Queensland
Good jobs
Better services
Great lifestyle

ANNUAL REPORT 2023–2024

Department of Environment, Science and Innovation

Queensland Government

Communication objective

The Department of Environment, Science and Innovation (the department) acknowledges Aboriginal peoples and Torres Strait Islander peoples as the Traditional Owners and custodians of the land. We recognise their connection to land, sea, and community, and pay our respects to Elders past and present.

The department is committed to respecting, protecting and promoting human rights and our obligations under the *Human Rights Act 2019*.

This annual report provides information about the department's financial and non-financial performance for the 2023–24 financial year. It has been prepared in accordance with the *Financial Accountability Act 2009*.

The report records the significant achievements against the strategies and services detailed in the *Department of Environment, Science and Innovation Strategic Plan 2023–27* and the relevant *2023–24 Service Delivery Statements.*

This report has been prepared for the Minister to submit to Parliament and to meet the needs of stakeholders, including the Australian and local governments, industry and business associations, community groups, staff, and individuals.

Copies of this publication and the *Government Bodies Report 2023–24* can be obtained at www.desi.qld.gov.au/our-department/corporate-docs or by phoning 13QGOV (13 74 68) or submitting an enquiry form at www.desi.qld.gov.au/contactus/feedback-forms/feedback-form-enquiry

The Queensland Government is committed to providing accessible services to Queenslanders from all culturally and linguistically diverse backgrounds. If you have difficulty in understanding or accessing this document, you can contact us for assistance and we will arrange for this publication to be made available in an alternative format.

Readers are invited to comment on this report at https://www.getinvolved.qld.gov.au/gi/consultation/13350/view.html

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Disclaimer

This document has been prepared with all due diligence and care, based on the best available information at the time of publication. The department holds no responsibility for any errors or omissions within this document. Any decisions made by other parties based on this document are solely the responsibility of those parties.

September 2024

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3 September 2024

The Honourable Leanne Linard MP
Minister for the Environment and the Great Barrier Reef and
Minister for Science and Innovation
GPO Box 2454
Brisbane Qld 4001

Dear Minister

I am pleased to submit the Annual Report 2023–24 and financial statements for the Department of Environment, Science and Innovation for presentation to the Parliament. This report is prepared based on the current administrative arrangements for this department applying for the whole of the 2023–24 financial year. That is, it reflects the structure, operations and performance of the department as at 30 June 2024.

I certify that this Annual Report complies with the:

- prescribed requirements of the *Financial Accountability Act 2009* and the *Financial and Performance Management Standard 2019*, and
- detailed requirements set out in the *Annual report requirements for Queensland Government agencies*.

A checklist outlining the annual reporting requirements is provided at the end of this report.

Yours sincerely

Jamie Merrick
Director-General

Message from the Director-General

I'm pleased to present the Department of Environment, Science and Innovation's (the department) Annual Report 2023–24. This year, we have continued delivering on our mission to manage, protect, restore, and promote Queensland's natural environment and cultural heritage, and enable innovation for a future economy.

This annual report showcases our priorities, achievements, and contributions to the Queensland Government's community objectives. Through our programs and operations we help to strengthen the state's economy by providing good jobs and better services, while preserving the exceptional lifestyle that Queensland is known for.

In December 2023, Machinery of Government changes saw the department welcome Innovation into the portfolio, while the Multicultural Affairs division and the Brisbane 2032, Climate Action Plan, Climate Futures, and Climate Projections and Services teams transitioned into other departments.

During 2023–24, we made important progress on several strategic priorities, including:

Conserve and restore Queensland's unique biodiversity, heritage and protected areas

- Expanded the public and private protected area network to almost 15 million hectares. In 2023–24, an additional 12 properties were acquired, representing more than half a million hectares that will be added to the protected area estate once dedicated.
- Increased the protected area system by 377,334 hectares, including more than 300,000 hectares in private protected area.
- Supported 46 new Indigenous Land and Sea Ranger positions through 15 Traditional Owner organisations, bringing the total number of rangers to 200 and representing an investment of around $27 million annually.
- Completed major conservation works at Newstead House and worked with the Board of Trustees to relaunch this state heritage-listed property to the public.
- Finalised a major review of the Zoning Plan for the Great Sandy Marine Park to help protect the iconic and threatened species that call the park home, while supporting nature-based tourism and recreational fishing sectors.
- Established stronger protections for the rivers and floodplains of the Queensland Lake Eyre Basin.

Grow the circular economy

- Delivered funding from the Recycling and Jobs Fund to the Sunshine Coast Material Recovery Facility, which opened in December 2023, as a key deliverable under the SEQ Waste Management Plan.
- Committed $151 million to help councils across Queensland implement food organic and garden organic (FOGO) waste collection services.
- Expanded the container refund scheme to include wine and pure spirit bottles.
- Delivered key circular economy initiatives, including Regional Waste Management Plans and behaviour change initiatives to improve recycling choices.

Protect World Heritage areas, including the Great Barrier Reef

- Continued to deliver the world-leading Reef Joint Field Management Program, including playing a major role in assessing the impacts of the 2024 mass bleaching event and severe tropical cyclones Jasper and Kirrily.
- Provided greater protections for marine threatened species and Great Barrier Reef ecosystems, with the north of Cape Bedford to the tip of Cape York now effectively a gillnet-free fishing zone.
- Progressed a World Heritage Tentative List Submission for parts of Cape York Peninsula with the free, prior and informed consent of 10 Traditional Owner groups.
- Eradicated an additional 365 hectares of yellow crazy ant infestation, including 267 hectares of forest inside and adjacent to the Wet Tropics World Heritage Area, 615 residential properties in Bentley Park, and a sugarcane and a local turf farm spanning 41 hectares.
- Commenced the Grazing Practice Change Program by providing funding to deliver projects across the Mackay Whitsunday, Burdekin, Burnett Mary, and Fitzroy regions that support beef cattle producers to change practices, which will accelerate progress towards Reef water quality targets.
- Deployed Reef Joint Field Management Program vessels for community recovery in the remote community of Wujal Wujal.

Drive economic transition and innovation

- Launched the Queensland Innovation Precincts and Places Fund as part of the state's commitment to bring government, research, and industry together to create new businesses, jobs, and export opportunities.
- Delivered the 2024 BiiG Innovation for Impact Festival from 28 to 30 May 2024, with the theme Innovating for Impact: For good and for all – people, performance and pride.
- Enabled economic participation opportunities for First Nations innovators through the *Advance Queensland Deadly Innovation Strategy*.
- Maintained Queensland's leadership in carbon markets, through strong capital outlays and integrated, high integrity co-benefits.

Strengthen and harness Queensland's scientific excellence

- Invested nearly $15 million through the Research Infrastructure Co-investment Fund to deliver new or expanded, leading edge science infrastructure.
- Released the *Queensland Quantum and Advanced Technologies Strategy* to support the continued growth of Queensland's quantum technology industry and the commercialisation of research.
- Provided funding to 69 Engaging Science Grant recipients to increase community engagement with scientists and participation in science-based activities.
- Delivered Tahbil—Water Quality Data Portal, which includes the capability to receive and publish third-party data such as the Great Barrier Reef historic dataset.
- Delivered the *Statewide Landcover and Trees Study* for the 2020–21 reporting period, accompanied by the first release of the Spatial BioCondition mapping for the Brigalow Belt and South East Queensland regions.

Deliver a world-class environmental, heritage and biodiscovery regulatory system

- Undertook a proactive three-week compliance program in the Ipswich local government area, inspecting 56 licensed facilities and undertaking 26 drone surveillance flights.
- Progressed the *Environmental Protection (Powers and Penalties) and Other Legislation Amendment Act 2024* which was passed on 11 June 2024, strengthening the regulator's powers and penalties.
- Employed a co-designed service delivery model to continue to deliver the Aboriginal and Torres Strait Island Local Government Environmental Services Support Program to support Councils to achieve positive environmental outcomes relating to the management of their waste and wastewater infrastructure.
- Obtained and reviewed water quality monitoring data from around 270 point-source activities that release wastewater to Queensland waters and provided client support to report their licensing data to the department's Water Tracking and Electronic Reporting System (WaTERS).

The department is committed to reframing our relationships with Aboriginal and Torres Strait Islander peoples. We build on our history of working in partnership with First Nations peoples to achieve stronger outcomes for Country and people. The department's *Gurra Gurra Framework 2020–2026* continues to guide the way we work by incorporating First Nations perspectives into our business operations and decision-making.

Finally, I want to extend my sincere thanks to the department's employees throughout the state. Their steadfast commitment to service and excellence is delivering improved outcomes for Queensland's communities, the environment and the economy.

Jamie Merrick
Director-General

Who we are

The department was established under the *Public Sector Act 2022* (formerly the *Public Service Act 2008*). Our responsibilities are outlined in the Administrative Arrangements Order (No. 2) 2023 of 18 December 2023.

The department forms part of the portfolio of the Minister for the Environment and the Great Barrier Reef and Minister for Science and Innovation.

Our Strategic Plan 2023–27 provided our vision, purpose and objectives for the 2023–24 reporting period, as outlined below.

Our vision

Queensland is celebrated as one of the world's most diverse natural environments, for our world-leading science and innovation.

Our purpose

To be effective leaders and partners in managing, protecting, restoring and promoting Queensland's natural environment, cultural heritage, and in enabling innovation for a future economy.

We achieve this by:

- using leading scientific, behavioural and data insights to improve decision-making and actions
- strengthening our partnerships with First Nations peoples, government, investors and industry stakeholders
- embedding First Nations peoples' knowledge and leadership in our systems, policies and programs through the Gurra Gurra Framework
- promoting and supporting good governance and the ethical conduct of all employees
- ensuring the safety and wellbeing of staff and creating an inclusive working environment
- delivering efficient and agile services supported by best-in-class Corporate Services.

Our key objectives

- Conserve and restore Queensland's unique biodiversity, heritage and protected areas
- Grow the circular economy
- Protect World Heritage areas, including the Great Barrier Reef
- Drive economic transition and innovation
- Strengthen and harness Queensland's scientific excellence
- Deliver a world-class environmental, heritage and biodiscovery regulatory system.

These six objectives are assessed through performance indicators and efficiency and effectiveness measures for the department's service areas and are outlined in the 'Our performance' section of this report.

Our strategic risks and opportunities

We manage our strategic risks by:

- continuously improving our preparedness, response and recovery capability for bushfire and extreme weather events
- responding to changing economic and social conditions that may impact on innovation success
- recognising, respecting and embedding First Nations peoples' knowledge and culture in our work
- delivering a regulatory framework that can adapt to the evolving standards of contemporary environmental regulation and community expectations
- harnessing leading-edge science, technology and innovation to deliver value to the community
- building staff capability to anticipate and respond to emerging risks and opportunities
- communicating clearly, effectively and in a timely manner.

We embrace opportunities to:

- effectively partner with First Nations peoples to better steward Country and culture and deliver economic, social and cultural impact for all Queenslanders while walking together on a Path to Treaty
- develop strategy, science and partnerships that leverage increased private sector investment into restoring and protecting Queensland's natural capital
- provide stewardship for future generations through early engagement in the environment, science and heritage
- transform our customer experience and the way we do business through advanced digital technologies and leading-edge science and social science
- build and strengthen partnerships beyond traditional boundaries—global, government

and community—to deliver best practice solutions to complex problems.

The *Department of Environment, Science and Innovation Strategic Plan 2023–27* is available on our website www.desi.qld.gov.au/our-department/corporate-docs.

Our operating environment

The context of the department's activities in 2023–24 included:

- responding to growing community expectations that all levels of government will be more responsive to environmental issues
- working with Queenslanders to expand the opportunities of a circular economy to eliminate waste and ensure resources are reused and recycled at their highest value for as long as possible
- working across the department to reframe the department's relationship with First Nations peoples and move towards Treaty readiness
- pursuing opportunities for policy development and legislative reform to deliver a regulatory framework that better addresses emergent risks and community expectations
- working with the Commonwealth and responding to reforms to national environmental laws and the *Nature Positive Plan: better for the environment, better for business*
- responding to instances of environmental harm and promoting safe human-wildlife interactions
- preparing, responding and recovering from natural disasters throughout the state, including fires, floods and cyclones, by supporting regulated entities, our communities and the environment
- adapting our workforce and services to respond to changes made to the structure of the department and the Queensland Government, which occurred on 18 December 2023.

Machinery of Government changes

As a result of Machinery of Government changes on 18 December 2023, the former Department of Environment and Science was renamed the Department of Environment, Science and Innovation.

Incoming divisions or functions

The following table outlines the division that joined the department due to Machinery of Government changes on 18 December 2023, and the related annual reports where the financial statements can be located for the 2023–24 reporting period.

Joined the department	Date of transfer	Related annual report*
Innovation	18 December 2023	Department of Tourism and Sport

*Financial statements for the 1 July 2023–31 December 2023 period can be found in the related annual report.

Outgoing divisions or functions

The following table outlines the divisions or functions that left the department due to Machinery of Government changes on 18 December 2023, and the related annual reports where the non-financial performance information and financial statements can be located for the 2023–24 reporting period.

Left the department	Date of transfer	Related annual report^#
Climate Action Plan Team Climate Futures Team Climate Projections and Services Team	18 December 2023	Department of Energy and Climate
Brisbane 2032 Team	18 December 2023	Department of State Development and Infrastructure
Multicultural Affairs	18 December 2023	Department of Child Safety, Seniors and Disability Services

^ Financial statements for the 1 January 2024–30 June 2024 period can be found in the related department annual report.

Non-financial performance information for the 2023–24 reporting period can be found in the related annual report.

Our values

The department's work is underpinned by government-wide values:

Value	
Customers first	• Know your customer • Deliver what matters • Make decisions with empathy
Ideas into action	• Challenge the norm and suggest solutions • Encourage and embrace new ideas • Work across boundaries
Unleash potential	• Expect greatness • Lead and set clear expectations • Seek, provide and act on feedback
Be courageous	• Own your actions, successes and mistakes • Take calculated risks • Act with transparency
Empower people	• Lead, empower and trust • Play to everyone's strengths • Develop yourself and those around you

Our services and contribution

Our department's services are grouped into high level service areas, which communicate the broad types of services delivered by the department. Each service area's programs and projects contribute to achieving the department's strategic objectives identified in the *Department of Environment, Science and Innovation Strategic Plan 2023–27.*

As a result of Machinery of Government changes, our 2023–24 annual report reflects the *Department of Environment and Science 2023–24 Service Delivery Statements*. Additionally, the commitments made to the community in the former *Department of Tourism, Innovation and Sport 2023–24 Service Delivery Statements* relating to Innovation are also presented and reported on in our 2023–24 annual report.

Our department delivered services through five service areas, each with a key objective:

Environmental Programs and Regulation Services

- Enable improved environmental outcomes through effective policy, programs and regulation.

Parks, Wildlife and Conservation Services

- Expand and conserve protected areas in partnership with First Nations peoples. Identify and provide sustainable, nature-based recreation and tourism. Protect biodiversity and threatened species.

Science Services

- Provide leading-edge scientific services and support science engagement and translation.

Heritage Protection Services

- Protect, promote and ensure Queensland's cultural and built heritage is conserved and enjoyed.

Advancing Queensland through Innovation

- Drive a world-class, connected, and sustainable innovation ecosystem throughout Queensland by harnessing opportunities to enable new industries, leverage investment, and support economic growth and jobs across the state.

These service areas are assessed through efficiency and effectiveness measures and outlined in the 'Our performance' section of this report.

Government's objectives for the community

The achievement of the department's strategic objectives in turn contribute to the achievement of the Queensland Government's objectives for the community—Good jobs, Better services, Great lifestyle.

Department objectives	Contributing department service areas	Government's Objectives for the Community
• Conserve and restore Queensland's unique biodiversity, heritage and protected areas	• Parks, Wildlife and Conservation Services • Heritage Protection Services	• Protecting the environment • Growing our regions • Honouring and embracing our rich and ancient cultural history • Supporting jobs • Backing our frontline services
• Grow the circular economy	• Environmental Programs and Regulation Services	• Protecting the environment • Growing our regions • Supporting jobs • Backing small business • Investing in skills
• Protect World Heritage areas, including the Great Barrier Reef	• Environmental Programs and Regulation Services • Parks, Wildlife and Conservation Services	• Protecting the environment • Honouring and embracing our rich and ancient cultural history • Backing our frontline services • Supporting jobs • Backing small business • Investing in skills
• Drive economic transition and innovation	• Advancing Queensland through Innovation	• Investing in skills • Growing our regions • Supporting jobs • Connecting Queensland • Backing small business • Making it for Queensland • Honouring and embracing our rich and ancient cultural history
• Strengthen and harness Queensland's scientific excellence	• Science Services	• Protecting the environment • Supporting jobs • Investing in skills
• Deliver a world-class environmental, heritage and biodiscovery regulatory system	• Environmental Programs and Regulation Services • Science Services • Heritage Protection Services	• Protecting the environment • Honouring and embracing our rich and ancient cultural history • Supporting jobs • Backing small business • Investing in skills • Backing our frontline services

Our leadership team

Jamie Merrick
Director-General
Consistent with the *Financial Accountability Act 2009*, Jamie is accountable to the Minister for the Environment and the Great Barrier Reef and Minister for Science and Innovation for the department's efficient, effective and financially responsible performance, including delivery of the government's commitments and priorities.

Mary-Anne Curtis
Deputy Director-General, Environment and Heritage Policy and Programs
Mary-Anne leads the development and coordination of policy, strategy and legislation relating to the environment and conservation. Mary-Anne oversees the delivery of strategic programs such as protecting World Heritage areas including the Great Barrier Reef, circular economy, waste management and resource recovery, and the Land Restoration Fund. Mary-Anne also leads policy and programs in heritage, environmental offsets, biodiversity, koala conservation and State of the Environment reporting.

Rob Lawrence
Deputy Director-General, Environmental Services and Regulation
Rob leads the department's regulatory program and is responsible for administering and enforcing legislation that manages the impact of human activity on the environment. The regulatory program involves assessing and permitting activities, spanning mining to sewage treatment plants, waste management facilities and agriculture. Rob is also responsible for managing environmental risks through a proactive compliance and enforcement program, including 24/7 issues-reporting and incident response and strong litigation capabilities to prevent and respond to serious environmental harm.

Rhiannan Howell
Deputy Director-General, Corporate Services
Rhiannan is responsible for the department's corporate functions and governance frameworks that enable the department to meet its strategic objectives. Rhiannan's role is to develop and implement best practice policies, programs and systems to manage the department's financial, digital, human, information, governance and physical resources.

Ben Klaassen
Deputy Director-General, Queensland Parks and Wildlife Service and Partnerships
Ben leads the management of Queensland's parks and forests, including partnerships with First Nations peoples to protect cultural values, support sustainable land use and provide nature-based recreation and ecotourism opportunities. Ben is responsible for protecting threatened species, managing interactions between people and protected species, managing selected World Heritage areas, and leading the Queensland Indigenous Land and Sea Ranger Program. Ben is also responsible for delivering the Great Barrier Reef Joint Field Management Program in partnership with the Great Barrier Reef Marine Park Authority.

Mark Jacobs
Deputy Director-General, Science
Mark leads the provision of scientific and technical advice and services to government agencies on environmental and natural resource management. This advice underpins decision-making, programs and the legislative responsibilities of these government agencies. Mark is also responsible for administering gene technology and biodiscovery legislation, developing international research alliances and partnerships and managing the department's investment in the science sector in collaboration with the Queensland Chief Scientist.

Lea Diffey
Deputy Director-General, Innovation
Lea leads Advance Queensland—a Queensland Government strategic economic initiative focused on building a prosperous and resilient future economy for the state, with innovation, science and entrepreneurship at its core. Advance Queensland delivers programs and activities to support research and development, innovation, and development of entrepreneurial talent. It supports startups, scaleups and mature innovation-driven enterprises to deliver new technologies, products and services into national and global markets. Innovation programs also help to address socio-economic and environmental issues, whilst also creating good jobs and global business opportunities in regional Queensland.

Our structure

Following Machinery of Government changes, the department realigned its functions, resulting in the organisational chart below as at 30 June 2024.

Queensland Mine Rehabilitation Commissioner

Director-General
Office of the Director-General

Queensland Chief Scientist

Environment and Heritage Policy and Programs
Office of the Deputy Director-General

- Environment and Conservation Policy and Legislation
- Landscapes, Water and Natural Capital
- Office of Circular Economy
- Office of the Great Barrier Reef and World Heritage
- Bioregional Planning
- Heritage

Environmental Services and Regulation
Office of the Deputy Director-General

- Minerals and Northern Compliance
- Coal and Central Compliance
- Energy, Extractive and Southwest Compliance
- Industry Development and Southeast Compliance
- Operational Support
- Waste and Enforcement Services

Queensland Parks and Wildlife Service and Partnerships
Office of the Deputy Director-General

- Permissions Management and Ecotourism
- Partnerships
- Protected Area Strategy and Investment
- Management and Operations
- Northern Parks and Forests
- Great Barrier Reef, Marine Parks and Coastal and Islands
- Southern Parks and Forests
- Wildlife and Threatened Species Operations
- Park Services

- Wet Tropics Management Authority

Innovation
Office of the Deputy Director-General

- Strategy
- Operations

Science
Office of the Deputy Director-General

- Water and Catchments
- Coastal, Biodiversity and Information
- Science Development and Office of the Queensland Chief Scientist

Corporate Services
Office of the Deputy Director-General

- Finance
- Communications and Public Engagement
- Corporate Governance and Operations
- People and Culture
- Digital and Information Services
- Internal Audit Service

Our performance

This section highlights the department's achievements and performance. It aligns with the *Department of Environment, Science and Innovation Strategic Plan 2023–27* and the 2023–24 Service Delivery Statements for both the department and the former Department of Tourism, Innovation and Sport (relating to Innovation).

Conserve and restore Queensland's unique biodiversity, heritage and protected areas

The Queensland Government is dedicated to conserving our unique biodiversity and our important natural, heritage and cultural values. We are committed to protecting our ecosystems and values in partnership with First Nations peoples, the stewards of Country for many thousands of years. For First Nations peoples, Country and culture are indivisible.

Much of Queensland's economic strength depends on our natural assets. Our multibillion-dollar tourism industry relies on our remarkable natural environment. The productivity of our agricultural sector and much of the culture and heritage of our regional communities are underpinned by healthy soils, waters and ecosystems. There is a growing awareness of the value of this natural capital and the economic risks associated with its degradation.

Despite their importance, the strength and resilience of our biodiversity and ecosystems are under threat. For this reason, the department is leading and delivering a range of conservation and restoration strategies and programs. We also look to harness existing and create new markets for nature repair.

Key achievements for 2023–24

Conserve and protect Queensland's biodiversity, threatened species and critical natural assets.

- Declared 14 new and extended 3 nature refuges under the *Nature Conservation Act 1992*, adding 309,665 hectares to Queensland's protected areas.
- Enhanced protections for the most sensitive parts of the rivers and floodplains in the Queensland Lake Eyre Basin while supporting sustainable economic activities across the region.
- Concluded the Private Protected Area Program's Landholder Services pilot with Ecosure, which delivered 109 site visits and property management plans, and 11 workshops in partnership with NRM organisations across 6 NRM regions.
- Acquitted funding for 27 Nature Refuge Landholder grants (Rounds 5 and 6) and 6 Nature Refuge Disaster Recovery grants for disaster events that occurred in 2021 and 2022 (in partnership with the Australian Government).
- Commenced development of additional indicators for inclusion in the 2024 *State of the Environment* Report.
- Contributed towards the development of the National Other Effective Area-based Conservation Measures Framework by working with the Commonwealth Government and other state and territory governments.
- Amended legislation to update certain references from Fraser Island to K'gari following the renaming of the island.
- Continued existing beekeeping in national parks until 31 December 2044.
- Provided a three-month fee waiver for eligible tourism businesses operating on land in protected areas, recreation areas and forestry areas affected by impacts associated with Tropical Cyclone Jasper.
- Increased penalty infringement notice (PIN) penalties for transport-related offences to improve consistency with fines issued for the same offence under transport legislation.
- Enabled the renaming of recreation areas under the *Recreation Areas Management Act 2006* by regulation consistent with the process for renaming protected areas under the *Nature Conservation Act 1992*.
- Worked with Queensland Health to amend legislation to provide conservation officers broader powers for enforcing smoking restrictions on national parks.
- Delivered a timely, transparent and scientifically accurate threatened species-listing process based on the nationally recognised Common Assessment Methodology, aligning the conservation status of wildlife with other jurisdictions in Australia.

- Launched the Nangur Spiny Skink documentary and podcast about the captive breeding program of this critically endangered skink. This program aims to bring the species 'back from the brink' and improve numbers in the only two populations in South East Queensland semi-evergreen vine thicket and vine forest.
- Continued to maintain the administration and management of protected wildlife under the *Nature Conservation Act 1992*, including legislative amendments to update the conservation status of 8 fauna and 31 flora species and phase out shooting of flying-foxes for crop protection purposes by 2026.
- Developed a methodology for applying the Values-Based Management Framework to marine parks.
- Completed 15 interim key values and Levels of Service assessments for 41 parks and forests.
- Developed 42 thematic strategies covering 76 protected areas, comprising 9 fire, 21 pest, 4 visitor, 5 monitoring and research, and 3 post-contact cultural heritage.
- Extended 190 management instruments (at or approaching their ten-year review point) covering over 250 protected areas.
- Released the *Nerang Area Draft Management Plan 2023*—co-designed with Danggan Balun (Five Rivers) Peoples for public consultation, from 22 August to 19 September 2023, receiving a total of 2,585 submissions.
- Issued 427,149 camping permits and vehicle access permits.
- Completed the Strategic Fire Management Program with 453 planned burns and other mitigating activities, totalling 524,456 hectares of Queensland's parks and forests.
- Responded to 377 wildfires, including 344 that impacted the managed estate, resulting in the burning of approximately 1,057,286 hectares. Twothirds of these came onto the estate from neighbouring properties.
- Implemented all department-led recommendations arising from the Office of the Inspector-General Emergency Management's *K'gari (Fraser Island) Bushfire Review Report 1: 2020-21*.
- Delivered the Strategic Pest Management Program (SPMP), by completing approximately 63 SPMP pest projects on the managed estate.
- Approved and progressed 44 Pest Management Strategies.
- Completed the first comprehensive review of the *Great Sandy Marine Park Zoning Plan* since the marine park was declared in 2006. The new zoning plan includes a range of measures to improve the protection of vulnerable habitats and threatened species while supporting nature-based tourism and lifestyle opportunities in the Wide Bay Burnett region.
- Reviewed and adjusted boundaries and management arrangements in 11 declared Fish Habitat Areas to better align with the Great Sandy Marine Park and to facilitate coastal management responses to the impacts of climate change.
- Supported the work of the independently-chaired Future Fishing Taskforce in providing advice to the Queensland Government about phasing out gillnet fishing and other reforms for fisheries management in the Great Barrier Reef, to increase protections for threatened species such as dugong, sea turtles and sawfish.
- Finalised the Queensland Government responses to the Sustainable Visitor Capacity Management studies.
- Enhanced compliance, including through interagency support, to improve visitor experience outcomes across K'gari, Cooloola and Bribie Island Recreation Areas, including enhanced compliance outcomes for vehicles entering recreation areas without a valid vehicle access permit.
- Finalised the *Cooloola Recreation Area Draft Management Plan 2024*, working with Kabi Kabi Peoples in preparation for community consultation.
- Progressed the draft Bribie Island Recreation Area Management Plan co-designed with Kabi Kabi Peoples.
- Increased frontline ranger education and compliance positions on K'gari.
- Released the *Resilient Rivers Initiative: SEQ Waterways and Wetlands Investment Strategy* in conjunction with the Council of Mayors (SEQ) to support delivery of the South East Queensland City Deal investment in this program.
- Worked with community groups to begin delivery of the Urban Rivers and Catchments Program on behalf of the Australian Government.
- Delivered projects in conjunction with growers and industry across urban and rural areas in South East Queensland under the Water Quality Improvement Program.
- Implemented actions through the *South East Queensland Koala Conservation Strategy 2020–2025*.
- Conducted a review of the South East Queensland koala habitat regulations.
- Launched Land Restoration Fund (LRF) Investment Round 3, targeting carbon projects

that will deliver environmental, social, economic and First Nations co-benefits, with a focus on the restoration and protection of native vegetation areas across Queensland.

- Reviewed and updated the *Land Restoration Fund Co-benefits Standard* to improve assurances for contracted projects claiming co-benefits.
- Received over 12,000 Australian Carbon Credit Units (ACCUs) through contracted LRF projects that are also delivering environmental co-benefits.
- Worked towards a strategic approach to leveraging and responding to emerging environmental market drivers, including increased demand for ACCUs from Safeguard Mechanism facilities; the Commonwealth's Nature Repair Market; Environmental, Social and Governance investment; and supply chain criteria.
- Accepted, or accepted in principle, the recommendations of the Native Vegetation Scientific Expert Panel for improving the sustainable land management of native vegetation in Queensland.
- Published the *Native Vegetation Clearing Response: The Queensland Government response to the Native Vegetation Scientific Expert Panel Report* in September 2023.
- Engaged with stakeholders across the Queensland Government on approaches to monitoring and evaluating *Conserving Nature—a Biodiversity Conservation Strategy for Queensland*.
- Continued to engage with the Commonwealth on proposed updates to *Australia's Strategy for Nature 2019–2030*.

Continue to grow the protected area estate through significant additions to the public and private protected areas network.

- Acquired 12 properties covering over 581,433 hectares for addition to protected areas.
- Secured significant financial contributions to land acquisitions for Queensland's public protected area network through two new partnerships with external organisations.
- Supported, through NatureAssist incentives, the establishment of 1 new nature refuge and the extension of 1 nature refuge to add over 300,000 hectares to the private protected area network.

Partner with First Nations peoples to steward Country and incorporate traditional knowledge in program delivery.

