

Service Delivery Statements

**Department of Environment
and Science**

2018–19 Queensland Budget Papers

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Appropriation Bills

Budget Highlights

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Service Delivery Statements

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**Queensland
Government**

Department of Environment and Science

Summary of portfolio

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Portfolio overview

Ministerial and portfolio responsibilities

The table below represents the agencies and services which are the responsibility of the Minister for Environment and the Great Barrier Reef, Minister for Science and Minister for the Arts and the Minister for Employment and Small Business and Minister for Training and Skills Development:

<p>Minister for Environment and the Great Barrier Reef, Minister for Science and Minister for the Arts</p>

<p>The Honourable Leeanne Enoch MP</p>
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<p>Minister for Employment and Small Business and Minister for Training and Skills Development</p>

<p>The Honourable Shannon Fentiman MP</p>

The Minister for Employment and Small Business and Minister for Training and Skills Development is responsible for protected area management on Moreton Island (Mulgumpin) and North Stradbroke Island (Minjerribah).

<p>Department of Environment and Science</p>

<p>Director-General: Jamie Merrick</p>
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<p>Service area 1: Environmental Protection Services</p>

<p>Service area 2: Species and Ecosystem Protection Services</p>

<p>Service area 3: Heritage Protection Services</p>
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<p>Service area 4: National Parks</p>
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<p>Service area 5: Science</p>

<p>Service area 6: Arts Queensland</p>

The Minister for Environment and the Great Barrier Reef, Minister for Science and Minister for the Arts is also responsible for:

Office of the Queensland Chief Scientist

Acting Chief Scientist: Dr Christine Williams

Objective: To lead science strategy across government; to increase engagement and participation of the Queensland community in science-based activities; and to promote Queensland science. The Chief Scientist is a whole-of-government position that provides high-level strategic advice to the State Government on the role of science, research and innovation to meet Queensland's challenges. For the purposes of this document, the financials and full-time equivalents of this office are reported under service area 5: Science.

Queensland Art Gallery

Director: Chris Saines

Objective: To strengthen Queensland's arts sector and contribute to the cultural, social and intellectual development of all Queenslanders.

Queensland Museum

Acting Chief Executive Officer: Dr Jim Thompson

Objective: To care for and build the State collection, and curate and create experiences that explore unique Queensland stories, the natural environment and cultural heritage.

Queensland Performing Arts Trust

Chief Executive: John Kotzas

Objective: To strengthen Queensland's arts sector and contribute to the cultural, social and intellectual development of all Queenslanders.

Library Board of Queensland

State Librarian and CEO: Vicki McDonald

Objective: To collect and preserve a comprehensive collection of Queensland's cultural and documentary heritage and contribute to the cultural, social and intellectual development of all Queenslanders.

Corporate Administration Agency

Executive Director: Peter Mifsud

Objective: To meet the Corporate Administration Agency's customers' corporate services requirements through the provision of services in accordance with agreed service level agreements and easy and convenient access to business applications.

Additional information about these agencies can be sourced from:

www.des.qld.gov.au

www.arts.qld.gov.au

www.chiefscientist.qld.gov.au

www.qagoma.qld.gov.au

www.qm.qld.gov.au

www.gpac.com.au

www.slq.qld.gov.au

www.caa.qld.gov.au

Departmental overview

The Department of Environment and Science's vision is that our environment, science and the arts enrich Queenslanders' lives now and into the future.

The department contributes to the Government's commitments and priorities by: protecting and sustainably managing Queensland's environment and natural, cultural and heritage values; safeguarding the State's environmental values, and reducing any impacts from environmental harm; and promoting the development of, and engagement with, science, heritage and the arts.

The department's objectives aim to achieve: protection measures through robust policy, standards and insight; partnerships that assist betterment of natural and cultural assets; appropriate community and industry behaviours through targeted advice and regulation; stewardship fostered through investment and collaboration; a high performing organisation delivering value to the community.

The department contributes to the Queensland Government's plan to:

- protect the Great Barrier Reef - reducing Queensland's contribution to climate change through delivery of transition and adaptation programs; improving water quality through the Queensland Reef Water Quality Program; delivering reef joint field management services with the Australian Government
- create jobs in a strong economy - facilitating sustainable development; identifying opportunities to support growth in eco, nature-based, heritage, arts and cultural tourism
- keep Queenslanders healthy - promoting active recreation in parks and forests; clean and healthy air, land and water through monitoring and regulation; supporting life sciences sector research, technologies and arts engagement that improve health outcomes
- keep communities safe - responding to natural disasters and threats to the environment, including pollution; identifying and investigating allegations of non-compliance against Queensland's environmental laws; protecting urban and natural areas through fire management in parks and forests
- give all our children a great start - supporting arts programs and developing science, technology, engineering and mathematics learning pathways for young children; providing opportunities for children to learn about and experience the natural environment and cultural and heritage values
- be a responsive Government - engaging, collaborating and partnering with Traditional Owners and key stakeholders; designing and delivering innovative and improved customer-focused services.

The department's key priorities for 2018-19 are to:

- lead the development of a comprehensive new waste strategy for Queensland, underpinned by a waste disposal levy that will have no direct impact on households
- roll out the Container Refund Scheme commencing on 1 November 2018
- lead the delivery of the Queensland Reef Water Quality Program, including enhancing regulation
- lead the delivery of the Queensland Climate Change Response
- lead the \$500 million flagship Land Restoration Fund to support and grow Queensland's carbon farming sector
- deliver targeted, consistent and transparent regulation and enforcement that facilitates sustainable development in Queensland whilst minimising impacts on the environment
- prepare a new Koala Conservation Strategy to reverse the decline in population densities in South East Queensland
- progress implementation of a values-based framework for the management of parks and forests
- develop a Queensland Protected Area Strategy
- launch the Citizen Science Strategy to increase community awareness and participation in citizen science
- boost the evidence base for measuring the effectiveness of vegetation management by establishing an enhanced scientific program for the Statewide Landcover and Trees Study
- invest in cultural infrastructure including a new performing arts theatre at the Queensland Performing Arts Centre and a commitment to the redevelopment of the Rockhampton Art Gallery
- implement sustainability and energy efficiency measures at the Queensland Cultural Centre (QCC), South Bank; address critical infrastructure upgrade works at the Queensland Museum and install a further two cooling towers within the Central Energy Plant, QCC.

Service performance

The service area structure presented reflects the machinery-of-government changes, effective 12 December 2017, under which the former Department of Environment and Heritage Protection was renamed as the Department of Environment and Science.

As part of the machinery-of-government changes the:

- National Parks service area transferred from the former Department of National Parks, Sport and Racing
- Science Delivery service and the Office of the Queensland Chief Scientist transferred from the former Department of Science, Information Technology and Innovation
- Arts Queensland service area transferred from the Department of the Premier and Cabinet.

Environmental Protection Services

Service area objective

To avoid, minimise or mitigate negative impacts on the environment, through the design, application and monitoring of strategic direction, standards and regulations that guide the operation and control the activities of businesses, individuals, and state and local governments.

Service area description

The service area:

- delivers the Government's environmental legislation and policy priorities
- provides targeted, consistent and transparent regulation that facilitates ecologically sustainable development in Queensland
- manages and monitors environmental risks proactively through modern and innovative assessment, compliance, investigation and enforcement programs
- leads the development and delivery of whole-of-government climate change transition and adaptation programs
- delivers programs to improve water quality in the Great Barrier Reef.

Services

- Monitoring legislative and regulatory compliance relating to the impact of industrial or commercial activity on the environment.
- Identifying, monitoring and taking action in relation to unlawful activity.
- Controlling and/or allowing actions that will impact on the State's environment.
- Litigation.
- Improving Great Barrier Reef water quality.

2018-19 service area highlights

- Provide funding of \$3.9 million over four years to continue delivering the Queensland Government's flagship eco-efficiency program, ecoBiz for small to medium enterprises.
- Lead the delivery of the Queensland Climate Change Response with increased funding of \$5.6 million over four years.
- Provide increased funding of \$13.8 million over four years, including \$10.1 million to support the cane, grazing and banana industries in Great Barrier Reef catchments to improve water quality.
- Lead the development of a comprehensive new waste strategy for Queensland, underpinned by a waste disposal levy that will have no direct impact on households.
- Implement the ban on lightweight single-use plastic shopping bags commencing on 1 July 2018.
- Roll out the Container Refund Scheme commencing on 1 November 2018.

- Implement reforms for the regulation of waste-related activities and specific wastes.
- Lead the development of the legislative framework for the Government's mined land rehabilitation policy and a program of work to support the reform of financial assurance for the resource sector, residual risk payments and the preparation of progressive rehabilitation and closures plans.
- Lead the \$500 million flagship Land Restoration Fund to support and grow Queensland's carbon farming sector to supply premium carbon offsets and derive economic, social, and other environmental co-benefits.
- Provide \$15.8 million in 2018-19 (\$28.6 million over five years ending in 2021-22) to continue to manage allegations of serious environmental harm and continue rehabilitation of land affected by underground coal gasification contamination.
- Provide \$6.7 million in 2018-19 (\$23.3 million over four years ending in 2021-22) to lead the implementation of Queensland's Environmental Regulator Program.
- Provide \$567,000 in 2018-19 (\$1.4 million over three years ending in 2019-20) to identify sites and provide advice in relation to land impacted by fire-fighting foam contamination.

Department of Environment and Science	Notes	2017-18 Target/Est.	2017-18 Est. Actual	2018-19 Target/Est.
Service area: Environmental Protection Services	1			
Service: Monitoring legislative and regulatory compliance relating to the impact of industrial or commercial activity on the environment				
Service standards				
<i>Effectiveness measures</i>				
Percentage of identified unlicensed operators who have become licensed or enforcement action taken within 60 days	2	70%	80%	70%
Percentage of sites that show a reduction in overall risk to the environment as a result of site inspections	3	70%	70%	70%
<i>Efficiency measure</i>				
Average cost per environmental public report resolution as a consequence of effective prioritisation of reports	4	\$2,250	\$2,000	\$2,250
Service: Identifying, monitoring and taking action in relation to unlawful activity				
Service standards				
<i>Effectiveness measure</i>				
Proportion of monitored licensed operators returned to compliance with their environmental obligations	5	70%	70%	70%
<i>Efficiency measure</i>				
Median cost per formal investigation into serious non-compliance	6	New measure	New measure	\$3,500
Service: Controlling and/or allowing actions that will impact on the State's environment				

Department of Environment and Science	Notes	2017-18 Target/Est.	2017-18 Est. Actual	2018-19 Target/Est.
Service standards <i>Effectiveness measure</i> Percentage of new site-specific Environmental Authorities that have their Environmental Values assessment validated when inspected	7	70%	..	70%
<i>Efficiency measure</i> Average cost per permit/licence assessed	8	\$8,500	\$6,000	\$7,000
Service: Litigation				
Service standards <i>Effectiveness measure</i> Percentage of matters finalised with a finding of guilt or a successful application	9	85%	90%	85%
<i>Efficiency measure</i> Percentage of potential prosecutions reviewed and decision made, within 12 weeks of receiving a brief of evidence, on whether charges can be laid	10	90%	90%	90%
Service: Improving Great Barrier Reef water quality				
Service standards <i>Effectiveness measures</i> Queensland contributes to progress towards 2025 targets of: <ul style="list-style-type: none"> 60 per cent reduction in anthropogenic end-of-catchment dissolved inorganic nitrogen loads 25 per cent reduction in anthropogenic end-of-catchment loads of sediment 	11	New measure	New measure	....
Percentage of sugarcane producers, within reef catchments: <ul style="list-style-type: none"> participating in the SmartCane Best Management Practice (BMP) program achieving accreditation in the SmartCane Best Management Practice (BMP) program 	12	50% 15%	48% 8%	50% 15%
<i>Efficiency measure</i>	13			

Notes:

- This service area was transferred from the former Department of Environment and Heritage Protection following machinery-of-government changes in December 2017.
- This service standard measures the effectiveness of the compliance centre teams in addressing unauthorised environmentally relevant activities and enabling corrective action to be taken by operators within what is regarded as an acceptable timeframe, and monitors a reduction in the number of unlicensed operators. Through proactive management, the department has been successful in increasing the proportion of matters finalised within the 60-day timeframe.

3. This service standard measures the effectiveness of regulatory compliance activities to reduce the overall risk to the environment. The program of compliance inspections is a vital part of the department's regulatory framework and is being strengthened through the measurement of change in environmental risk between compliance inspections.
4. This service standard measures the efficiency of the department's resolution of public reports relating to environmental issues, from lodgement to finalisation (deciding on actions to be taken). A new operating model for the community response team is producing efficiencies and consequently the 2017-18 Estimated Actual result is anticipated to be an improvement on the 2017-18 Target/Estimate.
5. This service standard measures the effectiveness of the department's management of instances where non-compliance has been identified and corrective action taken to both assist customers to better understand their environmental obligations and to deal with non-compliance through proportionate and consistent enforcement action.
6. This service standard measures the efficiency of the investigations team's effort in investigating formal requests, including those referred from the Department of Aboriginal and Torres Strait Islander Partnerships (Cultural Heritage), to the point that a decision has been made to take action.
7. This service standard measures the effectiveness of regulatory activities in reducing the overall risk to the environment. New Environmental Authorities (EA), approved under the *Environmental Protection Act 1994*, will have their Environmental Values reviewed and validated through a subsequent site visit. This will ensure that the original impact assessment and conditioning of the activity are effective in identifying and controlling all the impact risks (assuming the EA is complied with). Data for this measure will not be available until after the end of the financial year, and will be published on the department's website.
8. This service standard measures the efficiency of the Business Centre Assessment Teams in making permit/licence application decisions. The number of permits/licence assessments has declined and may continue to decline due to a drop in commodity prices and the likely prolonged nature of the low commodity price environment. As a result of lower application numbers, the department has shifted standard EA decisions into the business centres, which has resulted in increased efficient decisions overall. The 2018-19 Target/Estimate has been reduced to \$7,000 from the 2017-18 Target/Estimate of \$8,500.
9. This service standard measures the effectiveness of the Litigation Branch in successfully finalising litigation matters in order to support best practice environmental management.
10. This service standard measures the efficiency of the Litigation Branch in reviewing all potential prosecutions and making timely decisions on whether charges can be laid against the offender or offenders. This is not a regulatory timeframe as it is set by the service area.
11. This service standard is a measure of Queensland's contribution to the improvement of reef water quality. A 2018-19 Target/Estimate is not available due to the model underpinning the measure being rebuilt. Annual targets will be established following completion of that process. A Target/Estimate is expected to be established from 2019-20. The performance result for 2018-19 will be reported in the 2019-20 financial year.
12. This service standard measures the effectiveness of the SmartCane BMP. The SmartCane BMP sets the industry standards for whole-of-farm management across the cane industry to have a positive impact on nutrient, sediment run-off and consequential impacts on Great Barrier Reef water quality. While participation rates are close to the target, accreditation rates are falling short. Accreditation rates are slow due to the amount of time required by growers to achieve accreditation and support available to them to take those steps. The program is being adapted to improve accreditation rates.
13. An efficiency measure is being developed for this service and will be included in a future *Service Delivery Statement*.

Species and Ecosystem Protection Services

Service area objective

To protect Queensland's ecosystems by ensuring the diversity and integrity of Queensland's natural ecosystems are preserved, the conservation status of native species is maintained or enhanced, the use of native species is adequately controlled and negative interactions between humans and wildlife are minimised.

Service area description

The service area:

- protects Queensland's flora and fauna and high value ecosystems
- minimises negative interactions between humans and wildlife
- promotes sustainable management of Queensland's terrestrial, marine and wetlands biodiversity values, including by employing Aboriginal and Torres Strait Islander Rangers through the Land and Sea Rangers Program
- works with key stakeholders including local government, environment and conservation groups, businesses and communities to achieve a sustainable environment for the future by reducing our environmental footprint and communicating the health of our ecosystems.

Services

- Protecting environments, ecosystems, habitats and species.
- Controlling and/or allowing the use of native species.

2018-19 service area highlights

- Provide \$2.1 million for crocodile management, including a Crocwise public safety education program and a crocodile monitoring program. Information from the monitoring program will be used to inform future policies and other approaches to crocodile management in Queensland.
- Provide \$715,000 in 2018-19 for the preparation of a new Koala Conservation Strategy to implement recommendations from the Koala Expert Panel's final report on measures that can be taken to reverse the decline in koala population densities in South East Queensland.
- Provide \$450,000 (\$2.7 million over four years ending in 2018-19) to research alternative management approaches for problem urban flying fox roosts in North Queensland. The project aims to improve overall understanding of flying fox behaviour and roost site selection in order to provide information to enable local governments and other landholders to deliver more effective approaches to the management of flying fox roosts in urban areas.
- Provide \$1.5 million in 2018-19 (\$6 million over four years ending in 2019-20) to Australia Zoo, RSPCA, and Currumbin Wildlife Sanctuary to provide a coordinated response to injured wildlife and wildlife incidents throughout South East Queensland. This initiative includes expanded options for wildlife care, training and support for wildlife carers to improve rehabilitation and release of wildlife, and the development and delivery of emergency response capability for critical wildlife incidents such as oil spills.
- Provide increased funding totalling \$350,000 (\$1.8 million over five years) for the longstanding agreement with the Queensland Conservation Council and nine regional conservation councils. This increase in funding will assist each recipient group to continue and improve the services they provide to their representative communities and improve the recipient's ability to represent these communities on local environmental conservation issues. Including an ongoing base allocation of \$490,000 per year, the total funding provided per year is \$840,000.
- Provide \$500,000 for cassowary rehabilitation in the Wet Tropics.

