



State Budget 2012-13

Service Delivery Statements

Department of Environment and Heritage Protection



2012–13 State Budget Papers

- 1. Budget Speech**
- 2. Budget Strategy and Outlook**
- 3. Capital Statement**
- 4. Budget Measures**
- 5. Service Delivery Statements**

Appropriation Bills

The suite of Budget Papers is similar to that published in 2011-12.

In April 2012, machinery-of-Government changes saw the creation of 20 departments with each department reporting directly to one Minister.

These new arrangements have required minor changes to how information is presented in some Budget Papers. The 2012-13 Budget Papers provide continuity of information between the previous departmental structure and the new arrangements.

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Service Delivery Statements

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Department of Environment and Heritage Protection

Summary of portfolio budgets

Page	Agency	2011-12 Adjusted Budget \$'000	2011-12 Est. Actual \$'000	2012-13 Estimate \$'000
4	Department of Environment and Heritage Protection– controlled	893,499	865,293	200,283
	Department of Environment and Heritage Protection - administered	34,711	64,706	..

Note:

1. Explanations of variances are provided in the financial statements

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PORTFOLIO OVERVIEW

Ministerial and portfolio responsibilities

The Minister for Environment and Heritage Protection is responsible for issues relating to the health of the environment in Queensland, including protection of its flora and fauna, landscapes, pristine waterways and biodiversity, as well as the conservation of the State's built heritage.

The Department of Environment and Heritage Protection benefits Queenslanders by providing the Environment and Heritage Protection service area.

The functions of the Environment and Heritage Protection service area include:

- Conservation and Sustainability Services — implement programs to conserve and enhance the health of the State's natural environment
- Environmental Services and Regulation — provide targeted, consistent and transparent regulation that facilitates sustainable development
- Environmental Policy and Planning — develop and reform legislation, plans and programs to support frontline environmental service delivery.

Additional information is available on the department's website: www.ehp.qld.gov.au.

The service area structure presented in this document reflects the machinery of Government changes announced by the Premier on 3 April 2012. As part of the machinery of Government changes, the former Department of Environment and Resource Management was renamed as the Department of Environment and Heritage Protection.

The structure of the department was altered to transfer the Queensland Parks and Wildlife Service and the associated executive support services to the Department of National Parks, Recreation, Sport and Racing; those parts of the former department responsible for natural resources and the associated executive support services, and water resource allocation and associated planning and management to the Department of Natural Resources and Mines; that part of the former department responsible for forest management to the Department of Agriculture, Fisheries and Forestry; Environment and Resource Sciences and the Queensland Climate Change Centre for Excellence to the Department of Science, Information Technology, Innovation and the Arts; Indigenous Cultural Heritage Coordination to the Department of Aboriginal and Torres Strait Islander and Multicultural Affairs; and that part of the former department responsible for water supply policy and associated planning and regulation to the Department of Energy and Water Supply. That part of the Department of Environment and Heritage Protection responsible for quarry sales under the *Forestry Act 1959* was transferred to the Department of Agriculture, Fisheries and Forestry on 25 May 2012.

The Environment and Heritage Protection service area includes performance information from the Environment and Land service areas of the former Department of Environment and Resource Management.

Performance information for the Environment service area of the former Department of Environment and Resource Management will be reported in the 2012-13 Service Delivery Statements for the Department of Science, Information Technology, Innovation and the Arts and the Department of National Parks, Recreation, Sport and Racing.

Performance information for the Land service area of the former Department of Environment and Resource Management will be reported in the 2012-13 Service Delivery Statements for the Department of Agriculture, Fisheries and Forestry; the Department of Natural Resources and Mines; and the Department of National Parks, Recreation, Sport and Racing.

Performance information for the Water service area will be reported in the 2012-13 Service Delivery Statements for the Department of Natural Resources and Mines and the Department of Energy and Water Supply.

Portfolio Structure and Services

Minister for Environment and Heritage Protection

The Honourable Andrew Powell MP

Department of Environment and Heritage Protection

Director-General: Andrew Chesterman

Service Area 1: Environment and Heritage Protection

RESOURCES AND PERFORMANCE

DEPARTMENTAL OVERVIEW

Strategic direction

The Department of Environment and Heritage Protection provides strong environmental management supporting sustainable economic development. The department's objectives relate to:

- protecting and managing the health of the environment
- protecting the integrity of Queensland's ecosystems
- protecting Queensland's built heritage.

These objectives are achieved through partnering with government, business, industry and the community; innovative, evidence based environmental policies, programs and services; and supported by a capable and accountable organisation.

These objectives incorporate the department's delivery of its Government commitments and contribute to the following Government objectives for the community:

- Grow a four pillar economy (based on agriculture, tourism, resources and construction) by reducing red tape, facilitating efficient and timely environmental decisions, supporting the sustainability and productivity of the resources and agriculture industries and promoting tourism opportunities related to Queensland's natural environment and built heritage
- Lower the cost of living for families by cutting waste through more efficient and effective environmental regulation and service delivery through use of technological and other innovations and decreasing government imposed costs on industry and the community
- Deliver better infrastructure and better planning by working with industry, the community and others to develop evidence based conservation plans
- Revitalise frontline services for families by working with other agencies to improve service delivery, placing appropriate resources on the frontline, supporting volunteers and local environment groups and providing access to more information and resources
- Restore accountability in Government by implementing the Government's commitments and aligning policies and programs with the Government's objectives.

Environmental factors impacting on the department include population growth, particularly in urban and coastal areas; technological change and the emergence of new resource industries; extreme weather events and a changing and more variable climate; and an ageing workforce and competition from prospective employers for skilled staff.

The Government will deliver key commitments including:

- \$8.5 million in 2012-13 (\$26.5 million over four years) to protect Queensland's iconic koala population, including acquisition of koala habitat, a four year research grant program into koala diseases and other preventable causes of death, injury and illness, and koala rescue and rehabilitation services
- \$9 million in 2012-13 (\$17.2 million over three years) for protected area estate acquisitions
- \$1 million in 2012-13 (\$7.4 million over three years) for the continuation of nature refuges
- an additional \$2 million in 2012-13 to continue the Healthy Waterways program
- \$2.8 million in 2012-13 (\$16.8 million over four years) to employ 40 additional Indigenous rangers. Ten Indigenous land and sea rangers will be recruited in Cape York in 2012-13 with a particular focus on protection of the region's pristine waterways, protected species (specifically turtle and dugong conservation) and national park management

- \$4.5 million in 2012-13 (\$3.5 million each year ongoing) to work with waste generators to implement industry-driven waste reduction solutions and improve the State's response to litter and illegal dumping
- an additional \$3 million in 2012-13 (\$12 million over three years) for Everyone's Environment Grants to improve local environments
- \$7.8 million in 2012-13 for coal seam gas regulation, including the revision of the Coal Seam Gas Water Management Policy in consultation with the GasFields Commission, industry and the community, to achieve a sustainable coal seam gas industry by ensuring high environmental standards for purification and re-use and/or reinjection of coal seam gas water
- an additional \$0.38 million in 2012-13 (\$1.5 million over four years) for an increased focus on public safety in crocodile management. This will include an independent scientific survey to identify risk areas and implementation of a new crocodile management policy
- \$0.60 million in 2012-13 to assess suitable areas of Cape York for World Heritage listing
- a framework for a best management program to protect the Great Barrier Reef, delivered in partnership with the sugarcane and beef industries
- amend the *Nature Conservation (Wildlife Management) Regulation 2006* to allow granting of limited lethal damage mitigation permits for flying foxes as a last resort to protect crops.