- Produced a new Working with First Nations information guide to support and build upon on-ground First Nations partnership initiatives.
- Secured funding to support managing Country and an agreement-making initiative with First Nations peoples across Queensland.
- Increased capacity, through the establishment of a Native Title Permitting Team, to enable active engagement with Traditional Owners on permit applications. This ensures that the issuing of permits meets the needs of First Nations peoples and other legislative requirements, including native title.
- Supported the Queensland Indigenous Ranger Leadership Program, with 24 participants completing this three-year pilot program. Through the program's journey, 85% of participants have moved up in their careers.
- Continued support of the department-initiated Queensland Indigenous Women's Ranger Network, in partnership with Yuku Baja Muliku, which now has over 160 members.
- Onboarded an additional 46 Queensland Indigenous Land and Sea Rangers, bringing the total to over 200 rangers.
- Delivered the annual Looking after Country grant program round, to support seven Country-based conservation projects led by First Nations peoples to deliver environmental, cultural and social benefits.
- Finalised negotiations for the Cooktown Area Land Dealing, including in-principle agreement to tenure the Indigenous Land Use Agreement, Indigenous Management Agreement and Conservation Agreement. The proposed national park—Cape York Peninsula Aboriginal Land is approximately 2,920 hectares, and an area of nearly 60 hectares is proposed as Aboriginal freehold land.
- Commenced discussions with Traditional Custodians of the Bramwell/Richardson properties regarding the return of this land to Aboriginal ownership and jointly managed national parks.
- Secured registration of the Proposed Boodjamulla National Park (Aboriginal land) Indigenous Land Use Agreement (QI2023/003) by the National Native Title Tribunal in September 2023.
- Finalised the grant of Title Deeds for 79,000 hectares of Boodjamulla National Park (Aboriginal Land) to the Waanyi Native Title Aboriginal Corporation—Registered native

title bodies corporate (RNTBC) in October 2023.

- Commenced negotiations for an Indigenous Land Use Agreement and Cooperative Management Agreement with the Butchulla Aboriginal Corporation RNTBC over K'gari.
- Finalised negotiations on an Indigenous Land Use Agreement with the Ewamian People Aboriginal Corporation RNTBC and the Native Title Party over Undara Volcanic National Park, Rungulla National Park, part of Blackbraes National Park, Canyon Resources Reserve, Mount Rosey Resources Reserve, and Rungulla Resources Reserve.
- Commenced the Eastern Kuku Yalanji Return to Country Project in the Wet Tropics World Heritage Area. A Project Plan has been co-developed with Eastern Kuku Yalanji Peoples, and an Elders Advisory Working group is providing technical and cultural oversight.
- Worked with partners across the Queensland Government to progress the Queensland Ecotourism Trails Program, to provide economic benefits for First Nations peoples.
- Co-designed two management instruments with First Nations partners—*Magnetic Island National Park Management Statement 2023* and the amended *Boodjamulla (Lawn Hill) National Park Management Plan 2022*.
- Finalised three approved key values and Levels of Service assessments with First Nations partners for Percy Isles National Park, Middle Percy Island Conservation Park and Orpheus Island National Park.
- Continued to implement the Indigenous joint management arrangements for the maintenance and protection of cultural and conservation values on Minjerribah (North Stradbroke Island) and Mulgumpin (Moreton Island).
- Continued to increase the Quandamooka Peoples' involvement in managing Quandamooka Sea Country in Moreton Bay, delivering on the commitments in the associated Marine Memorandum of Understanding.
- Continued support for the Minjerribah Township Fire Management Strategy in partnership with the Quandamooka Yoolooburrabee Aboriginal Corporation.
- Worked with 18 Traditional Owner groups to manage Sea Country in the Great Barrier Reef under 10 Traditional Use of Marine Resources Agreements.
- Provided diver training to 16 Indigenous Land and Sea Rangers with two now undertaking Reef health surveys and mooring maintenance trips in their own Sea Country as part of the Queensland Indigenous Land and Sea Ranger Program.
- Completed Indigenous Land and Sea Ranger work placements for a minimum of 6 months each with Darumbal, Gunggandji, Mandingalbay Yidinji and Woppaburra Traditional Owners.
- Engaged Traditional Owners in fee-for-service arrangements for the delivery of field activities across the Great Barrier Reef under the Queensland Indigenous Land and Sea Ranger Program.
- Partnered with the Wulgurukaba Traditional Owners under a works contract for a range of activities on Magnetic Island National Park, including the collaborative delivery of walking track projects.
- Provided 179 days of employment for Wuthathi and Meriam Nation (Ugar, Mer, Erub) rangers and cultural advisors working on Country on the Raine Island Recovery Project.
- Supported the employment of the Raine Island First Nations Coordinator—a step towards Traditional Owner-led management.
- Provided continued funding to the Gidarjil Development Corporation for ongoing delivery of the Traditional Owner-led inshore water quality monitoring project in the southern Great Barrier Reef.
- Supported Traditional Owners to return to Country to deliver field management activities and strengthened Traditional Owner presence on Great Barrier Reef Joint Field Management Program vessels. The number of person-days on program vessels totalled 527 days for Indigenous staff and 431 days for Traditional Owners from outside the program.
- Incorporated Traditional Owners on vessel patrols to support joint work programs within the Great Barrier Reef and Marine Parks region.
- Delivered ethnobotanical research, training and advice and worked with First Nations groups to document traditional ethnobotany knowledge on Country.

Connect people with, and improve accessibility to, Queensland's national parks and our cultural and built heritage through national park capital works programs and innovative and sustainable ecotourism.

- Released an expression of interest for nature-based ecotourism experiences on the Ngaro track, Whitsunday Islands National Park.
- Undertook an accessibility audit to improve pre-visit information and inform on-park infrastructure upgrades to improve the

universal visitor experience, including those people living with disability.

- Awarded targeted Ecotourism Citizen Science grants to five projects with a focus on visitors and local communities contributing to conservation outcomes in protected areas.
- Released an expression of interest for commercial whale-watching in the Great Sandy Marine Park with criteria to ensure that the cultural and heritage values of the marine park are showcased to the greatest possible extent and to capture operations that cater for a diverse range of visitors, including those people living with disability.
- Delivered the Capital Works Program, investing capital expenditure in our national parks and forests to deliver new land acquisitions, visitor infrastructure, management facilities, and plant and equipment to help manage, protect, and promote visitation to these areas.
- Oversaw completion of major conservation works at Newstead House and worked with the Board of Trustees to relaunch this state heritage-listed property to the public.
- Awarded grants to eleven events under the Showcasing Queensland Heritage grants program, to support organisations that promote heritage places with a community focus.
- Showcased the department's dedication to conservation to more than 460,000 visitors across four Gateway Visitor Centres via educational programs and interactive experiences, cultivating future conservation guardians.

Enhance strategic land use planning in Queensland to support ecologically sustainable development and contribute to implementing the bioregional planning program in consultation with state and federal stakeholders.

- Commenced the development of pilot bioregional plans under an agreement with the Commonwealth Government.

Facilitate solutions that build environmental and economic resilience to climate change and extreme weather events.

- Approved nine new projects under Round 3 of the QCoast$_{2100}$ grant funding program, focusing on on-ground works and actions for coastal hazard adaptation.
- Administered the Coastal and Estuarine Risk Mitigation Program, including allocating Commonwealth funds to local and state governments to support projects that reduce the impact of disasters on coastal communities.
- Stood up an Environment Recovery Program to support on-ground works and post-flood monitoring following the multiple severe weather events that occurred from November 2021 to May 2022 under the state and Commonwealth-funded Disaster Recovery Funding Arrangements.

Summary of performance for 2023–24

The following results document performance highlights against outcome indicators as outlined in the *Department of Environment, Science and Innovation Strategic Plan 2023–27*.

Outcome indicators	Performance highlight
Increased percentage of Queensland's land area that is protected *Related SDS service standard included below*	Nature Conservation Legislation Amendment Regulation (No. 2) 2024 – Subordinate Legislation No. 110 and Explanatory Notes – made under the *Forestry Act 1959* and the *Nature Conservation Act 1992*, was made by the Governor in Council on 27 June 2024. This increased the *Nature Conservation Act 1992* protected area in Queensland to 14,884,382 hectares, equivalent to 8.6% of the total land area.
Increased number and diversity of places with State cultural heritage significance listed in the Queensland Heritage Register	The Queensland Heritage Register lists places with cultural heritage significance to the people of Queensland and currently contains 1,796 entries. During 2023–24, the Queensland Heritage Council accepted all departmental recommendations made to it, including entering a diverse set of places in the Queensland Heritage Register, such as the former Bundaberg Nurses' Quarters and Brisbane's Riverside Centre, as well as adding to, and removing parts of existing places, for example removing part of the Ipswich Grammar School and updating its entry as Queensland's first secondary school, when evidence indicated certain parts no longer satisfy the State cultural heritage criteria.
Maintained or improved key natural, cultural and heritage values	Statewide key value and Levels of Service assessment milestones were met, and all milestones relating to thematic strategies were completed. Within the annual values condition monitoring program, 77% of scheduled health checks were completed. The Parks and Forests Management Dashboard upgrade has been completed, providing insights to inform program delivery for fire management, business planning, evaluation and management support for developing other programs.

Service Standards

The following service standards published in the *Department of Environment and Science 2023–24 Service Delivery Statements,* were used by the department to assess overall performance as at 30 June 2024.

SDS Service Standards	2023–24 Target/Est	2023–24 Actual	Target met/ not met
Service Area: Parks, Wildlife and Conservation Services			
Protected area management, expansion and experiences			
Percentage of the prescribed Protection Zone fuel management treatment achieved on QPWS managed areas to protect life and property[1]	90%	68%	Target not met
Area of the QPWS managed estate with fuel loads reduced by planned burning, to reduce fire risk to life and property and protect biodiversity[2]	637,210 ha	524,456 ha	Target not met
Percentage of Queensland's land area that is protected	8.4%	8.6%	Target met
Number of hectares of State land and national parks transferred to Traditional Owners in Cape York Peninsula[3]	23,766 ha	0 ha	Target not met
Percentage of key Queensland protected area locations with average user experience ratings of 4 stars or higher	90%	95%	Target met
Cost per session for the Queensland wetland information system (Wetland*Info*)[4]	$0.65	$0.50	Target met
Average cost of processing protected area-related authorities: • General protected area authorities[5] • Camping and vehicle permits	$1,500 $10	$1,533 $7	Target not met Target met
Wildlife management and habitat protection			
Median time taken to resolve declared problem crocodiles	≤7 days	1 day	Target met
Average cost of processing protected plant and animal authorities: • General authorities • Macropod authorities[6]	$200 $80	$197 $103	Target met Target not met
Service Area: Heritage Protection Services			
Percentage of departmental heritage recommendations, for inclusion in or removal from the Heritage Register, accepted by the Queensland Heritage Council	95%	100%	Target met

SDS Service Standards	2023–24 Target/Est	2023–24 Actual	Target met/ not met
Average cost per Heritage Register entry reviewed and updated	$245	$245	Target met

Notes:

1. Wet conditions restricted access and reduced the windows of opportunities with 916 hectares of the protection zone treated to protect life and property of the managed estate. Although the 2023–24 target/estimate was not met, this work is ongoing and is continuing in pre-2024 bushfire season including additional funding for fire line maintenance.
2. During 2023–24, 453 planned burns and other mitigation activities totalling 524,456 hectares were completed. The difference between the 2023–24 target/estimate and the actual was due, in part, to large bushfires in Central Queensland in 2023 (including Carnarvon National Park) removing the fire risk and persistent wet weather along the east coast and Cape York, reducing the number of separate burns and the area burnt during operations. The department responded to 377 bushfires during 2023–24, including 344 that impacted the managed estate, resulting in the burning of 1,057,286 hectares of parks and forests.
3. Survey and land title delays, combined with complex native title issues related to Cape York United #1 Claim timetabling, resulted in no land transfers being finalised during 2023–24. Traditional Owners involved in some dealings advised that the transfers would also be unable to proceed in 2024–25. Settlement of land dealings requires the free, prior and informed consent of the rightful custodians, which is timely and as such, influences when handback of land can occur.
4. The positive variance indicates efficient allocation of resources for Wetland*Info* maintenance relative to public usage of the website.
5. The 2023–24 target/estimate relating to the General protected area authorities component of this service standard has not been met due to a reduction in authorities processed in the 2023–24 financial year.
6. The 2023–24 target/estimate relating to the Macropod authorities component of this service standard was not met due to a reduction in authorities and tags processed during 2023–24. The reduction is largely attributable to the decline in demand for kangaroo harvested products, resulting in reduced prices.

Grow the circular economy

Queensland's *Waste Management and Resource Recovery Strategy* (the Strategy), released on 1 July 2019, is the overarching framework establishing a vision for Queensland to become a zero-waste society by 2050. The Strategy contains three strategic priorities: reduce the impact of waste on the environment; transition to a circular economy for waste; and build economic opportunity. The Strategy sets targets for waste diversion from landfill and resource recovery across the Municipal Solid Waste, Commercial and Industrial, and Construction and Demolition waste streams, and identifies priority waste streams for improvement. To deliver on the strategic priorities and work towards the achievement of the targets, significant work is underway to support Queensland's transition to a circular economy, where end-of-life products and materials remain in the economy at the highest possible use for as long as practicable.

Action plans for priority end-of-life products and materials support implementation of the Strategy. These include e-products, textiles, built environment, tyres and plastics, and are funded by the waste disposal levy (levy), which was re-introduced on 1 July 2019. Significant reinvestment of levy revenue is allocated through the ten-year Recycling and Jobs Fund as part of the ten-year waste package announced in December 2021. This funding supports the delivery of local government and industry infrastructure investment, education and behaviour change programs and other initiatives that help reduce the impact of waste on the environment, build economic opportunity and assist the transition to a circular economy.

Significant funding is provided annually to levy-impacted local governments to meet the Queensland Government's commitment of no direct cost to households due to the levy. There are 43 levy-impacted local governments that receive annual payments to offset their levy liability on municipal solid waste disposed to landfill.

Key achievements for 2023–24

Continue the growth of a strong and compliant circular economy to reduce waste, improve resource recovery and grow the recycling manufacturing industry.

- Reviewed the *Waste Management and Resource Recovery Strategy* and confirmed progress towards interim 2025 targets through this review process.
- Continued to undertake waste compliance and waste levy compliance activities, including volumetric surveys, on-site inspections and successful enforcement actions. These compliance activities included 910 site inspections and 226 enforcement actions issued.
- Continued implementing a new interstate waste tracking system in partnership with the New South Wales (NSW) Environmental Protection Authority and the tracking system contractor. The NSW system will be released in stages, and further development of Queensland-specific requirements for the interstate waste tracking system is underway.
- Commenced work on the feasibility of introducing disposal bans for end-of-life products and materials, including solar panels, tyres, batteries, mattresses, commercial food organics and large household appliances.
- Provided a permanent legislated levy exemption for residue waste from material recovery facilities and glass beneficiation plants to help improve resource recovery of household recyclables.
- Commenced delivery of the Circular Economy Investment Program to support the implementation of circular economy principles in small to medium businesses across the state.
- Provided funding to three regionally-based industry centres to support local businesses, increasing their awareness and knowledge of circularity and its principles as well as their ability to identify and implement changes in their businesses to increase circularity.
- Published the first interactive visualisation of Queensland waste and recycling data and continued publishing datasets on the Queensland Government Open Data Portal.
- Increased consistency and alignment of waste and recycling data collected in Queensland with the *Australian Standard for Waste and Resource Recovery Data and Reporting.*
- Commenced work on measuring circularity performance in Queensland's economy, including becoming a member of the Australian Circular Economy Hub's Metrics Working Group.
- Supported Salty Monkeys Pty Ltd to use emerging technologies such as artificial intelligence and drones to survey, collect and reuse marine debris in the Torres Strait.

Support local councils and industry to invest in infrastructure and deliver waste reduction and resource recovery programs.

- Supported groups of regional local councils, including First Nations councils, to develop and deliver waste management and resource recovery plans for their regions, that guide future infrastructure and non-infrastructure investment decisions.
- Delivered funding from the Recycling and Jobs Fund to the Sunshine Coast Material Recovery Facility, which opened in December 2023, as a key deliverable under the *SEQ Waste Management Plan*.
- Provided funding from the Recycling and Jobs Fund to the Department of State Development and Infrastructure to deliver a range of industry development programs, such as the Recycling Modernisation Fund—Plastics Technology stream and the Remade in Queensland Program run by the Department of Regional Development, Manufacturing and Water.

Partner with local councils and local communities to support the implementation of waste management, recycling and circular economy initiatives.

- Commenced delivery of the Growing the Recovery of Organic Waste via Food Organic and Garden Organics (GROW FOGO) Program, to support Queensland councils to implement or expand kerbside garden organics or food organics collection services.
- Partnered with Thankful for Farmers to develop the innovative Saveful app, which is aimed at helping Queensland households save food, money and time in their kitchen—it has over 18,000 users and has been estimated to have saved more than 2.3 tonnes of food from landfill.
- Supported the expansion of the Garage Sale Trail across the state, encouraging re-use and resource sharing across communities.
- Continued administration of the Local Government Illegal Dumping Partnerships Program (LGIDPP), involving 46 councils funded under Rounds 2A and 2B with 541 PINs issued by local government partners in the LGIDPP.
- Engaged with local governments and the organics sector to better understand the challenges and opportunities for improved organics processing in Queensland.

Deliver education and behaviour change campaigns to improve recycling rates and reduce waste to landfill.

- Established the Education and Behaviour Change Initiative to shift community action in ways that reduce waste generation, encourage re-use where possible and maximise recycling.
- Co-designed the Education and Behaviour Change Initiative framework with councils to support delivery of clear and consistent waste-related messaging across the state.
- Launched the first major statewide advertising campaign for recycling improvement, the Let’s Get It Sorted campaign, which is focussed on improving household recycling behaviours in key markets, building on the successful 2023 pilot campaign.
- Established the Let’s Get It Sorted Partnership Program to support council-led behaviour change projects, providing materials to guide the planning, design and delivery of local behaviour change activities.
- Funded councils to respond to behaviours using an expanding range of tools relevant to recycling behaviour; the introduction of new bin services, including organic; and addressing locations prone to litter and illegal dumping incidents.
- Supported regional groups of councils through the Let’s Get It Sorted Partnership Program to employ a behaviour change coordinator to mobilise resources and messaging across regions to support Regional Waste Management Plan priorities.

Continue the expansion of the Container Refund Scheme, explore other product stewardship schemes and deliver the Plastic Pollution Reduction Plan initiatives.

- Expanded the Container Refund Scheme on 1 November 2023 to include glass wine and pure spirit bottles as eligible for a refund.
- Continued to work with the Australian Packaging Covenant Organisation and states and territories on packaging reforms, including the phasing out of unnecessary and problematic packaging and plastics.
- Expanded the single-use plastics ban on 1 September 2023 to include plastic microbeads in personal care, cosmetics and cleaning products; cotton buds with plastic stems; and loose expanded polystyrene packing peanuts.
- Banned the outdoor release of lighter-than-air balloons from 1 September 2023.
- Introduced Australian-first new reusability design and durability requirements for heavy

weight plastic shopping bags, including a minimum 80% recycled-content requirement.

- Partnered with the Smart Energy Council to deliver a solar panel recovery pilot aimed at helping inform the development of a product stewardship scheme and better understand the solar panel reuse market.
- Led national work to identify options for the improved management of end-of-life batteries, including strengthening stewardship arrangements.
- Provided funding to The University of Queensland to trial the manufacture of Polyhydroxyalkanoates (PHA), a biodegradable polymer made from renewable sources such as sugarcane, as an alternative to conventional plastic.
- Provided funding to Circular Seats Australia to pilot a circular product stewardship scheme model for plastic seats and chairs, making new chairs from old stadium and café-style seating.

Summary of performance for 2023–24

The following results document performance highlights against outcome indicators as outlined in the *Department of Environment, Science and Innovation Strategic Plan 2023–27*.

Outcome indicators	Performance highlight
Contribution towards the government's waste reduction target for 2050: • 25% reduction in household waste • 90% of waste is recovered and does not go to landfill • 75% recycling rate across all waste types	The 2022–23 Recycling and Waste in Queensland report was published on 22 December 2023. Key findings for 2022–23: • 80% of materials recovered were recycled in Queensland. • Queensland's overall annual recovery rate for headline wastes increased by 2.4 percentage points to 53.9%. • Over 18,800 tonnes of disaster waste were landfilled. • A total of 4.28 million tonnes of headline wastes were landfilled, a 204,233 tonne decrease from 2021–22. Waste diversion for the headline waste streams were: • 26.5% for municipal solid waste (the current target is 55% by 2025). • 52.7% for commercial and industrial waste (the current target is 65% by 2025). • 81.2% for construction and demolition waste (current target is 75% by 2025).
Increased economic and job opportunities arising from Queensland's investment in environmental outcomes	During 2023–24, the Land Restoration Fund (LRF) achievements included: • Approved nine projects to proceed by the LRF Investment Panel, through the third investment round of the LRF. • Provided 72 landholders with advice through the Approved Advisor network under the Carbon Farming Advice Scheme. • Queensland remained ranked as Australia's top carbon farming jurisdiction by the Carbon Market Institute's Carbon Farming annual scorecard for the third consecutive year. • The first blue carbon project registration in Australia under the Australian Carbon Credit Scheme in a partnership with the Sunshine Coast Council and UnityWater in the Blue Heart project.

Service Standards

The following service standards published in the *Department of Environment and Science 2023–24 Service Delivery Statements,* were used by the department to assess overall performance as at 30 June 2024.

SDS Service Standards	2023–24 Target/Est	2023–24 Actual	Target met/ not met
Service Area: Environmental Programs and Regulation Services			
Waste regulation and resource recovery programs			
Annual percentage reduction in the amount of waste disposed to landfill[1]	2.2%	2.0%	Target not met
Administration cost per dollar of annual waste levy revenue received[2]	≤2.7 cents	1 cent	Target met

Notes:

1. The result for this service standard is reported 1 year in arrears and reflects the 2022–23 actual. Total tonnages in previous years can change due to retrospective data adjustments by landfill operators.
2. This measure is reported 1 year in arrears and reflects the 2022–23 actuals. The positive variance was due to increased revenue and a reduction in expenditure.

Protect World Heritage areas including the Great Barrier Reef

We work in genuine partnerships with First Nations peoples, the Australian Government and many other land managers, partners and stakeholders to protect and manage Queensland's five World Heritage areas—K'gari, the Wet Tropics of Queensland, Gondwana Rainforests of Australia (Queensland section), the Australian Fossil Mammal Sites (Riversleigh section) and the Great Barrier Reef.

World Heritage areas are places that are important to all the peoples of the world, and they include the most beautiful and significant places on our planet. Queensland's World Heritage areas are iconic places that not only provide amazing natural and cultural experiences but also contribute to the economies of the regions. Importantly, Queensland's World Heritage areas are cultural landscapes where the Traditional Custodians maintain deep and enduring connection and obligation to Country. The Great Barrier Reef alone has special significance to over 70 First Nations peoples' groups, who have lived across the Reef and its catchments for tens of thousands of years and who maintain a continuing connection to their Land and Sea Country.

All of Queensland's World Heritage Areas face increasing threats. The greatest threat to the Great Barrier Reef is from climate change, with poor water quality from land run-off also a key threat of concern. In the 2023–24 summer, the Reef experienced a mass bleaching event and two tropical cyclones that led to flood plumes reaching the Reef. The bleaching was widespread and consistent with the levels of heat stress that have built up in the ocean over the Australian summer months. It followed bleaching events that occurred worldwide over the preceding 12 months, connected to unprecedented ocean temperatures observed globally.

The events that cause disturbances on the Great Barrier Reef are becoming more frequent, leaving less time for coral and ecosystem recovery. Queensland is actively addressing the key threats to the Reef. This includes legislating ambitious emissions reduction targets, record investment in renewable energy and programs to reduce sediment and nutrient run-off under the *Reef 2050 Water Quality Improvement Plan*, launching the *Reef 2050 Wetlands Strategy*, and implementing the *Reef 2050 Long-Term Sustainability Plan 2021–2025* (Reef 2050 Plan). The department also continues to deliver the world-class Joint Field Management Program with the Great Barrier Reef Marine Park Authority.

Key achievements for 2023–24

Protect and maintain the value of Queensland's World Heritage areas.

- Progressed the Cultural Landscapes of Cape York Peninsula World Heritage Tentative Listing for parts of Cape York Peninsula with the free, prior and informed consent of Traditional Owners.
- Appointed the first Queensland-specific Gondwana World Heritage Advisory Committee (Queensland Section), which includes increased representation of Gondwana First Nations Peoples.
- Partnered with the Butchulla Aboriginal Corporation and the National Environmental Science Program Climate Systems Hub to deliver a Butchulla-led K'gari Climate Change Adaptation Pilot Project.
- Partnered with Rainforest Aboriginal Peoples in the Wet Tropics World Heritage Area to film nine videos showcasing the rich cultural landscape of the Wet Tropics. The videos, now in the production phase, will increase awareness and respect for Rainforest Aboriginal Peoples and the National Heritage-listed Indigenous cultural values.
- Engaged researchers to conduct an in-depth assessment of carbon storage in the Wet Tropics, illustrating the enormous carbon storage potential in the region and spatially across the landscape. This will be used to inform opportunities for carbon-based natural capital investments.
- Eradicated an additional 365 hectares of yellow crazy ant infestation, including 267 hectares of forest inside and adjacent to the Wet Tropics World Heritage Area, 615 residential properties in Bentley Park and a sugarcane and a local turf farm spanning 41 hectares.
- Designed and built Wet Tropics World Heritage Identity Columns for installation at key visitor sites.
- Supported Tropical Cyclone Jasper emergency and recovery works through coordination with essential infrastructure managers on recovery and infrastructure rebuild. The Wet Tropics Management Authority was also active in partnering with research institutions to commence assessment of impact on World Heritage values due to the disaster event.

Lead the protection and restoration of the Great Barrier Reef through the implementation of reef reforms, water quality programs and regulation.

- Coordinated the Queensland Government response to the UNESCO World Heritage Committee's request for a report on progress with commitments on climate change, water quality and fisheries in the Great Barrier Reef.
- Continued to ensure the Reef 2050 Plan implementation is guided by the expert advice provided by the Reef 2050 Advisory Committee and Independent Expert Panel.
- Progressed delivery of the Paddock to Reef Integrated Monitoring, Modelling and Reporting Program (Paddock to Reef Program), which integrates monitoring and modelling across a range of attributes from paddock scale through to sub-catchment, catchment, regional and Great Barrier Reef-wide.
- Released the *Reef Water Quality Report Card 2021 and 2022* in partnership with the Australian Government, which report the progress towards achieving the *Reef 2050 Water Quality Improvement Plan* targets.
- Managed the development of the *2022 Scientific Consensus Statement*, in partnership with the Australian Government, produced by a panel of independent experts. The statement documents the latest peer-reviewed, scientific evidence on how land-based activities can impact water quality and ecosystem condition of the Great Barrier Reef and forms the evidence base for the *Reef 2050 Water Quality Improvement Plan*.
- Progressed coordination of the review of the *Reef 2050 Water Quality Improvement Plan* targets, including the land and catchment management targets and the water quality targets.
- Negotiated an agreement to partner with Great Barrier Reef Traditional Owners, setting a principles-based approach to genuine partnerships.
- Partnered with the Australian Government to fund the establishment of a Great Barrier Reef Traditional Owner Taskforce to progress major strategic governance aspirations.
- Released the *Reef 2050 Wetlands Strategy* to provide direction for wetland science, planning, coordination and management in the Great Barrier Reef and its catchments and deliver on activities under the Reef 2050 Plan.
- Undertook a statutory review of the Reef protection regulations to assess the extent to which they have been effective in reducing land-use sources of water pollutant loads.
- Continued implementation of the targeted Reef Compliance and Regulation Program, including successful enforcement action taken with the issue of seven statutory notices and five PINs.
- Continued the assessment of the new Environmentally Relevant Activity (ERA) standard 13A, which regulates commercial cropping and horticulture in Great Barrier Reef catchments, with eleven new environmental authorities issued.
- Commenced delivery of a streambank remediation program in the Burdekin, Herbert River and Fitzroy River catchments, attracting a co-investment from the Australian Government for streambank remediation projects in the Burdekin, Mackay Whitsunday and Burnett Mary regions.
- Commenced delivery of the Sugarcane Practice Change Program, which provides expert advice to cane farmers to help them improve crop nutrient use, address soil constraints and enhance farm management planning, ultimately improving the quality of water flowing to the Reef.
- Commenced the Grazing Practice Change Program by providing funding to deliver projects across the Mackay Whitsunday, Burdekin, Burnett Mary and Fitzroy regions that support beef cattle producers to change practices, which will accelerate progress towards Reef water quality targets.
- Continued delivery of the expansion to the Reef Assist Program, including providing disaster recovery funding after cyclone and flooding events impacted delivery, with eleven projects funded across all Reef catchments.
- Continued the Wet Tropics and Burdekin Major Integrated Legacy projects, building on the success of the previous investment.
- Launched the Reef Place-Based Integrated Projects, a built-for-purpose investment focusing on water quality improvement whilst adding value to whole-of-catchment and local economies through a range of cross-sectoral settings.
- Co-invested in the Atherton Tablelands Integrated Collaboration, supporting the region to transition to regenerative practices for improved Reef water quality and creating co-benefits through the supply chain.
- Continued to provide support for Smartcane Best Management Practices, increasing the accreditation to over 40% of cane lands across Reef catchments.
- Increased the area of horticulture lands to over 25,000 hectares certified under the

Hort360 Great Barrier Reef Program in Reef catchments.

- Continued to work with grazing land managers through the Grazing Resilience and Sustainable Solutions Program to put in place land management plans covering over 1,400,000 hectares of grazing land in Reef catchments.
- Continued to work with the banana industry to support growers through the Banana Best Management Practices Program.
- Expanded the evidence base for reporting against the Human Dimensions target of the *Reef 2050 Water Quality Improvement Plan* by implementing a benchmarking survey that better informs project design and delivery.
- Continued to support the innovative Reef Credit Scheme, including through the Reef Credit Fund.
- Continued co-investment with the Australian Government into the delivery of the five regional report card partnerships, which increase community awareness and produce annual regional report cards outlining the condition of waterways in their respective regions. This data also informs management decisions around actions to improve water quality in local waterways that flow to the Reef.
- Continued to build the capacity of local government, development and construction industry staff in Reef catchments to undertake effective action to reduce fine sediment and nutrient pollution associated with urban land development and stormwater runoff through the Erosion and Stormwater Control and Stormwater Management Capacity Building Project.

Facilitate new job opportunities and improve environmental outcomes through the delivery of targeted programs in Reef catchments and World Heritage areas.

- Supported implementation of the recommendations of the Future Fisheries Taskforce, including the establishment of a new gillnet-free zone in the northern third of the Great Barrier Reef.
- Continued the Reef Assist 2.0 Program with over 200 regional people being employed either full-time or part-time and receiving targeted and meaningful training, with 50% identifying as First Nations peoples, 40% women and 28% youth.
- Placed eight trainee extension officers in Reef catchments, working with the banana, grazing and cane sectors, under the next round of the Agricultural Extension Work Placement Program.
- Continued to employ over 20 regionally-based staff through the five regional report card partnerships.