Department of Environment and Science	Notes	2017-18 Target/Est.	2017-18 Est. Actual	2018-19 Target/Est.
Service area: Species and Ecosystem Protection Services	1			
Service: Protecting environments, ecosystems, habitats and species				
Service standards <i>Effectiveness measure</i> Percentage of Queensland's land area that is protected	2	7.9%	8.21%	8.21%
<i>Efficiency measure</i> Cost per session for the Queensland wetland information system (WetlandInfo)	3	<\$4	<\$3	<\$3
Service: Controlling and/or allowing the use of native species				
Service standards <i>Effectiveness measure</i> Percentage of problem crocodile declarations resolved within three months	4	75%	98%	80%
<i>Efficiency measure</i> Average cost per wildlife permit or licence issued	5	New measure	New measure	<\$150

Notes:

1. This service area was transferred from the former Department of Environment and Heritage Protection following machinery-of-government changes in December 2017.
2. This service standard measures the percentage of Queensland land which is dedicated as national park, conservation park or resources reserve, or declared as a nature refuge. The increase in the 2017-18 Estimated Actual is predominately due to the declaration of approximately 680,000 hectares of nature refuge during 2017-18. The 2018-19 Target/Estimate has increased to 8.21 per cent from the 2017-18 Target/Estimate of 7.9 per cent. An assessment of probable additions to, and revocations from, the protected area estate suggests the percentage will remain stable during 2018-19.
3. This service standard measures the number of user sessions for WetlandInfo compared with the total staff and other costs involved in managing the system. Costs include all departmental staff expenses, for example salaries, to provide input data plus on-costs charged to maintain the system. This measure provides an indication of the efficiency with which WetlandInfo website information delivery is provided to customers. The 2018-19 Target/Estimate has been reduced to <\$3 from the 2017-18 Target/Estimate of <\$4 as a result of improved efficiencies.
4. This service standard measures the percentage of all problem crocodile declarations resolved within three months of declaration. 'Problem crocodile' is defined in the Nature Conservation (Estuarine Crocodile) Conservation Plan 2007 and the Queensland Crocodile Management Plan. If the department determines that a crocodile poses an unacceptable risk, it is declared to be, and dealt with, as a 'problem crocodile'. The three-month timeframe takes into account the reasonable time required to resolve the matter based on previous cases—it is not a statutory timeframe. Problem crocodiles can be resolved by: removal by wildlife officers; referral to a private contractor for removal; lethal take of the crocodile; or a determination that the animal is undeclared as a problem crocodile (for instance because the department believes the crocodile has moved away and no longer poses a risk to humans). The measure description has been amended from 'Percentage of declared crocodiles of concern removed within three months of declaration' in the 2017-18 *Service Delivery Statements* to more accurately describe the measure. The calculation methodology has not changed.
5. This service standard measures the average cost of each wildlife permit or licence approved, refused or withdrawn by the department. Costs involve salaries, on-costs and operational expenses for the Wildlife Assessments Team.

Heritage Protection Services

Service area objective

To protect Queensland's heritage by recognising its value and ensuring it is conserved and its value is promoted for present and future generations.

Service area description

This service area is responsible for protecting Queensland's built heritage by:

- supporting the Queensland Heritage Council to administer the *Queensland Heritage Act 1992*
- maintaining the Queensland Heritage Register
- promoting the value and understanding of Queensland's heritage, including archaeology, through programs, education and investment initiatives
- providing technical advice about the development of State heritage places
- promoting the appreciation, and continued use, of heritage places through adaptive reuse.

2018-19 service area highlights

To ensure significant Queensland heritage places are identified and their values protected, the department will:

- enhance policies and procedures designed to protect the State's built heritage
- continue to promote the value and increase community understanding of Queensland's heritage
- continue to review and update the State's heritage register
- provide additional funding of up to \$6.1 million over three years, which includes up to \$5.8 million in 2018-19 for urgent remedial conservation works to ensure the protection and structural integrity of identified State heritage buildings
- develop options for implementing the proposals outlined in the Heritage Working Group's final report.

Department of Environment and Science	Notes	2017-18 Target/Est.	2017-18 Est. Actual	2018-19 Target/Est.
Service area: Heritage Protection Services	1			
Service standards <i>Effectiveness measure</i> Percentage of departmental heritage recommendations, for inclusion in or removal from the Heritage Register, accepted by the Queensland Heritage Council	2	90%	90%	90%
<i>Efficiency measure</i> Average cost per heritage register entry reviewed and updated	3	\$235	\$235	\$235

Notes:

1. This service area was transferred from the former Department of Environment and Heritage Protection following machinery-of-government changes in December 2017.
2. The department is responsible for researching, consulting relevant parties and making recommendations to the Queensland Heritage Council (QHC) for places nominated for inclusion in, or removal from, the Queensland Heritage Register (the Register). As an independent statutory body, the QHC is responsible for making the decision about which places are added to or removed from the Register. In making this decision the QHC must consider the department's recommendations, public submissions, oral representations, the physical condition or structural integrity of the place and any other information it considers relevant.
3. The Register contains more than 1,740 entries. Some of the information dates from 1992 when it was transitioned from other registers. These entries are being updated to improve the accuracy of information about places in the Register. This service standard measures the full-time equivalent staff cost to review and update entries in the Register. A review can result in changes that range from minor (for example change of location details), to major (for example rewriting a history in an entry).

National Parks

Service area objective

Management of our parks and forests sustains natural and cultural values, builds environmental resilience to ensure healthy species and ecosystems, and facilitates nature-based and ecotourism, recreation and heritage experiences.

Service area description

This service area:

- conserves natural and cultural values on parks and forests, including through fire, pest and weed management
- facilitates nature-based and ecotourism, recreation and heritage experiences within parks and forests, including building and maintaining visitor and tourism infrastructure, and providing interpretation and activities that enhance visitor experiences and understanding
- provides protected area services in partnership with Traditional Owners and Aboriginal and Torres Strait Islander communities
- manages parks and forests permissions, including administering permits and authorities for tourism, infrastructure and sustainable resource use, and delivering a streamlined permit system
- delivers joint field management in the Great Barrier Reef in partnership with the Australian Government.

2018-19 service area highlights

- Progress implementation of a values-based framework for the management of parks and forests, including through planning instruments, management systems, monitoring programs and effectiveness evaluation and reporting.
- Advance delivery of \$35 million in capital works projects to enhance critical infrastructure, including nature-based tourism opportunities, on national parks and other protected areas.
- Establish ex-HMAS *Tobruk* as a premier dive destination for the Wide Bay area.
- Finalise Significant Regional Infrastructure Projects Program initiatives to redevelop the Mon Repos Turtle Centre and expand the public mooring and reef protection program in the Great Barrier Reef World Heritage Area.
- Deliver increased funding of \$4.1 million in 2018-19 (\$26 million over four years) to enhance the Great Barrier Reef Joint Field Management Program frontline service delivery.
- Deliver increased funding of \$429,000 in 2018-19 (\$1.3 million over three years) and ongoing to support the operation of a new ocean-going patrol vessel for the Great Barrier Reef Joint Field Management Program.
- Continue to deliver departmental contributions to the Reef 2050 Long-Term Sustainability Plan, including the Raine Island recovery project.
- Investigate options for management of Moreton Island (Mulgumpin) protected areas with the Quandamooka people.
- Implement joint management arrangements in the North Stradbroke Island (Minjerribah) area, including Naree Budjong Djara National Park.
- Implement joint management arrangements on Cape York Peninsula Aboriginal land national parks.
- Effectively regulate the sustainable use of natural resources on Queensland's parks and forests.
- Develop a Queensland Protected Area Strategy.
- Undertake a comprehensive review of the Marine Parks (Great Sandy) Zoning Plan 2017.

Department of Environment and Science	Notes	2017-18 Target/Est.	2017-18 Est. Actual	2018-19 Target/Est.
Service area: National Parks	1			
Service standards <i>Effectiveness measures</i> Percentage of the scheduled Protection Zone fuel management treatment achieved on Queensland Parks and Wildlife Service (QPWS) managed estate to protect life and property	2	New measure	New measure	90%

Department of Environment and Science	Notes	2017-18 Target/Est.	2017-18 Est. Actual	2018-19 Target/Est.
Area of the QPWS managed estate with fuel loads reduced by planned burning, to reduce fire risk to life and property and protect biodiversity	3	632,000 ha	632,000 ha	634,800 ha
Number of overnight camper stays hosted on national parks and forests	4	1.4 million	1.4 million	1.4 million
<i>Efficiency measure</i>	5			

Notes:

1. This service area was transferred from the former Department of National Parks, Sport and Racing following machinery-of-government changes in December 2017.
2. This service standard measures the area of hazard reduction planned burning and other fuel management treatments (including mowing, slashing and mulching) implemented, as a percentage of the area of annual fuel management treatment scheduled for Protection Zones on QPWS estate. This measure focuses on protecting key community interests from the threat of wildfire, by reducing fuel hazards in specifically identified critical areas close to residences and other urban areas, and strategically important areas within reserves. It measures the effectiveness of QPWS's fire program in meeting its legislative and social obligations to protect life and property. Baseline data relevant to this service standard has been collected in conjunction with the discontinued service standard 'Percentage of the Protection and Wildfire Mitigation Zones fuel management treatment target achieved on QPWS managed estate to protect life and property'.
3. This service standard reflects the 2009 Victorian Bushfires Royal Commission recommendation that a five per cent target for prescribed burning of the state should be established. The 2018-19 Target/Estimate is 634,800 hectares, reflecting approximately five per cent of the QPWS managed estate as at 31 December 2017 (not including the 301,000 hectares of State Plantation Forests under licence to HQ Plantations Pty Ltd). As stated in the *2009 Victorian Bushfires Royal Commission Final Report (Summary)*: 'Prescribed burning is one of the main tools for fire management on public land'. The planned burning program is subject to suitable weather conditions to ensure safe and effective burns; therefore, achieving the target is affected by seasonal conditions such as extended drought.
4. This service standard measures how effectively the department achieves the service area objective of facilitating nature-based and ecotourism, recreation and heritage experiences in parks and forests. While camping statistics are influenced by a range of factors including the tourism economy and extreme weather events, departmental programs aimed at supporting sustainable ecotourism and recreation use and improved visitor experiences are expected to maintain or increase overnight camper stays.
5. An efficiency measure is being developed for this service area and will be included in a future *Service Delivery Statement*.

Science

Service area objective

To provide support for science and research partnerships in Queensland, and provide trusted scientific knowledge, information and advice to support the achievement of Government priorities.

Service area description

The service area includes the Office of the Queensland Chief Scientist which has the following portfolio responsibilities:

- leads science strategy across Government and provides advice on the role of science and research in achieving government priorities
- leads science engagement and communications on a range of issues, including science, technology, engineering and mathematics (STEM) education, and promotes Queensland science.

The service area also:

- delivers scientific and technical expertise for environmental, natural resource and sustainable agricultural industries
- manages foundation scientific information, including atmospheric, wave and storm tide, drought, climate, air, land and water data and decision support models
- leads a program to modernise scientific information systems
- showcases the capability of Queensland science to national and international businesses and governments
- prioritises, develops and evaluates science-related policies and plans for future science investment and its impacts
- regulates dealings involving genetically modified organisms in Queensland under the *Gene Technology Act 2016*
- regulates biodiscovery activities conducted on state land or Queensland waters under the *Biodiscovery Act 2004*.

2018-19 service area highlights

Office of the Queensland Chief Scientist

- In 2019, the Office of the Queensland Chief Scientist will continue to support the World Science Festival Brisbane.
- In 2018, the Flying Scientist program (a partnership with Wonder of Science) will continue to send our Queensland scientists to regional and remote Queensland to deliver workshops, seminars and community programs.
- Continue to deliver the Engaging Science Grants. The aim is to increase participation in STEM subjects and increase engagement and participation of the community in science-based activities, including Citizen Science projects.
- Launch the Citizen Science Strategy, which is an important mechanism to help address the goals of increasing community awareness and participation in citizen science and providing additional scientific data for scientists, policy makers and the community.
- Deliver an annual signature event for National Science Week. In August 2018, the Office of the Queensland Chief Scientist will deliver a two-day STEM pop-up event in Longreach to build student interest in STEM subjects and qualifications, and increase community engagement with scientists and science-based activities.

Science

- Through the Queensland Water Modelling Network, deliver key modelling research and development and an External Engagement Program capitalising upon the extensive modelling expertise held outside Government to foster capacity building, community of practice, and innovation.
- Facilitate the AusBiotech 2018 National Conference and Investment Event that will profile Queensland's life sciences internationally and provide an opportunity for local industry to meet global biotechnology leaders and investors.
- Boost the evidence base for measuring the effectiveness of vegetation management by establishing an enhanced scientific program for the Statewide Landcover and Trees Study (SLATS).
- Improve the pasture growth model (GRASP) with innovative approaches to develop decision support tools to enable landholders to make climate-smart and sustainable natural resource use in grazing lands.

Department of Environment and Science	Notes	2017-18 Target/Est.	2017-18 Est. Actual	2018-19 Target/Est.
Service area: Science	1			
Service standards				
<i>Effectiveness measures</i>				
Percentage of customers from government agencies satisfied with the natural resource and environmental science services and information provided (overall satisfaction)	2	≥87%	91%	≥87%
Percentage of laboratory tests completed and made available within agreed timeframes and quality specifications to support <i>Reef 2050 Water Quality Improvement Plan</i> and other government priorities	3	≥87%	89%	≥87%
<i>Efficiency measure</i>				
Co-investment as a percentage of the Science appropriation budget	4	≥25%	21.3%	≥20%

Notes:

1. This is a new service area created as a result of the transfer of the Science Division and the Office of the Queensland Chief Scientist from the former Department of Science, Information Technology and Innovation following machinery-of-government changes in December 2017. The service standards presented in this service area were previously published in the 'Services for Government' service area.
2. This service standard is an indicator of the success of delivering Science services to meet the key priorities of Government customers for environmental and natural resource policy and decision making. There has been a minor change to the wording of the measure to delete 'other' before 'government agencies' due to the machinery-of-government changes in December 2017, which resulted in customers from the former Department of Environment and Heritage Protection and the former Department of National Parks, Sport and Racing being realigned within the Department of Environment and Science. The survey has standard questions for overall satisfaction and the five key drivers of satisfaction (timeliness, ease of access, staff, quality, and outcome/outputs). The survey results reflect concerted efforts to improve service delivery and client relationships, including quarterly client meetings and improved governance processes.
3. There has been a minor update to the wording of this service standard to insert '*Reef 2050 Water Quality Improvement Plan*' in lieu of 'Reef Plan 2013-18' to reflect a change in the policy document. The calculation methodology has not changed. The timeframes involved are negotiated per sample submission and quality will be measured by maintenance of accreditation with the National Association Testing Authorities, Australia and performance in national and international laboratory proficiency trials. To maintain accreditation the departmental Chemistry Laboratory is required to constantly review processes and procedures. This ensures that clients receive best practice service delivery.
4. This service standard is an indicator of efficiency in delivering services for Government and external customers by maximising financial resources through leveraging and partnering. Appropriated funding is leveraged by performing services for other State Government agencies and by partnering with external organisations, including universities and other scientific organisations. The measure description has been amended from 'Co-investment as a percentage of the Science Delivery budget' in the 2017-18 *Service Delivery Statements* to more accurately describe the measure. External funding provided to Science to conduct ongoing and essential services was realigned from client departments to the Science appropriation budget. As a result, from 2017-18 onwards the realigned funding can no longer be counted as a co-investment. This change was unable to be reflected in the 2017-18 Target/Estimate. The 2018-19 Target/Estimate has now been adjusted to reflect this change. The measure methodology has not changed.

Arts Queensland

Service area objective

Support Queenslanders' access to arts and culture to enable growth of the arts sector and a community that values the arts.

Service area description

Arts Queensland manages investment programs that support individual artists and arts and cultural organisations; supports capital infrastructure that provides public spaces for arts production and engagement; maintains Queensland's premier cultural assets; and provides arts and cultural policy and strategy advice to the Queensland Government.

Services

- Investment programs.
- Facilities management.

2018-19 service area highlights

- Invest \$5 million (\$125 million over four years ending in 2021-22) to build a new performing arts theatre at the Queensland Performing Arts Centre.
- Provide \$4.9 million (\$8.5 million over two years) to address critical infrastructure upgrade works at the Queensland Museum and install a further two cooling towers within the Central Energy Plant, Queensland Cultural Centre, South Bank.
- Provide increased funding of \$8 million over two years, in addition to \$2 million in 2017-18, to the Rockhampton Regional Council for the construction of a new Rockhampton Art Gallery. This is subject to the confirmation of a \$10 million contribution from the Australian Government.
- Invest \$1.8 million (\$9 million over three years) to implement sustainability and energy efficiency measures at the Queensland Cultural Centre, South Bank.
- Invest \$1.5 million (\$3.3 million over two years) to address critical infrastructure works at Queensland Performing Arts Centre.
- Invest \$12.8 million through contestable funding programs including the Organisations Fund, Queensland Arts Showcase Program and Playing Queensland Fund.
- Invest \$7 million (\$17.5 million over four years ending in 2020-21) through the Arts Infrastructure Investment Fund to support priority infrastructure projects that will revitalise existing State-owned arts and cultural facilities, including the Judith Wright Centre of Contemporary Arts and the Cairns Centre of Contemporary Arts.
- Invest \$3.4 million (\$6.5 million over four years ending in 2020-21) to support Aboriginal and Torres Strait Islanders' and regional arts initiatives, including a Regional Arts Services Network and the employment of regionally based arts officers across the state.
- Continue to invest \$2.1 million (over two years from 2017-18) through the Backing Indigenous Arts initiative to strengthen the Aboriginal and Torres Strait Islander performing arts sector in Far North Queensland, including the development and showcase of new work and creation of career opportunities for Aboriginal and Torres Strait Islander artists and arts workers.

Department of Environment and Science	Notes	2017-18 Target/Est.	2017-18 Est. Actual	2018-19 Target/Est.
Service area: Arts Queensland	1			
Service: Investment programs				
Service standards				
<i>Effectiveness measure</i>				
Customer satisfaction with Arts Queensland's service delivery	2	90%	91%	90%

Department of Environment and Science	Notes	2017-18 Target/Est.	2017-18 Est. Actual	2018-19 Target/Est.
<i>Efficiency measure</i> Government funding provided direct to arts and cultural sector as a proportion of total investment program budget	3	New measure	New measure	85%
Service: Facilities management				
Service standards				
<i>Effectiveness measure</i> Utilisation of state-owned arts and cultural facilities	4	5,834,000 visitors	6,629,000 visitors	5,900,000 visitors
<i>Efficiency measure</i> Percentage cost of delivering facilities management	5	New measure	New measure	<10%

Notes:

1. This service area was transferred from the Department of the Premier and Cabinet following machinery-of-government changes in December 2017.
2. This service standard is a measure of overall customer satisfaction with Arts Queensland's service delivery.
3. This service standard measures efficiency in the use of government funding provided to Arts Queensland because it demonstrates the relationship between the results achieved (government funding provided direct to the arts and cultural sector) for the resources used (costs of delivering the investment programs). The calculation uses Arts Queensland's total grant funding provided direct to the arts and cultural sector divided by Arts Queensland's total investment program budget excluding administered funding. Historical financial information has been used as a baseline for this measure.
4. This service standard is based on the total estimated attendance figures at the Queensland Cultural Centre (QCC) and the Judith Wright Centre of Contemporary Arts. The 2017-18 Estimated Actual is above target, influenced by higher than anticipated attendance at the Queensland Art Gallery | Gallery of Modern Art's exhibitions—*Marvel: Creating the Cinematic Universe* and *Yayoi Kusama: Life is the Heart of a Rainbow*, and the establishment of several photographic exhibitions displayed in the Whale Mall at the Queensland Museum. The 2018-19 Target/Estimate has increased to 5,900,000 visitors from the 2017-18 Target/Estimate of 5,834,000 visitors. Brisbane City Council's Brisbane Metro project has outlined early works to commence in mid-2018, which will include relocation of underground services adjacent to the QCC. The impact of these works on visitation is unknown but may impact accessibility to these venues at the QCC.
5. This service standard measures the percentage cost of delivering facilities management services to Arts Queensland owned arts and cultural buildings. This measure demonstrates the relationship between the results achieved (facilities management services across arts and cultural buildings) for the resources used (employee costs to deliver these services). Historical financial information and analysis of Arts Queensland contracts and service providers have been used to formulate the baseline for this measure.