The department's budget also includes funding for:

- establishment of a Gladstone Healthy Harbour Partnership to deliver a shared vision and improved ecosystem outcomes for Gladstone Harbour through best practice collaborative monitoring and management
- finalisation of environmental values and water quality objectives for Townsville and Mackay-Whitsunday region waters. These will be included under the *Environmental Protection (Water) Policy 2009*
- development of a broad suite of heritage guidelines for local government, owners of heritage places and the community to help better manage Queensland's heritage places.

The department's achievements in 2011-12 included delivery of Government commitments and other key initiatives:

- amendments to the *Waste Reduction and Recycling Regulation 2011* in June 2012 set a nil levy rate on all wastes effective on 1 July 2012
- consultation commenced with Indigenous communities, Cape York organisations and other key stakeholders on a Cape York Bioregion Management Plan. A scoping paper was released in June 2012 seeking input into the proposed plan
- the Government commissioned an impartial, scientific evaluation of the Fraser Island Dingo Management Strategy
- at the end of 2011-2012, the Queensland Heritage Register contained 1664 places, with 23 places considered for registration and 17 places entered in the register during the year
- the department rigorously monitored the impacts of the coal seam gas industry including through site inspections and the approval of the first underground water impact reports and baseline assessment plans. Further improvements to the regulatory framework were also made, including changes to the *Environmental Protection Regulation 2008* to make underground water impact reports a trigger to amend environmental authorities
- in response to the devastating floods and cyclones of 2010-11, the department was responsible for leading State-wide environmental recovery activities and actions from the Queensland Reconstruction Authority, and the Government's responses to recommendations of the Queensland Floods Commission of Inquiry relating to the environment and mining
- the Government developed environmental values and water quality objectives for waters of the Fitzroy Basin under the *Environmental Protection (Water) Policy 2009*.

Departmental Budget Summary

The table below shows the total resources available in 2012-13 from all sources and summarises how resources will be applied by service area and by controlled and administered classifications.

Department of Environment and Heritage Protection	2011-12 Adjusted Budget ⁴ \$'000	2011-12 Est. Actual \$'000	2012-13 Estimate \$'000
CONTROLLED			
Income			
Appropriation for services ^{1, 2}			
Deferred from previous year/s ³	..	51,729	10,794
Balance of service appropriation	686,889	639,805	177,795
Other revenue	206,610	199,158	11,694
Total income	893,499	890,692	200,283
Expenses			
Environment	468,098	455,067	200,283
Climate Change	56,413	57,080	..
Land	193,700	201,913	..
Water	175,288	151,233	..
Total expenses	893,499	865,293	200,283
Operating surplus/deficit	..	25,399	..
Net assets	77,679	65,146	62,294
ADMINISTERED			
Revenue			
Commonwealth revenue	..	..	..
Appropriation of administered items	4,619	8,641	..
Other administered revenue	425,376	449,781	37,501
Total revenue	429,376	458,422	37,501
Expenses			
Transfers to government	301,772	264,724	37,501
Administered expenses	34,711	64,706	..
Total expenses	336,483	329,430	37,501
Net assets	12,952	10,096	10,096
APPROPRIATIONS			
Controlled Items			
Departmental services ²	686,889	708,166	186,676
Equity adjustment	(19,152)	(23,610)	(2,888)
Administered items	6,594	4,763	..
VOTE TOTAL⁵	674,331	689,319	183,788

Notes:

1. Includes State and Commonwealth funding.
2. The 2012-13 Appropriation for services does not match appropriation for Departmental services by \$1.9 million due to appropriation receivable of \$0.724 million and appropriation payable of \$2.6 million.
3. Deferrals included in the 2012-13 allocation for unexpended programs from 2011-12 include Great Barrier Reef Protection, EcoBiz, the Queensland Sustainable Energy Innovation Fund and disaster recovery funding.
4. The 2011-12 Adjusted Budget has been revised to reflect the impact of machinery of Government changes and the transfer of industry waste levy revenue from administered to controlled own source revenue during 2011-12.
5. The 2011-12 Adjusted Budget has been revised to reflect the impact of machinery of Government changes and as a result does not match the 2012-13 Appropriation Bills.

Budget Measures Summary

The table shows a summary of Budget measures relating to the department since the 2011-12 Budget. Further details are contained in Budget Paper No. 4.

Department of Environment and Heritage Protection	2011-12 \$'000	2012-13 \$'000	2013-14 \$'000	2014-15 \$'000	2015-16 \$'000
Revenue measures					
Up to and including 2011-12 MYR					
Administered	..	..	..	..	..
Departmental	..	..	..	..	..
2012-13 Budget					
Administered	..	..	..	..	..
Departmental	..	(96,120)	(92,250)	(92,380)	(92,380)
Total revenue measures					
Administered	..	..	..	..	..
Departmental	..	(96,120)	(92,250)	(92,380)	(92,380)
Expense measures					
Up to and including 2011-12 MYR					
Administered	..	..	..	..	..
Departmental	3,180	5,950	..	..	..
2012-13 Budget					
Administered	..	..	..	..	..
Departmental	(9,092)	(79,821)	(102,913)	(84,813)	(19,052)
Total expense measures					
Administered	..	..	..	..	..
Departmental	(5,912)	(73,871)	(102,913)	(84,813)	(19,052)
Capital measures					
Up to and including 2011-12 MYR					
Administered	..	..	..	..	..
Departmental	..	..	..	..	..
2012-13 Budget					
Administered	..	..	..	..	..
Departmental	..	..	..	..	..
Total capital measures					
Administered	..	..	..	..	..
Departmental	..	..	..	..	..

Staffing¹

	Notes	2011-12 Adjusted Budget	2011-12 Est. Actual	2012-13 Estimate
TOTAL	2	1,506	1,337	1,117

Notes:

1. Full-time equivalents (FTEs) as at 30 June.
2. Corporate staff provide corporate services to the Department of Environment and Heritage Protection and the Department of National Parks, Recreation, Sport and Racing. In addition to these departments, corporate staff also provide corporate services including internal audit and procurement to the Department of Agriculture, Fisheries and Forestry; Department of Energy and Water Supply; Department of Natural Resources and Mines; and Department of Tourism, Major Events, Small Business and the Commonwealth Games. The department receives legal and accommodation services from the Department of Natural Resources and Mines; and ICT and information management and administration services, including office accommodation and maintenance and some aspects of fleet management, from the Department of Agriculture, Fisheries and Forestry.