Deliver a world-class Joint Field Management Program in partnership with the Great Barrier Reef Marine Park Authority.

- Delivered a total of 1,745 vessel days at sea across the entire World Heritage Area for Reef and island management activities.
- Identified and deterred illegal activity through 1,149 dedicated compliance patrol days (comprising 1,014 vessel, 62 land-based and 73 aerial days).
- Completed 1,134 Reef Health Impact Surveys across 150 reefs to inform Reef health awareness and management.
- Continued the delivery of the Raine Island Recovery Program Phase 2 and progressed to trialling the relocation of Green Turtle eggs to Milman Island.
- Responded to Tropical Cyclone Jasper and Tropical Cyclone Kirrily, including the provision of Joint Field Management Program vessels for community recovery in the remote community of Wujal Wujal.
- Won the 2024 Premier’s award for ‘Keeping islands pest-free: Pest prevention and surveillance on Great Barrier Reef and other islands’.
- Completed major redevelopments of the walking track networks on Magnetic Island.
- Progressed the upgrade of the Thorsborne Trail on Hinchinbrook Island.
- Continued the construction of the Ngaro track, Whitsunday Islands National Park, in consultation with Traditional Owners.
- Completed the Reef Joint Field Management Program five-year periodic review in partnership with the Great Barrier Reef Marine Park Authority.

Summary of performance for 2023–24

The following results document performance highlights against outcome indicators as outlined in the *Department of Environment, Science and Innovation Strategic Plan 2023–27.*

Outcome indicators	Performance highlight
Contribution towards the government's target of: • 60% reduction in anthropogenic end-of-catchment dissolved inorganic nitrogen loads • 25% reduction in anthropogenic end-of-catchment sediment loads *Related SDS service standard included below*	Reporting for this measure is 1 year in arrears and reflects the results contained in the Reef Report Cards 2021 and 2022. • The dissolved inorganic nitrogen load leaving catchments showed a cumulative reduction of 28.4% to June 2022 and a modelled reduction of 0.7% (approximately 35 tonnes) from July 2020 to June 2022. • The fine sediment load leaving catchments showed a cumulative reduction of 16% to June 2022 and a modelled reduction of 0.8% (approximately 48 kilotonnes) from July 2020 to June 2022. The Report Card does not include the outcomes of significant investment in multi-year on-ground projects, which will be reported once completed in 2024. Future report cards are expected to show better progress toward water quality targets, reflecting the impacts of significant investment in Reef water quality programs since 2022.

Service Standards

The following service standards published in the *Department of Environment and Science 2023–24 Service Delivery Statements,* were used by the department to assess overall performance as at 30 June 2024.

SDS Service Standards	2023–24 Target/Est	2023–24 Actual	Target met/ not met
Service Area: Environmental Programs and Regulation Services			
Great Barrier Reef water quality programs			
Queensland contributes to progress towards 2025 targets of: • 60% reduction in anthropogenic end-of-catchment dissolved inorganic nitrogen loads • 25% reduction in anthropogenic end-of-catchment sediment loads[1,2]	≥2% ≥1%	0.7% 0.8%	Targets not met
Administration cost per dollar of the Queensland Reef Water Quality Program funding distributed for the previous financial year[3]	≤20 cents	21 cents	Target not met

Notes:

1. Reporting for this measure is 1 year in arrears and reflects the results contained in *the Reef Water Quality Report Card 2021 and 2022*. The dissolved inorganic nitrogen load leaving catchments showed a cumulative reduction of 28.4% to June 2022 and a modelled reduction of 0.7% (approximately 35 tonnes) from July 2020 to June 2022. The fine sediment load leaving catchments showed a cumulative reduction of 16.0% to June 2022 and a modelled reduction of 0.8% (approximately 48 kilotonnes) from July 2020 to June 2022.
2. The variance between the target/estimates and the actuals reflects the requirement for sustained, long-term efforts to improve water quality in the Great Barrier Reef catchments. The Report Card does not include the outcomes of significant investment in multi-year on-ground projects, which will be reported once completed in 2024. It is expected that future report cards will show better progress toward water quality targets, reflecting the impacts of significant investment in Reef water quality programs since 2022.
3. This measure is reported 1 year in arrears and reflects the 2022–23 actuals. The performance measure is 1 cent per dollar, distributed above the service standard target/estimate.

Drive economic transition and innovation

Our department leads the whole of government implementation of the *Advance Queensland – Innovation for a Future Economy 2022–2032 Roadmap* (Advance Queensland Roadmap). Advance Queensland is the Queensland Government's commitment to drive a more diversified Queensland economy, strengthen regional growth, create jobs, and enable Queensland to become a leading and sustainable, world-class innovation economy. To fulfil this vision, we have set out 6 priority outcomes:

- increasing investment for companies to start, stay and grow in Queensland
- focusing research on commercialisation and industry collaboration
- ensuring existing and emerging priority industries and talent are globally competitive
- harnessing innovators to solve community, industry and government challenges
- ensuring Queensland has world-class innovation, digital and physical infrastructure
- building a well-connected, inclusive and thriving innovation ecosystem.

Through the Advance Queensland Roadmap, significant support is being directed to initiatives that accelerate the adoption and diffusion of innovation, address critical gaps, have strong alignment and connection with the government's priority growth industries, and attract, retain and build high-growth innovative businesses and highly skilled workforces. This includes the implementation of *A Place to Innovate–Queensland Innovation Precincts and Places Strategy 2022–2032*, helping our innovation places achieve their goals across essential areas, and the *Advance Queensland Deadly Innovation Strategy*, creating pathways for Aboriginal and Torres Strait Islander businesses and innovators to turn their ideas into reality.

Key achievements for 2023–24

Attracting investment and support innovative startups/scaleups to grow sustainable businesses.

- Delivered SomethingQ 2023 as part of Something Fest, in partnership with Bright Humans, River City Labs and PropTech BNE.
- Reviewed and released updated guidelines for the Female Founders Co-Investment Fund to allow more female founders access to funding support, and announced two funded recipients under the same fund, which supports innovation driven enterprises (IDEs), founded and led by women, to secure new early-stage investment through a capital raise.
- Released a promotional campaign supporting International Women's Day 2024 highlighting the achievements of three innovative female founders.
- Provided support through the Ignite+ Commercialisation Program for 92 IDEs that are recipients of the Advance Queensland Ignite Ideas Fund grant and other selected commercial-ready and early commercialisation phase enterprises. This support aims to help founders and senior managers develop the skills required to commercialise innovations and grow their enterprises.
- Provided support through the new Ignite Spark Program for 29 IDEs that are recipients of Advance Queensland Ignite Spark grant funding to enhance the development, testing and market validation of a pre-market ready product or service, and help the participants to plan and prepare for future commercialisation.
- Finalised Round 11 of the Advance Queensland Ignite Ideas Fund supporting 26 commercialisation projects.
- Supported six Queensland companies to participate in the Queensland delegation to the BIO International Convention 2024, held in California in June 2024.

Delivering the Queensland Innovation Precincts and Places Strategy to support collaboration for creating innovative products and services.

- Launched the Queensland Innovation Precincts and Places Fund as part of the state's commitment to bring government, research and industry together to create new businesses, jobs and export opportunities.
- Approved thirteen projects for funding, to boost coordination and collaboration in the innovation economy and accelerate the development of innovation precincts and places.

Enabling existing and emerging priority industries by supporting collaboration to grow new skills that support the diffusion of emerging technologies.

- Continued support for three technology hubs (Queensland XR Hub; Queensland AI Hub; and Agtech and Logistics Hub) to facilitate ecosystem development and opportunities for startups and scaleups.

Harnessing innovators to solve Queensland's big challenges by facilitating more private sector partnerships and increasing investment in innovative and sustainable solutions.

- Delivered the 2024 BiiG Innovation for Impact Festival from 28 to 30 May 2024, with the theme Innovating for Impact: For good and for all - people, performance and pride.
- Partnered with local councils to deliver three ResilientQ missions to the Torres Strait; Bundaberg; and Croydon and Etheridge to focus on building ecosystem and community resilience.
- Delivered the Building Queensland's Climate Tech Industry project, including supporting twenty companies to attend international innovation missions to VERGE 23 and Hello Tomorrow 24, supporting eight women through the Queensland Women in Climate Tech Fellowship.
- Delivered the Queensland Climate Tech Showcase, regional climate showcases in Mackay and Townsville and delivered an industry report on the growth of climate tech in Queensland.
- Partnered with government and private sector organisations on seven open innovation challenge opportunities, resulting in 92 applications by innovative Queensland small businesses. Nine new contracts were awarded.
- Facilitated a partnership between Mater Group and LuminaX for Mater to provide private sector investment and support to LuminaX's Health Tech Accelerator.

Increasing connections and inclusivity in the innovation ecosystem, including supporting opportunities for women, First Nations and regional innovators.

- Delivered three Regional Roadshows to Roma, St George and Charleville; Townsville; and Bundaberg and Gladstone to facilitate connections for local innovators and raise the profile of innovation in the regions.
- Supported twenty Queensland companies to attend evokeAG 2023 in Perth during February in partnership with the Department of Agriculture and Fisheries and Trade and Investment Queensland.
- Enabled economic participation opportunities for First Nations innovators through the *Advance Queensland Deadly Innovation Strategy*.
- Supported phase 1 of the Yarrabah Digital Hub to deliver First Nations business accelerator and incubation programs.
- Developed First Nations students' digital skills and career pathways through Deadly Coders.
- Continued the Advance Queensland Regional Futures initiative, a significant investment in accelerating regional economic growth through innovation. This included funding eight projects under Round 4 of the Regional Futures – Collaborative Projects Program supporting regional innovation leaders to collaborate with regional innovation partners and unlock Queensland's economic potential, whether by solving a significant problem or creating an opportunity for the regions.
- Supported the Queensland Connects Resilience Cohort under the Regional Futures initiative, bringing together key innovation ecosystem leaders to explore innovative ways to address disaster preparedness and resilience across regional Queensland.
- Partnered with key stakeholders to deliver major events and festivals that grow regional innovation, collaboration and capability, including the Tropical Innovation Festival, Something Fest and Forward Fest.
- Through the Accelerating Female Founders Program—funded eleven organisations to deliver initiatives supporting close to 500 female participants across the state to develop and grow their businesses.

Improving research-business collaboration and increasing expenditure on research and development and commercialisation outcomes for a thriving innovation economy.

- Finalised Round 6 of the Advance Queensland Industry Research Fellowships, which awarded 19 fellowships.
- Finalised the initial round of the Advance Queensland Industry Research Projects Program with ten research-industry collaborative projects awarded.

Summary of performance for 2023–24

The following results document performance highlights against outcome indicators as outlined in the *Department of Environment, Science and Innovation Strategic Plan 2023–27*.

Outcome indicators	Performance highlight
Maintain ratio ($1:$1.25) of investment leveraged as a result of Queensland Government funding invested (Advance Queensland programs) *Related SDS service standard included below*	Advance Queensland represents a diverse range of programs designed to spur innovation-led economic growth across Queensland, with some programs requiring applicants and their partners to contribute additional funding. ‘Investment leveraged’ is an indicator of the efficient use of government funding to leverage private, commercial, philanthropic and other government investment. Programs administered by the department that are intended to leverage investment, including Industry Research Fellowships and Projects grants with Queensland universities, are included in this measure. Investment sources include, but are not limited to, startups, entrepreneurs, business/industry, research centres, universities and other government jurisdictions. The investment leveraged for 2023–24 exceeded the target of $1:$1.25 with a result of $1:$1.41.
Increased rate of participation from innovators and entrepreneurs in priority cohorts	The rate of participation of priority cohorts in Advance Queensland programs is strongly influenced by the nature of the programs for which recipients are awarded and, in some cases, relies on the recipients self-identifying. A number of Advance Queensland’s programs specifically target priority cohorts of regional, female and First Nations innovators. While actual numbers for all three priority cohorts have increased, the proportion of these against total recipients has slightly decreased for two of the three cohorts. Using the 2022–23 results as a baseline for comparison, the following 2023–24 recipient participation rates were: • Female recipients’ participation rate of 33%, down 3%. • First Nations recipients’ participation rate of 8%, down 2%. • Regional recipients’ participation rate of 25%, up 2%.

Service Standards

Service standards outlined in the *2023–24 Service Delivery Statements* of the former Department of Tourism, Innovation and Sport were used to assess overall performance as at 30 June 2024.

SDS Service Standards	2023–24 Target/Est	2023–24 Actual	Target met/ not met
Percentage of stakeholders who are satisfied with innovation and commercialisation consultative and engagement processes (overall satisfaction)	>85%	93%	Target met
Percentage of the department’s Advance Queensland funding recipients satisfied with contract management services provided for related grant programs (overall satisfaction)	>85%	94%	Target met
Ratio of investment leveraged as a result of Queensland Government funding invested	$1:$1.25	$1:$1.41	Target met
Average cost to administer $1,000 of grant funding[1]	$150	$61	Target met

Note:

1. The actual for 2023–24 represents the equivalent of an administrative overhead of 6%. The ratio of administration costs to funds managed is strongly influenced by the number and nature of grant programs launched and managed in each financial year. In comparison to average years on which the service standard is based, an exceptional number were processed in the 2023–24 financial year.

Strengthen and harness Queensland's scientific excellence

Our department provides leading-edge science, data, information, and advice to support Queensland Government priorities. We deliver the best available science through complex modelling, monitoring, data analysis and projections related to water, natural disasters, koala habitats, vegetation management, the Great Barrier Reef and natural capital markets. We continue to invest in modernising data, technology and scientific information systems and expand partnerships with universities and other research organisations to ensure the best available information is available for decision-making.

The department supports the Queensland Chief Scientist in promoting Queensland's science and research capabilities. We partner with the science and industry sectors to progress applied research that develops new economic opportunities and jobs, together with helping to solve local and global challenges. We invest in scientific talent and infrastructure initiatives to strengthen the research base, deepen local, national and international science partnerships, and to provide new sources of economy growth.

Our programs also support increased community engagement in science. This includes a focus on students and young people, with the aim to raise participation in science, technology, engineering and maths, and increase scientific knowledge and awareness.

Key achievements for 2023–24

Harness Queensland's scientific excellence to improve government decision making and services, strengthen disaster recovery and resilience and respond to climate change.

- Maintained the storm tide and wave monitoring network comprising 56 storm tide and tide sites and 27 wave sites to support disaster management.
- Provided technical advice on storm tide to the State Disaster Coordination Centre during cyclonic events.
- Completed a physical modelling project on optimising artificial reefs for nature-based solutions as part of an Australian Research Council Linkage project. The project will develop guidelines to support local councils with coastal planning.
- Continued supporting the Tweed River Entrance Sand Bypassing Project to restore sand supply to the southern Gold Coast beaches.
- Continued the expansion of the statewide air quality monitoring network from 87 to 99 locations to provide Queenslanders with local real-time air quality information and health protection advice during bushfire smoke episodes.
- Installed air monitoring equipment at four locations in the Moreton Bay Council region, five locations in Western Queensland and a location in Far North Queensland.
- Delivered V13.1 updated Regional Ecosystem mapping for the South East Queensland bioregion to provide updated vegetation extent and characteristics to support vegetation management and koala habitat conservation.
- Delivered High Value Regrowth mapping for three key bioregions, including a major update to the extent of forest cover.
- Delivered the wetland extent and condition components of the *Reef 2050 Water Quality Report Card.*
- Released new Queensland wetland data featuring a large expansion to the range of wetland characteristics available in the data and for many swamps and lakes of Queensland—providing visualisation and analysis of more than 30 years of satellite hydrological observations in partnership with Geoscience Australia.
- Accessioned, managed and maintained over 916,000 specimens of plants, fungi and algae within the Queensland Herbarium collections.
- Published the *Census of the Queensland Flora and Fungi 2023*, which underpins the names applied in the *Nature Conservation Act 1992.*
- Published two new editions of the taxonomic journal *Austrobaileya*, including descriptions of three new species for Queensland.
- Developed 104 Potential Habitat models for threatened species through a contract with Griffith University, bringing the total number of models available to 478.
- Completed the annual update for Essential Habitat (under the *Vegetation Management Act 1999*) and the Protected Plants Flora Survey Trigger Map.
- Completed and released the annual Koala Habitat Areas mapping update for the *South East Queensland Koala Conservation Strategy 2020–2025*.

- Completed an update of koala habitat mapping for the northern part of the South East Queensland bioregion.
- Developed and applied an enhanced mixed method Habitat Suitability mapping framework to create and release new habitat models for several rock-wallabies.
- Identified high conservation value riverine and non-riverine wetlands in the Wide Bay-Burnett catchments within the Great Barrier Reef Connecting Catchments through the Aquatic Conservation Assessments.
- Identified high conservation value terrestrial areas in the New England Tablelands through an updated Biodiversity Planning Assessment.
- Delivered the first Spatial BioCondition map that predicts and maps conditions for biodiversity for most vegetated terrestrial ecosystems in the South East Queensland and Brigalow Belt bioregions.
- Released two volumes of *Intertidal communities of Moreton Bay*, which reported on 12 years of monitoring the extent, community structure and floristic condition of mangroves and associated communities from 2011 to 2023.
- Delivered the online MyFORAGE tool to enhance property scale information delivery.
- Delivered the *Statewide Landcover and Trees Study* for the 2020–21 reporting period.
- Extended implementation efforts of the Natural Capital Framework through collaborative engagement around science underpinning the nature repair market, including measuring and tracking biodiversity and *The Australian Carbon Credit Units (ACCUs) Implementation Plan*.
- Delivered technical assessment reporting for the Natural Resources Recovery Program funding rounds.
- Released the Queensland River Classification Scheme, providing a standard approach to describe river characteristics, enhancing management and recovery outcomes.
- Completed an international scientific review to enhance the rigour of the Paddock to Reef Program.
- Funded nine collaborative projects through the Queensland Water Modelling Network, bringing together local and state government partners, the private sector, Traditional Owners and custodians, NRM groups and universities to address Queensland’s complex water challenges.
- Monitored nutrients, sediments and/or pesticides at more than 109 sites in 30 basins in major Great Barrier Reef and South East Queensland catchments.
- Processed 3,568 water samples through the department’s Chemistry Centre to inform water quality in South East Queensland and the Great Barrier Reef.
- Completed the enhancement of the Soil and Landscape Information (SALI) system to provide data to the Australian National Soil Information System (ANSIS)—a key component of the National Soil Strategy.
- Completed the Queensland Land Suitability investigation tool (beta version), enabling agencies to investigate land suitability opportunities for Queensland cropping and pastures.
- Released the Reef Water Quality Land Limitations Checker tool to support decision-making for new agriculture in Reef catchments.
- Published the *Review of Nutrient Release from Aquaculture Activities Report for Consultation* in collaboration with Griffith University.
- Published the *Leading Practice Sewage Treatment Plant Environmental Management Review – Great Barrier Reef Catchment* report.
- Delivered Tahbil—Water Quality Data Portal, which includes the capability to receive and publish third-party data such as the Great Barrier Reef historical dataset.
- Continued to deliver near real-time water quality monitoring for nitrate in the Lower Herbert and Lower Burdekin waterways.
- Completed and delivered the ambient (estuarine) water quality monitoring, catchment loads water quality monitoring and freshwater ecological assessments, and the Seagrass Depth Range survey as part of the SEQ Ecosystem Health Monitoring Program.
- Completed ambient (estuarine) water quality surveys and field assessments of freshwater fish in 13 Reef catchments in support of the Fitzroy, Mackay-Whitsundays, Dry Tropics and Wet Tropics report cards.
- Worked with the Department of Agriculture and Fisheries to deliver various water quality monitoring program reports, including establishing baseline water quality data for waterways designated for future aquaculture development areas.
- Conducted a scoping study on tyre wear particles, tyre additives and microplastics in Moreton Bay. This investigation, in collaboration with The University of Queensland focussed on tyre additive chemicals, tyre road wear particles and high-production polymers found in the sediments of Moreton Bay catchments.

- Published a series of peer-reviewed papers on the impacts of perfluoroalkyl and polyfluoroalkyl substances (PFAS) on aquatic ecosystem health in collaboration with CSIRO, The University of Queensland and Queensland Health.

Contribute to diversifying Queensland's economy by supporting the translation and commercialisation of Queensland science.

- Launched the first round of the Queensland-Bavaria Collaborative Research Program, which will provide funding support to successful recipients to strengthen cooperation in research, development and industry collaboration between Queensland and the German state of Bavaria.
- Released the *Queensland Quantum and Advanced Technologies Strategy* to support the continued growth of Queensland's quantum technology industry and the commercialisation of research.
- Designed and launched, in consultation with regional stakeholders, the Regional University Industry Collaboration Program—a new program to foster industry-research collaboration and commercialisation in Queensland's regional universities.
- Continued to support eight leading-edge collaborative research infrastructure capabilities of national significance in Queensland through the 2023 round of the Research Infrastructure Co-investment Fund.
- Supported the business case to establish a pilot Queensland hub of a National Indigenous Science Translation Centre to build the capacity of First Nations entrepreneurs and organisations to bring new products and services to market, including those based on traditional knowledge.
- Supported the Queensland University of Technology (QUT) to establish an Australian Research Council Industrial Transformation Training Centre for Automated Vehicles in Rural and Remote Regions focused on growing national capability, including developing local personnel skills and capabilities in deploying vehicle automation on public roads.
- Delivered the 2023 Queensland-Smithsonian Fellowship Program round and launched the 2024 round.
- Awarded funding for a Queensland school teacher to visit the Cooper-Hewitt Smithsonian Design Museum in America under the 2023 Queensland–Cooper Hewitt Fellowship Program and launched the 2024 round.
- Supported the 2023 round of the Queensland Defence Science Alliance Collaborative Research grants to support research development to accelerate capability used by the Australian Defence Force.

Promote science and support Queensland scientists to engage the community and improve science literacy.

- Provided funding to 69 Engaging Science grant recipients to increase community engagement with scientists and participation in science-based activities.
- Profiled award-winning scientists to promote the great work being carried out by Queensland's outstanding scientists within and external to government.
- Partnered with Wonder of Science to bring Flying Scientists to regional and remote communities to increase science literacy, including a visit by the Queensland Chief Scientist to Charleville.
- Coordinated visits to schools by scientists under the Meet a Scientist in Schools Program during National Science Week to celebrate the great science happening across our state.
- Supported the promotion of science, technology, engineering and mathematics (STEM) careers by showcasing our leading-edge science and laboratories at key events, including National Science Week, World Science Festival and the National Youth Science Forum.
- Contributed to the Australian Government's Inspiring Australia initiative to offer STEM engagement activities across Queensland, including a road trip—Let's Yarn about STEM to five regional towns, a STEM fair in Townsville and smaller fairs at the Queensland Children's Hospital School during National Science Week.
- Launched the Queensland Science Concierge to support the research sector engage with the Queensland Government and seek partnerships on major proposals such as cooperative research centres.
- Published a virtual tour of the Queensland Herbarium collections, giving behind-the-scenes access to our state botanical collection for all Queenslanders.
- Completed the Accelerating Science Delivery Innovation Program, which has delivered modernised scientific computing, data platforms and analytics capabilities used by the department's scientists supporting government, industry, and the community.
- Released a modernised, cloud-based Maps Online platform that delivers over

180,000 customised maps and reports annually and continues adding new report types to its suite of products.

Implement a natural capital framework underpinned with best practice scientific evidence, monitoring and modelling of the condition and quality of the environment and natural resource assets.

- Continued the department's Natural Capital Framework delivered through the LRF.
- Informed the collaborative engagement around science underpinning the Nature Repair Market, including measuring and tracking biodiversity.
- Provided information and advice regarding the Australian Carbon Credit Units scheme method updates and development cycle, aligning with the *Land Restoration Fund Priority Investment Plan* and *Land Restoration Fund Co-benefits Standard*.
- Provided scientific data, information and advice supporting the Natural Capital Program and LRF Investment Round 3, including Co-benefits assessment.
- Informed updates to the *Land Restoration Fund Co-benefits Standard* v1.4 for LRF Investment Round 3 to better target outcomes and simplify assurances for projects claiming Co-benefits.
- Supported the independent LRF Investment Panel, to select projects for investment under the third investment round of the LRF program, resulting in nine projects being approved.
- Completed the third round of the Carbon Farming Advice Scheme, with financial support paid to 72 landholders who received advice from a network of Approved Advisers.
- Achieved recognition as the top performing jurisdiction for the third year in a row in the Carbon Market Institute's annual scorecard.
- Delivered a range of initiatives under the LRF Market Support Program, rating the expansion of environmental markets in Queensland, including partnering with the Indigenous Carbon Industry Network to assist in building First Nations' capacity in the carbon market.
- Partnered with the Sunshine Coast Council and UnityWater to register the first blue carbon project in Australia with the Clean Energy Regulator, as part of our commitment to the Blue Heart project, which will improve carbon storage, flood resilience and biodiversity outcomes in the Maroochy River floodplain.

Summary of performance for 2023–24

The following results document performance highlights against outcome indicators as outlined in the *Department of Environment, Science and Innovation Strategic Plan 2023–27*.

Outcome indicators	Performance highlight
Increased leveraging of national and international science collaborations and partnerships	No new agreements were signed in 2023–24. The focus was to implement collaborative research programs under strategic science agreements with the German Federal Ministry for Education and Research in bioeconomy; the Bavarian Government, Germany through their Department of Science and the Arts; and the Smithsonian Institution, United States of America.
Maintain high client satisfaction with science services *Related SDS service standard included below*	The level of customer satisfaction with the natural resource and environmental science services and information provided to government agencies continues to be highly valued with a result of 95% for overall satisfaction.
Greater access to and use of science data	An additional eight datasets were published through the Queensland Government Open Data Portal in the 2023–24 financial year. All datasets are available from official Queensland Government data ports for reuse, as per the open and standard licencing approaches. The additional datasets support high priority activities such as vegetation management, clearing and air quality monitoring.
Greater promotion of STEM education[1]	Supported the promotion of STEM careers through the Queensland Women in STEM Prize awards, the Queensland Young Poppy Science Awards, National Science Week, World Science Festival events, the Flying Scientists school program and the 2024 round of Engaging Science Grants, which focused on ecotourism citizen science projects. During National Science Week in August 2023, the department partnered with QUT, The University of Queensland and Griffith University to deliver a breakfast briefing in Parliament House, with displays from research, industry and government. Schools participated in information sessions at QUT, and scientists visited more than 15 schools. There was a slight increase in the completion of year 12 level STEM subjects in 2023 compared to 2022 with a total of 106,879 STEM related subjects completed.

Note:

1. STEM subject data is sourced from the Queensland Curriculum and Assessment Authority.

Service Standards

The following service standards published in the *Department of Environment and Science 2023–24 Service Delivery Statements,* were used by the department to assess overall performance as at 30 June 2024.

SDS Service Standards	2023–24 Target/Est	2023–24 Actual	Target met/ not met
Service Area: Science Services			
Percentage of customers from government agencies satisfied with the natural resource and environmental science services and information provided (overall satisfaction)	≥90%	95%	Target met
Percentage of laboratory tests completed and made available within agreed timeframes and quality specifications to support Reef 2050 Water Quality Improvement Plan and other government priorities	≥89%	92%	Target met
Average annual operational cost per environmental monitoring point[1]:			
• air quality	$11,500	$11,289	Target met
• water quality	$6,400	$6,352	Target met
• coastal (storm tide and wave)[2]	$2,000	$2,136	Target not met

Notes:

1. The scope of this service standard was refined to include only monitoring points maintained by the department. Monitoring points, and their associated operational costs, maintained by a third party as part of a broader service agreement are excluded. This adjustment improves the accuracy and reliability of the data. Based on the revised scope, the 2023–24 target/estimates for water quality and coast (storm tide and wave) were amended.
2. This measure is reported 1 year in arrears and reflects the 2022–23 actuals. The actual was slightly above target/estimates due to increases in salaries, travel and material expenses associated with the schedule of maintenance being undertaken.

Deliver a world-class environmental, heritage and biodiscovery regulatory system

Our department continues to regulate environmentally relevant activities, waste management and resource recovery in Queensland, places on the Queensland Heritage Register, and the standard to which they are maintained.

We deliver consistent and transparent regulations that target industry-specific strategies and facilitate sustainable development in Queensland. We maintain Queensland's high environmental standards by actively monitoring and managing environmental risks, with robust assessment, compliance, investigation, and enforcement programs.

We also ensure the rehabilitation of environmental impacts and provide timely and comprehensive environmental information to state and local stakeholders.

Key achievements for 2023–24

Provide strong protection for the environment and human health and wellbeing.

- Provided expert scientific advice assessing wastewater releases to receiving waters in Queensland from regulated activities.
- Obtained and reviewed water quality monitoring data from around 270 point-source activities that release wastewater to Queensland waters and provided client support to report their licensing data to the department's Water Tracking and Electronic Reporting System (WaTERS).
- Continued to coordinate whole of government input to the national Gene Technology Regulator on applications under the National Gene Technology Scheme to manage risks to human health and the environment while enabling world-leading genetic research in Queensland.

Maintain a 'fit for purpose' and streamlined regulatory framework to support a thriving economy.

- Continued enhancements to the Public Register Portal (*Environmental Protection Act 1994*) to provide increased public access to a wider range of data and documents related to environmental authorities and enforcement activities.
- Completed a trial of pre-lodgement materials and processes developed as part of the Guidance for Resource Industry Project with resource authority applicants to determine any improvements in information quality and timeframes.
- Employed a co-designed service delivery model to continue to deliver the Aboriginal and Torres Strait Island Local Government Environmental Services Support Program to support councils to achieve positive environmental outcomes relating to the management of their waste and wastewater infrastructure.
- Continued to develop a replacement system for the PINs Database and Littering and Illegal Dumping Online Reporting System to modernise the systems, increase functionality and improve the user experience for members of the public making littering and illegal dumping reports.
- Implemented recommendations of the independent review of powers and penalties under the *Environmental Protection Act 1994* to help protect the environment and community from environmental harm and nuisance issues through the *Environmental Protection (Powers and Penalties) and Other Legislation Amendment Act 2024*.
- Published a new *Guideline—Greenhouse gas emissions—Environmental Protection Act 1994* to outline the requirements for applicants in relation to emissions, including requiring medium and heavy emitters to provide a greenhouse gas abatement plan with their application.
- Delivered actions under the *Queensland Heritage Implementation Strategy* to deliver an improved heritage protection system, including proactive engagement with the community about nominations to the Queensland Heritage Register.
- Worked in partnership with the Local Government Association of Queensland to arrange a local government heritage conference in August 2024.

Enhance enforcement activities and incident response.