Discontinued measures

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

Department of Environment and Science	Notes	2017-18 Target/Est.	2017-18 Est. Actual	2018-19 Target/Est.
Service area: Environmental Protection Services				
Average cost per formal investigation into serious non-compliance	1	\$3,500	\$4,990	Discontinued measure
Queensland's contribution to a reduction in the annual loads of nitrogen, sediment and pesticides to the Great Barrier Reef	2	≥1%	..	Discontinued measure
Service area: Species and Ecosystem Protection Services				
Percentage of threatened species, targeted under recovery plans, which maintain or improve their classification	3	95%	100%	Discontinued measure
Average cost per wildlife permit or licence issued	4	<\$100	\$98	Discontinued measure
Service area: National Parks				
Percentage of the Protection and Wildfire Mitigation Zones fuel management treatment target achieved on Queensland Parks and Wildlife Service (QPWS) managed estate to protect life and property	5	90%	90%	Discontinued measure
Service area: Arts Queensland				
Funding provided to arts and cultural sector as a proportion of arts operating budget	6	75%	75%	Discontinued measure
Non-government revenue as a percentage of total revenue	7	17%	14%	Discontinued measure

Notes:

1. This service standard has been replaced by a new service standard which measures the median cost per formal investigation into serious non-compliance. This change provides a more accurate assessment of the standard cost of an investigation by reducing the impact of outliers on the calculation. Due to the level of complexity of a number of matters, the 2017-18 Estimated Actual of \$4,990 has exceeded the 2017-18 Target/Estimate of \$3,500.
2. This whole-of-government service standard has been replaced by a new effectiveness measure. Performance for this service standard was reported annually through the Great Barrier Reef Report Card. The report card results are a culmination of Queensland and Australian Government investment and actions as well as private investment. There will be no report card in 2018. The performance result for this discontinued measure will be available in the Great Barrier Reef Report Card in June 2019 for the 2016-17 and 2017-18 financial years.
3. This service standard is not an optimal measure of the effectiveness of the threatened species program because species recovery plans, and the associated species profiles and threats database, are administered by the Australian Government and therefore outside the department's control. The measure will continue to be reported in the *Queensland State of the Environment* report. As there have been no changes of species' listing status under the *Nature Conservation Act 1992* during the reporting period, 100 per cent of species have maintained their classification.
4. This service standard has been replaced by a new service standard due to a change in the calculation methodology as a result of the creation of a standalone wildlife assessments team.
5. This service standard has been replaced by a new service standard focusing on protection zones only, which are the primary zones for the protection of life and property. The wildfire mitigation zone component of the measure will continue to be reported through the existing service standard 'Area of the QPWS managed estate with fuel loads reduced by planned burning, to reduce fire risk to life and property and protect biodiversity'.
6. This service standard has been replaced by a new service standard which measures government funding provided direct to the arts and cultural sector, as a proportion of the total investment program budget, rather than as a proportion of the arts operating budget.

7. This service standard has been replaced as it no longer represents the most efficient measure of facilities management services. The measure will also be discontinued from other reporting sources such as the annual report. The 2017-18 Estimated Actual is lower than the 2017-18 Target/Estimate primarily due to an increase in appropriation reflecting increased depreciation funding and new initiatives since the 2017-18 Budget which have effectively diluted the ratio of own source revenue generation to total revenue.

Administered items

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

The Department of Environment and Science administers funds on behalf of the State including the collection of a range of regulatory fees associated with contaminated land searches, development applications and sand dredging royalties; permits for the keeping of wildlife and licensing of the recreational and commercial harvesting of wildlife; permits for commercial activity in or near parks; fines and forfeitures. These fees are generally levied on business and members of the community and remitted to Queensland Government's Consolidated Fund.

In 2018-19, the department will also begin the collection of the Waste Disposal Levy. The levy will improve recycling outcomes and address the interstate transportation of waste to Queensland.

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

The department also administers funds for the Arts statutory bodies including the Queensland Art Gallery, Queensland Museum, Queensland Performing Arts Trust, State Library of Queensland and Queensland Theatre Company.

Administered funding provided for each entity in 2018-19 is:

- \$32.9 million for Queensland Art Gallery.
- \$28.7 million for Queensland Museum.
- \$64.6 million for State Library of Queensland.
- \$10.6 million for Queensland Performing Arts Trust.
- \$2.6 million for Queensland Theatre Company.

Financial statements and variance explanations for the Queensland Art Gallery, Queensland Museum, Queensland Performing Arts Trust and State Library of Queensland are separately reported within the *Service Delivery Statements*.

Departmental budget summary

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

Department of Environment and Science	2017-18 Budget \$'000	2017-18 Est. Actual \$'000	2018-19 Budget \$'000
CONTROLLED			
Income			
Appropriation revenue ¹			
Deferred from previous year/s	21,138	52,826	58,148
Balance of service appropriation ³	414,564	352,697	593,327
Other revenue	105,173	141,135	158,212
Total income	540,875	546,658	809,687
Expenses			
Environmental Protection Services	173,124	188,534	240,709
Species and Ecosystem Protection Services	92,009	76,434	81,995
Heritage Protection Services	5,106	4,436	4,625
National Parks ³	147,588	148,345	248,196
Science ³	45,410	44,922	85,793
Arts Queensland ³	84,363	82,845	149,742
Corporate Partnerships ²	2,778	2,829	2,820
Total expenses	550,378	548,345	813,880
Operating surplus(deficit)	(9,503)	(1,687)	(4,193)
Net assets	5,520,421	5,544,839	5,556,465
ADMINISTERED			
Revenue			
Commonwealth revenue	..	..	..
Appropriation revenue ³	70,271	71,194	139,452
Other administered revenue	8,385	8,385	109,525
Total revenue	78,656	79,579	248,977
Expenses			
Transfers to government	8,385	8,385	109,525
Administered expenses ³	70,271	71,194	139,452
Total expenses	78,656	79,579	248,977
Net assets	1,275	547	547

Notes:

1. Includes State and Commonwealth funding.
2. Corporate Services, hosted by the Department of Environment and Sciences as part of the Business and Corporate Partnership arrangement, provides services to the following departments: Natural Resources, Mines and Energy; Agriculture and Fisheries; Innovation, Tourism Industry Development and the Commonwealth Games.

3. The 2018-19 budget includes funding for a full twelve month period while the 2017-18 budget and Estimated Actual totals includes only six months. This is a result of the machinery-of-government changes in December 2017 which has also resulted in the Business Corporate Partnership funding previously allocated to the Corporate Partnerships being reallocated across the department's services.

Service area sources of revenue¹

Sources of revenue 2018-19 Budget					
Department of Environment and Science	Total cost \$'000	State contribution \$'000	User charges and fees \$'000	C'wealth revenue \$'000	Other revenue \$'000
Environmental Protection Services	240,709	171,693	66,493	486	2,151
Species and Ecosystem Protection Services	81,995	76,507	1,292	3,522	11
Heritage Protection Services	4,625	4,619	4	2	1
National Parks	248,196	191,279	28,260	18,065	7,119
Science	85,793	77,812	1,188	678	5,943
Arts Queensland	149,742	126,745	22,868	..	129
Corporate Partnerships	2,820	2,820	..	..	..
Total²	813,880	651,475	120,105	22,753	15,354

Notes:

1. Explanations of variances are provided in the financial statements.
2. Total cost does not equal total sources of revenue due to the operating budget deficit.

Budget measures summary

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

Department of Environment and Science	2017-18 \$'000	2018-19 \$'000	2019-20 \$'000	2020-21 \$'000	2021-22 \$'000
Revenue measures					
Administered	..	100,724	405,657	408,004	407,831
Departmental	..	..	..	..	..
Expense measures¹					
Administered	432	7,479	7,000	10,000	10,000
Departmental	3,397	59,954	23,097	22,286	24,033
Capital measures					
Administered	..	..	..	..	..
Departmental	7,890	13,541	58,472	54,050	20,000

Note:

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

Departmental capital program

Capital purchases for the Department of Environment and Science in 2018-19 total \$95 million. The 2018-19 capital program directly supports the department's objectives through a significant capital program in protecting and sustainably managing Queensland's environment and natural, cultural and heritage values; and promoting the development of, and engagement with science, heritage and the arts.

The National Parks capital works program provides infrastructure critical for the management, enjoyment and protection of Queensland's parks and forests. In 2018-19, capital investments will total \$59.3 million, including general expenditure of \$10.1 million on various projects to improve recreation and visitor facilities; \$10.2 million towards management and access facilities; as well as targeted expenditure on the following programs - \$13.5 million towards the Mon Repos Turtle Centre redevelopment; \$7.5 million towards projects to support ecotourism and tourism recovery in Whitsunday Island National Park; \$4.7 million to enhance critical infrastructure to support tourism activities at Glass House Mountains National Park, Noosa National Park and D'Aguiar National Park; and \$2.5 million on North Stradbroke Island (Minjerrabah). The program will also invest \$5.3 million in the replacement of a major vessel to support the Great Barrier Reef Joint Field Management Program - Intergovernmental agreement. The remaining \$5.5 million will be spent on systems and plant and equipment.

The department will outlay \$24 million on arts and cultural related infrastructure projects, including \$5 million to commence construction of a new performing arts theatre at the Queensland Performing Arts Centre (QPAC), \$6.7 million for priority infrastructure projects across State-owned arts and cultural facilities, delivered through the Arts Infrastructure Investment Fund and a further \$12.3 million delivering critical infrastructure works and future energy efficiency across the Queensland Cultural Centre at South Bank.

The department will also continue to invest in the development of technology and systems to enable a targeted, scientific and risk-based approach to environmental management, ensuring sustainable development, conservation of nature and heritage and sustainable management of natural resources.

In addition, there is ongoing replacement of plant and equipment and continued development and enhancement of systems to support delivery of the department's frontline services.

Capital budget

Department of Environment and Science	Notes	2017-18 Budget \$'000	2017-18 Est. Actual \$'000	2018-19 Budget \$'000
Capital purchases	1			
Total land, buildings and infrastructure	2	44,115	33,250	73,022
Total plant and equipment	3	10,051	10,443	16,130
Total other capital		2,102	5,002	5,848
Total capital purchases		56,268	48,695	95,000

Notes:

- For more detail on the agency's capital acquisitions please refer to *Capital Statement (Budget Paper 3)*.
- Increase in 2018-19 Budget from 2017-18 Estimated Actual relates to a full year of expenditure not impacted by machinery-of government changes as well as increased expenditure on Mon Repos Turtle Centre, ecotourism initiatives in National Parks and additional funding in the Arts portfolio for a new performing arts venue at QPAC and other infrastructure across the Queensland Cultural Centre.
- Increase in 2018-19 Budget from 2017-18 Estimated Actual relates to a full year of expenditure not impacted by machinery-of-government changes as well as planned expenditure towards the replacement of a major vessel to support the joint Great Barrier Reef Field Management Program.

Staffing^{1, 2}

Department of Environment and Science	Notes	2017-18 Adjusted Budget	2017-18 Est. Actual	2018-19 Budget
Environmental Protection Services	3	756	764	749
Species and Ecosystem Protection Services	4	415	393	383
Heritage Protection Services		34	41	41
National Parks	5, 6	1,233	1,260	1,286
Science		409	397	406
Arts Queensland		125	125	125
Sub-total		2,972	2,980	2,990
Corporate Partnership	7	25	27	27
TOTAL		2,997	3,007	3,017

Notes:

1. Full-time equivalents (FTEs) as at 30 June and excludes FTEs for the Corporate Administrative Agency.
2. Corporate FTEs are allocated across the service to which they relate.
3. Decrease in 2018-19 Budget compared to 2017-18 Estimated Actual predominantly relates to the completion of the initial stage of the Underground Coal Gas investigations program.
4. Decrease in 2017-18 Estimated Actual compared to 2017-18 Adjusted Budget predominantly relates to the change in project timing to 2018-19 for the Cape York and Great Sandy world heritage nominations programs.
5. Increase in 2017-18 Estimated Actual compared to 2017-18 Adjusted Budget primarily relates to the delivery of the Revitalising National Parks program.
6. Increase in 2018-19 Budget compared to 2017-18 Estimated Actual primarily relates to delivery of the increased program management under the Great Barrier Reef Joint Field Management Program jointly funded with the Australian Government.
7. The department participates in a partnership arrangement in the delivery of its services, whereby corporate FTEs are hosted by the department to work across multiple departments. The 2017-18 Adjusted Budget has been modified to reflect that National Parks is no longer being provided services as part of the partnership arrangement, as it is now part of the department.

Budgeted financial statements

Analysis of budgeted financial statements

An analysis of the department's budgeted financial statements is provided below.

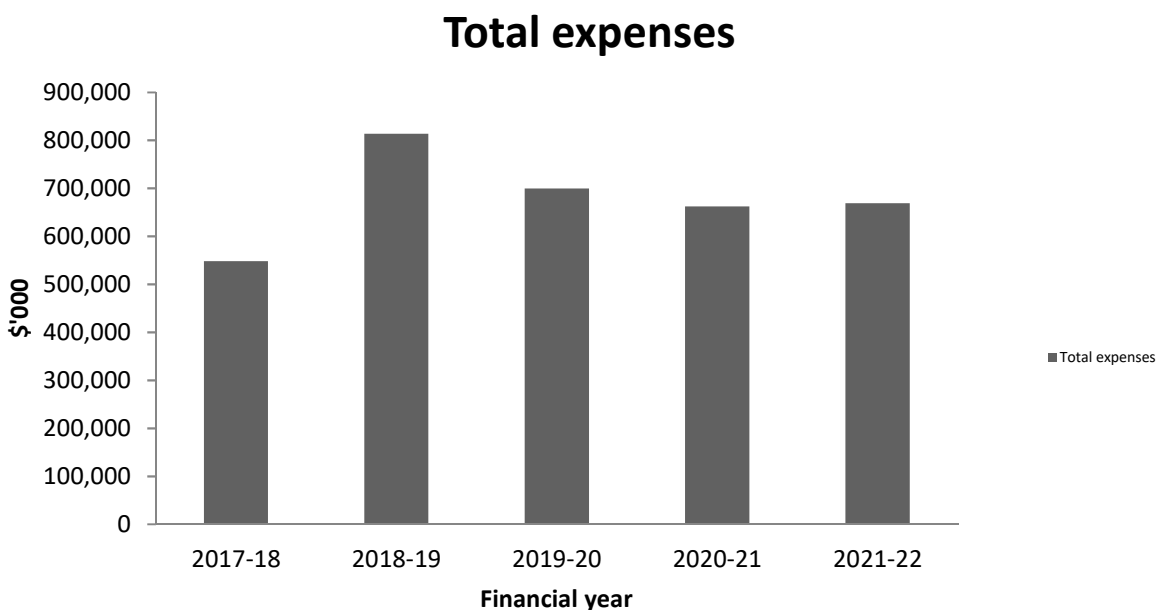
Departmental income statement

Total expenses are budgeted to be \$813.9 million in 2018-19, an increase of \$265.5 million from the 2017-18 Estimated Actuals. The increase is mainly due to:

- The impact of machinery-of-government changes which took effect from 12 December 2017, in particular, the merge of National Parks, Science, and Arts functions to the Department of Environment and Science formerly named the Department of Environment and Heritage Protection. The 2017-18 data reflects five and half months of operations as the Department of Environment and Heritage Protection and six and half months as the Department of Environment and Science with 2018-19 representing a full year of operations as the Department of Environment and Science.
- New or increased funding including: Implementation costs and advance payments to councils for the introduction of the Waste Disposal Levy; Great Barrier Reef - Joint Field Management program, Great Barrier Reef Protection Measures Bill 2018 and Vegetation Management - Enhanced State-wide Landcover and Trees Study.

Direct comparison cannot be made between expenses in the 2017-18 year and expenses in the 2018-19 and subsequent years because of machinery-of-government changes which took place in 2017-18.

Chart: Total departmental expenses across the Forward Estimates period



Departmental balance sheet

The department's budgeted asset balances in 2018-19 are predominantly comprised of heritage and cultural land held as national parks (\$1.5 billion), land (\$607 million), infrastructure (\$2.9 billion), buildings (\$326 million) and plant and equipment including intangibles (\$75 million).

The increase in property, plant and equipment from the 2017-18 Adjusted Budget to 2017-18 Budget is predominantly comprised of a net revaluation increment at the end of the 2016-17 financial year not budgeted. The increase in the value of the department's 2017-18 Estimated Actual to 2018-19 Budget reflects the impact of the depreciation for the period on the department's existing asset values, partially offset by new acquisitions and upgrades.

The department's main liabilities at year end relate to payables of a general operating nature as well as funding held as unearned revenue (other payables) under the Curtis Island Environmental Management Precinct agreement.