SERVICE PERFORMANCE

The department has one service area, Environment and Heritage Protection, which delivers all objectives and strategies in the Department of Environment and Heritage Protection Strategic Plan 2012-2016.

The Environment and Heritage Protection service area includes three core functions:

- Conservation and Sustainability Services ensures the diversity and integrity of Queensland's natural ecosystems are preserved and the conservation status of native species is maintained or enhanced. Key deliverables include State-wide management of conservation programs involving protected species and high value ecosystems; management of world heritage areas across the State; management plans to achieve whole-of-ecosystem outcomes; leading the Government's environmental response to the findings of the Queensland Floods Commission of Inquiry; and engaging with local government, conservation groups, businesses and the community to achieve a sustainable environment for the future by reducing our environmental footprint.
- Environmental Services and Regulation provides targeted, consistent and transparent regulation that facilitates sustainable development, ensuring that it is aligned with environmental outcomes and does not pose an unnecessary burden on industry or the community. Key deliverables include regulatory standards and compliance frameworks; education and awareness raising of impacts, obligations and the department's regulatory approach; timely delivery of project assessments and approvals; working collaboratively with government, industry and community groups to monitor compliance, improve performance and encourage sustainable behaviours; and maintaining an investigation and litigation capability to respond to serious breaches. Key areas regulated include industrial and resource sector land, water and air pollution; underground water impacts; waste minimisation; coastal, wetland and reef protection; built heritage conservation; and the management of macropod harvesting and contaminated land.
- Environmental Policy and Planning develops and coordinates the department's policy, planning and legislative frameworks for environmental and heritage protection. Key deliverables include implementation of the Government's regulatory reform agenda through re-positioning the department's legislation, policy priorities and business practices to achieve efficiency dividends and strip away green tape; ensuring environmental policies and objectives are embedded in relevant government strategies and legislative instruments; supporting the Minister and the Director-General in representing Queensland's interests in national environment and heritage forums; and leading the articulation of the department's State interests through State planning instruments under the *Sustainable Planning Act 2009*.

Performance Statement

	Notes	2011-12 Target/est.	2011-12 Est. Actual	2012-13 Target/est.
Service Area: Environment and Heritage Protection¹				
Measures	2,3	100%	99.5%	100%
Percentage of environmental authorities administered under the <i>Environmental Protection Act 1994</i> that are issued within statutory timeframes				
Percentage of <i>Sustainable Planning Act 2009</i> development applications assessed within legislative timeframes	4,5	100%	97.4%	100%
State contribution (\$000)		183,414	187,337	188,226
Other revenue (\$000)		67,653	72,953	12,057
Total cost (\$000)	6,7,8	251,068	260,290	200,283

Notes:

1. This is a new service area introduced from the 2012-13 year.
2. This performance measure was previously presented under the Environment service area of the former Department of Environment and Resource Management.
3. Of 1088 environmental authority applications processed, five were decided outside statutory timeframes. The reasons for timeframes not being met included high staff turnover in regional centres and consequent inexperience which has been addressed through improved procedures.
4. This performance measure was previously presented under the Land service area of the former Department of Environment and Resource Management. This performance measure relates to the legislative triggers detailed in the *Sustainable Planning Regulation 2009* administered by the Department of Environment and Heritage Protection only. Performance against the relevant individual legislative triggers captured by the 2011-12 performance measure will also be presented in the Performance Statements for the Department of Natural Resources and Mines and the Department of National Parks, Recreation, Sport and Racing.
5. While the overall target was not met, the department has revised the compliance framework for meeting statutory timeframes, resulting in improved performance during the year.
6. Explanations of variances are provided in the financial statements.
7. The Environment and Heritage Protection service has been recast in 2011-12 as if it had been in existence for 12 months. This relates to the removal of allocations for functions that have been transferred in machinery of Government changes and primarily relates to Queensland Parks and Wildlife Service.
8. Other revenue in the 2011-12 Estimated actual reflects \$44.9 million estimates for the Industry Waste Levy which has been repealed from 2012-13 and was included as appropriation funding rather than Other revenue in the 2011-12 Published Budget. Additional other revenue was also received for Commonwealth funded land acquisitions during 2011-12.

Discontinued Measures

Performance measures included in the 2011-12 Service Delivery Statements that have been discontinued or replaced by better measures are reported in the following table.

	Notes	2011-12 Target/est.	2011-12 Est. actual	2012-13 Target/est.
Service Area: Climate Change	1			
Average cost to deliver the ClimateSmart Home Service on a per household basis	2	320	338	Discontinued measure
Average tonnes reduction in annual household emissions from electricity use, fuel and waste to landfill	2	0.5	0.85	Discontinued measure
Average percentage savings in greenhouse gas emissions by EcoBiz partner companies	2	18%	18%	Discontinued measure
Percentage of Premier's Council on Climate Change recommendations adopted by Government	2	80%	88%	Discontinued measure
Private to public investment ratio for projects supported by the Queensland Sustainable Energy Innovation Fund	2	8:1	9.3	Discontinued measure
Service Area: Environment				
Tonnage of recyclable materials from stadia, public venues and public events diverted from the waste stream into recycling	3	600	..	Discontinued measure
The annual increase in hectares of Land for Nature Conservation (National Parks)	2,4	350,000 hectares	111,834 hectares	Discontinued measure
Increase in the area (million hectares) of high conservation quality land gazetted as nature refuge	2	0.466 hectares	0.115 hectares	Discontinued measure
Number of sites engaging in activities regulated under the <i>Environmental Protection Act 1994</i> , inspected for compliance	5,6			Discontinued measure
• Level A (Basic inspections)		180	258	
• Level B (Condition audit)		430	509	
• Level C (Performance audit)		80	71	
Indigenous involvement in Cape York protected area management	2,7	30%	32%	Discontinued measure

	Notes	2011-12 Target/est.	2011-12 Est. actual	2012-13 Target/est.
Service Area: Water				
Cumulative number of wild river declarations finalised	2	12	10	Discontinued measure

Notes:

1. This service area is discontinued from 2012-13 due to a change in government policy.
2. This performance measure is discontinued from 2012-13 due to a change in government policy.
3. The public place recycling program was discontinued in the first quarter of 2011-12. As a result no data was collected. Although this measure is discontinued, the Government will be working with industry to deliver improved outcomes in this area.
4. Variance between the 2011-12 target/estimate and 2011-12 estimated actual was due to delays that were experienced in the former State-wide Forest Transfer Program and the Cape York Tenure Resolution Program.
5. The increased number of inspections is due to increased activity within the coal seam gas/liquefied natural gas industry, wet season preparation and flood recovery.
6. This measure has been discontinued from 2012-13 due to implementation of a streamlined assessment process to deliver timelier project approvals for industry. As a result of the new process, the measure is no longer relevant. Departmental officers will continue to conduct compliance inspections in 2012-13 with a focus on environmental risk and addressing associated Government commitments.
7. The percentage of Queensland Parks and Wildlife Service staff directly involved in protected area management in Cape York that identify as Indigenous people is 32%. This includes all positions that are located on Cape York and work operationally in joint management on Cape York.