- Continued to implement a five-point action plan to address Swanbank odours that saw a 40% increase in targeted compliance inspections from the previous financial year; a significant increase in enforcement action against non-compliant operators; enhanced community engagement; an expansion of the long-term air quality monitoring capability; legislative changes to improve compliance and response powers; and progress to modernise licence requirements for composting facilities following industry and community consultation.
- Undertook a proactive compliance program in the Ipswich local government area, inspecting 56 licensed facilities and undertaking 26 drone surveillance flights in a three-week period. This included site inspections of meat processing facilities, waste activities and asphalt manufacturing plants which can be potential sources of odour and dust.
- Undertook a proactive asbestos sampling and inspection program of 36 sites. Only two of the sites sampled returned positive detections in end products. The department and Workplace Health and Safety Queensland engaged with the operators of those two sites to encourage or require improvements in the identification, management and disposal of asbestos.
- Published the *Environmental Services and Regulation Annual Strategic Compliance Priorities 2023–2024* and the *Annual Strategic Compliance Priorities 2022–2023 final report*.
- Continued to undertake targeted compliance actions to address environmental risk in relation to identified focus areas and in response to community issues. This has resulted in successful enforcement action under the Environmental Protection Act 1994 including the issuing of 257 statutory notices, 203 PINs and four successful prosecutions.

Continue to implement rehabilitation reforms and identify and promote best practice rehabilitation.

- Continued implementation of the mining rehabilitation reforms relating to the *Guideline–Progressive rehabilitation and closure plans* (PRC plans) requirements. Since the requirements came into effect, a total of 85% of all transitional PRC plans have been submitted for assessment. Of the submitted plans, 20% have approved schedules, 56% remain under various stages of assessment, and 24% require resubmission. Submissions remain outstanding for 4% of the relevant environmental authority holders who failed to lodge an application to transition by the required time.

Enable the growth of the biodiscovery industry through best practice legislation and streamlined permitting.

- Continued to administer the *Biodiscovery Act 2004* to support the sustainable use of native biological material for biodiscovery in Queensland to protect First Nations peoples' rights in relation to their traditional knowledge.
- Published the *Traditional Knowledge Code of Practice—Biodiscovery Act 2004,* which provides practical information and best practice advice for biodiscovery entities to meet the Code of Practice requirements and engage in a culturally appropriate way with First Nations peoples when seeking permission to use their traditional knowledge.

Summary of performance for 2023–24

The following results document performance highlights against outcome indicators as outlined in the *Department of Environment, Science and Innovation Strategic Plan 2023–27*.

Outcome indicators	**Performance highlight**
Increased public access to a wider range of online compliance and enforcement data	The program of work has delivered increased transparency and accessibility to data through the Public Register Portal. As at 30 June 2024, the portal hosts over 47,000 records and 14,000 documents across 10 modules for on-demand access. During 2023–24, the department released modules for Environmental Authority applications and Plans of Operations and improvements to Temporary Emissions Licences and Progressive Rehabilitation Closure Plan modules. Work has commenced on new modules for Financial Assurance and Environmental Impact Statements, which will continue into 2024–25 as part of the new vendor contract successfully executed with GWI Pty Ltd.
Reduction in overall risk to the environment *Related SDS service standards included below*	During 2023–24: • 85% of operators were compliant with the environmental obligations specified in an enforcement notice issued by the administering authority. • 91% of waste operators were compliant with the environmental obligations specified in an enforcement notice issued by the administering authority.

Service Standards

The following service standards published in the *Department of Environment and Science 2023–24 Service Delivery Statements,* were used by the department to assess overall performance as at 30 June 2024.

SDS Service Standards	2023–24 Target/Est	2023–24 Actual	Target met/ not met
Service Area: Environmental Programs and Regulation Services			
Environmental assessment and compliance			
Percentage of compliance and assessment original decisions upheld after internal review	90%	96%	Target met
Percentage of operators compliant with the environmental obligations specified in an enforcement notice issued by the administering authority	80%	85%	Target met
Percentage of matters finalised with a conviction or a successful application	85%	93%	Target met
Average cost per compliance action finalised[1]	$5,500	$4,151	Target met
Average cost per assessment application finalised: • standardised assessment application[2] • complex assessment application	 $500 $10,000	 $288 $9,617	Targets met
Waste regulation and resource recovery programs			
Percentage of waste operators compliant with the environmental obligations specified in an enforcement notice issued by the administering authority	85%	91%	Target met

Notes:

1. The positive variance between the 2023–24 target/estimate and the 2023–24 actual for the average cost per compliance action is attributable to the higher-than-expected number of compliance actions finalised during the financial year, including a focused effort to close out aged cases.
2. The positive variance between the 2023–24 target/estimate and the 2023–24 actual for the standardised assessment applications is attributable to improved systems and processing work practices, resulting in a reduction in the time taken to finalise these actions.

Managing our department

Summary of financial management

This financial summary provides an overview of the department's performance for the year ended 30 June 2024 and position as at 30 June 2024. A complete view is provided in the Financial Statements which are included in this report.

The department was impacted by a Machinery of Government change on 18 December 2023, with an effective transfer date of 1 January 2024. As a result, the 2023–24 year actuals include the financial information for only six months for the following functions:

Transferred out

- Multicultural Affairs
- Climate Action Plan Team
- Climate Futures Team
- Climate Projections and Services Team
- Brisbane 2032 Team

Transferred in

- Innovation

The department was also impacted by a Machinery of Government change in the 2022–23 year on 18 May 2023 with an effective transfer date of 1 June 2023. The 2022–23 year actuals include the financial information for 12 months for the departmental services of Environmental Programs and Regulation; Parks, Wildlife and Conservation; Science; Heritage Protection, and 11 months for Youth Engagement and 1 month for Multicultural Affairs.

Financial performance snapshot

Table 1 Summary of financial results of the department's operations

Category	2024 Actual	2023 Actual	Variance
	$'000	$'000	$'000
Total revenue	890,922	871,209	19,713
Total expenses	868,352	860,800	7,552
Operating Result from continuing operations	22,570	10,409	12,161
Other comprehensive income	519,450	683,800	(164,350)
Total comprehensive income	542,020	694,209	(152,189)

Revenue

The primary source of the department's revenue is appropriation from the Queensland Government, which accounts for 72.6% of the department's total revenue. User charges and fees represent 12.3% of total revenue and consist of income streams associated with the issue of licences, permits and other fees for environmentally relevant activities and related to national parks. The department also received significant grant income, accounting for 13.4% of total revenue. These include grants associated with managing the Great Barrier Reef, environmental offsets, the SEQ City Deal related to mine rehabilitation and for Natural Disaster Relief.

Expenses

The labour resourcing costs to administer departmental activities account for 43.1% of total expenditure. Supplies and services represent 28% of all expenditure. The major expense types include accommodation and operating leases, repairs and maintenance, outsourced services, service costs to other agencies and shared service providers, and information and communication technology costs. Grants and subsidies represent 21.6% of all expenditure, of which 25% represent grants relating to waste reform. Depreciation and amortisation were 6.5% of total expenditure and reflects the significant value of the department's property, plant and equipment of $6.7 billion.

Budget result

Table 2 – Summary of operating result for the year

Category	2024 Adjusted Budget	2024 Actual	Variance 2024 Actual to Adjusted Budget
	$'000	$'000	$'000
Total revenue	924,067	890,922	(33,145)
Total expenses	923,818	868,352	(55,466)
Operating result for the year	249	22,570	22,321

* Due to the Machinery of Government changes adjusted budget figures are represented in line with the latest Service Delivery Statements tabled in Parliament.

Total revenue was under the adjusted budget by $33.1 million which was primarily due to a $98.9 million decrease in appropriation revenue due to net deferral of funds to match revised expenditure plans for various programs. This was offset by grants and other contributions, which saw a positive variance of $53.8 million primarily due to increased income in 2023–24 for programs funded from external sources. These included Financial Assurances for Environmental Authorities, Commonwealth funding for Reef conservation, SEQ City Deal – Resilient Rivers Initiative and Blue Heart Sunshine Coast, and Environmental Offsets contributions. The variance was partially offset by a reduction of Queensland Reconstruction Authority funds to deliver disaster recovery and resilience programs.

The total expenditure was $55.5 million less than the adjusted budget. This variance was predominantly due to grants and subsidies being $95.8 million under budget. The primary reason for this was the transfer of funds to the Department of State Development and Infrastructure to deliver Recycling and Jobs Fund programs and reprofiling of expenditure to align with new delivery milestones and contractual commitments.

Financial position

Table 3 – Summary of net assets as at 30 June

Category	2024 Actual	2023 Actual	Variance
	$'000	$'000	$'000
Total assets	7,096,288	6,340,776	755,512
Total liabilities	138,255	50,827	87,428
Net assets	6,958,033	6,289,949	668,084

Assets

Assets increased with property, plant and equipment making up most of the $756 million variance. The increase was mainly due to the impact of the asset revaluation process in 2023–24 which resulted in a net revaluation increment of $519.5 million which also increased the department's asset revaluation surplus.

Liabilities

The department's liabilities increased by $87.4 million. This increase predominately relates to an increase of payables of $64.1 million, particularly an increase in trade creditors and payables to Government at end of year. The increase in liabilities is also impacted by an increase of unearned revenue of $23.6 million related to land acquisitions.

Overall, the department has a strong financial position due to the large asset portfolio with minimal liabilities.

Administered

Table 4 – Summary of the department's Administered activities

Category	2024 Actual	2023 Actual	Variance
		$'000	$'000
Total revenue	439,652	404,035	35,617
Total expenses	439,652	404,035	35,617
Total assets	83,512	83,913	(401)
Total liabilities	83,512	83,913	(401)

The department administers, but does not control, certain activities on behalf of the Queensland Government. The administrative responsibility resides with the department however the monies are reported separately and outside of the department's controlled financial reporting.

The department returns all monies received to Queensland Government's Consolidated Fund and therefore records a balanced result for the year. Further information is contained within the notes to the Financial Statements.

The administered revenue and expenses increased from the previous year primarily due to an increase in revenue collected from the Queensland waste disposal levy, as more leviable waste was disposed.

Statement by the Chief Finance Officer

In accordance with the requirements of Section 77 (2)(b) of the *Financial Accountability Act 2009*, the Chief Finance Officer has provided the Director-General with a statement confirming the financial internal controls of the department are operating efficiently, effectively and economically. This is also in conformance with Section 54 of the *Financial and Performance Management Standard 2019*.

The Chief Finance Officer has fulfilled the minimum responsibilities as required by the *Financial Accountability Act 2009.*

Corporate governance

Our corporate governance framework sets the department's direction and performance oversight arrangements. The framework is based on the Australian National Audit Office's *Public Sector Governance* guides and the *Australian Standard AS 8000-2003 Good Governance Principles*. It is aligned with the Queensland Government *Performance Management Framework* and the Queensland Audit Office's *Leading Accountability—Governance*. The department obtains information about its operational and financial performance through its performance management framework, governance structure and financial systems.

Ethics and accountability

The department recognises that employment in the public service is a position of trust. As such, we hold ourselves to a high standard. We ensure our staff know the importance of ethical decision-making and accountability as key factors in strong performance and effective governance. Our strategies, plans, systems and procedures promote a culture of integrity and together with ethics-focused training, we help staff undertake their roles impartially and apolitically. Our ethics resources and strategies include:

- fraud and corruption awareness training—mandatory training for all staff at induction, followed by annual refresher training
- an independent external reporting channel—available to staff as an additional option to report workplace concerns and behaviour that may be inappropriate
- fraud and corruption awareness and prevention website—resources to identify and mitigate risks
- online conflict of interest awareness module—made available for all employees
- online misappropriation or misuse of assets and resources module—available for all employees
- applying the risk management framework online module—to build employees' capability in identifying and managing risks
- financial fraud control online module—available for all employees
- tailored fraud and corruption risk mitigation training—available to business areas with functions identified as at a higher risk
- information for staff on the management of lobbyist contacts and record-keeping requirements—including links to the Lobbyist Contact Register Policy and Procedure
- awareness raising initiatives—including regular communications through an all-staff communiqué
- the Respectful Workplaces Program—including initiatives, support services and resources that promote a fair and ethical work environment for staff
- Fraud and Corruption Control Plan
- Corrupt Conduct Management Policy and Procedure
- Public Interest Disclosure Policy and Procedure.

Governance committees

The groups and committees detailed below are the core of the department's governance arrangements. They ensure the department has a clear direction, operates efficiently, and fulfils its legislative responsibilities. They oversee and inform all major activities and decision-making.

Executive Leadership Team

Chaired by the Director-General, the Executive Leadership Team (ELT) is the senior leadership body overseeing the management and administration of the department. It meets fortnightly to:

- ensure departmental activities align with and achieve the government's priorities and the department's strategic objectives
- prioritise resources and capabilities to deliver key strategies and programs
- provide strong leadership, direction and guidance to the department
- drive whole-of-agency improvement initiatives.

ELT's responsibilities also include supporting the Director-General to comply with corporate governance responsibilities such as:

- setting the strategic direction of the department and developing the strategic plan
- stewardship of the department's strategic direction, including managing strategic and key operational issues
- managing the corporate planning cycle, including setting and monitoring risk, key performance indicators and corporate priorities
- overseeing the department's Corporate Governance Framework and the work of the ELT committees
- setting and exemplifying expectations about the department's culture, values and working environment.

ELT is supported by a number of committees. Each committee includes at least one ELT member, and the full membership is approved by the Director-General.

Audit and Risk Committee

The Audit and Risk Committee is chaired by an independent member, external to the department and meets 5 times per year, including a special meeting to review the department's annual financial statements. It was established as required under section 24(1) of the *Financial and Performance Management Standard 2019*. The committee's role is to provide independent assurance and assistance to the Director-General on risk, control and compliance frameworks, external accountability responsibilities and the integrity framework. The committee is also responsible for financial statements, misconduct prevention, performance management, audits and reporting. It actively contributes to improving the department's risk management and risk framework.

The committee is directly responsible and accountable to the Director-General and has the authority to:

- conduct or authorise investigations into matters within its scope of responsibility
- access information, records and personnel of the department for such purposes
- request the attendance of any employee, including executive staff, at committee meetings
- conduct meetings with the department's internal auditors and external auditors, as necessary
- seek advice from external parties, as necessary.

The role and functions of the committee do not change the statutory and regulatory duties and responsibilities of the Director-General. Nor do they subsume management's responsibilities in relation to corporate governance, internal control, fraud prevention and risk management.

The Audit and Risk Committee comprises internal and external members. The following external members were appointed by the Director-General and remunerated for their services:

- Marita Corbett, chair until 31 December 2024—paid $3,000 (GST exclusive) per meeting to prepare for and attend 5 meetings, totalling $15,000 (GST exclusive) for the year
- Alicia Tuppack, external member until 15 March 2026—paid $1,700 (GST exclusive) per meeting to prepare for and attend 5 meetings, totalling $8,500 (GST exclusive) for the year
- Julie-Anne Schafer, external member until 15 March 2026—paid $1,700 (GST exclusive) per meeting to prepare for and attend 4 meetings, totalling $6,800 (GST exclusive) for the year.

The following departmental officers were also members of the committee in 2023–24 and were not remunerated for their roles on the committee:

- Director-General
- Deputy Director-General, Corporate Services
- Executive Director, Operational Support, Environmental Services and Regulation
- Executive Director, Wildlife and Threatened Species Operations, Queensland Parks and Wildlife Service and Partnerships.

Finance Committee

Chaired by the Deputy Director-General, Corporate Services, the Finance Committee typically meets monthly and is required to:

- provide governance over the department's financial resources
- develop the department's financial strategies
- monitor the department's performance against fiscal targets and initiate appropriate action
- perform in-depth reviews of financial risks and key financial indicators
- determine strategies to manage key departmental pressures
- make recommendations to the Director-General on financial issues.

Health and Safety Strategy Group

Chaired by the Deputy Director-General, Queensland Parks and Wildlife Service and Partnerships, the Health and Safety Strategy Group is integral to the department's work health and safety (WHS) governance arrangements. It helps discharge the department's duties under the *Work Health and Safety Act 2011*. Meeting every 6 to 8 weeks, or as determined by the chair, the group advises the Director-General and ELT on WHS strategy, governance, policy and procedures, whole of agency wellbeing initiatives and systems performance.

Digital Strategy and Security Committee

Co-chaired by the Deputy Director-General, Science and Deputy Director-General, Corporate Services, the committee meets monthly and provides governance over the department's digital portfolio and ensures the department addresses its information management and security obligations, including the performance of the Information Security Management System (ISMS).

Policy and Insights Leadership Committee

The Policy and Insights Leadership Committee is chaired by the Deputy Director-General, Environment and Heritage Policy and Programs, and comprises key Executive Directors and Directors involved in higher-level policy development. The committee meets quarterly and coordinates and improves department policy and strategy development activities. It ensures that policy development is:

- consistently informed by the best available policy approaches, including demonstrated principles, methods, tools, and frameworks
- underpinned by the best available science, research and consultation
- enabled by open and creative enquiry, commitment to complex problem-solving and a focus on collaborative solutions
- appropriately supported by the department's structure, human resources and culture.

Steering Committee for Path to Treaty and Gurra Gurra Implementation

The department is strongly committed to working in partnership with First Nations peoples to achieve stronger outcomes for Country and people, as reflected in *The Gurra Gurra Framework 2020–2026* (Gurra Gurra Framework).

The Steering Committee for Path to Treaty and Gurra Gurra Implementation provides advice and leadership to support the department's journey to reframing the relationship with First Nations peoples, including Treaty readiness and supporting the continued implementation of the Gurra Gurra Framework. Chaired by the Director-General, the committee meets quarterly, and the key focus areas include:

- providing leadership and oversight on implementation of the Gurra Gurra Framework and direction on Gurra Gurra initiatives
- supporting the Minister's participation in the Path to Treaty Ministerial Consultative Committee
- supporting the department's representation on the Government Treaty Readiness Committee
- coordinating the department's reporting against related whole of government plans
- oversight of the status and treatments associated with the strategic risk identified in the department's Strategic Plan to recognise, respect and embed First Nations peoples' knowledge and culture in our work.

Business and Corporate Partnership Board

The Business and Corporate Partnership (BCP) delivers corporate services and business programs to several Queensland Government departments. The BCP Board is responsible for the BCP's long-term performance and business success. Its role is to provide leadership and set the strategic direction of the partnership.

The BCP operates through three corporate hubs—the Department of Environment, Science and Innovation; the Department of Agriculture and Fisheries; and the Department of Resources. Each hub is managed by a Head of Corporate, responsible for delivering core services to the host agency and a selection of cooperative services to partnering agencies. This model intends to ensure economies of scale, service integration, consistent service delivery, scalability, flexibility and responsiveness.

Accountability and risk management

Internal audit

The Internal Audit Service provides the Director-General with an independent and objective assurance function in discharging responsibilities under section 78 of the *Financial Accountability Act 2009*. Its functions include:

- developing an Internal Audit Charter
- planning and implementing the internal audit plan
- reporting internal audit issues
- managing the department's relationship with the Queensland Audit Office (QAO) and other external auditors
- supporting the QAO with its annual external audit of agency financial statements.

The Internal Audit Service operates in accordance with the Internal Audit Charter, Audit Committee Guidelines issued by Queensland Treasury and Internal Audit Annual Plan—a risk-based plan endorsed by the Audit and Risk Committee and approved by the Director-General. The Internal Audit Service assists the Audit and Risk Committee in obtaining independent assurance of its responsibilities, including risk management, internal controls, financial statements, internal and external audit matters, and governance. The internal audit function is independent of management and the external auditors.

External scrutiny

Independent scrutiny of government performance may be carried out by several external entities. Significant external audits and reviews undertaken during the year are detailed below.

Queensland Audit Office — State entities 2023 (Report 11: 2023–24) (Tabled 21 March 2024)

This report summarises the audit results of 240 Queensland State Government entities, including the 20 core government departments.

The financial statements of all departments, government-owned corporations, most statutory bodies and the entities they control are reliable and comply with relevant laws and standards. However, ongoing delays in the tabling of annual reports mean the financial statements of departments and statutory bodies are dated and less relevant by the time they are released.

QAO recommended that:

- entities take appropriate measures to ensure they fully understand and manage security risks posed by third parties providing services for their information systems
- entities implement robust policies and procedures to ensure appropriate, defensible, and transparent special payments.

The recommendation related to managing security risks posed by third-party service provision has been addressed. A prioritised list of third-party arrangements has been developed for divisions to assess in a rollout occurring between July and December 2024.

Action relating to the special payment recommendation has been commenced with a review and update of the relevant Financial Management Practice Manual policies and the inclusion of a special payments dashboard in quarterly reporting to give more visibility and understanding of these payments.

Queensland Audit Office — Responding to and recovering from cyber attacks (Report 12: 2023–24) (Tabled 4 June 2024)

Cyber incidents are unwanted and unexpected events that could compromise computer and information systems, as well as business operations. These incidents can cause significant disruptions as cyber risks continue to evolve with new technologies such as artificial intelligence.

This report reviewed how prepared Queensland public sector entities are to deal with cyber security incidents. Examination of two lead agencies with responsibility for guiding cyber security and three other entities determined that public sector entities are not as prepared as they must be.

QAO recommended that all public sector entities:

- protect their systems and sensitive information
- formally recognise in key governance documents that responsibility for cyber security rests with the chief executive or equivalent
- improve and test incident response plans
- improve their crisis communication plans and templates
- gain access to the technical skills required to respond to and recover from cyber incidents
- share cyber threat intelligence and lessons learnt with the Cyber Security Unit (CSU) and other public sector entities as quickly as possible.

The recommendations relating to improving crisis communication plans and templates and sharing cyber threat intelligence and lessons learnt with CSU and other public sector entities have been addressed. The four outstanding recommendations are currently in progress and are due for completion by 30 June 2025.

Risk management

Risk management supports the department's decision-making process, accountability, and planning and improves service delivery to achieve our objectives.

The department's risk management framework has been established based on the International Standard *ISO 31000:2018 Risk Management Guidelines* and Queensland Treasury's risk management guidelines.

This ensures that risks to the department's objectives are regularly identified and assessed as part of business planning and operations. During our annual strategic planning process, management also considers the key strategic risks that may affect delivery of our vision and purpose.

Strategic and operational risks are regularly monitored and reported quarterly to executive management and the Audit and Risk Committee.

We continually take steps to improve our risk management by reviewing and updating our risk framework, including the risk appetite statement and risk management policy. Beyond the continuous improvement of our framework documents and tools, a particular focus has been supporting and enabling decentralised risk management by business units within the department through workshops and direct mentoring. We also continue to engage with senior and executive leaders on risk management and reporting to drive improvements in organisational risk management maturity and culture.

In 2023–24, the Enterprise Risk Management System was enhanced by adding a climate change risk module to assess and monitor our physical and transition climate risks.

The DESI Climate Adaptation and Mitigation working group supports the identification and management of climate risk and the department's commitment to achieving net zero emissions by 2030.

Information Security Attestation

As part of the mandatory annual ISMS reporting process, the Director-General attested to the department's appropriateness of information security risk management to the Queensland Government Chief Customer and Digital Officer. In doing so, the Director-General notes that appropriate assurance activities have been undertaken to inform this opinion and the department's information security risk position.

Open data

The following datasets are published on the Queensland Government Open Data Portal at www.data.qld.gov.au:

- consultancies
- overseas travel expenditure
- Queensland Language Services Policy.

For the 2023–24 reporting year, there was no Queensland Language Services Policy data to report.

The department maintains over 680 datasets on the Queensland Government Open Data Portal.

Other annual reporting

Other reports published annually by our department are now tabled separately and can be found on our website www.desi.qld.gov.au:

- *Report on the administration of the Marine Parks Act 2004*
- *Report on the administration of the Environmental Protection Act 1994*
- *Report on the administration of the Nature Conservation Act 1992*
- *Regulator Performance Framework Annual Report.*

Recordkeeping

The department has a comprehensive records management framework consistent with the *Public Records Act 2002*, *Public Sector Act 2022*, and the Queensland State Archives (QSA) Records Governance Policy. Departmental policies allocate responsibilities for recordkeeping.

Under the Strategic Recordkeeping Enhancement sub-strategy, the focus is on implementing strong controls for managing high-value records and automating recordkeeping to minimise end-user effort. The recordkeeping framework concentrates on security, continuity, reliability and accessibility. Identification of permanent and high-value records for improved recordkeeping practices and risk mitigation is ongoing.

An end-to-end recordkeeping service supports business areas, including e-discovery to support Right to Information and discovery requests. Digital recordkeeping is enabled through the use of the corporate electronic document and records management system (eDRMS) and key departmental users have been trialling the new user interface for the system. An ongoing program assesses business systems for records compliance.

The records in the corporate eDRMS have file structures with appropriate security markings and access controls in line with the Information Security Policy. Regular audits of the access controls are in place. There have been no security breaches of this system. Online eDRMS training is available for all staff. Recordkeeping awareness training is now mandatory for all new staff.

The department uses the QSA ArchivesGateway to administer file retrievals and access controls for permanent departmental records held at QSA. During the year, the department provided details of permanent-value digital records in response to the QSA survey. Storage and retrieval of paper records held with off-site storage providers are managed and monitored.

Records are retained in accordance with the General Retention and Disposal Schedule and the approved core business retention and disposal schedules that were developed for the department. There is an active appraisal and disposal program with appropriate policies and processes. Permanent records are identified for transfer to QSA.

Information systems

The department maintains critical information systems to support its services, including:

- Macropods Online—online platform for macropod harvesting and dealer licences, payment of fees, and maintenance of statutory record-keeping requirements
- Parks and Forests Permitting Hub—online permit system for activities in areas managed by Queensland Parks and Wildlife Service and Partnerships
- Environmental Authorities Hub—electronic lodgement and processing of Environmental Authority applications and annual returns
- Compliance Hub—contains community notification and compliance records for the Environmental Services and Regulation division
- Living Heritage Information System—places on the Queensland Heritage Register and other places of significant cultural heritage value
- Property (Lot on Plan) Searches—allows the public to search for coastal development, contaminated land and heritage affect
- Air Quality Database—downloads and manages weather and air pollution data from stations statewide
- Public Register Portal—provides access to public registers searchable online
- Waste Tracking—collects, stores, manages and audits waste tracking data
- National Parks Booking System—National Parks camping and vehicle permits
- PINS Ranger App—enables electronic issue of Penalty Infringement Notices and Formal Warning Notices
- Herbarium Records System—Repository of the taxonomy of Queensland's foundational data on the flora of Queensland
- Coastal Data System—monitoring wave, storm and tide information via remote monitoring
- The Accelerating Science Delivery Innovation (ASDI) Program delivering platforms, technologies and standards to remediate and modernise the Science division’s systems.

Our people

Workforce profile

The department employs a diverse range of talented people who work together to provide services to Queenslanders and deliver the government's strategic priorities. We strive to create workplaces where diversity is celebrated, career development is supported, and wellbeing, health and safety are valued.

The following is a snapshot of the department's workforce profile based on June 2024 Minimum Obligatory Human Resource Information (MOHRI)[1].

Workforce profile data

Total staffing	FTE	Headcount
Department of Environment, Science and Innovation	2897.2	3073

Occupation type	Percentage of total workforce (Calculated on FTE)
Corporate	12.67%
Frontline and frontline support	87.33%

Appointment type	Percentage of total workforce (Calculated on FTE)
Permanent	90.95%
Temporary	7.39%
Casual	0.28%
Contract	1.37%

Employment status	Percentage of total workforce (Calculated on headcount)
Full-time	87.47%
Part-time	11.81%
Casual	0.72%

Note:

1. MOHRI FTE data for fortnight ending 28 June 2024.

Target group data

Gender	Number (Headcount)	Percentage of total workforce (Calculated on headcount)
Woman	1590	51.74%
Man	1473	47.93%
Non-binary	10	0.33%

Diversity groups	Number (Headcount)	Percentage of total workforce (Calculated on headcount)
Women	1590	51.74%
Aboriginal Peoples and Torres Strait Islander Peoples	128	4.17%
People with disability	199	6.48%
Culturally and Linguistically Diverse—Speak a language at home other than English^	153	5.98%

Note:

^ This includes Aboriginal and Torres Strait Islander or Australian South Sea Islander languages spoken at home.

Leadership roles	Women (Headcount)	Women as percentage of total leadership cohort (Calculated on headcount)
Senior Officers (Classified, s122 and s155 combined)	67	57.26%
Senior Executive Service and Chief Executives (Classified, s122 and s155 combined)	20	45.45%

Workforce planning and performance

We are committed to attracting and retaining a workforce that is inclusive, diverse, engaged, agile and high performing. To meet the challenges of the future, the department has undertaken a comprehensive strategic workforce planning process with each division and developed a four-year strategic workforce plan based on:

- Embracing change—to remain an innovative, dynamic and agile workforce
- Creating an inclusive and engaged workforce—marked by diversity, flexibility and well-being
- Acquiring skilled talent and encouraging growth—through leadership, staff development and career pathways
- Future-proofing our workforce—using evidence-based decision-making through analytical insights and effective workforce planning and management.

Talent acquisition

Onboarding

All new employees undertake an induction process to:

- provide a smooth transition into the department and the work environment
- provide information on employment conditions and entitlements
- help new starters understand the responsibilities and behaviours expected of them by the Queensland Government and the department
- provide an understanding of the department's function and operations, and business group or work unit.

The induction process includes the following online courses for new employees:

- Welcome to DESI
- Code of Conduct
- Emergency Safety
- Fraud and Corruption Awareness
- Work, Health and Safety
- Cultural awareness
- Information Privacy Awareness
- Starting the Journey
- Public Sector and the Queensland *Human Rights Act 2019*
- Disability Awareness
- Financial Delegations
- Information Security
- Recognise, Respond and Refer—Domestic and Family Violence Awareness.

Career pathway programs

The department supports a range of career pathway programs to ensure we have the right people with the right skills in the future.

For example, a cohort of 11 First Nations school leavers progressed through the Gap Year Program in 2023–24, with recruitment for a new intake underway for the 2025–26 program. The Gap Year Program is an 18-month entry-level employment program that allows young Aboriginal and Torres Strait Islander high school graduates to enter the department's workforce. As a talent pipeline, the program strengthens the representation of First Nations peoples in the department by providing equitable and tailored opportunities for First Nations school leavers.

Industry placement opportunities were provided for 23 university students studying a range of disciplines including environmental management and law, as part of their degree requirements.

In addition, four Policy Futures Graduates were engaged as part of the 2024 cohort, with one existing graduate undertaking their final rotation as part of the 2023 intake.

To support the department in engaging the best people to deliver on our objectives and strategies, we have focused on building the recruitment capability of hiring managers and panels across the department. This focus has seen the development of tools, resources, and training to support contemporary best practice recruitment, improve the candidate experience and ensure the consideration, promotion, and progression of equity and diversity.