Controlled income statement

Department of Environment and Science	Notes	2017-18 Adjusted Budget \$'000	2017-18 Est. Act. \$'000	2018-19 Budget \$'000
INCOME				
Appropriation revenue	1,8,19	435,702	405,523	651,475
Taxes		..	..	..
User charges and fees	2,9,20	88,772	89,945	120,105
Royalties and land rents	10,21	352	364	1,244
Grants and other contributions	3,11,22	15,566	43,597	33,515
Interest	12	337	470	480
Other revenue	4,13,23	146	6,759	2,845
Gains on sale/revaluation of assets		..	..	23
Total income		540,875	546,658	809,687
EXPENSES				
Employee expenses	5,14,24	212,833	211,137	286,555
Supplies and services	6,15,25	185,888	177,723	262,336
Grants and subsidies	7,16,26	92,908	96,843	163,058
Depreciation and amortisation	17,27	54,363	54,943	94,962
Finance/borrowing costs		..	..	..
Other expenses	18	3,336	6,575	5,919
Losses on sale/revaluation of assets		1,050	1,124	1,050
Total expenses		550,378	548,345	813,880
OPERATING SURPLUS/(DEFICIT)		(9,503)	(1,687)	(4,193)

Controlled balance sheet

Department of Environment and Science	Notes	2017-18 Adjusted Budget \$'000	2017-18 Est. Act. \$'000	2018-19 Budget \$'000
CURRENT ASSETS				
Cash assets	28,32,36	73,165	81,448	70,998
Receivables	29,33	20,155	27,961	28,335
Other financial assets		..	..	..
Inventories		7	9	9
Other		2,481	2,413	2,413
Non-financial assets held for sale		..	..	..
Total current assets		95,808	111,831	101,755
NON-CURRENT ASSETS				
Receivables		72	65	65
Other financial assets		..	..	..
Property, plant and equipment	30,34,37	5,467,540	5,483,295	5,500,640
Intangibles		15,005	16,674	20,235
Other		..	..	..
Total non-current assets		5,482,617	5,500,034	5,520,940
TOTAL ASSETS		5,578,425	5,611,865	5,622,695
CURRENT LIABILITIES				
Payables	31,35	29,857	35,000	34,501
Accrued employee benefits		10,425	11,051	10,928
Interest bearing liabilities and derivatives		..	..	..
Provisions		212	212	53
Other		17,457	20,710	20,748
Total current liabilities		57,951	66,973	66,230
NON-CURRENT LIABILITIES				
Payables		..	..	..
Accrued employee benefits		..	..	..
Interest bearing liabilities and derivatives		..	..	..
Provisions		53	53	..
Other		..	..	..
Total non-current liabilities		53	53	..
TOTAL LIABILITIES		58,004	67,026	66,230
NET ASSETS/(LIABILITIES)		5,520,421	5,544,839	5,556,465
EQUITY				
TOTAL EQUITY		5,520,421	5,544,839	5,556,465

Controlled cash flow statement

Department of Environment and Science	Notes	2017-18 Adjusted Budget \$'000	2017-18 Est. Act. \$'000	2018-19 Budget \$'000
CASH FLOWS FROM OPERATING ACTIVITIES				
Inflows:				
Appropriation receipts	38,51,68	400,113	362,427	651,475
User charges and fees	39,52,69	92,164	92,202	120,473
Royalties and land rent receipts	53,70	352	364	1,244
Grants and other contributions	40,54,71	15,561	43,593	33,515
Interest received	55	305	470	480
Taxes		..	..	..
Other	56,72	4,357	7,900	7,800
Outflows:				
Employee costs	41,57,73	(206,568)	(208,464)	(286,665)
Supplies and services	42,58,74	(194,045)	(175,488)	(269,807)
Grants and subsidies	43,59,75	(95,391)	(99,324)	(163,058)
Borrowing costs		..	..	..
Other	44,60	(313)	(4,082)	(5,881)
Net cash provided by or used in operating activities		16,535	19,598	89,576
CASH FLOWS FROM INVESTING ACTIVITIES				
Inflows:				
Sales of non-financial assets		(54)	(51)	185
Investments redeemed		..	..	..
Loans and advances redeemed	45,61,76	135	4,631	11,053
Outflows:				
Payments for non-financial assets	46,62,77	(58,169)	(48,695)	(95,000)
Payments for investments		..	..	..
Loans and advances made	47,63,78	14,707	(361)	(5,000)
Net cash provided by or used in investing activities		(43,381)	(44,476)	(88,762)
CASH FLOWS FROM FINANCING ACTIVITIES				
Inflows:				
Borrowings	48,64,79	(9,432)	5,636	5,000
Equity injections	49,65,80	44,580	35,368	73,526
Outflows:				
Borrowing redemptions	50,66,81	(135)	(4,631)	(11,053)
Finance lease payments		..	..	..
Equity withdrawals	67,82	(40,781)	(43,862)	(78,737)
Net cash provided by or used in financing activities		(5,768)	(7,489)	(11,264)
Net increase/(decrease) in cash held		(32,614)	(32,367)	(10,450)
Cash at the beginning of financial year		16,852	25,177	81,448
Cash transfers from restructure		88,927	88,638	..
Cash at the end of financial year		73,165	81,448	70,998

Administered income statement

Department of Environment and Science	Notes	2017-18 Adjusted Budget \$'000	2017-18 Est. Act. \$'000	2018-19 Budget \$'000
INCOME				
Appropriation revenue	83,85,91	70,271	71,194	139,452
Taxes	86,92	..	..	100,724
User charges and fees	87,93	6,435	6,435	6,784
Royalties and land rents	88,94	1,500	1,500	1,552
Grants and other contributions		..	..	..
Interest		..	..	..
Other revenue		450	450	465
Gains on sale/revaluation of assets		..	..	..
Total income		78,656	79,579	248,977
EXPENSES				
Employee expenses		..	..	..
Supplies and services		..	..	..
Grants and subsidies	84,89,95	70,271	71,194	139,452
Depreciation and amortisation		..	..	..
Finance/borrowing costs		..	..	..
Other expenses		..	..	..
Losses on sale/revaluation of assets		..	..	..
Transfers of Administered Revenue to Government	90,96	8,385	8,385	109,525
Total expenses		78,656	79,579	248,977
OPERATING SURPLUS/(DEFICIT)		..	..	..

Administered balance sheet

Department of Environment and Science	Notes	2017-18 Adjusted Budget \$'000	2017-18 Est. Act. \$'000	2018-19 Budget \$'000
CURRENT ASSETS				
Cash assets	97,98	998	180	180
Receivables		337	409	409
Other financial assets		..	..	..
Inventories		..	..	..
Other		..	..	..
Non-financial assets held for sale		..	..	..
Total current assets		1,335	589	589
NON-CURRENT ASSETS				
Receivables		..	..	..
Other financial assets		..	..	..
Property, plant and equipment		..	..	..
Intangibles		..	..	..
Other		..	..	..
Total non-current assets		..	..	..
TOTAL ASSETS		1,335	589	589
CURRENT LIABILITIES				
Payables		20	..	..
Transfers to Government payable		40	42	42
Accrued employee benefits		..	..	..
Interest bearing liabilities and derivatives		..	..	..
Provisions		..	..	..
Other		..	..	..
Total current liabilities		60	42	42
NON-CURRENT LIABILITIES				
Payables		..	..	..
Accrued employee benefits		..	..	..
Interest bearing liabilities and derivatives		..	..	..
Provisions		..	..	..
Other		..	..	..
Total non-current liabilities		..	..	..
TOTAL LIABILITIES		60	42	42
NET ASSETS/(LIABILITIES)		1,275	547	547
EQUITY				
TOTAL EQUITY		1,275	547	547

Administered cash flow statement

Department of Environment and Science	Notes	2017-18 Adjusted Budget \$'000	2017-18 Est. Act. \$'000	2018-19 Budget \$'000
CASH FLOWS FROM OPERATING ACTIVITIES				
Inflows:				
Appropriation receipts	99,101,107	70,271	71,194	139,452
User charges and fees	102,108	6,442	6,440	6,784
Royalties and land rent receipts	103,109	1,500	1,500	1,552
Grants and other contributions		..	..	..
Interest received		..	..	..
Taxes	104,110	..	..	100,724
Other		450	450	465
Outflows:				
Employee costs		..	..	..
Supplies and services		(53)	(53)	..
Grants and subsidies	100,105,111	(70,271)	(71,194)	(139,452)
Borrowing costs		..	..	..
Other		..	..	..
Transfers to Government	106,112	(8,435)	(8,397)	(109,525)
Net cash provided by or used in operating activities		(96)	(60)	..
CASH FLOWS FROM INVESTING ACTIVITIES				
Inflows:				
Sales of non-financial assets		..	..	..
Investments redeemed		..	..	..
Loans and advances redeemed		..	..	..
Outflows:				
Payments for non-financial assets		..	..	..
Payments for investments		..	..	..
Loans and advances made		..	..	..
Net cash provided by or used in investing activities		..	..	..
CASH FLOWS FROM FINANCING ACTIVITIES				
Inflows:				
Borrowings		..	..	..
Equity injections		..	..	..
Outflows:				
Borrowing redemptions		..	..	..
Finance lease payments		..	..	..
Equity withdrawals		..	..	..
Net cash provided by or used in financing activities		..	..	..
Net increase/(decrease) in cash held		(96)	(60)	..
Cash at the beginning of financial year		994	140	180
Cash transfers from restructure		100	100	..
Cash at the end of financial year		998	180	180

Explanation of variances in the financial statements

Income statement

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

1. Decrease is due to deferral of funds to 2018-19 and later out years including Continuation of Compliance and Rehabilitation Action for Underground Coal Gasification (UCG), Queensland Reef Water Quality Program, Nature Refuges Program, Queensland CarbonPlus Fund, Implementation of Koala Restoration Strategy and Cairns Performing Arts Centre.
2. The increase is predominantly due to price and consumption increases in building services and utility cost recoveries from the Arts Statutory Bodies.
3. Increase relates to additional funding received in 2017-18 for the Natural Disaster Relief and Recovery Arrangement Exceptional Circumstances (Category D) Funding 2017 Environmental Recovery Package, Financial Assurance Reform Project, major vessel replacement to support the Great Barrier Reef Joint Field Management Program and Environmental Offsets.
4. Increase is due to the forfeiture of financial assurance deposits.
5. Decrease relates to minor deferrals to 2018-19 offset by new funding for programs including North Stradbroke Island (Minjerribah).
6. Decrease is due to the reclassification of funding between Grants expense and deferral funding to 2018-19 and later out years including Continuation of Compliance and Rehabilitation Action for UCG, Queensland Reef Water Quality Program and ex-HMAS Tobruk Project.
7. Increase relates to additional funding received in 2017-18 for Container Refund scheme, Queensland Reef Water Quality Program, Reef Island Decarbonisation, Natural Disaster Relief and Recovery Arrangement Exceptional Circumstances (Category D) Funding 2017 Environmental Recovery Package, offset by deferrals for Cairns Performing Arts Centre.

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

8. The increase is primarily due to the machinery-of-government transfers and additional funds for Continuation of Compliance and Rehabilitation Action, Great Barrier Reef Joint Field Management Program, Land Restoration Fund, Vegetation Management - Enhanced State-wide Landcover and Trees Study and Waste Disposal Levy.
9. The increase is primarily due to the machinery-of-government transfers, price and consumption increases in building services and utility cost recoveries from the Arts Statutory Bodies, an increase to the Queensland Cultural Precinct fees and charges, increases for environmental licensing fees and indexation.
10. Increase is primarily due to effect of machinery-of-government transfers and indexation.
11. Increase is primarily due to increase of funding for the Great Barrier Reef Joint Field Management Program, operational funds for the Financial Assurance project and funding for science activities and the effect of machinery-of-government transfers.
12. Increase is due to effect of machinery-of-government transfers.
13. Increase is due to effect of machinery-of-government transfers.
14. Increase is primarily due to effect of machinery-of-government transfers and deferral of funds to 2018-19 and additional funds in 2018-19 for Continuation of Compliance and Rehabilitation Action for UCG, Great Barrier Reef Joint Field Management Program, Queensland Reef Water Quality Program and Land Restoration Fund.
15. Increase is primarily due to effect of machinery-of-government transfers and deferral of funds to 2018-19 and additional funds in 2018-19 for Continuation of Compliance and Rehabilitation Action for UCG, Great Barrier Reef Joint Field Management Program, Vegetation Management, Enhanced State-wide Landcover, Trees Study program, Land Restoration Fund and Waste Disposal Levy.
16. Increase is primarily due to the effect of machinery-of-government transfers and additional funds in 2018-19 for Queensland Reef Water Quality Program and Great Barrier Reef Joint Field Management Program.
17. Increase is primarily due to effect of machinery-of-government transfers.
18. Increase is primarily due to effect of machinery-of-government transfers.

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

19. The increase is primarily due to the machinery-of-government transfers and deferral of funds from 2017-18 to 2018-19 including Continuation of Compliance and Rehabilitation Action for UCG, Queensland Reef Water Quality Program, Nature Refuges Program, Cairns Performing Arts Centre along with additional funding for Great Barrier Reef Joint Field Management Program, Vegetation Management - Enhanced State-wide Landcover and Trees Study, Land Restoration Fund and Waste Disposal Levy.
20. The increase is primarily due to the machinery-of-government transfers, price and consumption increases in building services and utility cost recoveries from the Arts Statutory Bodies, an increase to the Queensland Cultural Precinct fees and charges, increases for environmental licensing fees and indexation.
21. Increase is primarily due to effect of machinery-of-government transfers and indexation.
22. Decrease is primarily due to effect of machinery-of-government transfers, additional funding under the Great Barrier Reef Joint Field Management Program offset by a reduction in funding in 2018-19 for the Natural Disaster Relief and Recovery Arrangement Exceptional Circumstances (Category D) Funding 2017 Environmental Recovery Package.
23. Decrease is due to an anticipated reduction in the forfeiture of financial assurance deposits.
24. Increase is primarily due to effect of machinery-of-government transfers, additional funding for the Great Barrier Reef Joint Field Management Program, Waste Disposal Levy and supplementation for Enterprise Bargaining funding.
25. Increase is primarily due to effect of machinery-of-government transfers, increase of funding for the Land Restoration program, Waste Disposal Levy and deferral of funding for Reef Water Quality Program and Continuation of Compliance and Rehabilitation Action for UCG from 2017-18 to 2018-19.
26. Increase is primarily due to effect of machinery-of-government transfers, additional funding for Great Barrier Reef Joint Field Management Program, Queensland Reef Water Quality Program, Waste Disposal Levy, reclassification between supplies and services offset by a reduction in funding in 2018-19 for the Natural Disaster Relief and Recovery Arrangement Exceptional Circumstances (Category D) Funding 2017 Environmental Recovery Package, and completion of the Climate Change Adaption package in 2017-18.
27. Increase is primarily due to effect of machinery-of-government transfers.

Balance sheet

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

28. Increase is primarily due to the timing of the settlement of debtors and creditors at financial year end and the reduction of the forecast deficit.
29. Increase is due to changes to the timing of the receipt of funds from debtors at financial year end.
30. The increase in property, plant and equipment reflects a net revaluation increment at the end of the 2016-17 financial year not budgeted.
31. Increase is due to changes to the timing of the payment of funds to creditors at financial year end.

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

32. Decrease is primarily due to the timing of the settlement of debtors and creditors at financial year end as well as expenditure of funds for externally funded programs with the receipt of funds in prior years.
33. Increase is due to changes to the timing of the receipt of funds from debtors at financial year end.
34. The increase in property, plant and equipment reflects a net revaluation increment at the end of the 2016-17 financial year not budgeted for and the difference between depreciation for the period compared with forecast acquisitions.
35. Increase is due to changes to the timing of the payment of funds to creditors at financial year end.

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

36. Decrease is primarily due to the expenditure of funds for externally funded programs with the receipt of funds in prior years.
37. Increase in property, plant and equipment reflects the difference between depreciation for the period compared with forecast acquisitions.

Cash flow statement

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

38. Decrease is due to deferral of funds to 2018-19 and later out years including Continuation of Compliance and Rehabilitation Action for UCG, Queensland Reef Water Quality Program, Nature Refuges Program, Queensland CarbonPlus Fund, Implementation of Koala Restoration Strategy and Cairns Performing Arts Centre.
39. The increase is predominantly due to price and consumption increases in building services and utility cost recoveries from the Arts Statutory Bodies.
40. Increase relates to additional funding received in 2017-18 for the Natural Disaster Relief and Recovery Arrangement Exceptional Circumstances (Category D) Funding 2017 Environmental Recovery Package, Financial Assurance Reform Project, major vessel replacement to support the Great Barrier Reef Joint Field Management Program and Environmental Offsets.
41. Increase relates to minor deferrals to 2018-19 offset by new funding for programs including North Stradbroke Island (Minjerribah).
42. Decrease is due to the reclassification of funding between Grants expense and deferral funding to 2018-19 and later out years including Continuation of Compliance and Rehabilitation Action for UCG, Reef Water Quality Program and ex-HMAS Tobruk Project.
43. Increase relates to additional funding received in 2017-18 for Container Refund scheme, Queensland Reef Water Quality Program, Reef Island Decarbonisation, natural disaster Environmental Recovery Package offset by deferrals for Cairns Performing Arts Centre and reclassification of expenses from Supplies and Services.
44. Increase is due to expenditure associated with rehabilitation costs related to the forfeiture of financial assurance deposits.
45. The difference relates to adjustments associated with the machinery-of-government transfer of loans related to the Revolving Film Finance Fund.
46. A decrease is primarily due to the deferral of capital programs to 2018-19 in relation to the Critical Infrastructure Works Program, Arts Infrastructure Investment Fund, Mono Repos Turtle Centre and ecotourism projects to meet revised project timelines.
47. The difference relates to adjustments associated with the machinery-of-government transfer of loans related to the Revolving Film Finance Fund.
48. The difference relates to adjustments associated with the machinery-of-government transfer of loans related to the Revolving Film Finance Fund.
49. A decrease is primarily due to the deferral of capital work in progress to 2018-19 in relation to the Critical Infrastructure Works Program and the Arts Infrastructure Investment Fund to meet revised project timelines.
50. The difference relates to adjustments associated with the machinery-of-government transfer of loans related to the Revolving Film Finance Fund.

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

51. Increase is primarily due to effect of machinery-of-government transfers and additional funds in 2018-19 for Continuation of Compliance and Rehabilitation Action for UCG, Great Barrier Reef Joint Field Management Program, Vegetation Management, Enhanced State-wide Landcover and Trees Study, Land Restoration Fund and Waste Disposal Levy.
52. The increase is primarily due to the machinery-of-government transfers, price and consumption increases in building services and utility cost recoveries from the Arts Statutory Bodies, an increase to the Queensland Cultural Precinct fees and charges, increases for environmental licensing fees and indexation.
53. Increase is primarily due to effect of machinery-of-government transfers and indexation.
54. Increase is primarily due to increase of funding for the Great Barrier Reef Field Management Program, operational funds for the Financial Assurance Reform Project, funding for science activities and the effect of machinery-of-government transfers.
55. Increase is due to effect of machinery-of-government transfers.
56. Increase is due to effect of machinery-of-government transfers.
57. Increase is primarily due to effect of machinery-of-government transfers and deferral of funds to 2018-19 and additional funds in 2018-19 for Continuation of Compliance and Rehabilitation Action for UCG, Great Barrier Reef Joint Field Management Program, Queensland Reef Water Quality Program and Land Restoration Fund.

58. Increase is primarily due to effect of machinery-of-government transfers and deferral of funds to 2018-19 and additional funds in 2018-19 for Continuation of Compliance and Rehabilitation Action for UCG, Great Barrier Reef Joint Field Management Program, Vegetation Management, Enhanced State-wide Landcover and Trees Study and Land Restoration Fund.
59. Increase is primarily due to the effect of machinery-of-government transfers and additional funds in 2018-19 for Reef Water Quality Program and Great Barrier Reef Joint Field Management Program.
60. Increase is primarily due to effect of machinery-of-government transfers.
61. The difference relates to adjustments associated with the machinery-of-government transfer of loans related to the Revolving Film Finance Fund.
62. An increase is primarily due to the full year effects of machinery-of-government transfers with additional funding for projects including critical infrastructure upgrades across the Cultural Precinct, construction of a new performing arts theatre at QPAC, acquisition of a vessel under the Great Barrier Reef Joint Field Management Program, Mon Repos Turtle Centre and ecotourism opportunities across the protected estate offset by completion of land acquisition activities for the protected estate.
63. The difference relates to adjustments associated with the machinery-of-government transfer of loans related to the Revolving Film Finance Fund.
64. The difference relates to adjustments associated with the machinery-of-government transfer of loans related to the Revolving Film Finance Fund.
65. An increase is primarily due to the full year effects of machinery-of-government transfers with additional funding for projects including critical infrastructure upgrades across the Cultural Precinct, construction of a new performing arts venue at QPAC, Mon Repos Turtle Centre and ecotourism opportunities across the protected estate offset by completion of land acquisition activities for the protected estate.
66. The difference relates to adjustments associated with the machinery-of-government transfer of loans related to the Revolving Film Finance Fund.
67. An increase is primarily due to the full year effects of machinery-of-government transfers.

