
Supplies and services	(43,604)	(39,440)	(43,893)
Grants and subsidies	..	..	..
Borrowing costs	(345)	(318)	(262)
Other	(89,352)	(89,024)	(106,817)
<b>Net cash provided by or used in operating activities</b>	<b>(6,280)</b>	<b>18,188</b>	<b>(24,908)</b>
<b>CASH FLOWS FROM INVESTING ACTIVITIES</b>			
<b>Inflows:</b>			
Sales of non-financial assets	113	311	411
Investments redeemed	..	..	..
Loans and advances redeemed	..	..	..
<b>Outflows:</b>			
Payments for non-financial assets	(383)	(433)	(853)
Payments for investments	(3,244)	(16,113)	(5,914)
Loans and advances made	..	..	..
<b>Net cash provided by or used in investing activities</b>	<b>(3,514)</b>	<b>(16,235)</b>	<b>(6,356)</b>
<b>CASH FLOWS FROM FINANCING ACTIVITIES</b>			
<b>Inflows:</b>			
Borrowings	..	..	..
Equity injections	383	383	391
<b>Outflows:</b>			
Borrowing redemptions	..	..	..
Finance lease payments	(3,532)	(3,562)	(3,494)
Equity withdrawals	..	..	..
<b>Net cash provided by or used in financing activities</b>	<b>(3,149)</b>	<b>(3,179)</b>	<b>(3,103)</b>
<b>Net increase/(decrease) in cash held</b>	<b>(12,943)</b>	<b>(1,226)</b>	<b>(34,367)</b>
<b>Cash at the beginning of financial year</b>	<b>16,701</b>	<b>17,239</b>	<b>16,013</b>
Cash transfers from restructure	..	..	..
<b>Cash at the end of financial year</b>	<b>3,758</b>	<b>16,013</b>	<b>(18,354)</b>



# Glossary of terms

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





Queensland Budget 2022–23

**Service Delivery Statements**

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