We have specific First Nations and Diverse Ability recruitment policies to improve the attraction and selection of two of our target diversity groups. These policies support Aboriginal peoples and Torres Strait Islander peoples and/or people with disability who meet the minimum requirements for a role to be progressed within the selection process, enabling a more diverse candidate pool.

Maximising performance

Planning for performance

All employees participate in performance and development planning (P&DP) processes throughout the year. Consistent with the positive performance principles in the *Public Sector Act 2022,* managers and staff must have regular and meaningful conversations about achievements and development needs. Throughout 2023–24, the department transitioned to its new P&DP system, designed to support managers and employees in having purposeful performance conversations and capture development opportunities to support goals and career planning. Employees are encouraged to consider a range of development options, including on-the-job training, self-directed eLearning modules via iLearn, Hot Tasks, relieving, short-term projects, coaching and mentoring, and participation in formal development activities.

Reward and recognition

The department values its employees and recognises that high performance depends on the success and achievements of staff. The department's reward and recognition initiatives support a healthy and positive workplace culture and include:

- DESI Excellence Awards
- Director-General's Safety Behaviour Awards
- Certificates of Service
- Divisional and local awards
- Informal initiatives by supervisors and managers to recognise and celebrate the value and contributions of their staff.

Building capability

The department continues to support staff to develop critical skills and assist them in their career development. We provide a broad range of training and development opportunities for our staff, using the 70:20:10 model of learning and development and aligned to the Leadership Capabilities for Queensland. Development opportunities cover technical training, management and leadership, cultural capability training, disability awareness, and business and interpersonal skills. Employees have access to a range of other opportunities, including further education, conferences and seminars. Staff also use on-the-job development opportunities through self-directed learning, stretch projects, secondments and higher duties arrangements.

In 2023–24 the corporate training calendar included virtual course offerings to remain accessible to our geographically dispersed workforce. The calendar also focused on initiatives and programs that help foster respectful workplaces across the department.

Coaching programs

The department has continued its coaching program. We provide employees with the opportunity to access professional coaches through the EZRA Coaching Program to further develop their leadership and management skills.

A total of 48 employees have completed or are currently participating in the EZRA Coaching Program. In this program, participants receive unlimited access to a professional leadership coach for three months to focus on their development and work through leadership challenges they may be facing.

Leadership and management development

The department focused on the development and rollout of the Leading at DESI Program, which supports leaders in developing the foundational and functional skills they require to build and maintain respectful workplaces. The program, designed in collaboration with leaders and subject matter experts across the department, is aligned with the Leadership Competencies for Queensland and includes topics such as:

- Self-Leadership
- Managing for Success
- Governance
- Recruitment
- Finance
- Strategic Planning
- Systems for Managers
- MATE Bystander Program.

The program is available to all staff at all levels, with 156 people attending the facilitated foundational modules (Self-Leadership and Managing for Success) during the 2023–24 reporting period.

The Leading at DESI Program forms part of the greater Respectful Workplaces Program of work.

This year, the Advanced Leadership Program was available to AO7–SO leaders to further hone their leadership capabilities, with 20 employees participating throughout the year.

Several other leadership development programs were also offered this year, including:

- Attendance of three First Nations employees at the First Nations Women in Leadership Summit.

- Supported five female employees through scholarships to attend leadership development opportunities: Egoless Leadership: taking a lead for diversity and inclusion; Building allyship for Public Sector Summit; and 9th QLD Women in Leadership Summit.
- Held seven performance conversation training sessions for staff, which 83 employees attended. These sessions allow leaders to further develop their capability in developing staff and conducting quality performance conversations.

We also launched the Leadership Spotlight series highlighting the department's incredible leaders.

The department continued to offer two other leadership initiatives to all employees. LEAD4QLD is a paid leadership capability assessment that gives employees insights into their leadership strengths and development areas. Competency Compass is a free, interactive online tool that helps employees reflect on their leadership skills and prioritise areas for development.

A diverse and inclusive culture

The department continued to focus on building an inclusive workforce that reflects the communities we serve. We continued to integrate diversity and inclusion considerations in all our programs and initiatives, including through our *Reframing the Relationship Plan*, *Equity and Diversity Plan*, the whole of government *Reconciliation Action Plan*, *Multicultural Action Plan* and *Disability Service Plan*.

On 22 April 2024, we marked the three-year anniversary of the launch of *The Gurra Gurra Framework 2020–2026*. This framework has been integral in reframing our relationships with First Nations peoples and incorporating their perspectives in everything we do. The department undertook a mid-term evaluation of the framework and will consider the recommendations to ensure its continued relevance and value.

We recognise the importance of acknowledging and celebrating days of cultural significance to increase cultural awareness and recognise the importance of diversity. This year, we promoted and celebrated:

- National Reconciliation Week recognised and supported employees by stopping, taking time out of their days, connecting with others and participating in a range of events across Queensland. Employees across the state wrote their pledges of support and/or commitments to actions on hands, creating a Sea or Tree of Hands. Displays were created in 13 department locations across Queensland.
- Disability Action Week—during which employees and supervisors could attend disability awareness sessions with Job Access, attend a session with Jigsaw our disability employment partner, and participate in online learning such as the SBS Disability Inclusion Program.
- International Women's Day and Queensland Women's Week—were recognised with a live Teams event with more than 600 employees tuning in to hear from a panel of esteemed speakers, including Dr Maggy Lord, The University of Queensland Researcher, co-founder of the Mshauri (*m-sh-a-rhi)* STEM mentorship Program and Multicultural Queensland Awards 2023 Winner.
- Taking a stand against domestic and family violence—Not now, not ever. We're putting an end to domestic violence.

The department is committed to raising awareness and building capability in recognising the signs of Domestic and Family Violence (DFV), responding to those who use harmful, abusive or violent behaviour, and supporting those affected. We continued our work towards building and maintaining a safe and respectful workplace through:

- Training and Education—with the delivery of MATE Bystander Training (83 employees completed), Challenge DV specialist training (5 employees completed), and manager/supervisor DFV Training (67 employees completed).
- Awareness Raising—promoting DFV Prevention Month in May and participating in the Darkness to Daylight event where the department raised $5,091.21 for frontline support services in December 2023. The department also fundraised a further $4,950 this year for the Maybanke Women's Shelter Appeal in May 2024.
- Support services—we ensured employees were aware of the support available from the Employee Assistance Service for employees affected by violence.

The risks of violence and/or abuse against employees have been reviewed and considered on an ongoing basis, and this information has been incorporated into our risk register.

Respectful Workplaces Program

To ensure the department continues to grow into a workplace where people feel safe, included and respected, we maintained our focus on our Respectful Workplaces Program. We raised awareness and empowered employees to create respectful workplaces and supported them to act if disrespect occurred. We delivered regular digital communication pieces and posters to reinforce the importance of respectful workplace interactions, prompt positive behavioural change, and raise awareness of the range of channels to report inappropriate behaviour, including the Employee Alternative Reporting Service (EARS).

We delivered MATE: Creating Respectful Workplaces to 194 employees, built the capability of senior leaders to lead through workplace conflict (112 participants) and built the capability of staff to use Working for Queensland results to build stronger teams (116 participants, 56 webinar views). We established a central repository of resources, tools and information that supports employees in creating and maintaining respectful workplaces in their teams.

Employee health and wellbeing

We continued to improve and evolve the new work health and safety (WHS) incident and corrective actions tracking system, SHINE, which has enhanced our compliance processes. We also:

- refreshed our PowerBI WHS dashboard by adding additional information relating to WorkCover claims
- combined the two Mental Health Support Officer Networks and provided refresher training for all staff in Mental Health First Aid across the state
- continued the Employee Support Officer role to provide guidance and assistance to staff involved in complex human resources processes and to support those experiencing mental health challenges
- continued our Wellness Program, ensuring employees have access to skin cancer checks, flu vaccinations, mental health awareness sessions, nutritional information and financial fitness seminars
- trialled an Employee Support Program facilitated by Mindarma, with 160 staff taking part in a 12-week program providing education and resources on self-care, resilience, identifying triggers and support required during difficult times
- celebrated Work Safe Month in October 2023 by showcasing the previous year's Director-General's Safety Behaviour Award winners, hosting a Mindarma 'The Science of Self Care' webinar and dedicating each week within the month to a safety-focused theme promoting videos and recourses across the department
- held the Director-General's Safety Behaviour Awards as a stand-alone event in March 2024, to support and celebrate our strong safety culture.

Early retirement, redundancy and retrenchment

- No redundancy, early retirement or retrenchment packages were paid during the period.

Human rights—Respect. Protect. Promote.

Actions taken to further the objects of the Act

The implementation of human rights in the department continues to be managed as 'business as usual' to ensure actions and decisions are consistent with the *Human Rights Act 2019* (HRA). This includes routinised confirmation of decisions or actions that engage human rights and, where relevant, ensuring any identified limitations are lawful, reasonable and necessary. There continues to be a focus on addressing specific human rights issues as they arise and resolving them across the department's policy, program and service areas. The department also supports and promotes human rights through its work internally, and with First Nations partners, industry and community stakeholders.

The department is an active member of the Queensland Government Interdepartmental Committee for Human Rights and also convenes a subgroup of this committee that focuses specifically on recognising and protecting the cultural rights of Aboriginal peoples and Torres Strait Islander peoples under section 28 of the HRA.

The department continues to monitor new legal analyses, policy, and practice advice on human rights. This information informs a continuous improvement approach to human rights and will also be used to contribute to the First Independent Review of the HRA, which is now underway.

The department maintains a requirement for all new staff to complete mandatory training regarding human rights responsibilities as part of their induction. Customised refresher workshops have also been held for staff in key policy and program areas across the department. The department is developing proposals for tailored training options for staff in key functions and across various levels to continue to build a human rights culture within the agency.

Human Rights complaints received by the agency

In 2023–24, the department assessed ten matters that met the definition of a complaint under the HRA. Of these, six were found to have limited a human right, where the limitations were not reasonable nor demonstrably justifiable and therefore were not compatible with the HRA. There were four matters that did not limit a human right, and as such these were compatible with the HRA.

The department also assessed three matters that met the definition of a complaint under the HRA related to alleged actions/decisions of other public entities. The department received these complaints due to our regulatory functions. Of these, one was not compatible with the HRA and two were compatible with the HRA.

Reviews for compatibility with human rights

All new legislation, regulations and policies developed by the department are assessed for alignment with human rights to ensure compliance with the HRA. Existing legislation administered by the department was previously assessed as compatible with the HRA. In response to section 97(2)(c) of the HRA, and under the supervision of its internal Human Rights Working Group, the department completed a full review of all policies and procedures. The review found these were generally compliant with the HRA, although a small number of policies are scheduled for amendment to align with the legislation fully.

Statutory reports

Government bodies

As part of the Minister's portfolio, the following bodies have annual report arrangements as indicated:

Name of body	Legislative basis	Annual Report arrangements
Board of Trustees of Newstead House	*Newstead House Trust Act 1939*	Separate annual report prepared[1]
Board of Wet Tropics Management Authority	*Wet Tropic World Heritage Protection and Management Act 1993*	Separate annual report prepared[2]
Cape York Peninsula Regional Protected Area Management Committee	*Nature Conservation Act 1992*	See Government bodies report
Gondwana World Heritage Advisory Committee (Qld Section)		See Government bodies report
Innovation Advisory Council		See Government bodies report
K'gari (Fraser Island) World Heritage Advisory Committee		See Government bodies report
Koala Advisory Council		See Government bodies report
Land Restoration Fund Investment Panel		See Government bodies report
Queensland Heritage Council	*Queensland Heritage Act 1992*	Included in the department's annual report See also Government bodies report
Queensland Species Technical Committee	*Nature Conservation Act 1992*	See Government bodies report
Rehabilitation Commissioner	*Environmental Protection Act 1994*	Separate annual report prepared[3]
Riversleigh World Heritage Advisory Committee		See Government bodies report
Tweed River Entrance Sand Bypassing Project Advisory Committee	*Tweed River Entrance Sand Bypassing Project Agreement Act 1998*	See Government bodies report

Notes:

1. The annual report from the Board of Trustees of Newstead House is published annually at www.newsteadhouse.com.au/annual-reports/.
2. The Wet Tropics Management Authority is required to report on its performance through a separate annual report published at www.wettropics.gov.au/annual-reports.
3. The Queensland Mine Rehabilitation Commissioner publishes a report annually on their website outlining work undertaken as required by legislative requirements, independent from the department's work program. The report can be found at www.qmrc.qld.gov.au.

Queensland Heritage Council Annual Report 2023–24

Introduction

Aspects of Queensland's cultural heritage are conserved for the community and future generations through the provisions of the *Queensland Heritage Act 1992* (Heritage Act), which establishes the Queensland Heritage Council (Heritage Council), a 12-member independent and impartial body with the main functions of:

- deciding places to be entered in or removed from the Queensland Heritage Register (Heritage Register)
- advising the responsible Minister about conserving Queensland's cultural heritage
- advising and making recommendations to relevant Ministers on development proposed by State Government departments on State Heritage Places
- encouraging community interest in and understanding of Queensland's cultural heritage
- advising government and community organisations on appropriate management of Queensland's cultural heritage
- performing other functions given to the Heritage Council by the responsible Minister.

The Department of Environment, Science and Innovation (the department) supports and funds the Heritage Council's operations through the Heritage Branch in the Environment and Heritage Policy and Programs division. Heritage Council members are remunerated in accordance with the *Remuneration Procedures for Part-Time Chairs and Members of Queensland Government Bodies* as approved by the Governor in Council.

In Queensland, the Department of Treaty, Aboriginal and Torres Strait Islander Partnerships, Communities and the Arts (DTATSIPCA) has responsibility for cultural heritage protected under the *Aboriginal Cultural Heritage Act 2003* and the *Torres Strait Islander Cultural Heritage Act 2003*. The Heritage Council, in consultation with the department, works with DTATSIPCA on matters where their respective responsibilities overlap (for example, where a place of Aboriginal or Torres Strait Islander cultural heritage significance is also listed on the Heritage Register).

Membership

The Governor in Council appoints the twelve Heritage Council members. The Heritage Act requires that five members represent specific organisations and relevant interests and seven members be appointed for their heritage knowledge, expertise and interest. Terms of appointment are up to three years, with a maximum six years' continuous membership possible.

On 1 July 2023, the Heritage Council members were:

- Ms Leslie Shirreffs PSM, Chair, a former executive leader in the public sector with extensive board member experience across the environment sector
- Mr Stuart Lummis, Deputy Chair and representing the interests of property owners and managers
- Mr Andrew Ladlay, representing the National Trust of Australia (Queensland)
- Cr Marnie Doyle, representing the Local Government Association of Queensland
- Ms Ann-Marie Allan, representing the Queensland Council of Unions
- Ms Melissa Barnett, representing the interests of rural industries
- Ms Ashleigh Hyland, a proud Anaiwan woman and Project Manager with experience in sustainability, climate change resilience and First Nations engagement
- Mr Andrew Barnes, a structural engineer and authority on heritage conservation
- Mr David Gole, an architect specialising in heritage conservation
- Ms Susan Hill, an experienced heritage practitioner and historian
- Mr David Nicholls, a retired lawyer with extensive experience in planning and environment law, including heritage
- Prof Celmara Pocock, an academic with extensive experience in the heritage sector.

Key activities

Key Heritage Council activities during 2023–24 included:

- Entry of two new places in the Heritage Register
- Variation of three entries, including additional land (a Ventilation Shaft) to Monier Ventilation Shafts; Wickham Terrace, Brisbane City (c1904–5); and the part removal of three places, Harlaxton House, Toowoomba; the Brisbane Exhibition Grounds; and Ipswich Grammar School, from the Heritage Register
- Removal of one destroyed place from the Heritage Register (destroyed by lightning strike)
- Provided heritage advice to the Queensland Government and other relevant agencies on major construction projects affecting State

Heritage Places, including the Baillie Henderson Hospital
- Attendance by Ms Shirreffs, Chair, at the Heritage Chairs and Officials of Australia and New Zealand meeting in Parramatta, Sydney from 31 August–1 September 2023
- Attendance by Mr Stuart Lummis, Deputy Chair, at the Heritage Chairs and Officials of Australia and New Zealand virtual meeting held on 19 April 2024
- Provided two representatives to assess the department's Community Sustainability Action heritage grant applications.

Meetings and business continuity

The Heritage Council met eight times during 2023–24. Meetings in 2023 were held on 4 August, 15 September, 27 October, and 1 December. Meetings in 2024 were held on 9 February, 22 March, 10 May and 21 June.

Code of Conduct

The functions and powers of the Heritage Council are documented in the Heritage Act. The Heritage Council is also a 'public sector entity' as defined by the *Public Sector Ethics Act 1994* (PSE Act). The PSE Act requires a code of conduct to be prepared for all public service agencies and public sector entities. The PSE Act states that "the purpose of a code is to provide standards of conduct for public service agencies, public sector entities and public officials consistent with the ethics, principles and values".

On 21 March 2024, the Honourable Leanne Linard MP, Minister for the Environment and the Great Barrier Reef and Minister for Science and Innovation endorsed the Heritage Council's Code of Conduct, following consultation with key stakeholders.

The Code of Conduct will help the Heritage Council and its members uphold the ethics, principles and values and provide specific guidance on standards of conduct required while performing Heritage Council roles and encourages members to report misconduct that is not consistent with this Code.

Home visit

Following its 10 May 2024 meeting, members of the Heritage Council had the opportunity to inspect the outstanding conservation work at *Home*, Kangaroo Point. Owners of *Home*, Jane and Steve Wilson, have demonstrated themselves to be true heritage heroes, undertaking a showcase best-practice restoration project on one of Queensland's most important (and previously most vulnerable) historic houses while making sensitive upgrades to ensure it can function as a family home.

The Queensland Heritage Register

The Heritage Register is the Heritage Act's main mechanism for protecting Queensland's cultural heritage. A key function of the Heritage Council is to decide on applications to enter places in the Heritage Register.

The Heritage Council carefully considers each application to ensure the Heritage Register is a representative and comprehensive record of Queensland's historic cultural heritage places. The Heritage Register contains a diverse range of places such as community halls, theatres, rural and suburban homes, commercial and government buildings, places of worship, roads, bridges, railways, mining sites, burial places, sites of public recreation, parks and gardens.

There were 1,796 places on the Heritage Register as of 30 June 2024, with the Heritage Council deciding to enter two new places in 2023–24. Details of decisions made regarding the Heritage Register are below.

Places entered

New entries in the Heritage Register during 2023–24 are:

- Riverside Centre, Brisbane City (1986) - a high-rise office tower and riverfront plaza designed by internationally renowned architect Harry Seidler. Built during a boom in office tower construction in Brisbane's CBD, it is an exceptional example of a high-quality high-rise office tower development from the late 20th century.
- Bundaberg Hospital Nurses' Quarters (former), Bundaberg West (1915) - demonstrating the vital role of the nursing profession in 20th-century Queensland. It is a substantial and intact example of a nurses' quarters and has a strong and special association with the probationers, trainees, nurses, and senior staff who lived, studied, and socialised there between 1915 and 1992.

Heritage Register entries for State Heritage Places must remain current. In its statutory role, the Heritage Council considers proposed amendments to entries so that information about the significance of heritage places and their evolution over time is correctly recorded. During 2023–24, the Heritage Council decided to update the entries listed below.

Heritage Register entries revised with agreement from the Heritage Council and place owners

- Pine Rivers Shire Hall (former)
- Brisbane General Hospital Precinct
- East Brisbane State School
- Welford (formerly Welford Homestead)

Places removed (as destroyed places)

- The Robbers Tree, Cunnamulla (destroyed by a lightning strike)

Heritage Register appeal matters

On 17 October 2023, in the Planning and Environment Court, Brisbane, Her Honour Judge McDonnell ordered that the 2021 decision of the Heritage Council to enter the Ashgrove Methodist Church (former) in the Heritage Register as a State Heritage Place is set aside and replaced with a decision not to enter the Ashgrove Methodist Church (former) in the Heritage Register as a State Heritage Place.

On 14 May 2024, in the Planning and Environment Court, Brisbane, His Honour Judge Williamson KC ordered that the 2021 decision of the Heritage Council to enter the Wilston Methodist Church (former) in the Heritage Register as a State Heritage Place is set aside and replaced with a decision not to enter the Wilston Methodist Church (former) in the Heritage Register as a State Heritage Place.

Strategic direction

The Heritage Council continues to work closely with the department and other key stakeholders to progress the *Queensland Heritage Implementation Strategy: Delivering the recommendations of the Queensland Heritage Advisory Panel* (2022). The strategy has been developed to deliver on the 2021 Queensland Heritage Advisory Panel (a committee of the Heritage Council) recommendations to improve Queensland's heritage protection system. The 22 recommendations are arranged around three themes:

- legislative reform to strengthen Queensland's heritage framework
- support for heritage stakeholders
- better communication, understanding and engagement about Queensland's heritage places.

Implementing all report recommendations is considered crucial to improving Queensland's heritage protection system.

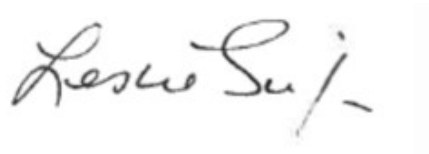
While comparatively few Heritage Register applications have been made over the period, those that are considered and decided on by the Heritage Council are highly complex, frequently reactive and contentious. As noted by the Heritage Council in the previous reporting period, this highlights the need for more proactive nominations and improved mechanisms to protect heritage places.

The Heritage Council remains committed to better reflecting and enriching the stories of places on the Heritage Register through progressing the recommendations of the national *Dhawura Ngilan: A vision for Aboriginal and Torres Strait Islander heritage in Australia*. A program of work proceeded to identify and progress recognition of places of shared cultural heritage significance and to broaden statements of significance to better reflect the custodianship, impacts, associations and alienation of First Nations peoples from these places and from Country.

Climate change and heritage

Climate change has become a growing threat to cultural heritage worldwide. The Heritage Council has commenced working with the Heritage Chairs of Australia and New Zealand to develop consistent responses to the impact of climate events and guidance to enable owners to implement practical resilience and recovery action for places of cultural significance. The department has commenced preparing a cultural heritage Climate Adaptation Plan for Queensland to guide the adaptation of Queensland's heritage places.

The Heritage Council will continue to address the contemporary challenges of protecting heritage places, putting them at the forefront of community thinking.



Leslie Shirreffs PSM

Chair, Queensland Heritage Council

DEPARTMENT OF ENVIRONMENT, SCIENCE AND INNOVATION

Financial Statements for the year ended 30 June 2024

Queensland Government

Department of Environment, Science and Innovation
for the year ended 30 June 2024
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Department of Environment, Science and Innovation
Statement of Comprehensive Income
for the year ended 30 June 2024

OPERATING RESULT	Notes	2024 [1] $'000	2023 $'000
Income from continuing operations			
Revenue			
Appropriation revenue	B1-1	647,148	674,526
User charges and fees	B1-2	109,888	107,130
Grants and other contributions	B1-3	119,534	78,971
Royalties and land rents		1,632	1,307
Other revenue		12,696	9,169
Total revenue		890,898	871,103
Gains on disposal		24	106
Total income from continuing operations		890,922	871,209
Expenses from continuing operations			
Employee expenses	B2-1	373,850	339,549
Supplies and services	B2-2	243,568	208,846
Grants and subsidies	B2-3	187,958	257,146
Depreciation and amortisation	C3-5, C4-3	56,227	48,799
Loss on fair value movement of investments	A5	1,552	417
Other expenses	B2-4	5,197	6,043
Total expenses from continuing operations		868,352	860,800
Operating result from continuing operations		22,570	10,409
Other comprehensive income			
Items that will not be reclassified to operating result			
Increase in asset revaluation surplus	C7-3	519,450	683,800
Total other comprehensive income		519,450	683,800
Total comprehensive income		542,020	694,209

The accompanying notes form part of these financial statements.

[1] *The department was impacted by machinery-of-government changes on 18 December 2023. Refer to Note A3.*

Department of Environment, Science and Innovation
Statement of Comprehensive Income by Major Departmental Service
for the year ended 30 June 2024

	Environmental Programs and Regulation [1]	Parks, Wildlife and Conservation	Science [1]	Advancing Queensland through Innovation [1]	Heritage Protection	Multicultural Affairs [1]	Business Corporate Partnership	Total
	$'000	$'000	$'000	$'000	$'000	$'000	$'000	$'000
Income from continuing operations								
Appropriation revenue	154,950	347,995	96,480	29,053	6,364	8,545	3,761	647,148
User charges and fees	73,815	33,580	1,597	805	91	-	-	109,888
Grants and other contributions	54,948	48,748	15,083	708	1	46	-	119,534
Royalties and land rents	-	1,632	-	-	-	-	-	1,632
Other revenue	1,467	10,315	729	-	114	71	-	12,696
Total revenue	285,180	442,270	113,889	30,566	6,570	8,662	3,761	890,898
Gains on disposal	-	24	-	-	-	-	-	24
Total income from continuing operations	285,180	442,294	113,889	30,566	6,570	8,662	3,761	890,922
Expenses from continuing operations								
Employee expenses	112,636	194,263	52,999	5,525	3,931	2,601	1,895	373,850
Supplies and services	65,726	127,613	40,724	5,993	1,379	267	1,866	243,568
Grants and subsidies	86,227	68,347	7,774	18,725	1,164	5,721	-	187,958
Depreciation and amortisation	2,024	44,331	9,543	281	48	-	-	56,227
Loss on fair value movement of investments	1,552	-	-	-	-	-	-	1,552
Other expenses	2,460	2,220	389	42	42	44	-	5,197
Total expenses from continuing operations	270,625	436,774	111,429	30,566	6,564	8,633	3,761	868,352
Operating result from continuing operations	14,555	5,520	2,460	-	6	29	-	22,570
Other comprehensive income								
Increase in asset revaluation surplus	-	509,737	9,713	-	-	-	-	519,450
Total other comprehensive income	-	509,737	9,713	-	-	-	-	519,450
Total comprehensive income	14,555	515,257	12,173	-	6	29	-	542,020

[1] *The department was impacted by machinery-of-government changes on 18 December 2023. Refer to Note A3.*

Department of Environment, Science and Innovation
Statement of Comprehensive Income by Major Departmental Service
for the year ended 30 June 2023

	Environmental Programs and Regulation	Parks, Wildlife and Conservation	Science	Youth Engagement	Heritage Protection	Multicultural Affairs	Business Corporate Partnership	Total
	$'000	$'000	$'000	$'000	$'000	$'000	$'000	$'000
Income from continuing operations								
Appropriation revenue	262,758	298,004	97,930	3,829	8,132	1,629	2,244	674,526
User charges and fees	72,189	33,119	1,569	34	219	-	-	107,130
Grants and other contributions	16,326	51,272	10,959	407	7	-	-	78,971
Royalties and land rents	-	1,307	-	-	-	-	-	1,307
Other revenue	872	8,214	47	1	35	-	-	9,169
Total revenue	352,145	391,916	110,505	4,271	8,393	1,629	2,244	871,103
Gains on disposal	2	32	116	-	(44)	-	-	106
Total income from continuing operations	352,147	391,948	110,621	4,271	8,349	1,629	2,244	871,209
Expenses from continuing operations								
Employee expenses	104,819	175,291	51,602	1,826	3,707	477	1,827	339,549
Supplies and services	56,160	109,677	38,696	2,447	1,391	79	396	208,846
Grants and subsidies	174,690	69,066	9,237	81	3,000	1,072	-	257,146
Depreciation and amortisation	3,233	36,929	8,545	11	60	-	21	48,799
Loss on fair value movement of investments	417	-	-	-	-	-	-	417
Other expenses	1,746	3,692	542	18	44	1	-	6,043
Total expenses from continuing operations	341,065	394,655	108,622	4,383	8,202	1,629	2,244	860,800
Operating result from continuing operations	11,082	(2,707)	1,999	(112)	147	-	-	10,409
Other comprehensive income								
Increase in asset revaluation surplus	-	683,800	-	-	-	-	-	683,800
Total other comprehensive income	-	683,800	-	-	-	-	-	683,800
Total comprehensive income	11,082	681,093	1,999	(112)	147	-	-	694,209

Department of Environment, Science and Innovation
Statement of Financial Position
as at 30 June 2024

	Notes	2024 [1] $'000	2023 $'000
Current assets			
Cash and cash equivalents	C1	258,643	185,411
Receivables	C2	46,363	34,745
Prepayments		5,897	5,246
Total current assets		310,903	225,402
Non-current assets			
Receivables	C2	102	65
Property, plant and equipment	C3-1	6,713,843	6,071,400
Intangible assets	C4-1	24,993	23,626
Other financial assets	A5	43,238	15,952
Right-of-use assets		3,209	4,331
Total non-current assets		6,785,385	6,115,374
Total assets		7,096,288	6,340,776
Current liabilities			
Payables	C5	98,765	34,635
Accrued employee benefits		11,822	11,145
Lease liabilities		1,174	1,146
Other liabilities	C6	3,236	615
Total current liabilities		114,997	47,541
Non-current liabilities			
Lease liabilities		2,161	3,286
Other liabilities	C6	21,097	-
Total non-current liabilities		23,258	3,286
Total liabilities		138,255	50,827
Net assets		6,958,033	6,289,949
Equity			
Contributed equity		5,053,450	4,927,386
Accumulated surplus		256,513	233,943
Asset revaluation surplus	C7-3	1,648,070	1,128,620
Total equity		6,958,033	6,289,949

The accompanying notes form part of these financial statements.