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

68. The increase is primarily due to the machinery-of-government transfers and deferral of funds from 2017-18 to 2018-19 including Continuation of Compliance and Rehabilitation Action for UCG, Queensland Reef Water Quality Program, Nature Refuges Program, Cairns Performing Arts Centre along with additional funding for Great Barrier Reef Joint Field Management Program, Vegetation Management - Enhanced State-wide Landcover and Trees Study, Land Restoration Fund and Waste Disposal Levy.
69. The increase is primarily due to the machinery-of-government transfers, price and consumption increases in building services and utility cost recoveries from the Arts Statutory Bodies, an increase to the Queensland Cultural Precinct fees and charges, increases for environmental licensing fees and indexation.
70. Increase is primarily due to effect of machinery-of-government transfers and indexation.
71. Decrease is primarily due to effect of machinery-of-government transfers, additional funding under the Great Barrier Reef Field Management Program offset by a reduction in funding in 2018-19 for the Natural Disaster Relief and Recovery Arrangement Exceptional Circumstances (Category D) Funding 2017 Environmental Recovery Package.
72. Decrease is due to a reduction in the forfeiture of financial assurance deposits.
73. Increase is primarily due to effect of machinery-of-government transfers, additional funding for the Great Barrier Reef Joint Field Management Program, Waste Disposal Levy and supplementation for Enterprise Bargaining funding.
74. Increase is primarily due to effect of machinery-of-government transfers, increase of funding for the Land Restoration Fund and deferral of funding for Queensland Reef Water Quality Program and Continuation of Compliance and Rehabilitation Action for UCG from 2017-18 to 2018-19.
75. Increase is primarily due to effect of machinery-of-government transfers offset by deferrals into 2018-19, additional funding for Great Barrier Reef Joint Field Management Program, Queensland Reef Water Quality Program, reclassification between supplies and services offset by a reduction in funding in 2018-19 for the Natural Disaster Relief and Recovery Arrangement Exceptional Circumstances (Category D) Funding 2017 Environmental Recovery Package and completion of the Climate Change Adaption package in 2017-18.
76. The difference relates to adjustments associated with the machinery-of-government transfer of loans related to the Revolving Film Finance Fund.

77. An increase is primarily due to the full year effects of machinery-of-government transfers with additional funding for projects including critical infrastructure upgrades across the Cultural Precinct, construction of a new performing arts theatre at QPAC, acquisition of a vessel under the Great Barrier Reef Joint Field Management Program, Mon Repos Turtle Centre and ecotourism opportunities across the protected estate offset by completion of land acquisition activities for the protected estate.
78. The difference relates to adjustments associated with the machinery-of-government transfer of loans related to the Revolving Film Finance Fund.
79. The difference relates to adjustments associated with the machinery-of-government transfer of loans related to the Revolving Film Finance Fund.
80. An increase is primarily due to the full year effects of machinery-of-government transfers with additional funding for projects including critical infrastructure upgrades across the Cultural Precinct, construction of a new performing arts theatre at QPAC, Mon Repos Turtle Centre and ecotourism opportunities across the protected estate offset by completion of land acquisition activities for the protected estate.
81. The difference relates to adjustments associated with the machinery-of-government transfer of loans related to the Revolving Film Finance Fund.
82. An increase is primarily due to the full year effects of machinery-of-government transfers.

Administered income statement

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

83. The increase is due to additional funding for electricity supplementation at the Cultural Precinct and the bring forward of funding from 2018-19 for the biennial 2017-18 Queensland Performing Arts Trust (QPAT) Out of the Box Festival, offset by Government reprioritisation measures across the Arts Statutory Bodies.
84. The increase is due to additional funding for electricity supplementation at the Cultural Precinct and the bring forward of funding from 2018-19 for the biennial 2017-18 QPAT Out of the Box Festival, offset by Government reprioritisation measures across the Arts Statutory Bodies.

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

85. The increase is primarily due to the full year effects of machinery-of-government transfers, additional funding for electricity supplementation at the Cultural Precinct, the QPAT base funding uplift and continuation of the State Library of Queensland (SLQ) First Five Forever Reading program, offset by a reduction in limited life funding for the Queensland Museum (QM) regional campus upgrades, the completion of the QM Sciencentre redevelopment and the bring forward of funding from 2018-19 for the QPAT biennial Out of the Box Festival.
86. Increase is predominantly due to the implementation of the Waste Disposal Levy.
87. Increase is predominantly due to scheduled indexation of fees for forecast administered revenue.
88. Increase is due to the higher than forecast income collected in 2017-18 for quarry materials.
89. The increase is primarily due to the full year effects of machinery-of-government transfers, additional funding for electricity supplementation at the Cultural Precinct, the QPAT base funding uplift, the continuation of the SLQ First Five Forever Reading program, offset by a reduction in limited life funding for the QM regional campus upgrades, the completion of the QM Sciencentre redevelopment and the bring forward of funding from 2018-19 for the QPAT biennial Out of the Box Festival.
90. Increase is predominantly due to the implementation of the Waste Disposal Levy.

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

91. The increase is due to the full year effects of machinery-of-government transfers, additional funding for the QPAT base funding uplift and the continuation of the SLQ First Five Forever Reading program, offset by a reduction in limited life funding for the QM regional campus upgrades, the completion of the QM Sciencentre redevelopment and the biennial QPAT Out of the Box festival in 2017-18.
92. Increase is predominantly due to the implementation of the Waste Disposal Levy.
93. Increase is predominantly due to scheduled indexation of fees for forecast administered revenue.
94. Increase is due to the higher than forecast income collected in 2017-18 for quarry materials.

95. The increase is due to the full year effects of machinery-of-government transfers, additional funding for the QPAT base funding uplift and the continuation of the SLQ First Five Forever Reading program, offset by a reduction in limited life funding for the QM regional campus upgrades, the completion of the QM Sciencentre redevelopment and the biennial QPAT Out of the Box festival in 2017-18.
96. Increase is predominantly due to the implementation of the Waste Disposal Levy.

Administered balance sheet

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

97. Decrease is a result of a lower balance of cash held at 30 June 2017 due to the earlier remittance of funds than planned to Government.

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

98. Decrease is a result of a lower balance of cash held at 30 June 2017 due to the earlier remittance of funds than planned to Government.

Administered cash flow statement

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

99. The increase is due to additional funding for electricity supplementation at the Cultural Precinct and the bring forward of funding from 2018-19 for the biennial 2017-18 QPAT Out of the Box Festival, offset by Government reprioritisation measures across the Arts Statutory Bodies.
100. The increase is due to additional funding for electricity supplementation at the Cultural Precinct and the bring forward of funding from 2018-19 for the biennial 2017-18 QPAT Out of the Box Festival, offset by Government reprioritisation measures across the Arts Statutory Bodies.

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

101. The increase is primarily due to the full year effects of machinery-of-government transfers, additional funding for electricity supplementation at the Cultural Precinct, the QPAT base funding uplift and continuation of the SLQ First Five Forever Reading program, offset by a reduction in limited life funding for the QM regional campus upgrades, the completion of the QM Sciencentre redevelopment and the bring forward of funding from 2018-19 for the QPAT biennial Out of the Box Festival.
102. Increase is predominantly due to scheduled indexation of fees for forecast administered revenue.
103. Increase is due to the higher than forecast income collected in 2017-18 for quarry materials.
104. Increase is predominantly due to the implementation of the Waste Disposal Levy.
105. The increase is primarily due to the full year effects of machinery-of-government transfers, additional funding for electricity supplementation at the Cultural Precinct, the QPAT base funding uplift, the continuation of the SLQ First Five Forever Reading program, offset by a reduction in limited life funding for the QM regional campus upgrades, the completion of the QM Sciencentre redevelopment and the bring forward of funding from 2018-19 for the QPAT biennial Out of the Box Festival.
106. Increase is predominantly due to the implementation of the Waste Disposal Levy.

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

107. The increase is due to the full year effects of machinery-of-government transfers, additional funding for the QPAT base funding uplift and the continuation of the SLQ First Five Forever Reading program, offset by a reduction in limited life funding for the QM regional campus upgrades, the completion of the QM Sciencentre redevelopment and the biennial QPAT Out of the Box festival in 2017-18.
108. Increase is predominantly due to scheduled indexation of fees for forecast administered revenue.
109. Increase is due to the higher than forecast income collected in 2017-18 for quarry materials.
110. Increase is predominantly due to the implementation of the Waste Disposal Levy.
111. The increase is due to the full year effects of machinery-of-government transfers, additional funding for the QPAT base funding uplift and the continuation of the SLQ First Five Forever Reading program, offset by a reduction in limited life funding for the QM regional campus upgrades, the completion of the QM Sciencentre redevelopment and the biennial QPAT Out of the Box festival in 2017-18.
112. Increase is predominantly due to the implementation of the Waste Disposal Levy.

Reporting Entity Financial Statements

Reporting Entity comprises:

- Department of Environment and Science (excluding Administered);
- Corporate Administration Agency for the period 1 January to 30 June 2018.

Explanations of variances for each entity are included in the individual budget financial statements located in this Service Delivery Statement.

The machinery-of-government changes effective 1 January 2018, resulted in the transfer of Corporate Administration Agency from the Department of the Premier and Cabinet.

Reporting entity income statement

Department of Environment and Science	Notes	2017-18 Adjusted Budget \$'000	2017-18 Est. Act. \$'000	2018-19 Budget \$'000
INCOME				
Appropriation revenue		435,702	405,523	651,475
Taxes	
User charges and fees		95,564	96,655	130,999
Royalties and land rents		352	364	1,244
Grants and other contributions		15,566	43,597	33,596
Interest		337	470	480
Other revenue		145	6,758	2,845
Gains on sale/revaluation of assets		23
Total income		547,666	553,367	820,662
EXPENSES				
Employee expenses		217,323	215,545	294,450
Supplies and services		188,022	179,857	265,181
Grants and subsidies		92,908	96,843	163,058
Depreciation and amortisation		54,367	54,947	94,962
Finance/borrowing costs	
Other expenses		3,499	6,738	6,154
Losses on sale/revaluation of assets		1,050	1,124	1,050
Total expenses		557,169	555,054	824,855
Income tax expense/revenue	
OPERATING SURPLUS/(DEFICIT)		(9,503)	(1,687)	(4,193)

Reporting entity balance sheet

Department of Environment and Science	Notes	2017-18 Adjusted Budget \$'000	2017-18 Est. Act. \$'000	2018-19 Budget \$'000
CURRENT ASSETS				
Cash assets		76,850	85,476	74,996
Receivables		21,759	28,404	28,808
Other financial assets	
Inventories		7	9	9
Other		3,435	3,696	3,218
Non-financial assets held for sale	
Total current assets		102,051	117,585	107,031
NON-CURRENT ASSETS				
Receivables		72	65	65
Other financial assets	
Property, plant and equipment		5,467,564	5,483,318	5,500,640
Deferred tax assets	
Intangibles		15,005	16,674	20,235
Other	
Total non-current assets		5,482,641	5,500,057	5,520,940
TOTAL ASSETS		5,584,692	5,617,642	5,627,971
CURRENT LIABILITIES				
Payables		30,657	35,421	34,899
Current tax liabilities	
Accrued employee benefits		10,705	11,315	11,192
Interest bearing liabilities and derivatives	
Provisions		212	212	53
Other		18,066	21,345	20,905
Total current liabilities		59,640	68,293	67,049
NON-CURRENT LIABILITIES				
Payables	
Deferred tax liabilities	
Accrued employee benefits	
Interest bearing liabilities and derivatives	
Provisions		53	53	..
Other	
Total non-current liabilities		53	53	..
TOTAL LIABILITIES		59,693	68,346	67,049
NET ASSETS/(LIABILITIES)		5,524,999	5,549,296	5,560,922
EQUITY				
TOTAL EQUITY		5,524,999	5,549,296	5,560,922

Reporting entity cash flow statement

Department of Environment and Science	Notes	2017-18 Adjusted Budget \$'000	2017-18 Est. Act. \$'000	2018-19 Budget \$'000
CASH FLOWS FROM OPERATING ACTIVITIES				
Inflows:				
Appropriation receipts		400,113	362,427	651,475
User charges and fees		100,344	98,878	130,645
Royalties and land rent receipts		352	364	1,244
Grants and other contributions		15,561	43,593	33,596
Interest received		305	470	480
Taxes	
Other		3,420	8,385	8,524
Outflows:				
Employee costs		(210,946)	(212,760)	(294,560)
Supplies and services		(197,132)	(178,575)	(272,684)
Grants and subsidies		(95,391)	(99,324)	(163,058)
Borrowing costs	
Taxation equivalents paid	
Other		140	(3,629)	(6,116)
Net cash provided by or used in operating activities		16,766	19,829	89,546
CASH FLOWS FROM INVESTING ACTIVITIES				
Inflows:				
Sales of non-financial assets		(54)	(51)	185
Investments redeemed	
Loans and advances redeemed		135	4,631	11,053
Outflows:				
Payments for non-financial assets		(58,169)	(48,695)	(95,000)
Payments for investments	
Loans and advances made		14,707	(361)	(5,000)
Net cash provided by or used in investing activities		(43,381)	(44,476)	(88,762)
CASH FLOWS FROM FINANCING ACTIVITIES				
Inflows:				
Borrowings		(9,432)	5,636	5,000
Equity injections		44,580	35,368	73,526
Outflows:				
Borrowing redemptions		(135)	(4,631)	(11,053)
Finance lease payments	
Equity withdrawals		(40,781)	(43,862)	(78,737)
Dividends paid	
Net cash provided by or used in financing activities		(5,768)	(7,489)	(11,264)
Net increase/(decrease) in cash held		(32,383)	(32,136)	(10,480)
Cash at the beginning of financial year		16,852	25,177	85,476
Cash transfers from restructure		92,381	92,435	..
Cash at the end of financial year		76,850	85,476	74,996

Statutory bodies

Queensland Art Gallery

Overview

The Queensland Art Gallery | Gallery of Modern Art (the Gallery or QAGOMA) contributes to the cultural, social and intellectual development of all Queenslanders and is one of the most visited art galleries in Australia. The Gallery's vision is to be the leading institution for the contemporary art of Australia, Asia and the Pacific, and its mission is to engage people with art and artists through memorable and transformative experiences. The Gallery's strategic objectives are to build Queensland's globally significant Collection and deliver compelling exhibitions; connect people with the enduring power of art and ideas; and build our community of partners and organisational capability.

QAGOMA contributes to the Queensland Government's plan to:

- keep communities safe - by welcoming all visitors and facilitating participation by children and families, visitors with disability, young people and students, seniors, and people in remote, regional, and outer metropolitan areas of the state; and featuring art and artists from diverse cultures
- create jobs in a strong economy - by drawing local, interstate and international visitors to Queensland as a cultural tourism destination; and collecting and presenting the work of Queensland artists to strengthen the State's visual arts sector
- give all our children a great start - by working with artists to create programs, books and activities for children; and providing teaching and learning resources to help children and young people connect with the enduring power of art and ideas.

A key priority for QAGOMA in 2018-19 is developing and delivering an innovative and well-attended exhibition program, supported by limited-life funding for blockbuster and major exhibitions. Other priorities include delivering on the Gallery's global leadership in the contemporary art of Australia, Asia and the Pacific, and building on the commitment to education and lifelong learning about the visual arts.

Service summary

In 2018-19, the Gallery will:

- present a non-ticketed blockbuster exhibition, The 9th Asia Pacific Triennial of Contemporary Art (APT9), and public programming, including an APT public forum, Children's Art Centre projects and the Summer Festival
- present the first year of the Brisbane International Film Festival at QAGOMA, supported by Screen Queensland
- present exhibitions of Queensland artists Tony Albert, Judith Wright and Dick Roughsey
- develop the Collection, targeting transformational acquisitions and the contemporary art of Australia and the Asia Pacific during the APT year, and present exhibitions that showcase significant works of art from the Collection by contemporary artists Robert MacPherson and Nicolas Molé
- conduct regional tours of the exhibitions *A World View: The Tim Fairfax Gift, Physical Video*, and *Robert MacPherson: Boss Drivers*; and deliver the Kids on Tour program to venues in remote and regional Queensland
- expand the Gallery's digital capability, including by implementing the first phase of a fundraising campaign to support learning initiatives by digitising the QAGOMA Collection
- encourage the strong presence of Aboriginal and Torres Strait Islander art and culture, and work towards the development of a Reconciliation Action Plan
- in collaboration with Arts Queensland, identify and progress priority infrastructure projects including those that reinstate original elements of Robin Gibson's heritage-listed Queensland Art Gallery building.

Service performance

Performance statement

Queensland Art Gallery

Service area objective

To strengthen Queensland's visual arts sector and contribute to the cultural, social and intellectual development of all Queenslanders.

Service area description

The Gallery develops, conserves and presents the State art collection and delivers art and cultural experiences to Queenslanders and visitors through onsite and touring exhibitions, and onsite and online programs.

Queensland Art Gallery	Notes	2017-18 Target/Est.	2017-18 Est. Actual	2018-19 Target/Est.
Service standards				
<i>Effectiveness measures</i>				
Audience satisfaction with onsite visit	1	95%	93%	95%
Visits to the Queensland Art Gallery | Gallery of Modern Art onsite and at touring venues	2	1.4 million	1.9 million	1.4 million
<i>Efficiency measure</i>				
Non-government revenue as a percentage of total revenue	3	30%	30%	30%

Notes:

1. This service standard is based on overall satisfaction of audiences with their experiences of exhibitions, programs and other services delivered onsite at the Gallery. Measurement of audience satisfaction aligns with the *Queensland Government Performance Management Framework Measuring Customer Experience Reference Guide* published by the Department of the Premier and Cabinet.
2. The number of visits onsite and at regional and other touring venues is considered the best available proxy measure for effectiveness of the service area objective, due to the ability to infer from it public value, relevance, community perception and international standing. Estimated Actual visits for 2017-18 are above target, influenced by higher than anticipated attendance at the exhibitions *Marvel: Creating the Cinematic Universe* and *Yayoi Kusama: Life is the Heart of a Rainbow*.
3. This service standard demonstrates the efficient use of government funding to leverage private investment and own-source revenue for the delivery of services.