Administered Items

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

The Department of Environment and Heritage Protection administers funds on behalf of the State which include the collection of a range of regulatory fees associated with environmental monitoring, authorities and development applications; permits for the keeping of wildlife; and licensing of the recreational and commercial harvesting of wildlife. These fees are generally levied on business and local government in relation to environmental licensing and on members of the community and small business in relation to permits for wildlife and the licensing of wildlife harvesting.

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

CAPITAL

Capital program

The capital program for the department in 2012-13 is \$23.5 million. Included in this amount is \$22 million relating to allocations for land acquisitions.

An amount of \$9 million in 2012-13 (\$17.2 million over three years) will be expended to increase the State's protected estate which aims to conserve high value biodiversity for Queensland to deliver on the Government's election commitment Investing in our Environment for the Future. This is further supplemented by an additional \$5 million received from the Australian Government.

Protected areas on land and sea form the cornerstones of an integrated strategy for biodiversity conservation. They play an important role in sustaining the biodiversity of high conservation value areas of Queensland and safeguarding the resilience of ecosystems and species in these areas to external threats and pressures. They also provide great benefits to regional communities in terms of recreational and tourism opportunities and contribute to the protection of our cultural heritage.

New national parks will bring two major benefits. They will:

- conserve a wider range of biodiversity in one of the most diverse areas on the planet
- provide new and exciting opportunities for tourism and recreation across regional and rural Queensland.

Other benefits include:

- improving management boundaries of existing national parks to enable better fire, pest and weed control
- building resilience to climate change
- conserving priority ecosystems and species and conserving significant natural landscapes
- socio-economic and health benefits that are difficult to measure in terms of a monetary amount
- increased opportunities for Indigenous people.

A further \$8 million in 2012-13 will be spent on land acquisitions specifically for the purpose of acquiring key koala habitat to ensure sustainable populations remain in the south east of Queensland.

A further \$1.5 million is provided for the ongoing replacement of equipment, infrastructure and systems to support the department's capacity to deliver services efficiently and effectively.

Capital budget statement

Department of Environment and Heritage Protection	Notes	2011-12 Adjusted Budget \$'000	2011-12 Est. Actual \$'000	2012-13 Estimate \$'000
Capital Purchases^{1,2}				
Total land, buildings and infrastructure	3,4	15,764	55,563	22,175
Total plant and equipment	5	481	8,633	1,169
Total other capital	6	2,229	13,533	181
Total Capital Purchases		18,474	77,729	23,525

Notes:

1. For more detail on the agency's capital acquisitions please refer to Budget Paper 3.
2. The 2011-12 amounts reflect allocations for 10 months as the Department of Environment and Resource Management (DERM) and only May and June 2012 as the Department of Environment and Heritage Protection. As at 1 May 2012, as a result of machinery of Government changes, significant parts of the former DERM have been transferred to other agencies including land, water and functions relating to the management of national parks.
3. Additional expenditure in 2011-12 compared to the adjusted budget relates to expenditure carried forward from 2010-11, including for Connors River Dam land acquisitions and the conversion of \$6.3 million from operating expenses to capital for land acquisitions. Additional expenditure related to the Commonwealth initiative for acquisitions under the National Reserve Scheme or for acquisitions in Cape York Peninsula.
4. 2012-13 expenditure relates to the Government's election commitments for National Park acquisitions and Koala preservation and further Commonwealth funding for land acquisitions.
5. Additional expenditure in 2011-12 compared to the adjusted budget relates to expenditure carried forward from 2010-11 and further additional expenditure funded by external sources.
6. Additional expenditure in 2011-12 compared to the adjusted budget relates to expenditure carried forward from 2010-11. Expenditure includes the Queensland Waste Online Levy System (\$2.2 million in 2011-12). The Industry Waste Levy has been repealed.

BUDGETED FINANCIAL STATEMENTS

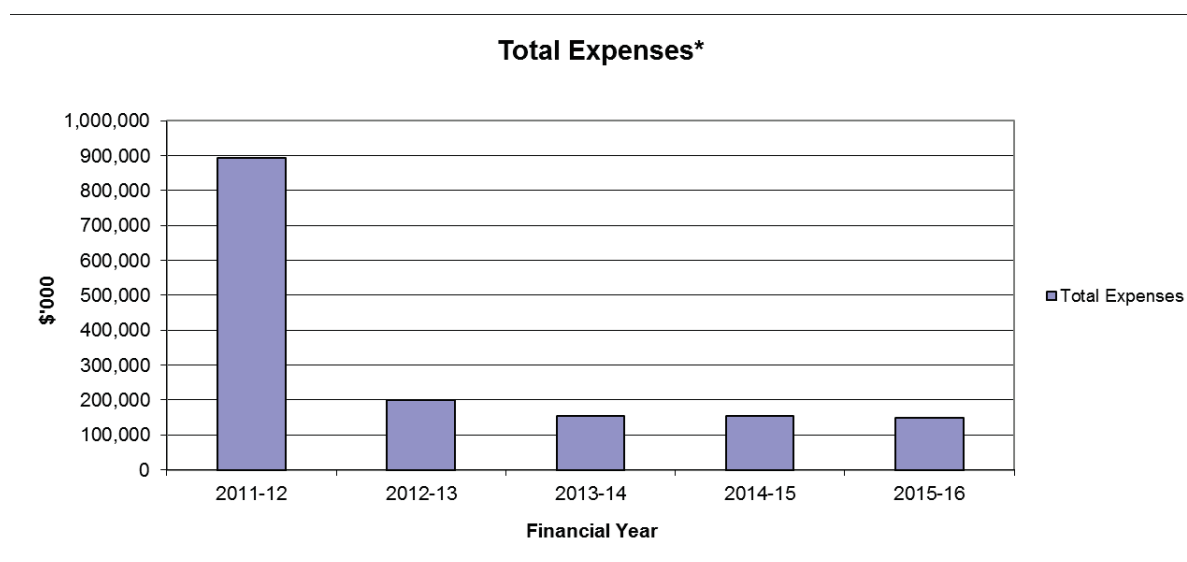
Analysis of budgeted financial statements

An analysis of the department's budgeted financial statements, as reflected in the Department's financial statements, is provided below. The department underwent a name change from the Department of Environment and Resource Management to the Department of Environment and Heritage Protection as a result of machinery of Government changes in April 2012.