[1] *The department was impacted by machinery-of-government changes on 18 December 2023. Refer to Note A3.*

Department of Environment, Science and Innovation
Statement of Assets and Liabilities by Major Departmental Service
as at 30 June 2024

	Environmental Programs and Regulation	Parks, Wildlife and Conservation	Science	Advancing Queensland through Innovation [1]	Heritage Protection	General not attributable	Total
	$'000	$'000	$'000	$'000	$'000	$'000	$'000
Current assets							
Cash and cash equivalents	-	-	-	-	-	258,643	258,643
Receivables	12,330	27,006	6,544	-	483	-	46,363
Prepayments	3,601	1,092	1,183	5	16	-	5,897
Total current assets	15,931	28,098	7,727	5	499	258,643	310,903
Non-current assets							
Receivables	-	102	-	-	-	-	102
Property, plant and equipment	5,258	6,645,652	61,348	1,570	15	-	6,713,843
Intangible assets	9,021	5,588	10,332	-	52	-	24,993
Other financial assets	43,238	-	-	-	-	-	43,238
Right-of-use assets	212	2,876	113	-	8	-	3,209
Total non-current assets	57,729	6,654,218	71,793	1,570	75	-	6,785,385
Total assets	73,660	6,682,316	79,520	1,575	574	258,643	7,096,288
Current liabilities							
Payables	30,996	47,650	17,720	1,597	802	-	98,765
Accrued employee benefits	3,600	5,917	1,861	329	115	-	11,822
Lease liabilities	173	901	92	-	8	-	1,174
Other liabilities	373	2,863	-	-	-	-	3,236
Total current liabilities	35,142	57,331	19,673	1,926	925	-	114,997
Non-current liabilities							
Lease liabilities	63	2,063	33	-	2	-	2,161
Other liabilities	97	21,000	-	-	-	-	21,097
Total non-current liabilities	160	23,063	33	-	2	-	23,258
Total liabilities	35,302	80,394	19,706	1,926	927	-	138,255
Net assets	38,358	6,601,922	59,814	(351)	(353)	258,643	6,958,033

[1] *The department was impacted by machinery-of-government changes on 18 December 2023. Refer to Note A3.*

Department of Environment, Science and Innovation
Statement of Assets and Liabilities by Major Departmental Service
as at 30 June 2023

	Environmental Programs and Regulation	Parks, Wildlife and Conservation	Science	Heritage Protection	Multicultural Affairs	General not attributable	Total
	$’000	$’000	$’000	$’000	$’000	$’000	$’000
Current assets							
Cash and cash equivalents	-	-	-	-	-	185,411	185,411
Receivables	13,536	14,640	6,311	258	-	-	34,745
Prepayments	1,414	3,086	731	15	-	-	5,246
Total current assets	14,950	17,726	7,042	273	-	185,411	225,402
Non-current assets							
Receivables	-	65	-	-	-	-	65
Property, plant and equipment	5,114	6,012,642	53,622	22	-	-	6,071,400
Intangible assets	8,403	6,281	8,868	74	-	-	23,626
Other financial assets	15,952	-	-	-	-	-	15,952
Right-of-use assets	391	3,719	206	15	-	-	4,331
Total non-current assets	29,860	6,022,707	62,696	111	-	-	6,115,374
Total assets	44,810	6,040,433	69,738	384	-	185,411	6,340,776
Current liabilities							
Payables	7,534	20,155	6,717	229	-	-	34,635
Accrued employee benefits	3,595	5,641	1,799	110	-	-	11,145
Lease liabilities	177	869	93	7	-	-	1,146
Other liabilities	-	569	-	-	46	-	615
Total current liabilities	11,306	27,234	8,609	346	46	-	47,541
Non-current liabilities							
Lease liabilities	235	2,918	124	9	-	-	3,286
Total non-current liabilities	235	2,918	124	9	-	-	3,286
Total liabilities	11,541	30,152	8,733	355	46	-	50,827
Net assets	33,269	6,010,281	61,005	29	(46)	185,411	6,289,949

Department of Environment, Science and Innovation
Statement of Changes in Equity
for the year ended 30 June 2024

	Notes	Contributed Equity $'000	Accumulated Surplus $'000	Asset Revaluation Surplus $'000	Total $'000
Balance at 1 July 2023		4,927,386	233,943	1,128,620	6,289,949
Operating result					
Operating result from continuing operations		-	22,570	-	22,570
Other comprehensive income					
Increase in asset revaluation surplus	C7-3	-	-	519,450	519,450
Total comprehensive income for the year		-	22,570	519,450	542,020
Transactions with owners as owners					
Appropriated equity injections	C7-2	137,956	-	-	137,956
Appropriated equity withdrawals	C7-2	(38,306)	-	-	(38,306)
Non appropriated equity adjustments		24,738	-	-	24,738
Net transfers in/(out) to other Queensland Government Entities	A3	1,676	-	-	1,676
Net transactions with owners as owners		126,064	-	-	126,064
Balance at 30 June 2024 [(1)]		5,053,450	256,513	1,648,070	6,958,033

	Notes	Contributed Equity $'000	Accumulated Surplus $'000	Asset Revaluation Surplus $'000	Total $'000
Balance at 1 July 2022		4,894,652	223,534	444,820	5,563,006
Operating result					
Operating result from continuing operations		-	10,409	-	10,409
Other comprehensive income					
Increase in asset revaluation surplus	C7-3	-	-	683,800	683,800
Total comprehensive income for the year		-	10,409	683,800	694,209
Transactions with owners as owners					
Appropriated equity injections	C7-2	54,469	-	-	54,469
Appropriated equity withdrawals	C7-2	(30,115)	-	-	(30,115)
Non appropriated equity adjustments		8,404	-	-	8,404
Net transfers in/(out) to other Queensland Government Entities	A3	(24)	-	-	(24)
Net transactions with owners as owners		32,734	-	-	32,734
Balance at 30 June 2023		4,927,386	233,943	1,128,620	6,289,949

The accompanying notes form part of these financial statements.

(1) *The department was impacted by machinery-of-government changes on 18 December 2023. Refer to Note A3.*

Department of Environment, Science and Innovation
Statement of Cash Flows
for the year ended 30 June 2024

	Notes	2024 [(1)] $'000	2023 $'000
Cash flows from operating activities			
Inflows:			
Service appropriation receipts		670,464	658,729
User charges and fees		99,708	105,074
Grants and other contributions		143,084	78,745
GST input tax credits from ATO		43,568	33,276
GST collected from customers		4,537	4,401
Interest receipts		4,206	3,312
Other income		9,508	4,381
Outflows:			
Employee expenses		(374,517)	(336,755)
Supplies and services		(213,851)	(205,092)
Grants and subsidies		(186,909)	(247,889)
GST paid to suppliers		(44,293)	(33,578)
GST remitted to ATO		(4,874)	(4,714)
Other expenses		(1,610)	(5,122)
Net cash provided by operating activities	CF-1	149,021	54,768
Cash flows from investing activities			
Inflows:			
Advances redeemed		586	-
Sales of property, plant and equipment		384	77
Outflows:			
Advances made		-	(1,043)
Other financial assets		(28,837)	(16,034)
Payments for property, plant and equipment		(149,003)	(58,604)
Payments for intangibles		(5,738)	(3,854)
Net cash used in investing activities		(182,608)	(79,458)
Cash flows from financing activities			
Inflows:			
Equity injections		138,215	54,570
Borrowings		-	67
Outflows:			
Equity withdrawals		(30,028)	(30,115)
Lease payments		(1,183)	(1,162)
Net cash provided by financing activities		107,004	23,360
Net increase (decrease) in cash and cash equivalents		73,417	(1,330)
Net increase/(decrease) in cash and cash equivalents from restructuring	A3	(185)	51
Cash and cash equivalents opening balance		185,411	186,690
Cash and cash equivalents closing balance	C1	258,643	185,411

The accompanying notes form part of these financial statements.

[(1)] *The department was impacted by machinery-of-government changes on 18 December 2023. Refer to Note A3.*

CF-1 Reconciliation of operating result to net cash provided by operating activities

	2024 $'000	2023 $'000
Operating surplus/(deficit)	22,570	10,407
Non-cash items included in operating result:		
Depreciation and amortisation expense	56,227	48,801
Asset transfers to non-Queensland Government entities	1,049	9,257
Loss on fair value movements of investments	1,552	417
Net (gain)/loss on disposal of property, plant and equipment	1	1,067
Change in assets and liabilities		
(Increase) / decrease in trade receivables	(10,456)	(4,509)
(Increase) / decrease in long service leave reimbursement receivables	(408)	5
(Increase) / decrease in annual leave reimbursement receivables	(573)	(583)
(Increase) / decrease in GST input tax credits receivable	(1,022)	(639)
(Increase) / decrease in other receivables	73	(281)
Increase / (decrease) in deferred appropriation payable to Consolidated Fund	23,316	(15,797)
Increase / (decrease) in accounts payable	32,997	4,862
Increase / (decrease) in tax payable	(7)	(15)
Increase / (decrease) in GST payable	(40)	24
Increase / (decrease) in accrued employee benefits	315	1,712
Increase / (decrease) in other liabilities	23,427	40
Net cash provided by operating activities	149,021	54,768

SECTION 1
ABOUT THE DEPARTMENT AND THIS FINANCIAL REPORT

A1 BASIS OF FINANCIAL STATEMENT PREPARATION

A1-1 GENERAL INFORMATION

The Department of Environment, Science and Innovation ("the department") is a Queensland Government Department established under the *Public Sector Act 2022* and controlled by the State of Queensland, which is the ultimate parent. As a result of machinery-of-government changes on 18 December 2023, the former Department of Environment and Science was renamed the Department of Environment, Science and Innovation. Refer to Note A3.

The head office and principal place of business of the department is Level 32, 1 William Street, Brisbane Qld 4000. For information in relation to these financial statements visit the departmental internet site at https://www.desi.qld.gov.au.

A1-2 COMPLIANCE WITH PRESCRIBED REQUIREMENTS

The department has prepared these financial statements in compliance with section 38 of the *Financial and Performance Management Standard 2019*. The financial statements comply with Queensland Treasury's Minimum Reporting Requirements for reporting periods beginning on or after 1 July 2023.

The department is a not-for-profit entity and these general purpose financial statements are prepared on an accrual basis (except for the Statement of Cash Flow which is prepared on a cash basis) in accordance with Australian Accounting Standards and Interpretations applicable to not-for-profit entities.

New accounting standards applied for the first time in these financial statements are outlined in Note G3.

A1-3 PRESENTATION

Currency and Rounding

Amounts included in the financial statements are in Australian dollars and rounded to the nearest $1,000 or, where that amount is $500 or less, to zero, unless disclosure of the full amount is specifically required. Due to rounding, totals may not add exactly.

Comparatives

Comparative information reflects the audited 2022-23 financial statements for the department. Comparative information has been restated where necessary to be consistent with disclosures in the current period.

Current/Non-Current Classification

Assets and liabilities are classified as either 'current' or 'non-current' in the Statement of Financial Position and associated notes.

Assets are classified as 'current' where their carrying amount is expected to be realised within 12 months after the reporting date. Liabilities are classified as 'current' when they are due to be settled within 12 months after the reporting date, or the department does not have the right to defer settlement beyond 12 months after the reporting date. All other assets and liabilities are classified as non-current.

A1 BASIS OF FINANCIAL STATEMENT PREPARATION (continued)

A1-4 AUTHORISATION OF FINANCIAL STATEMENTS FOR ISSUE

The financial statements are authorised for issue by the Director-General and Chief Finance Officer at the date of signing the management certificate.

A1-5 BASIS OF MEASUREMENT

Historical cost is used as the measurement basis in this financial report except for the following:
- Land, buildings, infrastructure, heritage and cultural assets, financial assets which are measured at fair value, and
- Provisions expected to be settled 12 or more months after reporting date which are measured at their present value.
- Lease liabilities are initially recognised at the present value of lease payments over the lease term that are not yet paid.

Historical Cost

Under historical cost, assets are recorded at the amount of cash or cash equivalents paid or the fair value of the consideration given to acquire assets at the time of their acquisition. Liabilities are recorded at the amount of proceeds received in exchange for the obligation or at the amount of cash or cash equivalents expected to be paid to satisfy the liability in the normal course of business.

Fair Value

Fair value is the price that would be received to sell an asset or paid to transfer a liability in an orderly transaction between market participants at the measurement date under current market conditions (i.e. an exit price) regardless of whether that price is directly derived from observable inputs or estimated using another valuation technique. Fair value is determined using one of the following approaches:
- the *market approach* uses prices and other relevant information generated by market transactions involving identical or comparable (i.e. similar) assets, liabilities or a group of assets and liabilities, such as a business, and
- the *cost approach* reflects the amount that would be required currently to replace the service capacity of an asset. This method includes the current replacement cost methodology.

Where fair value is used, the fair value approach is disclosed.

Present Value

Present value represents the present discounted value of the future net cash inflows that the item is expected to generate (in respect of assets) or the present discounted value of the future net cash outflows expected to settle (in respect of liabilities) in the normal course of business.

Net Realisable Value

Net realisable value represents the amount of cash or cash equivalents that could currently be obtained by selling an asset in an orderly disposal.

A1-6 THE REPORTING ENTITY

These financial statements include the value of all revenues, expenses, assets, liabilities and equity of the 'economic entity' comprising the department and the entities it controls where these entities are material. All transactions and balances internal to the economic entity have been eliminated in full. Refer to Note A5.

A2 DEPARTMENTAL OBJECTIVES

The department's vision is to ensure Queensland is celebrated as one of the world's most diverse natural environments, for our world-leading science and innovation. Our purpose is to be effective leaders and partners in managing, protecting, restoring and promoting Queensland's natural environment, cultural heritage and in enabling innovation for a future economy.

The identity and purpose of the major departmental services undertaken by the department during the 2023-24 year are as follows:

- Environmental Programs and Regulation Services: Enable improved environmental outcomes through effective policy, programs and regulation
- Parks, Wildlife and Conservation Services: Expand and conserve protected areas in partnership with First Nations peoples. Identify and provide sustainable, nature-based recreation and tourism. Protect biodiversity and threatened species
- Science Services: Provide leading-edge scientific services and support science engagement and translation.
- Heritage Protection Services: Protect, promote and ensure Queensland's cultural and built heritage is conserved and enjoyed
- Multicultural Affairs: To promote Queensland as a unified, harmonious and inclusive community. Refer to Note A3, and
- Advancing Queensland through Innovation: Drive a world-class, connected and sustainable innovation ecosystem throughout Queensland by harnessing opportunities to enable new industries, leverage investment, and support economic growth and jobs across the state. Refer to Note A3.

In addition to the corporate services provided within the department, the department also participates in a corporate partnership arrangement. Refer to Note G2.

Sources of Departmental Funding

The department is funded for the departmental services it delivers principally by parliamentary appropriations, and the significant revenue collected from the following:

- licencing of environmental services
- recreation and tourism services, and
- grants and contributions from State and Federal Government, and industry.

A3 MACHINERY-OF-GOVERNMENT CHANGES

Transfer in

Details of transfer: Innovation transferred from the Department of Tourism and Sport to the Department of Environment, Science and Innovation.

Basis of transfer: Public Service Departmental Arrangements Notice (No.5) 2023 dated 18 December 2023.

Date of transfer: Effective from 1 January 2024.

Transfers out

Details of transfer:

- Brisbane 2032 Team transferred from the Department of Environment, Science and Innovation to the Department of State Development and Infrastructure
- Climate Action Plan Team, Climate Futures Team, and Climate Projections and Services Team transferred from the Department of Environment, Science and Innovation to the Department of Energy and Climate, and
- Multicultural Affairs transferred from the Department of Environment, Science and Innovation to the Department of Child Safety, Seniors and Disability Services.

A3 MACHINERY-OF-GOVERNMENT CHANGES (continued)

Basis of transfer: Public Service Departmental Arrangements Notice (No.5) 2023 dated 18 December 2023.

Date of transfer: Effective from 1 January 2024.

The assets and liabilities transferred as a result of the machinery-of-government changes were as follows:

	Transfer in	Transfer out			
	Department of Tourism and Sport $'000	Department of State Development and Infrastructure [1] $'000	Department of Energy and Climate $'000	Department of Child Safety, Seniors and Disability Services $'000	Total $'000
Assets					
Cash	(94)	-	(62)	(29)	(185)
Receivables	734	-	-	-	734
Prepayments	14	-	-	-	14
Property, plant and equipment	1,766	-	-	-	1,766
Total assets	2,420	-	(62)	(29)	2,329
Liabilities					
Payables	290	-	-	-	290
Accrued employee benefits	363	-	-	-	363
Total liabilities	653	-	-	-	653
Net assets	1,767	-	(62)	(29)	1,676

[1] There were no assets or liabilities transferred to the Department of State Development and Infrastructure as part of machinery-of-Government changes. Transfers included FTE employees and budgetary impacts.

The net increase in assets of $1.68 million has been accounted for as an increase in contributed equity as disclosed in the statement of changes in equity.

Budgeted appropriation revenue of $35.38 million (controlled) was reallocated from the Department of Tourism and Sport.

Budgeted appropriation revenue of $20.74 million was reallocated to the following departments as part of machinery-of-Government changes:
- $0.20 million (controlled) reallocated to the Department of State Development and Infrastructure
- $12.54 million (controlled) reallocated to the Department of Energy and Climate, and
- $8.00 million (controlled) reallocated to the Department of Child Safety, Seniors and Disability Services.

A4 ASSOCIATED ENTITIES

Each associated entity is a reporting entity in its own right and are not consolidated into the departments financial statements. The audited financial statements are included in their respective annual reports.

Container Exchange (Qld) Limited (COEX) is a not-for-profit company registered in 2017 after amendment of the *Waste Reduction and Recycling Act 2011*. The function of COEX is to administer the beverage container exchange scheme within Queensland by opening local community collection centres, enter into recycling agreements with waste manufacturers, and provide refunds to consumers for containers presented for recycling.

A4 ASSOCIATED ENTITIES (continued)

The company was formed during 2017-18 with Coca-Cola Amatil (Aust) Pty Ltd and Lion Pty Ltd, being the only shareholders and members. It has been determined that the department does not have control over the entity, however does have significant influence over the entity. COEX are audited by Grant Thornton.

Queensland Trust for Nature (QTFN) is a conservation-focused, independent, not-for-profit organisation. It was established by the Queensland Government in March 2004 through a Deed of Trust. The Deed assigned the Department of Environment, Science and Innovation's Director-General as the appointer with the power to appoint or remove trustees or transfer QTFN funds to a new trustee or trustees. There are no powers to direct or influence operating arrangements, other than the above. QTFN are audited by the Auditor-General of Queensland.

The balances below represent the latest audited figures available.

Audited Financial Transactions and Balance of Associated Entities

	COEX		QTFN	
	$'000	$'000	$'000	$'000
	June 2023	June 2022	June 2023	June 2022
Total income	456,760	414,106	2,943	3,017
Total expenses	409,947	381,693	3,999	3,162
Operating result	46,813	32,413	(1,056)	(145)
Total current assets	194,269	145,559	10,276	10,623
Total non-current assets	838	771	14,545	8,768
Total assets	195,107	146,330	24,821	19,391
Total current liabilities	28,233	26,426	1,582	772
Total non-current liabilities	456	299	3,932	3,981
Total liabilities	28,689	26,725	5,514	4,753
Net assets	166,418	119,605	19,307	14,638

A5 LAND RESTORATION FUND TRUST

The Land Restoration Fund (LRF) is a Government election commitment to expand carbon farming in Queensland by supporting land sector projects that deliver environmental, social and economic co-benefits to the State. The LRF Trust enters into agreements with landholders for the purchase of Australian Carbon Credit Units (ACCU's) and provides additional funding where the project meets certain criteria for co-benefits, this can include conservation, water quality and indigenous engagement outcomes. In addition to this the LRF contracts with brokers to work with land managers on projects to generate Reef Credits and also invests in the Queensland Natural Capital Fund (QNCF) to facilitate private sector co-investment in natural capital asset acquisitions.

The LRF Trust is structured as a unit trust, with Queensland Treasury Corporation (QTC) as Trustee. QTC's role as trustee involves basic administration of funds to the various Project Investment Agreements on behalf of the State. The department is the sole unit holder of the trust. The department has oversight over the trust, including the issue of the priority investment plan, investment rules and individual guidelines for each funding round as well as contract management for Project Investment Agreements.

The balances below are included in the controlled transactions and balances of the department.

A5 LAND RESTORATION FUND TRUST (continued)

Financial Transactions and Balances of Land Restoration Fund Trust

	Notes	$'000 June 2024	$'000 June 2023
Income			
Interest		705	1,120
Grant revenue for co-benefits	B1-3	373	143
Total income		1,078	1,263
Expenses			
Co-benefit expense	B2-4	373	144
Management fees	B2-4	132	11
Onerous contracts	B2-4	167	-
Unrealised loss [1]		1,552	416
Total expenses		2,224	571
Operating result		(1,146)	692
Current assets			
Cash and cash equivalents	C1	13,873	33,468
Prepayments		2,005	2,009
Interest receivable	C2	57	140
Total current assets		15,935	35,617
Non-current assets			
Managed fund investment - QNCF [1]	D1-2	42,145	15,347
Investment in ACCU's [2]		1,093	605
Total non-current assets		43,238	15,952
Total Assets		59,173	51,569
Current liabilities			
Trade creditors	C5	152	12
Unearned revenue		346	32
Onerous contracts	C6	71	-
Total current liabilities		569	44
Non-current liabilities			
Onerous contracts	C6	97	-
Total non-current liabilities		97	-
Total liabilities		666	44
Net assets attributable to unit holders		58,507	51,525

[1] Unrealised loss includes a loss of $1.60 million in the QNCF Investment and a gain of $0.05 million in ACCU's. The loss in the QNCF Investment is due to unfavourable fluctuations in the QNCF unit price which reached a high of $0.98 in August 2023 and dropped to $0.94 as at 30 June 2024.

[2] As at 30 June 2024 the LRF Trust holds 31,903 (2023: 19,000) ACCU's and 45 million units in the QNCF Investment (2023: 45.00 million).

SECTION 2
NOTES ABOUT OUR FINANCIAL PERFORMANCE

B1 REVENUE

B1-1 APPROPRIATION REVENUE

	2024 $'000	2023 $'000
Reconciliation of payments from Consolidated Fund to appropriated revenue recognised in the operating result		
Adjusted budgeted appropriation	735,848	597,184
Supplementary amounts:		
Transfers from/(to) other departments	10,150	-
Transfers from/(to) other headings	(54,599)	-
Unforeseen expenditure	-	61,545
Lapsed appropriations	(20,935)	-
Total appropriation received (cash)	670,464	658,729
Plus: Opening balance of deferred appropriation payable to Consolidated Fund	11,460	27,257
Plus: Closing balance of appropriation revenue receivable	-	2,041
Less: Closing balance of deferred appropriation payable to Consolidated Fund	(34,776)	(13,501)
Net appropriation revenue	(23,316)	15,797
Appropriation revenue recognised in the statement of comprehensive income	647,148	674,526

Accounting Policy - Appropriation Revenue

Appropriations provided under the *Appropriation Act 2023* are recognised as revenue when received. Where the department has an obligation to return unspent (or unapplied) appropriation receipts to Consolidated Fund at year end (a deferred appropriation repayable to Consolidated Fund), a liability is recognised with a corresponding reduction to appropriation revenue, reflecting the net appropriation revenue position with Consolidated Fund for the reporting period. Capital appropriations are recognised as adjustments to equity, refer to Note C7-2.

Disclosure - Variance Analysis

Budget vs actual appropriation revenue - Refer to Note E1-1 and E1-2.

B1 REVENUE (continued)

B1-2 USER CHARGES AND FEES

	2024 $'000	2023 $'000
Licencing of environmental services	74,225	72,787
Recreation and tourism services	31,349	30,803
Permits, approvals and resource use	1,225	1,273
Property rental	1,065	309
Other fees	2,024	1,958
	109,888	107,130

Accounting Policy - Licencing of Environmental Services and Permits, Approvals and Resource Use

Revenue is recognised on delivery of the goods or completion of services to the customer at which time the invoice is raised or payment is received. This includes fines, forfeitures and fees that fall under the *Environmental Protection Act 1994* such as Environmentally Relevant Authorities (ERA's) fees. Fees and fines collected, but not controlled by the department are reported as administered revenue. Refer to Note F1-1.

B1-3 GRANTS AND OTHER CONTRIBUTIONS

	2024 $'000	2023 $'000
Grants from external bodies, state and local governments (1)	52,059	15,331
Grants from the Commonwealth	46,393	44,234
Industry/community contributions	20,871	18,235
Goods and services received below fair value	144	699
Donations, gifts and services	67	246
Contributed assets	-	226
	119,534	78,971

(1) Includes $0.37 million of co-benefits grant revenue. Refer to Note A5.

Accounting Policy - Grants and Contributions

Grants, contributions and donations revenue arise from non-exchange transactions where the department does not directly give approximately equal value to the grantor.

Where the grant agreement is enforceable and contains sufficiently specific performance obligations for the department to transfer goods or services to a third-party on the grantor's behalf, the transaction is accounted for under AASB 15 *Revenue from Contracts with Customers*. In this case, revenue is initially deferred (as a contract liability) and recognised as or when the performance obligations are satisfied.

B1 REVENUE (continued)

B1-3 GRANTS AND OTHER CONTRIBUTIONS (continued)

Accounting Policy - Grants and Contributions (continued)

Otherwise, the grant is accounted for under AASB 1058 *Income of Not-for-Profit Entities*, whereby revenue is recognised upon receipt of the grant funding.

The department also received funding from Commonwealth. This funding has been recognised as revenue on receipt as the department's obligations are not sufficiently specific.

Accounting Policy - Services Received Below Fair Value

Contributions of services are recognised only if the services would have been purchased if they had not been donated and their fair value can be measured reliably. Where this is the case, the amount representing the fair value is recognised as revenue with a corresponding expense for the same amount.

B2 EXPENSES

B2-1 EMPLOYEE EXPENSES

	2024 $'000	2023 $'000
Employee benefits		
Wages and salaries	290,327	263,151
Employer superannuation contributions	40,916	36,311
Annual leave levy / expense	30,756	28,510
Long service leave levy / expense	7,297	6,855
Other employee benefits	101	119
Employee related expenses		
Workers' compensation premium	1,784	1,706
Other employee expenses	2,669	2,897
	373,850	339,549

	2024	2023
Full time equivalent (FTE) employees	2,897	2,864

The FTE figures includes 14 (2023: 14) Business Corporate Partnership (BCP) employees who perform work under the BCP arrangement.

The number of employees, including both full time and part time employees, is measured on a full time equivalent (FTE) basis, reflecting Minimum Obligatory Human Resource Information (MOHRI) at 30 June 2024 and comparative information at 30 June 2023.

The employee expenses aligned to this department associated with the provision of services to other departments are included in the above figures, refer to Note G2.

B2 EXPENSES (continued)

B2-1 EMPLOYEE EXPENSES (continued)

Accounting Policy - Wages and Salaries

Wages and salaries due but unpaid at reporting date are recognised in the Statement of Financial Position at the current salary rates. As the department expects such liabilities to be wholly settled within 12 months of reporting date, the liabilities are recognised at undiscounted amounts.

Accounting Policy - Sick Leave

Prior history indicates that on average, sick leave taken each reporting period is less than the entitlement accrued. This is expected to continue in future periods. Accordingly, it is unlikely that existing accumulated entitlements will be used by employees and no liability for unused sick leave entitlements is recognised. As sick leave is non-vesting, an expense is recognised for this leave as it is taken.

Accounting Policy - Annual Leave and Long Service Leave

Under the Queensland Government's Annual Leave Central Scheme (ALCS) and Long Service Leave (LSL) Scheme, levies are payable by the department to cover the cost of employees' annual leave and long service leave (including leave loading and on-costs). No provision for annual leave or long service leave is recognised in the department's financial statements. The levies are expensed in the period in which they are payable. Amounts paid to employees for annual and long service leave are claimed from the scheme quarterly in arrears.

Accounting Policy - Superannuation

Post-employment benefits for superannuation are provided through defined contribution (accumulation) plans or the Queensland Government's defined benefit plan (the former QSuper defined benefit categories now administered by the Government Division of the Australian Retirement Trust) as determined by the employee's conditions of employment.

Defined Contribution Plans - Contributions are made to eligible complying superannuation funds based on the rates specified in the relevant enterprise bargaining agreement or other conditions of employment. Contributions are expensed when they are paid or become payable following completion of the employee's service each pay period.

Defined Benefit Plan - The liability for defined benefits is held on a whole-of-government basis and reported in those financial statements pursuant to AASB 1049 *Whole of Government and General Government Sector Financial Reporting.* The amount of contributions for defined benefit plan obligations is based upon the rates determined by the Treasurer on the advise of the State Actuary. Contributions are paid by the department at the specified rate following completion of the employee's service each pay period. The department's obligations are limited to those contributions paid.

Accounting Policy - Workers' Compensation Premiums

The department pays premiums to WorkCover Queensland in respect of its obligations for employee compensation. Workers' compensation insurance is a consequence of employing employees, but it not counted in an employee's total remuneration package. It is not employee benefits and is recognised separately as employee related expenses.

Key management personnel and remuneration disclosures are detailed in Note G1.

B2 EXPENSES (continued)

B2-2 SUPPLIES AND SERVICES

	2024 $'000	2023 $'000
Outsourced service delivery	43,313	32,216
Accommodation and operating leases	27,578	25,679
Outsourced works and services	29,209	22,338
Information and communication technologies	23,139	19,027
Repairs and maintenance	21,371	21,253
Travel	14,094	12,771
Service costs to other agencies and shared service providers	12,696	13,859
Motor vehicles - other	7,668	7,159
Motor vehicle hire - Q fleet	7,287	6,478
Traditional owner services	9,878	7,291
Materials and consumables	6,955	6,342
Legal	5,879	4,571
Consultancies, contractors and labour hire	3,908	3,064
Agents Commission on Sales	3,669	4,146
Expert examinations and reports	3,241	3,376
Plant and equipment < $5,000	3,041	2,424
Electricity and gas	1,599	1,431
Other supplies and services	19,043	15,421
	243,568	208,846

Accounting Policy - Distinction between Grants and Procurement

For a transaction to be classified as supplies and services, the value of goods or services received by the department must be of approximately equal value to the value of the consideration exchanged for those goods or services. Where this is not the substance of the arrangement, the transaction is classified as a grant in Note B2-3.

Accounting Policy - Accommodation and Operating Leases

Lease expenses include lease rentals for short-term leases, leases of low value assets and variable lease payments.

Payments for non-specialised commercial office accommodation under the Queensland Government Accommodation Office (QGAO) framework and residential accommodation properties under the Government Employee Housing (GEH) program arise from non-lease arrangements with the Department of Housing, Local Government, Planning and Public Works, who has substantive substitution rights over the assets used within these schemes. Payments are expensed as incurred and categorised within the accommodation and operating leases line item.

B2 EXPENSES (continued)

B2-3 GRANTS AND SUBSIDIES

	2024 $'000	2023 $'000
Waste package[1]	46,171	156,525
Protecting environments, ecosystems, habitats & species[2]	36,556	40,940
Indigenous Partnerships and support	31,907	26,299
Innovation [3]	19,035	-
Natural disaster	15,525	7,220
Financial Assurance Rehabilitation	15,318	-
Science	7,020	8,190
Multicultural affairs [3]	5,721	1,072
Improving Great Barrier Reef water quality	5,648	2,557
Heritage protection services	2,245	3,134
Water quality management	1,750	1,871
Asset transfers to non-Queensland Government entities [4]	1,049	9,257
Other	13	81
	187,958	257,146

(1) 2023 includes lump sum payments of $139.60 million which were paid to selected councils prior to 30 June and reflects the 2026-2027 annual payment. Amounts are prescribed by the *Waste Reduction and Recycling Regulation 2023*. Top up payments for 2022 to 2025 and adjustments for 2025 to 2026 were paid in 2024.