Staffing¹

Queensland Art Gallery	Notes	2017-18 Budget	2017-18 Est. Actual	2018-19 Budget
Queensland Art Gallery	2, 3	280	290	290

Notes:

1. Full-time equivalents (FTEs) as at 30 June.
2. The Gallery's core staffing establishment is approximately 240 FTEs per year, plus an average of 50 casual FTEs annually, noting that casual employment fluctuates considerably during the year to meet exhibition driven demands, and a natural visitation peak during public and school holidays.
3. The 2018-19 staffing budget reflects current forecasts of activity driven by the presentation of the Gallery's flagship exhibition, The 9th Asia Pacific Triennial of Contemporary Art, and growth of the Gallery's commercial services.

Income statement

Queensland Art Gallery	Notes	2017-18 Budget \$'000	2017-18 Est. Act. \$'000	2018-19 Budget \$'000
INCOME				
Taxes		..	..	..
User charges and fees	1,5,10	11,441	12,325	7,920
Grants and other contributions		49,446	48,681	50,871
Interest	2,6	400	449	450
Other revenue	3,11	528	757	550
Gains on sale/revaluation of assets	7,12	1,500	1,500	1,650
Total income		63,315	63,712	61,441
EXPENSES				
Employee expenses		28,095	28,640	29,787
Supplies and services	8,13	30,052	30,318	26,960
Grants and subsidies		..	..	..
Depreciation and amortisation		512	512	521
Finance/borrowing costs		..	..	..
Other expenses	4,9,14	1,357	989	548
Losses on sale/revaluation of assets		..	..	..
Total expenses		60,016	60,459	57,816
OPERATING SURPLUS/(DEFICIT)		3,299	3,253	3,625

Balance sheet

Queensland Art Gallery	Notes	2017-18 Budget \$'000	2017-18 Est. Act. \$'000	2018-19 Budget \$'000
CURRENT ASSETS				
Cash assets	15,19	6,456	6,896	6,896
Receivables		606	606	606
Other financial assets		..	..	..
Inventories	16,20	1,000	700	700
Other		220	220	220
Non-financial assets held for sale		..	..	..
Total current assets		8,282	8,422	8,422
NON-CURRENT ASSETS				
Receivables		..	..	..
Other financial assets	17,21	31,173	35,940	35,536
Property, plant and equipment	18,22	410,533	429,942	438,971
Intangibles		..	..	..
Other		..	..	..
Total non-current assets		441,706	465,882	474,507
TOTAL ASSETS		449,988	474,304	482,929
CURRENT LIABILITIES				
Payables		1,403	1,403	1,403
Accrued employee benefits		2,501	2,501	2,501
Interest bearing liabilities and derivatives		..	..	..
Provisions		..	..	..
Other		380	380	380
Total current liabilities		4,284	4,284	4,284
NON-CURRENT LIABILITIES				
Payables		..	..	..
Accrued employee benefits		..	..	..
Interest bearing liabilities and derivatives		..	..	..
Provisions		..	..	..
Other		..	..	..
Total non-current liabilities		..	..	..
TOTAL LIABILITIES		4,284	4,284	4,284
NET ASSETS/(LIABILITIES)		445,704	470,020	478,645
EQUITY				
TOTAL EQUITY		445,704	470,020	478,645

Cash flow statement

Queensland Art Gallery	Notes	2017-18 Budget \$'000	2017-18 Est. Act. \$'000	2018-19 Budget \$'000
CASH FLOWS FROM OPERATING ACTIVITIES				
Inflows:				
User charges and fees	23,29,35	11,441	12,266	7,920
Grants and other contributions		35,879	34,876	36,467
Interest received	24,30	400	449	450
Taxes		..	..	..
Other	25,36	557	1,358	580
Outflows:				
Employee costs		(28,095)	(28,984)	(29,787)
Supplies and services	31,37	(18,015)	(18,558)	(15,086)
Grants and subsidies		..	..	..
Borrowing costs		..	..	..
Other	26,32	(1,357)	(3,099)	(548)
Net cash provided by or used in operating activities		810	(1,692)	(4)
CASH FLOWS FROM INVESTING ACTIVITIES				
Inflows:				
Sales of non-financial assets		..	..	..
Investments redeemed	27,33	2,330	1,337	2,054
Loans and advances redeemed		..	..	..
Outflows:				
Payments for non-financial assets	28,34,38	(4,197)	(5,174)	(2,050)
Payments for investments		..	..	..
Loans and advances made		..	..	..
Net cash provided by or used in investing activities		(1,867)	(3,837)	4
CASH FLOWS FROM FINANCING ACTIVITIES				
Inflows:				
Borrowings		..	..	..
Equity injections		..	..	..
Outflows:				
Borrowing redemptions		..	..	..
Finance lease payments		..	..	..
Equity withdrawals		..	..	..
Net cash provided by or used in financing activities		..	..	..
Net increase/(decrease) in cash held		(1,057)	(5,529)	..
Cash at the beginning of financial year		7,513	12,425	6,896
Cash transfers from restructure		..	..	..
Cash at the end of financial year		6,456	6,896	6,896

Explanation of variances in the financial statements

Income statement

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

1. An increase due to better than expected exhibition ticket and merchandise sales.
2. An increase primarily due to greater than expected cash balances carried forward from 2016-17.
3. An increase primarily due to the settlement of an insurance claim, and larger than normal recovery of sundry expenses from third parties.
4. A decrease primarily as the Queensland Government portion of exhibition insurance for the Gerhard Richter: The Life of Images exhibition paid directly by Arts Queensland to the insurance broker.

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

5. A decrease as the major exhibition in 2018-19, the 9th Asia Pacific Triennial of Contemporary Art, is unticketed.
6. An increase primarily due to expected higher cash balances.
7. An increase primarily due to increased QAGOMA Foundation donations and bequests under investment.
8. A decrease primarily due to a reduction in planned expenditure on the exhibition program.
9. A decrease as 2017-18 included one-off exhibition insurance for the Gerhard Richter: The Life of Images exhibition.

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

10. A decrease as the major exhibition in 2018-19, the 9th Asia Pacific Triennial of Contemporary Art, is unticketed.
11. A decrease primarily due to the settlement of an insurance claim, and larger than normal recovery of sundry expenses from third parties in 2017-18.
12. An increase primarily due to increased QAGOMA Foundation donations and bequests under investment.
13. A decrease primarily due to a reduction in planned expenditure on the exhibition program.
14. A decrease as 2017-18 included one-off exhibition insurance for the Gerhard Richter: The Life of Images exhibition.

Balance sheet

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

15. An increase primarily due to greater than expected cash balances carried forward from 2016-17.
16. A decrease due to a reduction in retail stock held for sale.
17. An increase due to greater than expected QAGOMA Foundation investments carried forward from 2016-17.
18. An increase due to the acquisition of works of art and revaluation of the Collection.

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

19. An increase primarily due to greater than expected cash balances carried forward from 2016-17.
20. A decrease due to a reduction in retail stock held for sale.
21. An increase due to greater than expected QAGOMA Foundation investments.
22. An increase due to the acquisition of works of art and revaluation of the Collection.

Cash flow statement

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

23. An increase due to better than expected exhibition ticket and merchandise sales.
24. An increase primarily due to greater than expected cash balances carried forward from 2016-17.

25. An increase primarily due to the settlement of an insurance claim and recovery of sundry expenses from third parties.
26. An increase due to the transfer of bequest monies into a trust, offset by a reduction in insurance for the Gerhard Richter: The Life of Images exhibition as the Queensland Government portion paid directly by Arts Queensland to the insurance broker.
27. A decrease in investments redeemed for the QAGOMA Foundation as some expenditure funded from cash.
28. An increase due to greater acquisitions of works of art.

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

29. A decrease as the major exhibition in 2018-19, the 9th Asia Pacific Triennial of Contemporary Art, is unticketed.
30. An increase primarily due to expected higher cash balances.
31. A decrease primarily due to a reduction in planned expenditure on the exhibition program.
32. A decrease as 2017-18 included one-off exhibition insurance for the Gerhard Richter: The Life of Images exhibition.
33. A decrease in investments redeemed for the QAGOMA Foundation as expenditure primarily funded from cash.
34. A decrease due to a reduction in planned acquisitions of works of art.

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

35. A decrease as the major exhibition in 2018-19, the 9th Asia Pacific Triennial of Contemporary Art, is unticketed.
36. A decrease as 2017-18 included the transfer of bequest monies to a trust, and one-off exhibition insurance for the Gerhard Richter: The Life of Images exhibition.
37. A decrease primarily due to a reduction in planned expenditure on the exhibition program.
38. A decrease due to a reduction in planned acquisitions of works of art.

Queensland Museum

Overview

The vision of the Queensland Museum (QM) is to be the premier museum in Australia, connecting real objects and contemporary research with communities, creating authentic and compelling experiences and telling stories that inspire, enrich and empower. QM does this through its network of seven campuses and through outreach into Queensland communities.

QM strives to ensure that it meets international standards in the care, growth and preservation of the collections; creates compelling experiences that engage visitors (both real and virtual); builds world-class research capability; becomes a national leader in engagement in science, technology, engineering, mathematics (STEM) and the arts; drives innovation in its business activities; invests in its people; and works in partnership with community, industry, government and other learning institutions to innovate in service development and delivery.

QM contributes to the Queensland Government's plan to:

- create jobs in a strong economy - by growing cultural and scientific tourism by delivering international exhibitions and iconic STEM and the arts experiences, including the World Science Festival Brisbane, attracting interstate and international visitation
- keep communities safe - by encouraging all Queenslanders to value our cultural and natural heritage, safeguarding the past and protecting our future and building capability and capacity across generations, connecting with each other through the provision of experiences that tell stories bigger than ourselves
- give all our children a great start - by connecting the creative discovery process that is the foundation of STEM and the arts with education. By exposing new audiences to lifelong learning, arts, science and culture inspires the next generation of creative thinkers
- protect the Great Barrier Reef - by leading innovative research to increase knowledge about the reef. We partner with world-class research organisations and share these messages of conservation and sustainability with our audiences.

Key priorities for QM include: maintaining a State-wide broad and dynamic program; conservation and management of the collection; sustaining a core of scientific and technical expertise capable of addressing issues critical to Queensland's cultural and natural environment; and growing and diversifying income streams to ensure financial sustainability.

Service summary

In 2018-19, QM will:

- continue to implement the \$7 million investment over four years from 2016-17 to maintain the State's collections and address critical maintenance at regional campuses and the storage facility at Hendra
- continue to implement the \$4.5 million investment over four years from 2016-17 with matched funding raised from sponsorship support to update and replace permanent exhibitions to ensure preservation of collections, increase attendance levels and provide compelling experiences for visitors
- transform the Sciencentre into an interactive facility to inspire the next generation of Queenslanders in STEM
- deliver a legacy exhibition to coincide with Centenary of the ANZAC
- present major exhibitions including *Egyptian Mummies: Exploring Ancient Lives*, *Monkeys: A Primate Story*, *NASA: A Human Adventure*, *Perception Deception*, *Shape Shifter: 3D Printing*, *Underworld Mugshot*, *Dinosaur rEvolution, Evolution—Torres Strait Islander Masks*, *Alice's Wonderland* and *Day out with Thomas*, as well as delivering new programs across all our campuses
- deliver museum services across Queensland through our Museum Development Officer network
- deliver the fourth World Science Festival Brisbane, with engagement across Queensland
- develop further partnerships to enhance research capability
- support the Advance Queensland initiative which aims to make Queensland one of the leading states for student literacy and numeracy by 2020 by delivering new STEM projects across all campuses of the museum.

Service performance

Performance statement

Queensland Museum

Service area objective

To care for and build the State collection, and curate and create experiences that explore unique Queensland stories, the natural environment and cultural heritage.

Service area description

Queensland Museum manages the State collection, offering public access to the collections and public programs through research, education, exhibition and loans to communities across the state and beyond. This is delivered onsite in all campuses, in the community, in classrooms and online.

Queensland Museum	Notes	2017-18 Target/Est.	2017-18 Est. Actual	2018-19 Target/Est.
Service standards				
<i>Effectiveness measures</i>				
Audience satisfaction with museum experiences	1	96%	96%	96%
Visits to Queensland Museum network onsite and at touring venues	2	1.9 million	2.2 million	2.1 million
<i>Efficiency measure</i>				
Non-government revenue as a percentage of total revenue	3	43%	43%	41%

Notes:

1. This service standard provides an indication of Queensland Museum's effectiveness in providing a compelling program of experiences across its campuses and online, helping to build Queensland's reputation as a cultural destination. The measure is of overall satisfaction of audiences with their Queensland Museum network experiences and the survey is consistent with the *Queensland Government Performance Management Framework Measuring Customer Experience Reference Guide* published by the Department of the Premier and Cabinet.
2. This service standard is considered the best available proxy measure of effectiveness of the service area objective, due to its ability to infer public value, relevance, community perception and international standing. The difference between the 2017-18 Target/Estimate and the 2017-18 Estimated Actual is mainly due to the Queensland Museum at Southbank attracting more visitors due to the establishment of several photographic exhibitions displayed in the Whale Mall.
3. This service standard demonstrates the efficient use of government funding in leveraging investment and own source revenue for the delivery of services. The difference between the 2017-18 Target/Estimate and 2018-19 Target/Estimate is primarily due to the completion of major projects, which are supported by both government and non-government funds.

Staffing¹

Queensland Museum	Notes	2017-18 Budget	2017-18 Est. Actual	2018-19 Budget
Queensland Museum		250	250	250

Note:

1. Full-time equivalents (FTEs) as at 30 June.

Income statement

Queensland Museum	Notes	2017-18 Budget \$'000	2017-18 Est. Act. \$'000	2018-19 Budget \$'000
INCOME				
Taxes		..	..	..
User charges and fees	2,5	10,107	10,241	12,073
Grants and other contributions	3,6	48,288	49,188	44,221
Interest		326	325	325
Other revenue		97	104	108
Gains on sale/revaluation of assets		190	190	190
Total income		59,008	60,048	56,917
EXPENSES				
Employee expenses	1	25,554	27,161	26,616
Supplies and services		24,464	23,948	24,840
Grants and subsidies		40	56	40
Depreciation and amortisation	4,7	4,016	4,016	4,889
Finance/borrowing costs		..	..	..
Other expenses		574	300	532
Losses on sale/revaluation of assets		..	..	..
Total expenses		54,648	55,481	56,917
OPERATING SURPLUS/(DEFICIT)		4,360	4,567	..

Balance sheet

Queensland Museum	Notes	2017-18 Budget \$'000	2017-18 Est. Act. \$'000	2018-19 Budget \$'000
CURRENT ASSETS				
Cash assets	8,10	4,418	5,698	5,307
Receivables	9,11	2,262	1,268	1,504
Other financial assets		..	..	..
Inventories		601	622	622
Other		34	26	26
Non-financial assets held for sale		..	..	..
Total current assets		7,315	7,614	7,459
NON-CURRENT ASSETS				
Receivables		..	..	..
Other financial assets		3,488	3,504	3,694
Property, plant and equipment		624,840	617,906	630,825
Intangibles		581	511	361
Other		..	..	..
Total non-current assets		628,909	621,921	634,880
TOTAL ASSETS		636,224	629,535	642,339
CURRENT LIABILITIES				
Payables	12	2,498	2,146	1,990
Accrued employee benefits		2,275	2,563	2,563
Interest bearing liabilities and derivatives		..	..	..
Provisions		..	..	..
Other		..	..	..
Total current liabilities		4,773	4,709	4,553
NON-CURRENT LIABILITIES				
Payables		..	..	..
Accrued employee benefits		..	..	..
Interest bearing liabilities and derivatives		..	..	..
Provisions		..	..	..
Other		..	..	..
Total non-current liabilities		..	..	..
TOTAL LIABILITIES		4,773	4,709	4,553
NET ASSETS/(LIABILITIES)		631,451	624,826	637,786
EQUITY				
TOTAL EQUITY		631,451	624,826	637,786

Cash flow statement

Queensland Museum	Notes	2017-18 Budget \$'000	2017-18 Est. Act. \$'000	2018-19 Budget \$'000
CASH FLOWS FROM OPERATING ACTIVITIES				
Inflows:				
User charges and fees	13,15,18	9,236	10,241	11,837
Grants and other contributions	16,19	43,722	44,487	39,503
Interest received		326	325	325
Taxes		..	..	..
Other		97	104	108
Outflows:				
Employee costs	14	(25,554)	(27,161)	(26,616)
Supplies and services		(20,978)	(20,747)	(21,778)
Grants and subsidies		(40)	(56)	(40)
Borrowing costs		..	..	..
Other		(574)	(300)	(532)
Net cash provided by or used in operating activities		6,235	6,893	2,807
CASH FLOWS FROM INVESTING ACTIVITIES				
Inflows:				
Sales of non-financial assets		..	..	..
Investments redeemed		..	..	..
Loans and advances redeemed		..	..	..
Outflows:				
Payments for non-financial assets	17,20	(5,760)	(5,967)	(2,272)
Payments for investments		..	..	..
Loans and advances made		..	..	..
Net cash provided by or used in investing activities		(5,760)	(5,967)	(2,272)
CASH FLOWS FROM FINANCING ACTIVITIES				
Inflows:				
Borrowings		..	..	..
Equity injections		..	..	..
Outflows:				
Borrowing redemptions		..	..	..
Finance lease payments		..	..	..
Equity withdrawals		(926)	(926)	(926)
Net cash provided by or used in financing activities		(926)	(926)	(926)
Net increase/(decrease) in cash held		(451)	..	(391)
Cash at the beginning of financial year		4,869	5,698	5,698
Cash transfers from restructure		..	..	..
Cash at the end of financial year		4,418	5,698	5,307

Explanation of variances in the financial statements

Income statement

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

1. An increase primarily due to higher project demand in general and in particular short term staff rather than contractors were engaged to deliver some projects, resulting in an offsetting reduction in supply and services costs.

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

2. An increase primarily due to higher exhibition and programing activities.
3. A decrease primarily due to cessation of limited life funding from the State Government, mainly associated with finalisation of Sciencentre Redevelopment.
4. An increase primarily due to commissioning of new assets.

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

5. An increase primarily due to higher exhibition and programing activities.
6. A decrease primarily due to cessation of limited life funding from the State Government, mainly associated with finalisation of Sciencentre Redevelopment.
7. An increase primarily due to commissioning of new assets.

Balance sheet

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

8. An increase primarily due to higher than anticipated cash balances at the start of the year.
9. A decrease primarily due to timing differences in recoveries from customers.

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

10. An increase primarily due to higher than anticipated cash balances at the start of the year.
11. A decrease primarily due to timing differences in recoveries from customers.
12. A decrease primarily due to timing differences in payment of creditors.

Cash flow statement

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

13. An increase primarily due to higher exhibition and programing activities.
14. An increase primarily due to higher project demand in general and in particular short term staff rather than contractors were engaged to deliver some projects, resulting in an offsetting reduction in supply and services costs.