Departmental income statement

Total expenses are estimated to be \$200.3 million in 2012-13, a decrease of \$693.2 million from the 2011-12 Adjusted Budget. The decrease is mainly due to the impact of the machinery of Government changes in April 2012 following the transfer of significant functions and the associated resourcing to new departments. In addition, the department is also contributing significantly to the fiscal recovery of the State by implementing a range of savings measures and election commitment savings requirements totalling \$93.9 million in 2012-13. Some of the major specific savings initiatives include redundant carbon schemes related to waste and climate change activities (\$76.1 million); a reduction in costs resulting from the cessation of the waste levy from 1 July 2012 (\$4.5 million); actions to reduce non frontline staff numbers across the agency (\$4.2 million); a planned 20% reduction in contractor and travel costs (\$1.9 million) and a rationalisation of the manner in which services are delivered across Environmental Services and Regulation Division (\$1.6 million). The decrease over the next few years is a result of the expected decline in employee expenses, general operating expenses including contractor and travel costs and a reduction in grant payments.

Chart: Total departmental expenses across the Forward Estimates period



*Direct comparison cannot be made between expenses in the 2011-12 year and expenses in the 2012-13 and subsequent years because of machinery-of-Government changes which took place in 2011-12.

Departmental balance sheet

The department's major assets are land (\$36 million); and buildings and other infrastructure (\$13 million). Land is 73% of total asset values and significant funds have been set aside over the next three years for further acquisitions. The value of the other asset categories is expected to remain largely stable. The department's main liabilities are payables of a general operating and employee expense related nature and are not expected to increase substantially by 2015-16.

INCOME STATEMENT

Department of Environment and Heritage Protection	Notes	2011-12 Adjusted Budget \$'000	2011-12 Est. Act. \$'000	2012-13 Estimate \$'000
Income				
Service revenue	1,8,9,10,11	686,889	691,534	188,589
User charges	8,10	52,986	56,660	1,820
Grants and other contributions	2,8,10	61,648	66,691	9,774
Other revenue	3,8,10	91,939	75,429	100
Gains on sale/revaluation of property, plant and equipment and investments		37	378	..
Total income		893,499	890,692	200,283
Expenses				
Employee expenses	4,8,10	438,120	461,000	134,478
Supplies and services	5,8,10	259,700	247,662	44,744
Grants and subsidies	6,8,10	122,155	80,637	17,480
Depreciation and amortisation	8,10	64,998	65,077	3,222
Finance/borrowing costs		..	..	..
Other expenses	8,10	7,521	10,697	308
Losses on sale/revaluation of property, plant and equipment and investments		1,005	220	51
Total expenses		893,499	865,293	200,283
OPERATING SURPLUS/(DEFICIT)	7,12	..	25,399	..

STATEMENT OF CHANGES IN EQUITY

Department of Environment and Heritage Protection	Notes	2011-12 Adjusted Budget \$'000	2011-12 Est. Act. \$'000	2012-13 Estimate \$'000
Net effect of the changes in accounting policies and prior year adjustments		..	..	..
Increase/(decrease) in asset revaluation reserve		..	..	..
Net amount of all revenue and expense adjustments direct to equity not disclosed above		..	..	..
Net income recognised directly in equity		..	..	..
Surplus/(deficit) for the period	7,12	..	25,399	..
Total recognised income and expense for the period		..	25,399	..
Equity injection/(withdrawal)		(31,181)	(24,794)	(2,852)
Equity adjustments (MoG transfers)		(3,550,947)	(3,519,472)	..
Total movement in equity for period		(3,582,128)	(3,518,867)	(2,852)

BALANCE SHEET

Department of Environment and Heritage Protection	Notes	2011-12 Adjusted Budget \$'000	2011-12 Est. Act. \$'000	2012-13 Estimate \$'000
CURRENT ASSETS				
Cash assets	13,22	3,123	27,624	2,085
Receivables	14,19	21,494	13,693	13,460
Other financial assets		..	..	..
Inventories		..	8	8
Other	14,19	7,540	855	855
Non-financial assets held for sale		..	..	..
Total current assets		32,157	42,180	16,408
NON-CURRENT ASSETS				
Receivables		..	..	..
Other financial assets		3,123	3,281	3,281
Property, plant and equipment	15,20,23	77,644	28,332	49,533
Intangibles		7,083	4,803	3,885
Other		..	..	..
Total non-current assets		87,850	36,416	56,699
TOTAL ASSETS		120,007	78,596	73,107
CURRENT LIABILITIES				
Payables	14,16,19, 24	32,801	9,159	6,522
Accrued employee benefits	14,19	9,382	4,123	4,123
Interest-bearing liabilities and derivatives		..	..	..
Provisions		..	..	..
Other		145	168	168
Total current liabilities		42,328	13,450	10,813
NON-CURRENT LIABILITIES				
Payables		..	..	..
Accrued employee benefits		..	..	..
Interest-bearing liabilities and derivatives		..	..	..
Provisions		..	..	..
Other		..	..	..
Total non-current liabilities		..	..	..
TOTAL LIABILITIES		42,328	13,450	10,813
NET ASSETS/(LIABILITIES)		77,679	65,146	62,294
EQUITY				
Capital/contributed equity		10,056	67,440	64,588
Accumulated surplus/(accumulated deficit)	17,21	(38,378)	(2,294)	(2,294)
Reserves:				
- Asset revaluation surplus	18	106,001	..	..
- Other (specify)		..	..	..
TOTAL EQUITY		77,679	65,146	62,294