(2) 2024 includes $0.69 million (2023: nil) of co-benefit grants to the LRF Trust which has been offset by unearned revenue of $0.32 million and grant revenue for co-benefits of $0.37 million recognised by the LRF Trust. Refer to Note A5.

(3) The department was impacted by machinery-of-government changes on 18 December 2023. Refer to Note A3.

(4) 2023 relates to land transferred at no consideration to traditional owners for the joint management of national parks (Cape York Peninsula Aboriginal Land) and for other protected areas.

Accounting Policy - Grants and Subsidies

Grants occur when a payment or contribution is made to an organisation or person in return for performance of a certain objective in compliance with certain terms and conditions and which does not directly give approximately equal value in return to the department.

A subsidy payment is a payment or contribution made to an organisation or person which is in essence a form of financial assistance to reduce all or part of the costs of a recipient in meeting its own objectives.

B2 EXPENSES (continued)

B2-4 OTHER EXPENSES

	2024 $'000	2023 $'000
Queensland Government Insurance Fund (QGIF)	1,726	2,632
Bad and impaired debts	1,086	448
Queensland Audit Office (QAO) - external audit fees for audit of the financial statements [1]	412	394
LRF co-benefit payments	373	144
Other audit fees	318	476
Special payments:[2]		
Ex-gratia payments	330	95
Compensation payments	31	143
Onerous contracts - reef credits	167	-
Sponsorships	151	65
Bank charges	84	99
Assets under construction written off	25	1,173
Other expenses [3]	494	374
	5,197	6,043

[1] Total audit fees quoted by the QAO relating to the 2023-24 financial statements are $0.41 million (2023: $0.39 million).

[2] Special payments represent ex-gratia expenditure and other expenditure transactions that the department is not contractually or legally obligated to make to other parties. Special payments during 2023-24 include:
- Ex-gratia payments that the department made for environmentally relevant activities for fees in certain circumstances $0.28 million
- Ex-gratia payments relating to the settlement of employment related matters $0.04 million, and
- Compensation payments made in resolution of legal matters $0.03 million.

[3] 2024 includes $0.13 million (2023: $0.01 million) of QIC management fees. Refer to Note A5.

SECTION 3
NOTES ABOUT OUR FINANCIAL POSITION

C1 CASH AND CASH EQUIVALENTS

	2024 $'000	2023 $'000
Cash at bank	161,998	80,316
Queensland Treasury Corporation (QTC) cash funds	76,445	63,738
LRF Trust cash funds	13,873	33,468
Curtis Island Environmental Management Precinct cash at bank	6,326	7,888
Cash on hand	1	1
	258,643	185,411

Accounting Policy - Cash and Cash Equivalents

For the purposes of the Statement of Financial Position and the Statement of Cash Flows, cash assets include cash and cheques receipted but not banked at 30 June 2024.

The department holds three Capital Guaranteed Cash Funds with QTC that are used to hold specific funds as outlined below.

- As at 30 June 2024, $67.91 million (2023: $55.60 million) is held as a result of financial offset payments in accordance with the *Environmental Offset Act 2014*. The use of these funds is restricted under the Act and can only be used for Conservation purposes or as otherwise permitted under section 86 of the Act.
- As at 30 June 2024, $5.91 million (2023: $5.64 million) is held for the Commonwealth Reef Trust grant. The use of these funds is restricted and can only be used for reef protection as permitted under the agreement.
- As at 30 June 2024, $2.62 million (2023: $2.50 million) is held for the future conversion of Yurol and Ringtail State Forests into National Parks. The use of these funds is restricted under the Deed of Funding.

The LRF bank account is restricted for use within the LRF trust. Refer to Note A5.

The Curtis Island Environmental Management Precinct bank account is restricted for use within the Curtis Island Environmental Management Precinct.

The department has an overdraft facility of $35 million and a business card facility of $10 million with its balance cleared monthly.

C2 RECEIVABLES

	Notes	2024 $'000	2023 $'000
Current			
Trade debtors		29,671	17,669
Less: Loss allowance	C2-1	(1,094)	(577)
		28,577	17,092
Advances		896	1,482
		896	1,482
GST receivable		6,499	5,477
GST payable		(297)	(337)
		6,202	5,140
Annual leave reimbursements		7,135	6,561
Long service leave reimbursements		2,239	1,831
Appropriated equity receivable	C7-2	190	449
Operating lease receivable		220	278
Other [1]		904	1,912
		46,363	34,745
Non-current			
Property leases receivable		102	65
Total receivables		46,465	34,810

[1] 2024 includes LRF Trust interest receivable of $0.06 million (2023: $0.14 million). Refer to Note A5.

Accounting Policy - Receivables

Receivables are measured at amortised cost which approximates their fair value at reporting date.

Trade debtors are recognised at the amounts due at the time of sale or service delivery i.e. the agreed purchase/contract price. Settlement of these amounts is required within the trading terms of 30 days. These terms may only be varied depending on the service provided.

C2-1 IMPAIRMENT OF RECEIVABLES

Accounting Policy - Impairment of Receivables

The loss allowance for trade debtors and other debtors reflects lifetime expected credit losses and incorporates reasonable and supportable forward-looking information, including forecast economic changes expected to impact the department's debtors, along with relevant industry and statistical data where applicable.

The department's other receivables are from Queensland Government agencies or Australian Government agencies. No loss allowance is recorded for these receivables on the basis of materiality. Refer to Note D2-2 for the department's credit risk management policies.

Where the department has no reasonable expectation of recovering an amount owed by a debtor, the debt is written-off by directly reducing the receivable against the loss allowance. This occurs when the debt is deemed irrecoverable and the department has ceased enforcement activity. If the amount of the debt written off exceeds the loss allowance, the excess is recognised as an impairment loss.

C3 PROPERTY, PLANT AND EQUIPMENT, AND DEPRECIATION EXPENSE

C3-1 CLOSING BALANCES AND RECONCILIATION OF CARRYING AMOUNT

	Land $'000	Buildings $'000	Heritage and cultural $'000	Infrastructure $'000	Plant and equipment $'000	Assets under construction $'000	Total $'000
Carrying value at 1 July 2023	507,231	296,623	1,886,917	3,286,764	67,328	26,537	6,071,400
Acquisitions	108,419	2,719	-	97	7,021	30,581	148,837
Depreciation	-	(17,172)	(204)	(18,664)	(14,607)	-	(50,647)
External transfers in from other Queensland Government entities [(1)]	18,744	1,645	6,181	404	1,093	673	28,740
External transfers out to other Queensland Government entities	(458)	(1,602)	(12)	(448)	-	-	(2,520)
Transfers out to non-Queensland Government entities [(2)]	(236)	(772)	(24)	-	-	-	(1,032)
Transfers between classes	(20,930)	(6,320)	21,111	24,439	9,862	(28,162)	-
Net revaluation increment/(decrement) in revaluation surplus [(3)]	14,432	38,334	169,791	296,893	-	-	519,450
Disposals	-	(221)	-	(18)	(121)	(25)	(385)
Balance at 30 June 2024	627,202	313,234	2,083,760	3,589,467	70,576	29,604	6,713,843
Gross	627,202	674,273	2,093,500	3,900,501	189,220	29,604	7,514,300
Less: Accumulated depreciation	-	(361,039)	(9,740)	(311,034)	(118,644)	-	(800,457)
Balance at 30 June 2024	627,202	313,234	2,083,760	3,589,467	70,576	29,604	6,713,843

Included in Land is movements relating to assets classified as Level 2 under the Fair Value Hierarchy (Acquisitions $18.50 million, Revaluation increment $3.90 million, Transfers out to non-Queensland Government entities $0.20 million, Balance at 30 June 2024 $64.40 million). All other movements in Land, Buildings, Heritage and cultural and Infrastructure are classified as level 3 in the fair value hierarchy.

[(1)] *Includes $1.77 million of property, plant and equipment transferred in from Department of Tourism and Sport through the machinery-of-government changes dated 18 December 2023. Refer to Note A3.*
[(2)] *Refer to Note B2-3.*
[(3)] *Refer to Note C7-3.*

C3 PROPERTY, PLANT AND EQUIPMENT, AND DEPRECIATION EXPENSE (continued)

C3-1 CLOSING BALANCES AND RECONCILIATION OF CARRYING AMOUNT (continued)

	Land $'000	Buildings $'000	Heritage and cultural $'000	Infrastructure $'000	Plant and equipment $'000	Assets under construction $'000	Total $'000
Carrying value at 1 July 2022	416,564	232,799	1,690,133	2,936,437	71,661	24,310	5,371,904
Acquisitions	23,569	337	-	58	6,012	30,272	60,248
Depreciation	-	(13,688)	(162)	(15,830)	(12,643)	-	(42,323)
External transfers in from other Queensland Government entities	8,613	-	47	-	-	-	8,660
External transfers out to other Queensland Government entities	(222)	-	(28)	-	(29)	-	(279)
Transfers in from non-Queensland Government entities	220	-	-	-	-	-	220
Transfers out to non-Queensland Government entities [1]	(3,300)	-	(5,957)	-	-	-	(9,257)
Transfers between classes	(10,880)	12,165	11,496	11,783	2,350	(26,914)	-
Net revaluation increments in revaluation surplus [2]	72,667	65,421	191,388	354,324	-	-	683,800
Disposals	-	(411)	-	(8)	(23)	(1,131)	(1,573)
Balance at 30 June 2023	507,231	296,623	1,886,917	3,286,764	67,328	26,537	6,071,400
Gross	507,231	692,747	1,892,750	3,563,967	174,058	26,537	6,857,290
Less: Accumulated depreciation	-	(396,124)	(5,833)	(277,203)	(106,730)	-	(785,890)
Balance at 30 June 2023	507,231	296,623	1,886,917	3,286,764	67,328	26,537	6,071,400

[1] *Refer to Note B2-3.*
[2] *Refer to Note C7-3.*

C3 PROPERTY, PLANT AND EQUIPMENT AND DEPRECIATION EXPENSE (continued)

C3-2 RECOGNITION AND ACQUISITION

Accounting Policy - Recognition

Basis of capitalisation and recognition thresholds

Items of property, plant and equipment with a historical cost or other value equal to or exceeding the following thresholds in the year of acquisition are reported as property, plant and equipment in the following classes:

Asset Class	Threshold
Buildings	$10,000
Infrastructure	$10,000
Heritage and cultural assets	$5,000
Plant and equipment	$5,000
Land	$1

Items with a lesser value are expensed in the year of acquisition.

Land improvements undertaken by the department are included within buildings or infrastructure based on the proximity of the asset to which they relate.

Expenditure on property, plant and equipment is capitalised where it is probable that the expenditure will produce future service potential for the department. Subsequent expenditure is only added to an asset's carrying amount if it increases the service potential or useful life of that asset. Maintenance expenditure that merely restores original service potential (lost through ordinary wear and tear) is expensed.

Componentisation of complex assets

Complex assets comprise separately identifiable components (or groups of components) of significant value, that require replacement at regular intervals and at different times to other components comprising the complex asset.

On initial recognition, the asset recognition thresholds outlined above apply to the complex asset as a single item. Where the complex asset qualifies for recognition, components are then separately recorded when their value is significant relative to the total cost of the complex asset.

When a separately identifiable component (or group of components) of significant value is replaced, the existing component(s) is derecognised. The replacement component(s) is capitalised when it is probable that future economic benefits from the significant component will flow to the department in conjunction with the other components comprising the complex asset and the cost exceeds the asset recognition thresholds specified above. Replacement components that do not meet the asset recognition thresholds for capitalisation are expensed.

Components are valued on the same basis as the asset class to which they relate. The accounting policy for depreciation of complex assets, and estimated useful lives of components, are disclosed in Note C3-5.

The department's complex assets consist of the road infrastructure within Queensland National Parks and Forests.

C3 PROPERTY, PLANT AND EQUIPMENT AND DEPRECIATION EXPENSE (continued)

C3-2 RECOGNITION AND ACQUISITION (continued)

Accounting Policy - Cost of Acquisition

Historical cost is used for the initial recording of all property, plant and equipment acquisitions. Historical cost is determined as the value given as consideration plus costs incidental to the acquisition, including all other costs incurred in getting the assets in the location and condition required for use. Acquisition costs do not however include general administration or other indirect or training costs which are expensed as incurred.

Where assets are received free of charge from another Queensland Government department (whether as a result of a machinery of government or other involuntary transfer), the acquisition cost is recognised as the carrying amount in the books of the other entity immediately prior to the transfer. Assets acquired at no cost or for nominal consideration, other than from another Queensland Government entity, are recognised at fair value at date of acquisition.

Assets under construction are recognised at cost. All costs relating to items of property, plant and equipment and intangible assets constructed in-house are recorded as assets under construction until completion of the project using all direct costs and, where reliably attributable, indirect costs. Assets under construction performed under external contracts are recorded using the invoice amount supplied by the contractor.

C3-3 MEASUREMENT USING HISTORICAL COST

Accounting Policy

Plant and equipment is measured at historical cost. Due to the nature and useful life of plant and equipment assets, the carrying amount of plant and equipment is not materially different from their fair value.

C3-4 MEASUREMENT USING FAIR VALUE

Land, buildings, infrastructure and heritage and cultural assets are measured at fair value. These assets are reported at their revalued amounts, being the fair value at the date of valuation, less any subsequent accumulated depreciation.

The cost of items acquired during the financial year has been judged by management of the department to materially represent fair value at the end of the reporting period.

Property, plant and equipment classes measured at fair value are revalued on an annual basis either by appraisals undertaken by an independent professional valuer or internal expert, or by the use of appropriate and relevant indices.

The department's fair value policy is disclosed in Note D1.

C3 PROPERTY, PLANT AND EQUIPMENT AND DEPRECIATION EXPENSE (continued)

C3-5 DEPRECIATION EXPENSE

Accounting Policy

Property, plant and equipment is depreciated on a straight-line basis so as to allocate the net cost or revalued amount of each asset, less any estimated residual value, progressively over its estimated useful life to the department.

Land is not depreciated as it has an unlimited useful life.

Where assets have separately identifiable components that are subject to regular replacement, these components are assigned useful lives distinct from the asset to which they relate and are depreciated accordingly.

Any expenditure that increases the originally assessed capacity or service potential of an asset is capitalised and the new depreciable amount is depreciated over the remaining useful life of the asset to the department.

Assets under construction (work in progress) are not depreciated until they reach service delivery capacity. Service delivery capacity relates to when construction is complete and the asset is first put to use or is installed ready for use in accordance with its intended application. These assets are then reclassified to the relevant class within property, plant and equipment.

For the department's depreciable assets, the estimated amount to be received on disposal at the end of their useful life (residual value) is determined to be $1.05 million.

Depreciation Rates

Asset Class	Useful Life Range
Buildings	5 - 100 years
Heritage and cultural assets (excluding land)	15 years - indefinite life
Infrastructure	5 years - indefinite life
Plant and equipment	2 - 25 years

C3-6 IMPAIRMENT

Accounting Policy

All property, plant and equipment are assessed for indicators of impairment on an annual basis. If an indicator of possible impairment exists, the department determines the asset's recoverable amount. Any amount by which the asset's carrying amount exceeds the recoverable amount is recorded as an impairment loss. For assets measured at cost, an impairment loss is recognised immediately in the statement of comprehensive income. For assets measured at fair value, the impairment loss is treated as a revaluation decrease and offset against the revaluation surplus of the relevant class to the extent available. Where no revaluation surplus is available in respect of the class of asset, the loss is expensed in the statement of comprehensive income as a revaluation decrement.

C4 INTANGIBLES AND AMORTISATION EXPENSE

C4-1 CLOSING BALANCES AND RECONCILIATION OF CARRYING AMOUNT

	Software - internally generated	Software - purchased	Software - development in progress	Other intangibles	Total
	$'000	$'000	$'000	$'000	$'000
Carrying value at 1 July 2023	15,719	2,722	3,585	1,600	23,626
Acquisitions	-	-	5,739	-	5,739
Amortisation	(3,851)	(521)	-	-	(4,372)
Transfers between classes	4,564	-	(4,564)	-	-
Balance at 30 June 2024	16,432	2,201	4,760	1,600	24,993
Gross	40,621	3,763	4,760	1,600	50,744
Less: Accumulated amortisation	(24,189)	(1,562)	-	-	(25,751)
Balance at 30 June 2024	16,432	2,201	4,760	1,600	24,993

	Software - internally generated	Software - purchased	Software - development in progress	Other intangibles	Total
	$'000	$'000	$'000	$'000	$'000
Carrying value at 1 July 2022	19,443	3,034	1,015	1,600	25,092
Acquisitions	-	-	3,854	-	3,854
Amortisation	(4,776)	(503)	-	-	(5,279)
Transfers between classes	1,053	190	(1,243)	-	-
Disposals	-	-	(41)	-	(41)
Balance at 30 June 2023	15,720	2,721	3,585	1,600	23,626
Gross	36,057	3,764	3,585	1,600	45,006
Less: Accumulated amortisation	(20,338)	(1,042)	-	-	(21,380)
Balance at 30 June 2023	15,719	2,722	3,585	1,600	23,626

C4 INTANGIBLES AND AMORTISATION EXPENSE (continued)

C4-2 RECOGNITION AND MEASUREMENT

Accounting Policy

Intangible assets of the department comprise purchased software and internally developed software. Intangible assets with a historical cost or other value equal to or greater than $100,000 are recognised in the financial statements. Items with a lesser value are expensed. Any training costs are expensed as incurred.

There is no active market for any of the department's intangible assets. As such, the assets are recognised and carried at historical cost less accumulated amortisation and accumulated impairment losses.

Expenditure on research activities relating to internally-generated intangible assets is expensed when incurred.

Costs associated with internally generated software and purchase of software are capitalised and amortised on a straight-line basis under the amortisation policy below.

C4-3 AMORTISATION EXPENSE

Accounting Policy

Purchased and internally generated software are amortised on a straight-line basis over their estimated useful life to the department. Straight line amortisation is used reflecting the expected consumption of economic benefits on a progressive basis over the intangible's useful life. The residual value of all the department's intangible assets is zero.

Asset Class	**Useful life range**
Internally Generated Software	5-15 years
Purchased Software	7 years

C4-4 IMPAIRMENT

Accounting Policy

All intangibles assets are assessed for indicators of impairment on an annual basis. If an indicator of possible impairment exists, the department determines the asset's recoverable amount. Any amount by which the asset's carrying amount exceeds the recoverable amount is recorded as an impairment loss. For assets measured at cost, an impairment loss is recognised immediately in the statement of comprehensive income.

C5 PAYABLES

		2024 $'000	2023 $'000
Trade creditors[1]		55,845	22,971
Appropriation payable		34,776	11,460
Appropriated equity payable	C7-2	8,011	-
Other payables		104	168
Taxes payable		29	36
		98,765	34,635

[1] 2024 includes LRF Trust trade creditors of $0.15 million (2023: $0.01 million). Refer to Note A5.

Accounting Policy - Trade Creditors

Trade creditors are recognised upon receipt of the goods or services ordered and are measured at the agreed purchase/contract price, gross of applicable trade and other discounts. Amounts owing are unsecured and are generally settled on 30 day terms.

C6 OTHER LIABILITIES

		2024 $'000	2023 $'000
Current			
Unearned revenue - Land acquisition [1]		2,563	-
Deposits held for sale		189	189
Provision for onerous contracts	A5	71	-
Unearned revenue - Other [2]	A5	413	426
		3,236	615
Non-current			
Unearned revenue - Land acquisition [1]		21,000	-
Provision for onerous contracts	A5	97	-
Total other liabilities		24,333	615

[1] Recognition of revenue conditional on transfer of land to protected area estate.
[2] Includes $0.35 million (2023: $0.03 million) of co-benefit grants to the LRF Trust which has been offset by grant expenditure. Refer to Note A5.

C7 EQUITY

C7-1 CONTRIBUTED EQUITY

Interpretation 1038 *Contributions by Owners Made to Wholly-Owned Public Sector Entities* specifies the principles for recognising contributed equity by the department. The following items are recognised as contributed equity by the department during the reporting and comparative years:

- appropriations for equity adjustments (refer to Note C7-2), and
- non-reciprocal transfers of assets and liabilities between wholly-owned Queensland State Public Sector entities as a result of machinery-of-government changes (refer to Note A3).

C7-2 APPROPRIATIONS RECOGNISED IN EQUITY

Reconciliation of Payments from Consolidated Fund to Equity Adjustment

	2024 $'000	2023 $'000
Adjusted budgeted equity adjustment appropriation	53,501	428
Transfers to other departments	(180)	-
Unforeseen expenditure [(1)]	-	24,003
Transfer from/(to) other headings	54,599	-
Equity adjustment receipts	**107,920**	**24,431**
Less: Opening balance of equity adjustment receivable	(449)	(526)
Plus: Closing balance of equity adjustment receivable	-	449
Less: Closing balance of equity adjustments payable	(7,821)	-
Equity Adjustment Recognised in Contributed Equity	99,650	24,354

[(1)] Additional equity adjustment were primarily due to Protected Area Investments (land acquisition) as part of the Protected Area Strategy ($95.62 million), that were partly offset by timing adjustments for various programs including the Land Restoration Fund ($22.07 million) and Revitalising ($4.18 million).

C7 EQUITY (continued)

C7-3 REVALUATION SURPLUS BY ASSET CLASS

Accounting policy

The revaluation surplus represents the net effect of upwards and downwards revaluations of assets to fair value.

	Land $'000	Buildings $'000	Heritage and cultural $'000	Infrastructure $'000	Total $'000
Balance - 1 July 2022	**35,523**	**37,563**	**362,953**	**8,781**	**444,820**
Revaluation increments [1]	72,667	65,421	191,388	354,324	683,800
Balance - 30 June 2023	**108,190**	**102,984**	**554,341**	**363,105**	**1,128,620**
Revaluation increments [1]	14,432	38,334	169,791	296,893	519,450
Balance - 30 June 2024	**122,622**	**141,318**	**724,132**	**659,998**	**1,648,070**

[1] Refer to Note C3.1

SECTION 4
NOTES ABOUT RISK AND OTHER ACCOUNTING UNCERTAINTIES

D1 FAIR VALUE MEASUREMENT

D1-1 ACCOUNTING POLICIES AND INPUTS FOR FAIR VALUES

Land, buildings, infrastructure, and heritage and cultural assets are measured at fair value as required by *Queensland Treasury's Non-Current Asset Policies for the Queensland Public Sector*. These assets are reported at their revalued amounts, being the fair value at the date of valuation, less any subsequent accumulated depreciation and impairment losses where applicable. Financial assets at fair value through profit or loss includes investments held in unit trusts managed by QIC. These investments are measured at market value based on a hard close unit price quoted by QIC (adjusted for fees outstanding on the account and net of any GST recoverable) for the end of the financial year.

What is Fair Value?

Fair value is the price that would be received to sell an asset or paid to transfer a liability in an orderly transaction between market participants at the measurement date under current market conditions (i.e. an exit price) regardless of whether that price is directly derived from observable inputs or estimated using another valuation technique.

Observable inputs are publicly available data that are relevant to the characteristics of the assets/liabilities being valued. Observable inputs used by the department include, but are not limited to, published sales data for land and general office.

Unobservable inputs are data, assumptions and judgements that are not available publicly, but are relevant to the characteristics of the assets/liabilities being valued. Significant unobservable inputs used by the department include, but are not limited to, subjective adjustments made to observable data to take account of the characteristics of the department's assets/liabilities, internal records of recent constructions costs (and/or estimates of such costs), assets' characteristics/functionality, and assessments of physical condition and remaining useful life. Unobservable inputs are used to the extent that sufficient relevant and reliable observable inputs are not available for similar assets/liabilities.

A fair value measurement of a non-financial asset takes into account a market participant's ability to generate economic benefits by using the asset in its highest and best use.

Fair Value Hierarchy

All assets and liabilities of the department for which fair value is measured or disclosed in the financial statements are categorised within the following fair value hierarchy, based on the data and assumptions used in the most recent specific appraisals:
- level 1 - represents fair value measurements that reflect unadjusted quoted market prices in active markets for identical assets and liabilities
- level 2 - represents fair value measurements that are substantially derived from inputs (other than quoted prices included within level 1) that are observable, either directly or indirectly, and
- level 3 - represents fair value measurements that are substantially derived from unobservable inputs.

D1 FAIR VALUE MEASUREMENT (continued)

D1-1 ACCOUNTING POLICIES AND INPUTS FOR FAIR VALUES (continued)

Fair Value Hierarchy (continued)

None of the department's valuations of assets or liabilities are eligible for categorisation into level 1 of the fair value hierarchy. There were no transfers of assets between fair value hierarchy levels during the year.

Revaluation

Land, buildings, infrastructure, and heritage and cultural assets are revalued on an annual basis either by appraisals undertaken by an independent professional valuer or internal expert, or by the use of appropriate and relevant indices.

Revaluations using independent professional valuer appraisals are undertaken at least once every five years. However, if a class of assets experience significant or volatile changes in fair value, that class is subject to specific appraisal in the reporting period, where practicable, regardless of the timing of the last specific appraisal. The fair values reported by the department are based on appropriate valuation techniques that maximise the use of available and relevant observable inputs and minimise the use of unobservable inputs.

The department's buildings and infrastructure assets are not intended for income generation but are intended for community benefit in the form of recreation as well as conservation requirements. The majority of these assets are developed on restricted land not subject to an open market. Therefore, the most appropriate valuation technique is current replacement cost using level 3 inputs subject to the asset characteristics.

The department's land holdings are characterised by a number of different land tenures containing different levels of restrictions which impact the valuation technique used. The valuation technique used is market based assessment adjusted to reflect restrictions on certain tenure types.

Where assets have not been specifically appraised in the reporting period, previous valuations of material assets are updated via the application of relevant indices. Indices are supplied by Herron Todd White (HTW) in the capacity of an independent professional valuer. HTW provides assurance as to the robustness, validity and appropriateness for application to the relevant assets. Annually, the department assesses and confirms the relevance and suitability of these indices by testing for reasonableness, e.g. comparing with results to similar assets that have been valued by an independent professional valuer and analysing changes in trends.

Asset Class	Index	Additional Factors
Land	5 to 10%	Location and usage
Heritage and cultural	5 to 10%	Location and usage
Buildings	6.6%	
Infrastructure	6.6%	

A revaluation increment is credited to the asset revaluation surplus of the appropriate class, except to the extent it reverses a revaluation decrement for the class previously recognised as an expense. A decrease in the carrying amount on revaluation is charged as an expense, to the extent it exceeds the balance, if any, in the revaluation surplus relating to that asset class.

D1 FAIR VALUE MEASUREMENT (continued)

D1-2 BASIS FOR FAIR VALUES OF ASSETS AND LIABILITIES

Land, and Heritage and Cultural Assets

The land class comprises land under different land tenures and different levels of restrictions, which impacts on the valuation methodology. Land Tenures include State Forests and Timber Reserves, administered under the *Forestry Act 1959* and Freehold and Reserves administered under the *Land Act 1994*.

The heritage and cultural class is comprised mainly of land administered under the *Nature Conservation Act 1992.*

Valuation Approach: Market-based assessment / unimproved valuation for land with restrictions / current replacement cost for built assets.

As part of the rolling program, each year the department employs independent valuers to comprehensively assess the fair value of the top 20 land assets and top 20 heritage and cultural assets by value to ensure that any significant or volatile changes in the market are reflected in the value of the asset class. The remaining assets are valued comprehensively as part of the 5 year risk weighted rolling revaluation program. As at 30 June 2024, 99% of the value of the land, and 99% of the value of the heritage and cultural class has been independently valued or acquired in the last five years.

Effective Date of Last Specific Appraisal: Herron Todd White undertook the last specific appraisal at 30 June 2024.

Where comprehensive valuation has not occurred for certain assets within the class in the financial year, appropriate indexation has been provided by HTW and reviewed by management for reasonableness before application.

Inputs: Depending on the type of land tenure, the fair value may be determined using level 2 or level 3 inputs. Inputs include publicly available data on sales of similar land in nearby localities. The principal market is land of similar topography and location observable from readily available and reliable market data (recent land sales). Where there is insufficient market evidence and/or significant adjustments are necessary to available sales data, the valuation will be categorised within level 3 of the fair value hierarchy. Land that has no restrictions, including those part of the land acquisition programs for future national park estate is categorised as being level 2 fair value. Heritage and Cultural built assets use predominately level 3 inputs due to the restricted and specialised nature of the buildings.

Buildings

The department's building asset class is primarily characterised as a high volume of low value building assets within Queensland Parks and Wildlife Service such as park amenities, offices and residential buildings.

Valuation Approach: Current Replacement Cost.

Due to the size of the department's building asset class, it is not feasible to have all assets assessed by an independent valuer every five years. The department has adopted a risk weighted approach of comprehensively valuing its buildings on a rolling revaluation program which ensures all material assets are valued by independent professional valuers at least once every five years. This approach has resulted in 93% of the written down value of the asset base being acquired or comprehensively valued in the last 5 years.

D1 FAIR VALUE MEASUREMENT (continued)

D1-2 BASIS FOR FAIR VALUES OF ASSETS AND LIABILITIES (continued)

Buildings (continued)

Effective Date of Last Specific Appraisal: Herron Todd White undertook the last specific appraisal at 30 June 2024.

Where a comprehensive valuation has not occurred for certain assets within the class in the financial year, an appropriate indexation has been provided by HTW and reviewed by management for reasonableness before application.

Inputs: The building class is valued using level 3 unobservable inputs. The majority of the department's assets are on restricted land, which would not allow these assets to be sold. Due to the restrictive nature of these assets, level 3 inputs are most appropriate valuation inputs. The extent of using unobservable inputs is dependent on the availability and quality of any relevant observable inputs for similar assets. Observable inputs used include publicly available information on market transactions. Observable inputs relating to construction costs are based on recent tenders for typical specialised buildings supported by specialised Quantity Surveyor information. Significant unobservable inputs used include the application of cost estimates for differences in functionality, physical condition and level of customisation.

Infrastructure

The majority of the value of the Infrastructure class is comprised of roads and tracks, which exist on national park and state forest land. For road assets, the department has adopted the valuation methodology and framework developed by the Roads and Transport Alliance (RTA) as part of the Roads Alliance Valuation Project. The Roads Alliance Project methodology is based on the models developed by the Department of Transport and Main Roads (TMR), which is updated annually. The methodology includes the componentisation of roads allowing separate useful lives to be set for each component, with an indefinite life being applied to the most material part of the road asset being earthworks.