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

15. An increase primarily due to higher exhibition and programing activities.
16. A decrease primarily due to cessation of limited life funding from the State Government, mainly associated with finalisation of Sciencentre Redevelopment.
17. A decrease primarily due to major projects being finalised progressively from one year to the next.

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

18. An increase primarily due to higher exhibition and programing activities.
19. A decrease primarily due to cessation of limited life funding from the State Government, mainly associated with finalisation of Sciencentre Redevelopment.
20. A decrease primarily due to major projects being finalised progressively from one year to the next.

Queensland Performing Arts Trust

Overview

The Queensland Performing Arts Trust (QPAT) manages Queensland's flagship performing arts venue - the Queensland Performing Arts Centre (QPAC).

QPAT's vision is for a lifetime of unforgettable live performances for all Queenslanders. QPAT's purpose is to contribute to the social, cultural and intellectual development of Queenslanders.

QPAT's strategic direction is summarised by five objectives:

- connect audiences with arts experiences, no matter who or where they are
- deliver a broad program to reflect and enrich all lives
- deepen and amplify engagement between audience, artist and artwork
- foster an organisational culture built on leadership and collaboration
- build financial and workforce capacity to remain responsive to change and opportunity.

QPAT contributes to the Queensland Government's objectives to keep communities safe, give all our children a great start and create jobs in a strong economy through:

- managing our inclusive venues that are enjoyed by patrons and visitors of all ages, abilities and cultural backgrounds
- connecting to diverse audiences through live arts experiences and digital platforms which share Queensland stories
- meeting industry standards for the safety and security of our community and workforce
- investing in programming and collaborating on creative exchanges that require a broad range of roles and expertise
- presenting unique and popular live productions to grow cultural tourism.

QPAT is recognised as a cultural leader and delivers artistic, social, economic and cultural returns. QPAT's contribution to the growth of public value can be seen through its diverse programming which brings a range of exceptional experiences to wide audiences. QPAT's community engagement, education and participation programs help foster a community of the arts, and provides a breadth and depth of support to Queensland artists and arts companies.

QPAT's key focus in the coming years is to grow its programming, and audience reach and engagement across Queensland, which will be enhanced by a base funding upgrade of \$8 million over four years.

Service summary

In 2018-19, QPAT will:

- work closely with theatre infrastructure professionals and other experts to support the planning and design of the new performing arts theatre to be constructed at QPAC
- extend the reach of programming through regional presentations and free extended live broadcasts of productions from QPAC's International Series and iconic events, such as the 2018 Out of the Box Festival and Clancestry - A Celebration of Country for Aboriginal and Torres Strait Islander Cultures, as part of the Queensland Government's base funding upgrade
- present a Queensland exclusive season of the world-renowned Teatro alla Scala Ballet Company, the first ever Australian season in the company's 240-year history, alongside an extensive program of events
- collaborate with Queensland creatives and technicians, arts companies and education institutions to continue to build Brisbane's reputation as a hub of musical theatre training, creation and presentation, as part of the Queensland Government's base funding upgrade
- lead the Cultural Mapping Project, working with Aboriginal and Torres Strait Islander communities and partner organisations to explore and document the origins, evolution, ownership and protocols surrounding dance and song
- deliver Stage 2 of the International Teaching Artist Program with partners, Lincoln Center Education and Sydney Opera House via QPAC's global education platform Kadenze.

Service performance

Performance statement

Queensland Performing Arts Trust

Service area objective

To strengthen Queensland's arts sector and contribute to the cultural, social and intellectual development of all Queenslanders.

Service area description

Queensland Performing Arts Centre (QPAC) delivers exceptional live performance and learning experiences for Queenslanders and visitors. The venues within QPAC are managed to generate arts outcomes for the State through positive commercial returns. QPAC curates an annual live performance program that includes QPAC variously as a producer, presenter, venue or investor and features production of local, national and international companies. The specially tailored program enhances lifelong learning through art. As well as these programming functions, the Queensland Performing Arts Trust (QPAT) is a commercial manager of its venues including managing and operating QPAC's four theatres—Lyric Theatre, Concert Hall, Playhouse and Cremorne Theatre.

Queensland Performing Arts Trust	Notes	2017-18 Target/Est.	2017-18 Est. Actual	2018-19 Target/Est.
Service standards				
<i>Effectiveness measures</i>				
Audience satisfaction with programming	1	95%	93%	95%
Visits to QPAC onsite	2	1.3 million	1.3 million	1.3 million
<i>Efficiency measures</i>				
Venue utilisation	3	84%	87%	84%
Non-government revenue as a percentage of total revenue	4	86%	86%	85%

Notes:

1. Audience satisfaction measures the degree to which service delivery meets the expectations of users. The measure indicates overall audience satisfaction with programming. This service standard previously included audience satisfaction with facilities. However, as the facilities are owned by the department rather than QPAT, they have been excluded from the scope of the measure. The methodology for measurement remains unchanged. The audience survey is based on the *Queensland Government Performance Management Framework Measuring Customer Experience Reference Guide* published by the Department of the Premier and Cabinet.
2. This service standard is considered the best available proxy measure of effectiveness of the service, due to its ability to infer public value, relevance, community perception and international standing. It includes ticketed attendance as well as attendance at free events and exhibitions.
3. This service standard is an indicator of the use being made of QPAC's four theatres. The measure is an indicator of QPAC's efficiency in venue management and ability to ensure supply to theatres. The forecast increased result in 2017-18 Estimated/Actual is due to additional hires secured in the Lyric Theatre and Concert Hall during the year.
4. This service standard includes revenue earned through the operation of commercial services (venue hire, ticketing, food and beverage) and revenue contributed through sponsorship and philanthropic programs. It is anticipated the relative percentage will decrease slightly following increased Government funding for 2018-19.

Staffing¹

Queensland Performing Arts Trust	Notes	2017-18 Budget	2017-18 Est. Actual	2018-19 Budget
Queensland Performing Arts Trust	2	353	353	340

Notes:

1. Full-time equivalents (FTEs) as at 30 June.
2. FTE staffing is expected to revert to previous levels in 2018-19, following a temporary increase in casual staffing requirements in 2017-18 due to additional demand in production and visitor services.

Income statement

Queensland Performing Arts Trust	Notes	2017-18 Adjusted Budget \$'000	2017-18 Est. Act. \$'000	2018-19 Budget \$'000
INCOME				
Taxes		..	..	..
User charges and fees	1,8,15	48,184	50,472	48,030
Grants and other contributions	2,9,16	16,530	17,607	18,673
Interest		694	694	748
Other revenue	3,10,17	1,000	750	1,289
Gains on sale/revaluation of assets		..	..	..
Total income		66,408	69,523	68,740
EXPENSES				
Employee expenses	4,11,18	30,800	32,880	31,313
Supplies and services	5,12,19	34,196	35,462	36,312
Grants and subsidies		..	..	..
Depreciation and amortisation	6,13	1,077	977	952
Finance/borrowing costs		..	..	..
Other expenses	7,14	335	204	163
Losses on sale/revaluation of assets		..	..	..
Total expenses		66,408	69,523	68,740
OPERATING SURPLUS/(DEFICIT)		..	..	..

Balance sheet

Queensland Performing Arts Trust	Notes	2017-18 Adjusted Budget \$'000	2017-18 Est. Act. \$'000	2018-19 Budget \$'000
CURRENT ASSETS				
Cash assets	20,29,37	8,135	10,693	10,754
Receivables	21,30,38	3,207	2,555	2,781
Other financial assets		3	..	..
Inventories		313	298	308
Other	22,31	527	697	702
Non-financial assets held for sale		..	..	..
Total current assets		12,185	14,243	14,545
NON-CURRENT ASSETS				
Receivables		..	..	..
Other financial assets		..	..	..
Property, plant and equipment	23,32,39	11,762	12,468	12,694
Intangibles	24,40	493	645	467
Other		..	..	..
Total non-current assets		12,255	13,113	13,161
TOTAL ASSETS		24,440	27,356	27,706
CURRENT LIABILITIES				
Payables	25,33,41	2,709	5,061	5,401
Accrued employee benefits	26,34	1,445	1,256	1,246
Interest bearing liabilities and derivatives		..	12	..
Provisions		..	..	..
Other	27,35	131	323	343
Total current liabilities		4,285	6,652	6,990
NON-CURRENT LIABILITIES				
Payables		..	..	..
Accrued employee benefits		..	..	..
Interest bearing liabilities and derivatives		..	..	..
Provisions		..	..	..
Other		..	..	..
Total non-current liabilities		..	..	..
TOTAL LIABILITIES		4,285	6,652	6,990
NET ASSETS/(LIABILITIES)		20,155	20,704	20,716
EQUITY				
TOTAL EQUITY	28,36	20,155	20,704	20,716

Cash flow statement

Queensland Performing Arts Trust	Notes	2017-18 Adjusted Budget \$'000	2017-18 Est. Act. \$'000	2018-19 Budget \$'000
CASH FLOWS FROM OPERATING ACTIVITIES				
Inflows:				
User charges and fees	42,52	51,762	53,890	51,768
Grants and other contributions	43,48,53	8,870	9,947	10,860
Interest received		694	694	748
Taxes		..	..	..
Other	44,49,54	2,557	2,280	3,404
Outflows:				
Employee costs	45,50,55	(30,810)	(32,890)	(31,323)
Supplies and services	46,51,56	(28,425)	(27,450)	(30,435)
Grants and subsidies		..	..	..
Borrowing costs		..	..	..
Other	47,57	(4,026)	(3,517)	(3,961)
Net cash provided by or used in operating activities		622	2,954	1,061
CASH FLOWS FROM INVESTING ACTIVITIES				
Inflows:				
Sales of non-financial assets		..	..	..
Investments redeemed		..	..	..
Loans and advances redeemed		..	..	..
Outflows:				
Payments for non-financial assets		(1,000)	(1,000)	(1,000)
Payments for investments		..	..	..
Loans and advances made		..	..	..
Net cash provided by or used in investing activities		(1,000)	(1,000)	(1,000)
CASH FLOWS FROM FINANCING ACTIVITIES				
Inflows:				
Borrowings		..	..	..
Equity injections		..	..	..
Outflows:				
Borrowing redemptions		..	..	..
Finance lease payments		..	..	..
Equity withdrawals		..	..	..
Net cash provided by or used in financing activities		..	..	..
Net increase/(decrease) in cash held		(378)	1,954	61
Cash at the beginning of financial year		8,513	8,739	10,693
Cash transfers from restructure		..	..	..
Cash at the end of financial year		8,135	10,693	10,754

Explanation of variances in the financial statements

Income statement

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

1. An increase primarily due to higher spend per head in Food and Beverage and technical production crew requirements on shows.
2. An increase due to funding for the biennial Out of The Box festival and funding for electricity supplementation.
3. A decrease primarily due to investments in touring productions and sponsorships not eventuating as expected.
4. An increase due to staffing requirements for the Out of the Box festival, food and beverage services and technical production crew requirements on shows.
5. An increase in Food and Beverage purchases resulting from increased sales.
6. A decrease due to lower than expected capital expenditure during the year.
7. A decrease due to cost savings in bank charges and other administrative costs.

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

8. A decrease primarily due to lower levels of performances and attendances expected next year.
9. An increase due to additional State Government funding to enable QPAC to expand and extend its program content.
10. An increase due to expected increase in sponsorship revenues.
11. An increase primarily due to Enterprise Bargaining Agreement increases.
12. An increase due to additional State Government funding provided that will enable QPAC to expand and extend its program content.
13. A decrease due to lower than expected capital expenditure during the year.
14. A decrease due to cost savings in bank charges and other administrative costs.

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

15. A decrease due to a lower number of performances and attendances planned in 2018-19.
16. An increase due to additional State Government funding to enable QPAC to expand and extend its program content offset by a decrease in funding for the biennial Out of the Box festival.
17. An increase due to expected Sponsorship revenue and investments in touring productions.
18. A decrease due to lower number of performances requiring less production crews and food and beverage staffing.
19. An increase due to additional State Government funding provided that will enable QPAC to expand and extend its program content.

Balance sheet

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

20. An increase due to recovery of Receivables from major musicals and timing of payment of payables.
21. A decrease due to recovery of amounts following the finalisation of a major musical.
22. An increase due to prepayments for major international series event.
23. An increase due to revaluations of major capital items.
24. An increase due to finalisation of major software implementation.
25. An increase due to the Out of the Box festival held in June.
26. A decrease due to more leave taken by staff than anticipated.
27. An increase due to funds received in advance from Sponsorship agreements.
28. An increase due to revaluations of major capital items.

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

29. An increase due to recovery of Receivables from major musicals and timing of payables.
30. A decrease due to recovery of amounts following the finalisation of a major musical.
31. An increase due to prepayments for major International Series event.
32. An increase due to revaluations of major capital items and additional capital purchases planned for the year.
33. An increase due to the expected timing of payments for supplies and services.
34. A decrease due to more leave taken by staff than anticipated.
35. An increase due to funds received in advance from Sponsorship agreements.
36. An increase due to revaluations of major capital items.

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

37. An increase due to timing of invoicing to hirers and payments to suppliers.
38. An increase due to the timing of theatrical productions and invoicing terms.
39. An increase due to planned capital purchases for the year.
40. A decrease due to amortisation of existing assets.
41. An increase due to the expected timing of payments for supplies and services and payment of GST liability to the Australian Tax Office.

Cash flow statement

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

42. An increase primarily due to higher spend per head in Food and Beverage and technical production crew requirements on shows.
43. An increase due to funding for the biennial Out of The Box festival and funding for electricity supplementation.
44. A decrease primarily due to investments in touring productions and sponsorships not eventuating as expected.
45. An increase due to staffing requirements for the Out of the Box festival, food and beverage services and technical production crew requirements on shows.
46. A decrease due to timing of payments for payables incurred for the Out of the Box festival in June.
47. A decrease due to timing of GST payment to the Australian Taxation Office.

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

48. An increase due to additional State Government funding to enable QPAC to expand and extend its program content.
49. An increase due to expected Sponsorship revenue and investments in touring productions.
50. An increase due to Enterprise Bargaining Agreement increases.
51. An increase due to additional State Government funding provided that will enable QPAC to expand and extend its program content.

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

52. A decrease due to a lower number of performances and attendances planned in 2018-19.
53. An increase due to additional State Government funding to enable QPAC to expand and extend its program content.
54. An increase due to expected Sponsorship revenue and investments in touring productions.
55. A decrease due to the expected lower level of activity resulting in lower cost of sales for food and beverage and technical production crew requirements on shows.
56. An increase due to additional State Government funding provided that will enable QPAC to expand and extend its program content.
57. An increase due to timing of GST payment to the Australian Taxation Office.

Library Board of Queensland

Overview

Founded in 1896, the State Library of Queensland (SLQ) is the leading reference and research library in Queensland. SLQ is responsible for collecting and preserving a comprehensive collection of Queensland's cultural and documentary heritage, providing free access to information for all Queenslanders and for the advancement of public libraries across the state. The object of the *Libraries Act 1988* is 'to contribute to the cultural, social and intellectual development of all Queenslanders'.

SLQ's vision is inspiring possibilities through knowledge, stories and creativity. SLQ's objectives are to enable access, engage the community and build capability.

SLQ's partnership with local government creates a state-wide network of public libraries and Indigenous Knowledge Centres, with over two million members.

SLQ supports the Queensland Government's plan to:

- create jobs in a strong economy - by supporting entrepreneurs to create new businesses and current small businesses to transform into digital businesses; and providing lifelong learning programs, including assistance with job hunting and submitting applications online
- keep communities safe - by providing welcoming places for everyone, free access to a wide range of information and opportunities for the open exchange of ideas and exposure to different perspectives
- give all our children a great start - by delivering First 5 Forever - a state-wide family literacy initiative to give families the information and tools they need to help children develop language and literacy skills through public libraries.

SLQ supports the Advance Queensland policy through collections, services and programs that enable innovation and new enterprise, build capability in the regions and enable more Queenslanders to participate in the digital economy by increasing digital literacy skills and additional support for small business.

SLQ is accelerating the transition to digital formats to make content, services and programs accessible to everyone. To achieve the legislated role, SLQ is digitising legacy content to make it accessible, capturing born digital content (for example, websites and blogs) and building infrastructure to ensure long term access to digital content. This content is challenging to collect and preserve. SLQ is also working to address the digital divide in Queensland as access, affordability and ability are essential to digitally inclusive, literate communities that are skilled for the 21st century.

Service summary

In 2018-19, SLQ will:

- invest \$5 million to continue to deliver First 5 Forever, in partnership with public libraries, as an ongoing family literacy initiative to give families the information and tools they need to help children develop language and literacy skills
- launch the National Electronic Deposit system developed in partnership with National and State Libraries Australia, which will improve the collection of and access to electronic-only publications under legal deposit provisions
- commence the implementation of SLQ's Digital Strategy, including the first stage of a new online presence to improve access to content and services, and implementation of a digital content preservation system
- deliver the final year of Q ANZAC 100, including a State-wide program to commemorate the Centenary of Armistice in November 2018
- develop audiences through the delivery of exhibitions and events, including the Queensland Literary Awards, and black&write! Aboriginal and Torres Strait Islander writing and editing program
- support new business, social enterprise and creative industries, including through the Business Studio and The Edge's Fabrication Lab
- invest \$24.9 million in public library collections and services and work with public libraries to implement programs and activities to increase Queensland's digital literacy skills.

Service performance

Performance statement

State Library of Queensland

Service area objective

To contribute to the cultural, social and intellectual development of all Queenslanders.

Service area description

The State Library of Queensland (SLQ) provides free access to print, digital and original resources, with a focus on collecting and preserving Queensland's unique documentary heritage. SLQ provides information and research services, events and exhibitions and centres of engagement with: children and young people; Aboriginal and Torres Strait Islander peoples; arts, science, technology, enterprise; and design. SLQ partners with local government to fund and support over 320 public libraries and Indigenous Knowledge Centres including collection services and professional development. SLQ plays a leadership role to ensure the sustainability of small rural and remote libraries and Indigenous Knowledge Centres, including the purchase and distribution of collections that are shared across the network.

Library Board of Queensland	Notes	2017-18 Target/Est.	2017-18 Est. Actual	2018-19 Target/Est.
Service area: State Library of Queensland				
Service standards				
<i>Effectiveness measures</i>				
Customer satisfaction with services and programs	1	95%	97%	95%
Visits to SLQ onsite and online	2	New measure	New measure	4.1 million
<i>Efficiency measure</i>				
Percentage increase in the efficiency of service delivery	3	2.5%	2%	2%

Notes:

1. This service standard is based on overall customer satisfaction through surveys which are compliant with the *Queensland Government Performance Management Framework Measuring Customer Experience Reference Guide* published by the Department of the Premier and Cabinet, and includes questions on timeliness, quality, access, staff, outcome and overall satisfaction.
2. This service standard is considered the best available proxy measure of effectiveness of the service area objective, due to its ability to infer public value, relevance and community perception. It includes visits to the SLQ building at the Cultural Centre and visits online, including to online collections and public programs which better indicate the state-wide reach of the service.
3. This service standard measures the percentage improvement from the previous year in the ratio of total visits to SLQ (onsite and online) compared to SLQ's State Government budget appropriation (excluding public library grant funds). The measure provides an indication of improvement in the efficient use of public funds in providing services and programs to the public. The 2017-18 Estimated Actual is less than the 2017-18 Target/Estimate as, after creating year on year increases in onsite and online visits, SLQ's ability to keep increasing its online and onsite visits at the same level is reduced.