CASH FLOW STATEMENT

Department of Environment and Heritage Protection	Notes	2011-12 Adjusted Budget \$'000	2011-12 Est. Act. \$'000	2012-13 Estimate \$'000
CASH FLOWS FROM OPERATING ACTIVITIES				
Inflows:				
Service receipts	25,30,33	686,889	708,166	186,676
User charges	30,33	59,377	57,561	8,074
Grants and other contributions	26,30,33	57,475	64,429	9,399
Other	27,30,33	116,021	103,844	24,410
Outflows:				
Employee costs	30,31,33	(430,638)	(454,345)	(134,478)
Supplies and services	30,31,33	(281,230)	(279,533)	(68,679)
Grants and subsidies	28,30,31,33	(120,730)	(78,692)	(17,480)
Borrowing costs		..	..	..
Other	30,33	(74,785)	(12,220)	(7,068)
Net cash provided by/(used in) operating activities		12,379	109,210	854
CASH FLOWS FROM INVESTING ACTIVITIES				
Inflows:				
Sales of property, plant and equipment		403	3,469	20
Investments redeemed		..	..	..
Loans and advances redeemed		63	65	..
Outflows:				
Payments for property, plant and equipment and intangibles	29,30,33	(16,947)	(61,404)	(23,525)
Payments for investments		..	..	..
Loans and advances made		247	263	..
Net cash provided by/(used in) investing activities		(16,234)	(57,607)	(23,505)
CASH FLOWS FROM FINANCING ACTIVITIES				
Inflows:				
Borrowings		..	112	..
Equity injections	32,34	29,559	25,101	14,684
Outflows:				
Borrowing redemptions		(577)	(689)	..
Finance lease payments		..	..	..
Equity withdrawals	35	(60,740)	(49,824)	(17,572)
Net cash provided by/(used in) financing activities		(31,758)	(25,300)	(2,888)
Net increase/(decrease) in cash held		(35,613)	26,303	(25,539)
Cash at the beginning of financial year		122,717	85,302	27,624
Cash transfers from restructure		(83,981)	(83,981)	..
Cash at the end of financial year		3,123	27,624	2,085

ADMINISTERED INCOME STATEMENT

Department of Environment and Heritage Protection	Notes	2011-12 Adjusted Budget \$'000	2011-12 Est. Act. \$'000	2012-13 Estimate \$'000
Revenues				
Commonwealth grants		..	..	..
Taxes, fees and fines	36,39,40	209,299	177,775	37,150
Royalties, property income and other territorial Revenue	39,40	75,219	73,099	351
Interest	39,40	2,164	2,164	..
Administered revenue	37,39,40	4,619	8,641	..
Other		138,075	196,743	..
Total revenues		429,376	458,422	37,501
Expenses				
Supplies and services		956	1,011	..
Depreciation and amortisation		185	185	..
Grants and subsidies	38,39,40	3,663	5,925	..
Benefit payments		..	..	..
Borrowing costs		..	..	..
Other		29,907	57,585	..
Total expenses		34,711	64,706	..
Net surplus or deficit before transfers to Government	39,40	394,665	393,716	37,501
Transfers of administered revenue to Government		301,772	264,724	37,501
OPERATING SURPLUS/(DEFICIT)		92,893	128,992	..

ADMINISTERED BALANCE SHEET

Department of Environment and Heritage Protection	Notes	2011-12 Adjusted Budget \$'000	2011-12 Est. Act. \$'000	2012-13 Estimate \$'000
CURRENT ASSETS				
Cash assets		3,179	489	489
Receivables		9,781	9,781	9,781
Inventories		..	..	..
Other		..	..	..
Non-financial assets held for sale		..	..	..
Total current assets		12,960	10,270	10,270
NON-CURRENT ASSETS				
Receivables		..	..	..
Other financial assets		..	..	..
Property, plant and equipment		..	..	..
Intangibles		..	..	..
Other		..	..	..
Total non-current assets		..	..	..
TOTAL ADMINISTERED ASSETS		12,960	10,270	10,270
CURRENT LIABILITIES				
Payables		..	166	166
Transfers to Government payable		8	8	8
Interest-bearing liabilities		..	..	..
Other		..	..	..
Total current liabilities		8	174	174
NON-CURRENT LIABILITIES				
Payables		..	..	..
Interest-bearing liabilities		..	..	..
Other		..	..	..
Total non-current liabilities		..	..	..
TOTAL ADMINISTERED LIABILITIES		8	174	174
ADMINISTERED NET ASSETS/(LIABILITIES)		12,952	10,096	10,096
EQUITY				
Capital/Contributed equity	41	(43,072,812)	(42,454,620)	(42,454,620)
Accumulated surplus/(Accumulated deficit)		569,917	627,856	627,856
Reserves:				
- Asset revaluation surplus	41	42,515,847	41,836,860	41,836,860
- Other (specify)		..	..	..
TOTAL ADMINISTERED EQUITY		12,952	10,096	10,096

ADMINISTERED CASH FLOW STATEMENT

Department of Environment and Heritage Protection	Notes	2011-12 Adjusted Budget \$'000	2011-12 Est. Act. \$'000	2012-13 Estimate \$'000
CASH FLOWS FROM OPERATING ACTIVITIES				
Inflows:				
Administered item receipts	42,46,47	4,494	8,858	..
Grants and other contributions		..	..	..
Taxes, fees and fines	43,46,47	213,221	188,254	37,150
Royalties, property income and other territorial revenues	46,47	62,817	67,514	351
Other		6,556	6,766	4,541
Outflows:				
Transfers to Government	43,46,47	(309,735)	(269,789)	(37,501)
Grants and subsidies	44,46,47	(3,406)	(10,514)	..
Supplies and services		(2,315)	(1,155)	(348)
Borrowing costs		..	..	..
Other	46,47	5,025	(4,183)	(4,193)
Net cash provided by/(used in) operating activities		(23,343)	(14,249)	..
CASH FLOWS FROM INVESTING ACTIVITIES				
Inflows:				
Sales of property, plant and equipment	46,47	18,797	20,254	..
Investments redeemed		..	..	..
Loans and advances redeemed	46,47	14,326	14,970	..
Outflows:				
Payments for property, plant and equipment and intangibles	45,48	..	(17,118)	..
Payments for investments		..	..	..
Loans and advances made	46,47	(7,500)	(7,500)	..
Net cash provided by/(used in) investing activities		25,623	10,606	..
CASH FLOWS FROM FINANCING ACTIVITIES				
Inflows:				
Borrowings		..	..	..
Equity injections	46,47	2,100	3,100	..
Outflows:				
Borrowing redemptions		..	..	..
Finance lease payments		..	..	..
Equity withdrawals	46,47	(21,568)	(29,763)	..
Net cash provided by/(used in) financing activities		(19,468)	(26,663)	..
Net increase/(decrease) in cash held		(17,188)	(30,306)	..
Administered cash at beginning of financial year		28,626	39,054	489
Cash transfers from restructure		(8,259)	(8,259)	..
Administered cash at end of financial year		3,179	489	489

EXPLANATION OF VARIANCES IN THE FINANCIAL STATEMENTS

Income statement

Major variations between 2011-12 Budget and 2011-12 Estimated actual include:

1. The increase in service revenue reflects the impact of funding for the voluntary separation program during 2011-12 and deferrals from 2010-11 to 2011-12. This has been offset by required savings measures in 2011-12 (\$2.4M) and deferral of unexpended program funds from 2011-12, including most significantly Great Barrier Reef Protection, Caring for Our Country, EcoBiz, the Queensland Sustainable Energy Innovation Fund and disaster recovery funding.
2. The increase relates predominately to Australian Government funding for land acquisitions.
3. The reduction in other revenue mainly reflects a reduction in revenue for the Industry Waste Levy (\$12.6M). The levy has been repealed from 1 July 2012.
4. The increase in employee expenses relates primarily to the net impact of the voluntary separation program (\$22.3M) during 2011-12.
5. The under expenditure reflects the deferral of a number of programs from 2011-12, reduced expenditure for the Kirra Beach, Tweed River Sand Bypass initiatives and for accommodation in 2011-12 (\$2.4M) and also the winding down of a number of waste levy funded programs and savings in the Office of Climate Change.
6. The reduction in grants expenditure results mainly from savings initiatives in 2011-12 including the winding down of the waste levy funded grant programs and also a reduction in levy revenue. The reduction also reflects the deferral of dam safety grants to 2012-13.
7. The 2011-12 operating surplus reflects primarily the surplus waste levy revenue collected in 2011-12 as well as waste levy funding identified for capital purposes (\$19.8M). The surplus also reflects grant revenue from the Australian Government received for land acquisition purposes (\$5.6M).