Staffing¹

Library Board of Queensland	Notes	2017-18 Budget	2017-18 Est. Actual	2018-19 Budget
State Library of Queensland	2, 3	294	287	288

Notes:

1. Full-time equivalents (FTEs) as at 30 June.
2. The reduction from the 2017-18 Budget to the 2017-18 Estimated Actual is due to vacancies held and the reduction in staff numbers for the Q ANZAC100 project.
3. The reduction from the 2017-18 Budget to the 2018-19 Budget is due to the reduction in staff numbers for the Q ANZAC100 project.

Income statement

Library Board of Queensland	Notes	2017-18 Budget \$'000	2017-18 Est. Act. \$'000	2018-19 Budget \$'000
INCOME				
Taxes		..	..	..
User charges and fees	1	3,809	4,050	3,932
Grants and other contributions		72,663	72,111	73,308
Interest	2,3	675	745	745
Other revenue		..	..	..
Gains on sale/revaluation of assets		..	20	..
Total income		77,147	76,926	77,985
EXPENSES				
Employee expenses		29,561	28,979	29,975
Supplies and services	4,6	21,211	21,573	22,857
Grants and subsidies	5,7	25,612	25,612	24,392
Depreciation and amortisation		548	548	545
Finance/borrowing costs		..	..	..
Other expenses		195	194	196
Losses on sale/revaluation of assets		20	20	20
Total expenses		77,147	76,926	77,985
OPERATING SURPLUS/(DEFICIT)		..	..	..

Balance sheet

Library Board of Queensland	Notes	2017-18 Budget \$'000	2017-18 Est. Act. \$'000	2018-19 Budget \$'000
CURRENT ASSETS				
Cash assets	8,16,24	14,974	17,961	16,437
Receivables		869	849	849
Other financial assets		..	..	..
Inventories	9,17	303	213	213
Other	10,18	765	893	893
Non-financial assets held for sale		..	..	..
Total current assets		16,911	19,916	18,392
NON-CURRENT ASSETS				
Receivables		..	..	..
Other financial assets		..	..	..
Property, plant and equipment	11,19	109,833	124,591	126,368
Intangibles	12,20,25	8,628	9,132	9,679
Other		..	..	..
Total non-current assets		118,461	133,723	136,047
TOTAL ASSETS		135,372	153,639	154,439
CURRENT LIABILITIES				
Payables	13,21	1,827	1,578	1,578
Accrued employee benefits	14,22	2,458	2,746	2,746
Interest bearing liabilities and derivatives		..	..	..
Provisions		..	..	..
Other	15,23	311	153	153
Total current liabilities		4,596	4,477	4,477
NON-CURRENT LIABILITIES				
Payables		..	..	..
Accrued employee benefits		..	..	..
Interest bearing liabilities and derivatives		..	..	..
Provisions		..	..	..
Other		..	..	..
Total non-current liabilities		..	..	..
TOTAL LIABILITIES		4,596	4,477	4,477
NET ASSETS/(LIABILITIES)		130,776	149,162	149,962
EQUITY				
TOTAL EQUITY		130,776	149,162	149,962

Cash flow statement

Library Board of Queensland	Notes	2017-18 Budget \$'000	2017-18 Est. Act. \$'000	2018-19 Budget \$'000
CASH FLOWS FROM OPERATING ACTIVITIES				
Inflows:				
User charges and fees	26,35	4,232	4,638	4,335
Grants and other contributions		65,485	64,933	66,130
Interest received	27,30	675	745	745
Taxes		..	..	..
Other		311	311	311
Outflows:				
Employee costs		(29,561)	(28,979)	(29,975)
Supplies and services	31,36	(14,033)	(14,395)	(15,679)
Grants and subsidies	32,37	(25,612)	(25,612)	(24,392)
Borrowing costs		..	..	..
Other		(929)	(928)	(930)
Net cash provided by or used in operating activities		568	713	545
CASH FLOWS FROM INVESTING ACTIVITIES				
Inflows:				
Sales of non-financial assets	28,33,38	(20)	20	..
Investments redeemed		..	..	..
Loans and advances redeemed		..	..	..
Outflows:				
Payments for non-financial assets	29,34,39	(1,934)	(1,632)	(2,069)
Payments for investments		..	..	..
Loans and advances made		..	..	..
Net cash provided by or used in investing activities		(1,954)	(1,612)	(2,069)
CASH FLOWS FROM FINANCING ACTIVITIES				
Inflows:				
Borrowings		..	..	..
Equity injections		..	..	..
Outflows:				
Borrowing redemptions		..	..	..
Finance lease payments		..	..	..
Equity withdrawals		..	..	..
Net cash provided by or used in financing activities		..	..	..
Net increase/(decrease) in cash held		(1,386)	(899)	(1,524)
Cash at the beginning of financial year		16,360	18,860	17,961
Cash transfers from restructure		..	..	..
Cash at the end of financial year		14,974	17,961	16,437

Explanation of variances in the financial statements

Income statement

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

1. Increase is principally due to slightly higher café and venue hire revenue due to increased patronage.
2. Increase is due to higher interest rates paid on funds invested.

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

3. Increase is due to the expectation of higher interest rates paid on funds invested.
4. The increase is mainly due to funding for resource kits and community literacy projects as part of the First 5 Forever project.
5. Decrease is mainly due to the reallocation of grant funding from the First 5 Forever project to provide resource kits and community literacy projects.

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

6. The increase is mainly due to the investment in development of resource kits and community literacy projects as part of the First 5 Forever project.
7. Decrease is mainly due to the reallocation of grant funding from the First 5 Forever project to provide resource kits and community literacy projects.

Balance sheet

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

8. Increase is due to a higher than anticipated prior year surplus resulting from timing delays to projects and deferred capital replacement.
9. Decrease is due to reduction in preservation materials held.
10. Increase is due to higher database subscription prepayments.
11. Increase is principally due to the result of the valuation of the heritage collection in 2017.
12. Increase is due to the additional digitisation of collections and legal deposit of collections in digital format.
13. Decrease is due to a reduction in trade creditors which reflects better management of year end payments.
14. Increase is due to Enterprise Bargaining pay increases and higher leave balances.
15. Decrease is due to lower expected revenues, mainly for government research services, received in advance.

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

16. Increase is due to a higher opening cash balance offset by higher plant and equipment purchases.
17. Decrease is due to reduction in preservation materials held.
18. Increase is due to higher database subscription prepayments.
19. Increase is principally due to the result of the valuation of the heritage collection in 2017 as well as asset purchases planned for 2018-19.
20. Increase is due to the additional digitisation of collections and legal deposit of collections in digital format.
21. Decrease is due to a reduction in trade creditors.
22. Increase is due to Enterprise Bargaining pay increases and higher leave balances.
23. Decrease is due to lower expected revenues, mainly for government research services, received in advance.

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

24. Decrease is principally due to an expected increase in capital purchases.
25. Increase is due to the additional digitisation of collections and legal deposit of collections in digital format.

Cash flow statement

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

26. Increase is principally due to higher café and venue hire revenue than expected.
27. Increase is due to higher interest rates paid on funds invested.
28. Increase is due to an unexpected trade-in for some microfilm equipment in 2018.
29. Decrease is due to the deferral of some plant and equipment replacement.

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

30. Increase is due to higher interest rates paid on funds invested.
31. The increase is mainly due to funding for resource kits and community literacy projects as part of the First 5 Forever project.
32. Decrease is mainly due to the reallocation of grant funding from the First 5 Forever project to provide resource kits and community literacy projects.
33. Increase is principally due to an unexpected trade-in for some microfilm equipment in 2018.
34. Increase is due to cyclical increases in plant and equipment replacement.

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

35. Decrease is due to a planned reduction in the sale of First 5 Forever kits to public libraries.
36. The increase is mainly due to the investment in development of resource kits and community literacy projects as part of the First 5 Forever project.
37. Decrease is mainly due to the reallocation of grant funding from the First 5 Forever project to provide resource kits and community literacy projects.
38. Decrease is due to an unexpected trade-in for some microfilm equipment in 2018.
39. Increase is due to cyclical increases in plant and equipment replacement.

Shared service provider

Corporate Administration Agency

Overview

The Corporate Administration Agency (CAA) provides corporate services under service level agreements (SLAs) to Queensland public sector entities, principally statutory bodies.

CAA's vision is to meet customers' corporate services requirements through the provision of services in accordance with agreed SLAs and easy and convenient access to business applications. CAA's key objective is to assist customers in the achievement of business goals by providing value for money and effective services. CAA's operational planning focuses on engagement with customers to identify innovations to improve the delivery and cost of services.

Key strategic drivers for CAA include continued business innovation and improvement. This is achieved through effective customer engagement, strategic business alliances and partnerships that are supported by strong governance of business operations, products and services, and development of high performing specialist teams. The purchaser-provider relationship is assisted and developed beyond the SLAs through regular meetings of Heads of Corporate Services and provision and analysis of quarterly performance reports, user group forums, and an annual satisfaction survey of customers.

Services provided by CAA include:

- human resource management and consulting
- payroll and recruitment services
- financial management and transactional services
- information management services including information technology and business systems.

CAA operates in a dynamic market, as machinery-of-government arrangements have significant and recurring impacts on the resourcing model.

Service summary

CAA will continue to focus on implementing business improvements, in particular providing self-service opportunities for CAA's staff and customers. Expansion of CAA's customer base will be enabled by the achievement of improved automation and efficiencies.

In 2018-19, CAA will:

- provide value for money and enhanced services to customers, with a continued focus on innovation and automation of business processes, and responsible fiscal and resource management
- develop staff capability to enhance customer engagement and satisfaction through targeted internal leadership development and customer service training
- deliver better access to data and information for customers through improved self-service and mobility facilities, tablets and the internet
- provide enhanced information through the implementation of data analytics and business intelligence across multiple customer data sources
- continue to increase the functional capacity of the integrated job recording and tracking system to improve customer experience and productivity of service delivery.

Service performance

Performance statement

Corporate Administration Agency

Service area objective

To meet the Corporate Administration Agency's (CAA) customers' corporate services requirements through the provision of services in accordance with agreed service level agreements and easy and convenient access to business applications.

Service area description

CAA provides corporate services to Queensland public sector entities that are principally small to medium statutory bodies. CAA also provides ad hoc services to other government entities as requested. CAA charges customers on a full cost recovery basis with fees to the customers being based upon their relative usage of the resources used by the CAA to deliver the service.

Corporate Administration Agency	Notes	2017-18 Target/Est.	2017-18 Est. Actual	2018-19 Target/Est.
Service standards				
<i>Effectiveness measures</i>				
Customer satisfaction with CAA services	1	90%	89%	75%
Customers consider CAA services are value for money	2	90%	100%	90%
<i>Efficiency measures</i>				
CAA operating surplus/(deficit)	3, 4	Break even	\$50,000	Break even
CAA annual unit pricing does not exceed the greater of consumer price index or public service award increase	3, 5	75%	67%	75%

Notes:

- Overall customer satisfaction is obtained through the CAA annual customer experience survey. The survey includes questions relating to accessibility, quality and timeliness of service delivery as well as overall satisfaction with CAA's services. The 2018-19 target has been amended due to a change to the calculation methodology to align with the *Queensland Government Performance Management Framework Measuring Customer Experience Reference Guide* published by the Department of the Premier and Cabinet.
- This service standard informs on the overall satisfaction on value for money derived from an annual customer experience survey undertaken by key stakeholders.
- Results for this service standard indicate that CAA is managing its resources to provide economical pricing to customers.
- The 2017-18 Estimated Actual variance of \$50,000 is due to CAA's increased customer base and a reduction in information technology maintenance costs as a result of moving to a CITEC managed infrastructure as a service solution.
- The 2017-18 Estimated Actual of 67 per cent is reflective of pricing not exceeding the consumer price index or public service award. The Estimated Actual is below the 2017-18 target due to accommodation, utilities and vendor price increases being above the consumer price index and public service award.

Staffing¹

Corporate Administration Agency	Notes	2017-18 Budget	2017-18 Est. actual	2018-19 Budget
Corporate Administration Agency		77	76	76

Note:

1. Full-time equivalents (FTEs) as at 30 June.

Income statement

Corporate Administration Agency	Notes	2017-18 Budget \$'000	2017-18 Est. Act. \$'000	2018-19 Budget \$'000
INCOME				
User charges and fees	1,5	12,733	12,651	10,894
Grants and other contributions		81	81	81
Interest		..	..	..
Other revenue		..	..	..
Gains on sale/revaluation of assets		..	..	..
Total income		12,814	12,732	10,975
EXPENSES				
Employee expenses	2,6	8,274	8,192	7,895
Supplies and services	3,7	4,279	4,279	2,845
Grants and subsidies		..	..	..
Depreciation and amortisation	4,8	23	23	..
Finance/borrowing costs		..	..	..
Other expenses		238	238	235
Losses on sale/revaluation of assets		..	..	..
Total expenses		12,814	12,732	10,975
OPERATING SURPLUS/(DEFICIT)		..	..	..

Balance sheet

Corporate Administration Agency	Notes	2017-18 Budget \$'000	2017-18 Est. Act. \$'000	2018-19 Budget \$'000
CURRENT ASSETS				
Cash assets		3,685	4,028	3,998
Receivables	9,11	1,604	443	473
Other financial assets		..	..	..
Inventories		..	..	..
Other	15	954	1,283	805
Non-financial assets held for sale		..	..	..
Total current assets		6,243	5,754	5,276
NON-CURRENT ASSETS				
Receivables		..	..	..
Other financial assets		..	..	..
Property, plant and equipment	12,16	24	23	..
Intangibles		..	..	..
Other		..	..	..
Total non-current assets		24	23	..
TOTAL ASSETS		6,267	5,777	5,276
CURRENT LIABILITIES				
Payables	10,13	800	421	398
Accrued employee benefits		280	264	264
Interest bearing liabilities and derivatives		..	..	..
Provisions		..	..	..
Other	14,17	609	635	157
Total current liabilities		1,689	1,320	819
NON-CURRENT LIABILITIES				
Payables		..	..	..
Accrued employee benefits		..	..	..
Interest bearing liabilities and derivatives		..	..	..
Provisions		..	..	..
Other		..	..	..
Total non-current liabilities		..	..	..
TOTAL LIABILITIES		1,689	1,320	819
NET ASSETS/(LIABILITIES)		4,578	4,457	4,457
EQUITY				
TOTAL EQUITY		4,578	4,457	4,457

Cash flow statement

Corporate Administration Agency	Notes	2017-18 Budget \$'000	2017-18 Est. Act. \$'000	2018-19 Budget \$'000
CASH FLOWS FROM OPERATING ACTIVITIES				
Inflows:				
User charges and fees	18,19,22	13,967	12,463	10,172
Grants and other contributions		81	81	81
Interest received		..	..	..
Other		(711)	711	724
Outflows:				
Employee costs	20,23	(8,274)	(8,192)	(7,895)
Supplies and services	21,24	(4,737)	(4,737)	(2,877)
Grants and subsidies		..	..	..
Borrowing costs		..	..	..
Other		(238)	(238)	(235)
Net cash provided by or used in operating activities		88	88	(30)
CASH FLOWS FROM INVESTING ACTIVITIES				
Inflows:				
Sales of non-financial assets		..	..	..
Investments redeemed		..	..	..
Loans and advances redeemed		..	..	..
Outflows:				
Payments for non-financial assets		..	..	..
Payments for investments		..	..	..
Loans and advances made		..	..	..
Net cash provided by or used in investing activities		..	..	..
CASH FLOWS FROM FINANCING ACTIVITIES				
Inflows:				
Borrowings		..	..	..
Equity injections		..	..	..
Outflows:				
Borrowing redemptions		..	..	..
Finance lease payments		..	..	..
Equity withdrawals		..	..	..
Net cash provided by or used in financing activities		..	..	..
Net increase/(decrease) in cash held		88	88	(30)
Cash at the beginning of financial year		3,597	3,940	4,028
Cash transfers from restructure		..	..	..
Cash at the end of financial year		3,685	4,028	3,998

Explanation of variances in the financial statements

Income statement

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

1. A decrease in user charges and fees due to an expected reduction in service provision, fees for software as a service and contract management.
2. A decrease in employee expenses due to an expected reduction in service provision equating to 3 temporary FTEs that were previously budgeted for in 2017/18.
3. A decrease in supplies and services attributable to an expected reduction in software as a service costs.
4. A decrease in depreciation as no assets will be held with the implementation of infrastructure as a service arrangements.

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

5. A decrease in user charges and fees due to an expected reduction in service provision, fees for software as a service and contract management.
6. A decrease in employee expenses due to an expected reduction in service provision equating to 3 temporary FTEs that were previously budgeted for in 2017/18.
7. A decrease in supplies and services attributable to an expected reduction in software as a service costs.
8. A decrease in depreciation as no assets will be held with the implementation of infrastructure as a service arrangements.

Balance sheet

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

9. A decrease in receivables due to improved management of customer accounts.
10. A decrease in payables due to a revised estimate of creditor balances at the end of financial year.

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

11. A decrease in receivables due to improved management of customer accounts.
12. A decrease in plant and equipment as no assets will be held with the implementation of infrastructure as a service arrangements.
13. A decrease in payables due to a revised estimate of creditor balances at the end of financial year.
14. A decrease in other current liabilities due to a reduction in unearned revenue associated with revenue for software as a service.

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

15. A decrease in other current assets is due to a reduction in prepaid expenditure associated with payments for software as a service.
16. A decrease in plant and equipment as no assets will be held with the implementation of infrastructure as a service arrangements.
17. A decrease in other current liabilities due to a reduction in unearned revenue associated with revenue for software as a service.

Cash flow statement

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

18. A decrease in user charges and fees due to reduced service provision, fees for software as a service and contract management.

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

19. A decrease in user charges and fees due to an expected reduction in service provision, fees for software as a service and contract management.
20. A decrease in employee expenses due to an expected reduction in service provision equating to 3 temporary FTEs that were previously budgeted for in 2017/18.
21. A decrease in supplies and services attributable to an expected reduction in software as a service costs.

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

22. A decrease in user charges and fees due to an expected reduction in service provision, fees for software as a service and contract management.
23. A decrease in employee expenses due to an expected reduction in service provision equating to 3 temporary FTEs that were previously budgeted for in 2017/18.
24. A decrease in supplies and services attributable to an expected reduction in software as a service costs.

Glossary of terms

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

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



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Service Delivery Statements

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