Major variations between 2011-12 Budget and 2012-13 Estimate include:

8. As at 1 May 2012, as a result of machinery of Government changes, significant parts of the former Department of Resource Management (DERM) have been transferred to other agencies (see Portfolio Overview). The 2011-12 amounts reflect allocations for 10 months as DERM and only May and June 2012 as the Department of Environment and Heritage Protection (EHP).
9. The 2012-13 allocation includes general savings measures totalling \$19.9M and savings measures for redundant carbon programs of \$76.1M including those previously funded from the industry waste levy. New funding has been allocated for Coal Seam Gas regulation, a new industry driven waste strategy, crocodile management and koala preservation.

Major variations between 2011-12 Estimated actual and the 2012-13 Estimate include:

10. As at 1 May 2012, as a result of machinery of Government changes, significant parts of the former DERM have been transferred to other agencies (see Portfolio Overview). The 2011-12 amounts reflect allocations for 10 months as DERM and only May and June 2012 as EHP.
11. The 2012-13 amount includes general savings measures totalling \$17.9M and savings measures for redundant carbon programs of \$76.1M including those previously funded from the industry waste levy. New funding has been allocated for Coal Seam Gas regulation, a new industry driven waste Strategy, crocodile management and koala preservation.
12. The 2011-12 operating surplus reflects primarily the surplus waste levy revenue collected in 2011-12 as well as waste levy funding identified for capital purposes (\$19.8M). The industry waste levy has been repealed from 1 July 2012. The surplus also reflects grant revenue from the Australian Government received for land acquisition purposes (\$5.6M). Additional funding from the Australian Government during 2012-13 is unknown.

Balance sheet

Major variations between 2011-12 Budget and 2011-12 Estimated actual include:

13. The increase in cash balances largely reflects the reduction in payables of an operating nature and accrued employee benefits (\$31.3M), mainly annual leave levy payable. Payables are adjusted in accordance with actual balances at year end and fluctuate from year to year. This has also been offset by a reduction in receivables.
14. Receivables, prepayments and payables, including accrued employee benefits are adjusted in accordance with actual balances at year end and fluctuate from year to year.

15. The reduction largely reflects infrastructure and other building balances included in the 2011-12 adjusted budget that were transferred to other departments in the machinery of Government changes.
16. The variance reflects an increase in deferred appropriation payable to Government of \$2.6 million for unexpended programs lapsed (\$1.5M) or deferred until 2012-13 (\$1.1M) for corporate systems.
17. The improved accumulated deficit results from the operating surplus in 2011-12 primarily due to the surplus waste levy revenue collected and waste levy funding identified for capital purposes (\$19.8M). The surplus also reflects grant revenue from the Australian Government received for land acquisition purposes (\$5.6M).
18. The 2011-12 adjusted budget for the asset revaluation surplus was over estimated, an actual decrement of \$28.3M in the revaluation of property, plant and equipment was recorded at the end of 2010-11.

Major variations between 2011-12 Budget and 2012-13 Estimate include:

19. Receivables, prepayments and payables, including accrued employee benefits are adjusted in accordance with actual balances at year end and fluctuate from year to year.
20. The reduction largely reflects infrastructure and other building balances included in the 2011-12 adjusted budget transferred to other departments. This has been offset by the 2012-13 capital acquisition program (\$23.5M) of which \$22M relates to land acquisitions.
21. The improved accumulated deficit results from the 2011-12 estimated actual surplus.

Major variations between 2011-12 Estimated actual and the 2012-13 Estimate include:

22. The decrease in cash balances reflects the combined impact of a decrease in deferred appropriation payable to Government of \$2.6 million recognised at the end of 2011-12, the acquisition of land using cash reserves held at the end of 2011-12 and the impact of equity withdrawals during 2012-13.
23. The increase in the balance of Property, Plant and Equipment reflects the 2012-13 capital acquisition program (\$23.5M) of which \$22M relates to land acquisitions.
24. The decrease reflects the level of deferred appropriation payable to Government of \$2.6 million in 2011-12 relating to unspent funding.

Cash flow statement

Major variations between 2011-12 Budget and 2011-12 Estimated actual include:

25. The increase in service revenue reflects the impact of funding for the voluntary separation program during 2011-12 and deferrals from 2010-11 to 2011-12. This has been offset by required savings measures in 2011-12 (\$2.4M) and deferral of unexpended program funds from 2011-12, including most significantly Great Barrier Reef Protection, Caring for Our Country, EcoBiz, the Queensland Sustainable Energy Innovation Fund and disaster recovery funding.
26. The increase relates predominately to Australian Government funding for land acquisitions.
27. Reduction in Other revenue mainly reflects a reduction in revenue for the Industry Waste Levy (\$12.6M). The levy is to be repealed from 1 July 2012.
28. The reduction in grants expenditure results mainly from savings initiatives in 2011-12 including the winding down of the waste levy funded grant programs and also a reduction in levy revenue. The reduction also reflects the deferral of dam safety grants to 2012-13.
29. The increase in outflows for Property, Plant and Equipment reflect changes to the 2011-12 capital acquisition program primarily additional expenditure on land acquisitions, but also on systems development, buildings and accommodation and plant and equipment. This was largely funded through unexpended funds carrying forward from 2010-11 and additional grant revenue from the Australian Government for land acquisitions. Resulting assets were mainly transferred to other agencies as part of the machinery of Government changes.

Major variations between 2011-12 Budget and 2012-13 Estimate include:

30. As at 1 May 2012, as a result of machinery of Government changes, significant parts of the former DERM have been transferred to other agencies (see Portfolio Overview). The 2011-12 amounts reflect allocations for 10 months as DERM and only May and June 2012 as EHP.
31. The 2012-13 allocation includes general savings measures totalling \$17.9M and savings measures for redundant carbon programs of \$76.1M including those previously funded from the industry waste levy. New funding has been allocated for coal seam gas regulation, a new industry driven waste strategy, crocodile management and koala preservation.

32. Capital funding is provided through a combination of cash injections (equity injections) and cash equivalent to depreciation funding. The equity injection in 2012-13 reflects funding for the 2012-13 capital program by Government.

Major variations between 2011-12 Estimated actual and the 2012-13 Estimate include:

33. As at 1 May 2012, as a result of machinery of Government changes, significant parts of the former DERM have been transferred to other agencies (see Portfolio Overview). The 2011-12 amounts reflect allocations for 10 months as DERM and only May and June 2012 as EHP.
34. Capital funding is provided through a combination of cash injections (equity injections) and cash equivalent to depreciation funding. The equity injection in 2012-13 reflects the component of the 2012-13 capital program funded by these cash injections by Government.
35. The equity withdrawal reflects that the cash equivalent to depreciation expense exceeds the planned capital acquisition program for 2012-13. Surplus cash funding for depreciation is returned to Government as an equity withdrawal during the year.

Administered income statement

Major variations between 2011-12 Budget and 2011-12 Estimated actual include:

36. Taxes, Fees and Fines in 2011-12 most significantly relate to land title transfer fees and land rentals. Title transfer fee revenue is dependent on property market fluctuations with a significant downturn in revenue during 2011-12. This revenue is returned to Government.
37. Administered revenue relates to funding provided for grants to the Queensland Water Commission (QWC), the Border Rivers Commission and for non-commercial water assets and for the Connors River Dam disturbance fees. Additional funding was provided during 2011-12 for the QWC and for disturbance fees.
38. Expenditure for grants to the QWC, the Border Rivers Commission and for non-commercial water assets. Additional expenditure during 2011-12 for the QWC.

Major variations between 2011-12 Budget and 2012-13 Estimate include:

39. As at 1 May 2012, as a result of machinery of Government changes, significant parts of the former DERM) have been transferred to other agencies (see Portfolio Overview). The 2011-12 amounts reflect allocations for 10 months as DERM and only May and June 2012 as EHP.

Major variations between 2011-12 Estimated actual and the 2012-13 Estimate include:

40. As at 1 May 2012, as a result of machinery of Government changes, significant parts of the former DERM have been transferred to other agencies (see Portfolio Overview). The 2011-12 amounts reflect allocations for 10 months as DERM and only May and June 2012 as EHP.

Administered balance sheet

Major variations between 2010-11 Budget and 2010-11 Estimated actual include:

41. The asset revaluation surplus relates to the State's land holdings previously administered by the DERM. Under accounting guidelines this reserve cannot be transferred to the new department of Natural Resources and Mines which now manages the State's land assets. However, the value of this land did transfer and this is reflected in the reduction in Contributed Equity balances. The reduction in value reflects an actual decrement in the valuation of land compared to forecast revaluation increments.

Administered cash flow statement

Major variations between 2011-12 Budget and 2011-12 Estimated actual include:

42. Administered revenue relates to funding provided for grants to the QWC, the Border Rivers Commission and for non-commercial water assets and for the Connors River Dam disturbance fees. Additional funding was provided during 2011-12 for the QWC and for disturbance fees.
43. Fees and Fines in 2011-12 most significantly relate to land title transfer fees and land rentals. Title transfer fee revenue is dependent on property market fluctuations with a significant downturn in revenue during 2011-12. In 2012-13 fees relates predominately to environmental licensing, development permits and to wildlife licenses and permits for wildlife related activities. This revenue is returned to Government.
44. Expenditure for grants to QWC, the Border Rivers Commission and for non-commercial water assets. Additional expenditure during 2011-12 for the QWC.
45. Payments for final land acquisitions for the Connors River Dam.

Major variations between 2011-12 Budget and 2012-13 Estimate include:

46. As at 1 May 2012, as a result of machinery of Government changes, significant parts of the former DERM have been transferred to other agencies (see Portfolio Overview). The 2011-12 amounts reflect allocations for 10 months as DERM and only May and June 2012 as EHP.

Major variations between 2011-12 Estimated actual and the 2012-13 Estimate include:

47. As at 1 May 2012, as a result of machinery of Government changes, significant parts of the former DERM have been transferred to other agencies (see Portfolio Overview). The 2011-12 amounts reflect allocations for 10 months as DERM and only May and June 2012 as EHP.
48. Payments for final land acquisitions for the Connors River Dam.

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GLOSSARY OF TERMS

Accrual Accounting — Recognition of economic events and other financial transactions involving revenue, expenses, assets, liabilities and equity as they occur and reporting in financial statements in the period to which they relate, rather than when a flow of cash occurs.

Administered Items — Assets, liabilities, revenues and expenses an entity administers, without discretion, on behalf of the Government.

Agency/Entity — Used generically to refer to the various organisational units within Government that deliver services or otherwise service Government objectives. The term can include departments, commercialised business units, statutory bodies or other organisations established by Executive decision.

Appropriation — Funds issued by the Treasurer, under Parliamentary authority, to agencies during a financial year for:

- delivery of agreed services
- administered items
- adjustment of the Government's equity in agencies, including acquiring of capital.

Balance Sheet — A financial statement that reports the assets, liabilities and equity of an entity as at a particular date.

Capital — A term used to refer to an entity's stock of assets and the capital grants it makes to other agencies. Assets include property, plant and equipment, intangible items and inventories that an entity owns/controls and uses in the delivery of services.

Cash Flow Statement — A financial statement reporting the cash inflows and outflows for an entity's operating, investing and financing activities in a particular period.

Controlled Items — Assets, liabilities, revenues and expenses that are controlled by departments. These relate directly to the departmental operational objectives and arise at the discretion and direction of that department.

Depreciation — The periodic allocation of the cost of physical assets, representing the amount of the asset consumed during a specified time.

Equity — Equity is the residual interest in the assets of the entity after deduction of its liabilities. It usually comprises the entity's accumulated surpluses/losses, capital injections and any reserves.

Equity Injection	— An increase in the investment of the Government in a public sector agency.
Financial Statements	— Collective description of the Income Statement, the Balance Sheet and the Cash Flow Statement for an entity's controlled and administered activities.
Income Statement	— A financial statement highlighting the accounting surplus or deficit of an entity. It provides an indication of whether the entity has sufficient revenue to meet expenses in the current year, including non-cash costs such as depreciation.
Outcomes	— Whole-of-government outcomes are intended to cover all dimensions of community well being. They express the current needs and future aspirations of communities, within a social, economic and environment context.
Own-Source Revenue	— Revenue that is generated by an agency, generally through the sale of goods and services, but it may also include some Commonwealth funding.
Priorities	— Key policy areas that will be the focus of Government activity.
Services	— The actions or activities (including policy development) of an agency which contribute to the achievement of the agency's objectives.

For a more detailed Glossary of Terms, please refer to the Reader's Guide available on the Budget website at www.budget.qld.gov.au.