Valuation Approach: Current Replacement Cost.

Effective Date of Last Specific Appraisal: 30 June 2024 by management experts with rates provided by Lemmah Pty Ltd.

Inputs: Roads valuation methodology is a resource-based assessment using a series of road stereotypes that identify road types, terrain, climate, and soil type. These road stereotypes are then priced by a commercial estimating firm for raw materials, cost of construction processes and other construction inputs using current market rates. These unit rates, including underlying assumptions and specific details contained in the stereotypes are ratified annually by TMR and a local government panel consisting of a cross-section of experts in conjunction with the commercial estimating firm.

D1 FAIR VALUE MEASUREMENT (continued)

D1-2 BASIS FOR FAIR VALUES OF ASSETS AND LIABILITIES (continued)

Key inputs used in the valuation of the road infrastructure have been applied as per the following:
- unit rates - unit costs are sourced from the RTA and tailored for certain unique stereotypes of the department
- terrain, soil type and environment - data is provided by independent third parties
- road widths - the department has developed and approved a design guideline that standardises the way roads are classified, maintained and constructed to ensure consistency. This assessment includes the build requirements for each road stereotype except for high value roads that require tailored engineering specifications
- condition assessments - as only depreciable road types are impacted by road condition, the department has focused it's rolling fieldwork data collection on these stereotypes
- length and stereotype - this data is recorded from the department’s spatial dataset which is reviewed as part of a five-year rolling program
- in determining the value attributable to the infrastructure class of assets, consideration was given around the future economic benefit of certain roads. In that sense particular roads were excluded from the total value attributed to this class that would not be replaced or are not the responsibility of the department, and
- the department has assessed the future economic benefit of certain roads and that roads were excluded from the total value attributed to this class that would not be replaced or are not the responsibility of the department.

Financial assets

Valuation of investments in unit trusts that are level 3 in the fair value hierarchy are based on the prices of the assets underlying these unit trusts.

Valuation Approach: Based on valuations provided by an independent external valuer or external manager in accordance with relevant industry standards.

Inputs: Investments are valued by QIC based on the latest available net asset value advised by the fund manager. Where the fund invests in illiquid assets, the investments are priced by independent valuers as there is no readily observable market price.

D1-3 CATEGORISATION OF ASSETS AND LIABILITIES MEASURED AT FAIR VALUE

Categorisation of fair values recognised at 30 June

	Level 2		Level 3		Total	
	2024 $'000	2023 $'000	2024 $'000	2023 $'000	2024 $'000	2023 $'000
Land	64,378	42,229	562,824	465,002	627,202	507,231
Buildings	-	-	313,234	296,623	313,234	296,623
Infrastructure	-	-	3,589,467	3,286,764	3,589,467	3,286,764
Heritage and cultural	-	-	2,083,760	1,886,917	2,083,760	1,886,917
Financial assets	-	-	43,238	15,347	43,238	15,347
	64,378	42,229	6,592,523	5,950,653	6,656,901	5,992,882

D2 FINANCIAL RISK DISCLOSURES

D2-1 FINANCIAL INSTRUMENT CATEGORIES

Financial assets and financial liabilities are recognised in the Statement of Financial Position when the department becomes party to the contractual provisions of the financial instrument. The department has the following categories of financial assets and financial liabilities:

Category	Notes	2024 $'000	2023 $'000
Financial assets			
Cash and cash equivalents	C1	258,643	185,411
Receivables at amortised cost	C2	46,465	34,810
Total		305,108	220,221
Financial liabilities			
Payables at amortised cost	C5	98,765	34,635
Lease liabilities		3,335	4,432
Total		102,100	39,067

No financial assets and financial liabilities have been offset and presented net in the Statement of Financial Position.

Risk Exposure

Financial risk management is implemented pursuant to policies of the Queensland Government and the department. These policies focus on the unpredictability of financial markets and seek to minimise potential adverse effects on the financial performance of the department.

All financial risk is managed under approved departmental financial management policies. The department utilises written principles for overall risk management, as well as policies covering specific areas.

D2-2 FINANCIAL RISK MANAGEMENT

The department's activities expose it to a variety of financial risks as set out in the following table:

Risk Exposure	Definition	Exposure
Credit risk	The risk that the department may incur financial loss as a result of another party to a financial instrument failing to discharge their obligation.	The maximum exposure to credit risk at balance date in relation to each class of recognised financial assets is the gross carrying amount of those assets inclusive of any allowance for impairment. The carrying amount of receivables, disclosed in Note C2, represents the maximum exposure to credit risk.

D2 FINANCIAL RISK DISCLOSURES (continued)

D2-2 FINANCIAL RISK MANAGEMENT (continued)

Risk Exposure	Definition	Exposure
Liquidity risk	The risk that the department may encounter difficulty in meeting obligations associated with financial liabilities that are settled by delivering cash or another financial asset.	The department is exposed to liquidity risk in respect of its payables (Note C5).
Market risk	The risk that the fair value or future cash flows of a financial instrument will fluctuate because of changes in the market prices. Market risk comprises three types of risk: currency risk, interest rate risk and other price risk. *Interest rate risk* is the risk that the fair value or future cash flows of a financial instrument will fluctuate because of changes in market interest rates.	The department does not trade in foreign currency and is not materially exposed to commodity price changes or other market prices. The department is exposed to interest rate risk through its ownership of the LRF Trust (Note A5). While the trust does not have direct exposure to interest rate changes, foreign currency and credit risk, the unit price of the fund in which the assets are invested will change in response to the market's perception of changes in these underlying risks.

Risk Measurement and Management Strategies

The department measures risk exposure using a variety of methods as follows:

Risk Exposure	Measurement Method	Risk Management Strategies
Credit risk	Ageing analysis, earnings at risk	The department manages credit risk through the use of a credit management strategy. This strategy aims to reduce the exposure to credit default and monitors all funds owed on a timely basis. Exposure to credit risk is monitored on an ongoing basis.

D2 FINANCIAL RISK DISCLOSURES (continued)

D2-2 FINANCIAL RISK MANAGEMENT (continued)

Risk Measurement and Management Strategies (continued)

Risk Exposure	Measurement Method	Risk Management Strategies
Liquidity risk	Sensitivity analysis	The department manages liquidity risk through the use of a liquidity management strategy. This strategy aims to reduce the exposure to liquidity risk by ensuring the department has sufficient funds available to meet employee and supplier obligations as they fall due. This is achieved by ensuring that minimum levels of cash are held within the various bank accounts so as to match the expected duration of the various employee and supplier liabilities.
Market risk	Interest rate sensitivity analysis	The department does not undertake any hedging in relation to interest rate risk and manages its risk as per the department's liquidity risk management strategy articulated in the department's Financial Management Practice Manual.

D2-3 LIQUIDITY RISK - CONTRACTUAL MATURITY OF FINANCIAL LIABILITIES

The following table sets out the liquidity risk of financial liabilities held by the department. It represents the contractual maturity of financial liabilities, calculated based on undiscounted cash flows relating to the liabilities at reporting date. The undiscounted cash flows in these tables differ from the amounts included in the Statement of Financial Position that are based on discounted cash flows.

		2024 Payable in:			
		<1 Year	1-5 Years	>5 Years	Total
	Notes	$'000	$'000	$'000	$'000
Financial liabilities					
Payables	C5	98,765	-	-	98,765
Lease liabilities		1,174	2,161	-	3,335
		99,939	2,161	-	102,100

D2 FINANCIAL RISK DISCLOSURES (continued)

D2-3 LIQUIDITY RISK - CONTRACTUAL MATURITY OF FINANCIAL LIABILITIES (continued)

		2023 Payable in:			
		<1 Year	1-5 Years	>5 Years	Total
	Notes	$'000	$'000	$'000	$'000
Financial liabilities					
Payables	C5	34,635	-	-	34,635
Lease liabilities		1,146	3,171	115	4,432
		35,781	3,171	115	39,067

Interest Rate Sensitivity Analysis

The department does not have any financial liabilities, however it does have interest bearing financial assets of cash held with Queensland Treasury Corporation (QTC). The impact on the department's operating result and equity would be attributable to the exposure to variable interest rates on its deposits with QTC.

D3 CONTINGENCIES

Litigation in Progress

At the reporting date, the following cases were filed in the courts naming the State of Queensland acting through the Department of Environment, Science and Innovation as defendant:

	2024	2023
Supreme Court	2	1
Land Court	4	4
Planning and Environment Court	10	9
District Court	3	1
	19	15

It is not possible to make a reliable estimate of the final amount payable, if any, in respect of the litigation before the courts at this time. The department has also received notification of eight other cases that are not yet subject to court action. The cases may or may not result in subsequent litigation. Indemnity for the department has been sought in respect of some of the above matters through the Queensland Government Insurance Fund.

D3 CONTINGENCIES (continued)

Purchase of Reef Credits under LRF Trust Arrangement

Under the LRF Trust arrangement (refer to Note A5), the LRF has signed two broker agreements. These agreements commit to the optional supply by the broker to the trust of reef credits. As at 30 June 2024 the agreements still have obligations that remains subject to conditions being met and as such it is not possible to make a reliable estimate of any probable outcome. The value of these agreements are up to the value of $7.95 million.

D4 COMMITMENTS

Capital Expenditure Commitments

Material classes of capital expenditure commitments (inclusive of non-recoverable GST input tax credits), contracted for at reporting date but not recognised in the accounts are payable as follows:

	2024 $'000	2023 $'000
Property, plant and equipment		
Not later than one year	25,846	15,277
Intangible assets		
Not later than one year	923	1,045
	26,769	16,322

D5 EVENTS AFTER THE BALANCE DATE

In accordance with Public Service Departmental Arrangements Notice (No. 3) 2024, the Paddock to Reef Unit will transfer from the Department of Resources to the Department of Environment, Science and Innovation from 1 July 2024. Responsibility for this function is transferred to DESI and as a result from 1 July 2024 this function will be reported as part of the department's economic entity.

D6 FUTURE IMPACT OF ACCOUNTING STANDARDS NOT YET EFFECTIVE

At the date of authorisation of the financial report, the expected impacts of new or amended Australian Accounting Standards issued but with future effective dates are either not applicable to the department's activities or have no material impact on the department.

SECTION 5
NOTES ON OUR PERFORMANCE COMPARED TO BUDGET

E1 BUDGETARY REPORTING DISCLOSURES - CONTROLLED ACTIVITIES

This section contains explanations of major variances between the department's actual 2023-24 financial results and the adjusted budget presented to Parliament.

E1-1 STATEMENT OF COMPREHENSIVE INCOME - BUDGET TO ACTUAL COMPARISON

	Adjusted Budget 2024 $’000	Actual 2024 $’000	Variance $’000	Variance % of Budget
Income from continuing operations				
Revenue				
Appropriation revenue	746,019	647,148	(98,871)	(13%)
User charges and fees	108,291	109,888	1,597	1%
Grants and other contributions	65,729	119,534	53,805	82%
Royalties and land rents	1,458	1,632	174	12%
Other revenue	2,570	12,696	10,126	394%
Total revenue	924,067	890,898	(33,169)	(4%)
Gains on disposal	-	24	24	100%
Total income from continuing operations	924,067	890,922	(33,145)	(4%)
Expenses from continuing operations				
Employee expenses	359,127	373,850	14,723	4%
Supplies and services	221,891	243,568	21,677	10%
Grants and subsidies	283,765	187,958	(95,807)	(34%)
Depreciation and amortisation	50,201	56,227	6,026	12%
Loss on fair value movement of investments	-	1,552	1,552	0%
Other expenses	8,834	5,197	(3,637)	(41%)
Total expenses from continuing operations	923,818	868,352	(55,466)	(6%)
Operating result for the year	249	22,570	22,321	

E1 BUDGETARY REPORTING DISCLOSURES - CONTROLLED ACTIVITIES (continued)

E1-2 STATEMENT OF COMPREHENSIVE INCOME - EXPLANATION OF MAJOR VARIANCES

Revenue	
Appropriation revenue:	Decrease is primarily due to net deferral of funds to match revised expenditure plans for various programs including; Recycling and Jobs Fund ($41.4 million), Queensland Reef Water Quality Program ($12.2 million), South East Queensland Koala Conservation Strategy ($7.3 million), Advance Queensland Fund ($6.1 million), Cape York Land Tenure and Joint Management ($4.2 million) and Land Restoration Fund ($4 million). In addition, funding was transferred to the Department of State Development and Infrastructure for industry development programs as part of the Recycling and Jobs Fund ($58.8 million). These are partially offset by approved increases to appropriation for enterprise bargaining outcomes including Cost of Living Adjustment payments and State Wage Case outcomes ($13.5 million), adjustments to council payments to compensate for Queensland Waste Levy ($8 million), increased depreciation expenditure ($8 million) and new programs approved during 2023-24 budget including Wongari Management ($1.7 million), Queensland Quantum Strategy ($0.9 million) and draw-down centrally held funds for Great Sandy Marine Park Management ($2.5 million) and Yellow Crazy Ant Control ($2.7 million).
Grants and other contributions:	Increase is primarily due to increased income in 2023-24 for programs funded from external sources including Financial Assurances for Environmental Authorities ($24.8 million), Commonwealth funding for reef conservation ($15.6 million), SEQ City Deal - Resilient Rivers Initiative and Blue Heart Sunshine Coast ($8 million), Environmental Offsets contributions ($4.1 million), offset by a reduction of Queensland Reconstruction Authority funds ($7.1 million) to deliver disaster recovery and resilience programs.
Other revenue:	Increase is primarily due to non recurrent receipts for various programs including Koala Offsets for community infrastructure ($3.4 million), Commonwealth support for nomination of Cape York for World Heritage status ($0.5 million), return of unutilised grant funding for Science programs ($0.6 million), protected area restitution ($0.5 million) and additional interest income ($2.6 million) for various programs including the LRF Trust and Environmental Offsets.
Expenses	
Employee expenses:	Increase is primarily due to additional expenditure relating to Enterprise Bargaining outcomes including Cost of Living Adjustment payments ($8.7 million), State Wage Case Outcome ($2.6 million) and bring forward of Enterprise Bargaining anniversary date from 1 September to 1 July 2023 ($1.9 million). The Department also received additional funding for new programs approved during 2023-24 including Great Sandy Marine Park Management ($0.5 million), Queensland Quantum Strategy ($0.5 million) and Wongari Management ($1.0 million) and finalisation of the new agreement for the Wet Tropics Management Authority ($2.4 million).

E1 BUDGETARY REPORTING DISCLOSURES - CONTROLLED ACTIVITIES (continued)

E1-2 STATEMENT OF COMPREHENSIVE INCOME - EXPLANATION OF MAJOR VARIANCES (continued)

Supplies and services:	Increase is primarily due to increased expenditure for externally funded programs after finalisation of plans including Commonwealth funded reef conservation programs ($11.2 million) and Queensland Reconstruction Authority ($5.5 million) to deliver disaster recovery and resilience programs. New Commonwealth funding was also approved for Yellow Crazy Ant Eradication ($4.2 million) for 2023-24.
Grants and subsidies:	Decrease is primarily due to funding being transferred to the Department of State Development and Infrastructure ($58.8 million) to deliver Recycling and Jobs Fund programs, reprofiling of expenditure for programs to meet new delivery milestones and contractual commitments including Recycling and Jobs Fund ($42.6 million), Koala Conservation ($9.8 million), Science into Industry ($5.1 million) and the reclassification of expenditure from Grants and Subsidies to Supplies and Services for the Queensland Reef Water Quality program ($7.3 million). These were partially offset by expenditure for the new SEQ City Deal - Resilience Rivers Initiative ($3 million), payments to the Department of Resources for mine site rehabilitation and restoration works under the Financial Provisioning Scheme ($15.3 million) and grant payments to local governments to mitigate the direct cost of the waste levy on households one off adjustments ($8 million).
Depreciation and amortisation:	Increase is primarily due to increased depreciation costs as a result of significant increases in the value of road infrastructure, buildings as part of the annual revaluation process.
Loss on fair value movement of investments:	Increase is primarily due to unrealised losses due to fluctuations in the LRF investments.
Other expenses:	Decrease is primarily reduction in planned expenditure for restoration projects funded by the Queensland Government Insurance Fund.

E1 BUDGETARY REPORTING DISCLOSURES - CONTROLLED ACTIVITIES (continued)

E1-3 STATEMENT OF FINANCIAL POSITION - BUDGET TO ACTUAL COMPARISON

	Adjusted Budget 2024 $'000	Actual 2024 $'000	Variance $'000	Variance % of Budget
Current assets				
Cash and cash equivalents	103,291	258,643	155,352	150%
Receivables	27,415	46,363	18,948	69%
Prepayments	4,908	5,897	989	20%
Total current assets	135,614	310,903	175,289	129%
Non-current assets				
Receivables	22	102	80	364%
Property, plant and equipment	5,412,955	6,713,843	1,300,888	24%
Intangible assets	32,003	24,993	(7,010)	(22%)
Other financial assets	78,430	43,238	(35,192)	(45%)
Right-of-use assets	4,112	3,209	(903)	(22%)
Total non-current assets	5,527,522	6,785,385	1,257,863	23%
Total assets	5,663,136	7,096,288	1,433,152	25%
Current liabilities				
Payables	17,218	98,765	81,547	474%
Accrued employee benefits	9,558	11,822	2,264	24%
Lease liabilities	942	1,174	232	25%
Other liabilities	862	3,236	2,374	275%
Total current liabilities	28,580	114,997	86,417	302%
Non-current liabilities				
Lease liabilities	3,735	2,161	(1,574)	(42%)
Other liabilities	-	21,097	21,097	100%
Total non-current liabilities	3,735	23,258	19,523	58%
Total liabilities	32,315	138,255	105,940	328%
Net assets	5,630,821	6,958,033	1,327,212	

E1 BUDGETARY REPORTING DISCLOSURES - CONTROLLED ACTIVITIES (continued)

E1-4 STATEMENT OF FINANCIAL POSITION - EXPLANATION OF MAJOR VARIANCES

ASSETS:	
Cash and cash equivalents:	Increase is predominantly due to the increase in cash balances for Queensland Treasury Corporate managed accounts ($13.8 million), cash held by the LRF Fund Trust ($13.8 million), cash held at the beginning of the year in departmental accounts ($49.1 million) and net variance in cash movements during the year ($78.7 million). The movement is primarily made up of an increase in payables ($81.5 million) and unearned revenue ($23.5 million) offset by an increase in receivables ($18.9 million) and a reduction in cash paid for other financial assets ($4.6 million).
Receivables:	Increase is predominantly due to the timing of receipt of funds from QSuper for employee leave entitlements ($1.4 million), increase in trade debtors due to the timing of receipts ($14 million) and reduction of impaired receivables ($1.4 million).
Prepayments:	Increase is predominantly due to timing of payment of vendors invoices ($2.6 million) offset by a decrease in prepayments for salaries and wages ($1.7 million).
Property, plant and equipment:	Increase is predominantly due to revaluation increments in 2023-24 on Infrastructure ($296.9 million), Heritage and Cultural land ($169.8 million), Land ($14.4 million) and Buildings ($38.3 million). Additionally there were revaluation increments processed in 2022-23 after the budget was published on Infrastructure ($354.3 million), Heritage and Cultural land ($191.4 million), Land ($72.7 million) and Buildings ($65.4 million). Increases in Buildings and Infrastructure are the result of the ongoing rise in construction costs driven by a increases in pricing of raw materials and strong demand within the construction industry. Land asset increases were predominantly due to market movements in rural residential and primary production land types due to strong confidence in the rural sector and strong commodity and beef prices as well as demand for lifestyle properties close to amenities. Also contributing to the increase is the $104 million of land acquisitions that were acquired during 2023-24 using funds that were either centrally held by Queensland Treasury or sourced from external parties which were not part of the original budget.
Intangibles:	Decrease is primarily due to higher than forecasted amortisation expense ($0.5 million in 2023-24 and $3.0 million in 2022-23) due to the commissioning of a significant system development that started amortising in 2021-22 after the 2022-23 budget was published. There was also lower than forecasted investment in system development projects in 2023-24 due to changes in the delivery mode of projects as operating expense rather than capital investment ($1.2 million) as well and reprofiling of projects to future periods ($2.9 million), offset by additional funding allocated to priority systems development projects from other asset acquisition types throughout the year ($1.2M).
Other financial assets:	Decrease relates to the deferral of funding under the LRF program $28.5 million and the Reef Credits program ($3.6 million) and a reduction in the market value of the investment in the Queensland Natural Capital Fund ($2.9 million).

E1 BUDGETARY REPORTING DISCLOSURES - CONTROLLED ACTIVITIES (continued)

E1-4 STATEMENT OF FINANCIAL POSITION - EXPLANATION OF MAJOR VARIANCES (continued)

LIABILITIES:	
Payables:	Variance is predominately due to 30 June 2024 deferred state government funding ($34.8 million) as a result of lower than planned expenditure for various programs along with an equity payable for cash appropriated depreciation funding ($8 million). Program underspends were predominantly due to timing of payments for grants and longer than expected procurement and negotiations with stakeholders and partners. Additional increase in payables is due to the timing of payments ($33.9 million).
Accrued employee benefits:	Variance is primarily due to the timing of receipt of funds from QSuper for employee annual and long service leave entitlements ($2.1 million) and salary and wages movements ($0.2 million).
Other liabilities current:	Variance due to external third party funds received for the acquisition of land for public protected area that are conditional on the land becoming protected area at a future date.
Other liabilities non-current:	Variance due to external third party funds received for the acquisition of land for public protected area that are conditional on the land becoming protected area at a future date.

E1 BUDGETARY REPORTING DISCLOSURES - CONTROLLED ACTIVITIES (continued)

E1-5 STATEMENT OF CASH FLOWS - BUDGET TO ACTUAL COMPARISON

	Adjusted Budget 2024 $'000	Actual 2024 $'000	Variance $'000	Variance % of Budget
Cash flows from operating activities				
Inflows:				
Service appropriation receipts	746,019	670,464	(75,555)	(10%)
User charges and fees	107,411	99,708	(7,703)	(7%)
Grants and other contributions	65,729	143,084	77,355	118%
GST input tax credits from ATO	48	43,568	43,520	100%
GST collected from customers	-	4,537	4,537	100%
Interest receipts	1,635	4,206	2,571	157%
Other income	2,393	9,508	7,115	297%
Outflows:				
Employee expenses	(359,300)	(374,517)	(15,217)	4%
Supplies and services	(222,429)	(213,851)	8,578	(4%)
Grants and subsidies	(283,765)	(186,909)	96,856	(34%)
GST paid to suppliers	-	(44,293)	(44,293)	(100%)
GST remitted to ATO	-	(4,874)	(4,874)	(100%)
Other expenses	(7,312)	(1,610)	5,702	(78%)
Net cash provided by operating activities	50,429	149,021	98,592	196%
Cash flows from investing activities				
Inflows:				
Loans and advances redeemed	-	586	586	100%
Proceeds for sales of property, plant and equipment	1,107	384	(723)	(65%)
Outflows:				
Other financial assets	(33,430)	(28,837)	4,593	(14%)
Payments for property, plant, and equipment	(61,284)	(149,003)	(87,719)	143%
Payments for intangibles	(8,334)	(5,738)	2,596	(31%)
Net cash (used in) investing activities	(101,941)	(182,608)	(80,667)	79%
Cash flows from financing activities				
Inflows:				
Equity injections	83,576	138,215	54,639	65%
Outflows:				
Equity withdrawals	(30,295)	(30,028)	267	(1%)
Lease payments	(56)	(1,183)	(1,127)	100%
Net cash provided by financing activities	53,225	107,004	53,779	101%
Net increase in cash and cash equivalents	1,713	73,417	71,704	4186%
Net decrease in cash and cash equivalents from restructuring	(162)	(185)	(23)	14%
Cash and cash equivalents opening balance	101,740	185,411	83,671	82%
Cash and cash equivalents closing balance	103,291	258,643	155,352	150%

E1 BUDGETARY REPORTING DISCLOSURES - CONTROLLED ACTIVITIES (continued)

E1-6 STATEMENT OF CASH FLOWS - EXPLANATION OF MAJOR VARIANCES

OPERATING ACTIVITIES - INFLOWS:	
Service appropriation receipts:	Decrease is due to lower departmental services appropriation receipts ($75.6 million) primarily due to the reallocation of funding for a Waste Industry development package to the Department of State Development and Infrastructure for delivery ($58.8M) and timing adjustments for various programs including the Recycling and Jobs Fund ($25.5 million), the Advance Queensland Program ($15 million) the South East Queensland Koala Conservation Strategy ($8.6 million) and the Queensland Reef Water Quality Program ($8.5 million) in order to meet new delivery milestones and contractual arrangements. These were partly offset by additional funding for various programs including additional payments to councils to ensure no impacts on households from the Queensland Waste Disposal Levy, ($8 million), Yellow Crazy Ant Management, ($11.6 million) Great Sandy Marine Park Management ($2.5 million), Wongari Management ($2 million) and additional funding for collective bargaining outcomes.
Grants and contributions:	Increase is primarily due to increased income in 2023-24 for programs funded from external sources including Financial Assurances for Environmental Authorities ($24.8 million), Commonwealth funding for reef conservation ($15.6 million), Environmental Offsets contributions ($4.1 million), protected area property acquisitions funding that are recognised as other liabilities until contractual conditions are met ($23.6 million), offset by a reduction Queensland Reconstruction Authority funds ($7.1 million) to deliver disaster recovery and resilience programs.
Interest receipts:	Additional interest income ($2.6 million) for various programs including the LRF Trust and Environmental Offsets.
Other inflows	Increase is primarily due to non recurrent receipts for various programs including Koala Offsets for community infrastructure ($3.4 million), Australian Government support for nomination of Cape York for World Heritage status ($0.5 million), return of unutilised grant funding for Science programs ($0.6 million), protected area restitution ($0.5 million).
OPERATING ACTIVITIES - OUTFLOWS:	
Employee costs:	Increase is primarily due to additional expenditure relating to Enterprise Bargaining outcomes including Cost of Living Adjustment payments ($8.7 million), State Wage Case Outcome ($2.6 million) and bring forward of Enterprise Bargaining anniversary date from 1 September to 1 July 2023 ($1.9 million). The Department also received additional funding for new programs approved during 2023-24 including Great Sandy Marine Park Management ($0.5 million), Queensland Quantum Strategy ($0.5 million) and Wongari Management ($1.0 million) and finalisation of the new agreement for the Wet Tropics Management Authority ($2.4 million).

E1 BUDGETARY REPORTING DISCLOSURES - CONTROLLED ACTIVITIES (continued)

E1-6 STATEMENT OF CASH FLOWS - EXPLANATION OF MAJOR VARIANCES (continued)

Grants and subsidies:	Decrease is primarily due to funding being transferred to the Department of State Development and Infrastructure ($58.8 million) to deliver Recycling and Jobs Fund programs, reprofiling of expenditure for programs to meet new delivery milestones and contractual commitments including Recycling and Jobs Fund ($42.6 million), Koala Conservation ($9.8 million), Science into Industry ($5.1 million) and the reclassification of expenditure from Grants and Subsidies to Supplies and Services for the Queensland Reef Water Quality program ($7.3 million). These were partially offset by expenditure for the new SEQ City Deal - Resilience Rivers Initiative ($3 million), payments to the Department of Resources for mine site rehabilitation and restoration works under the Financial Provisioning Scheme ($15.3 million) and grant payments to local governments to mitigate the direct cost of the waste levy on households one off adjustments ($8 million).
Other inflows:	Decrease is primarily reduction in planned expenditure for restoration projects funded by the Queensland Government Insurance Fund.
INVESTING ACTIVITIES - OUTFLOWS:	
Payments for property, plant, and equipment:	Increase is primarily due to land acquisitions of $104 million funded from the draw down of funds held centrally by Queensland Treasury for Protected Area Expansion as well as funding from external parties not originally budgeted for. This is offset by changes in the timeframes and prioritisation of programs including Revitalising National Parks ($5.3 million), Protected Area Expansion Capital Works ($3.1 million), Quandamooka Country ($3.1 million) and World Heritage Improvements ($2.8 million).
Payments for intangibles:	Decrease is mainly attributable to changes in the delivery mode of projects as operating expense rather than capital investment ($1.2 million) as well and reprofiling of projects to future periods ($2.9 million), offset by additional funding allocated to priority systems development projects from other asset acquisition types throughout the year ($1.2 million).
FINANCING ACTIVITIES - INFLOWS:	
Equity injections:	Increase is primarily due to the draw down of funds held centrally by Queensland Treasury for Protected Area Expansion land acquisitions ($95.6 million) not part of the original budget, partly offset by program timing adjustments for various programs including system development for waste management ($3.5 million), Revitalising National Parks ($4.2 million), net investment in the LRF Trust ($22.1M), Ecotourism and World Heritage ($2.2 million), World Heritage Improvements ($2.8 million) and Reef Credits ($3.6 million).

SECTION 6
WHAT WE LOOK AFTER ON BEHALF OF WHOLE-OF-GOVERNMENT AND THIRD PARTIES

F1 ADMINISTERED ITEMS

The department administers, but does not control, certain activities on behalf of the Queensland Government. In doing so, it has responsibility for administering those activities (and related transactions and balances) efficiently and effectively, but does not have the discretion to deploy those resources for the achievement of the department's own objectives.

Accounting policies applicable to administered items are consistent with the equivalent policies for controlled items, unless stated otherwise.

Royalties are recognised as revenues when revenue can be measured reliably with a sufficient degree of certainty through a notice of extraction.

F1-1 SCHEDULE OF ADMINISTERED INCOME AND EXPENSES

	Notes	2024 $'000	2023 $'000
Administered income			
Waste disposal levy	F1-3	428,816	394,398
User charges and fees		4,963	5,174
Royalties		3,574	2,409
Other revenues		2,299	2,054
Total administered income		439,652	404,035
Administered expenses			
Other expenses [1]		(39)	(74)
Transfers of administered income to Government[2]		439,691	404,108
Total administered expenses		439,652	404,035
Operating surplus/(deficit)		-	-

[1] In 2024 and 2023, other expenses has negative balances due to provision for impaired debt reversals. Prior to 2023 the department raised significant provisions for doubtful debts and the subsequent reversals of the provisions in 2024 and 2023 have caused contra balances.

[2] The department periodically transfers to Queensland Government the amount of all cash collected in respect of administered revenue itemised under administered income.

F1 ADMINISTERED ITEMS (continued)

F1-2 SCHEDULE OF ADMINISTERED ASSETS AND LIABILITIES

	Notes	2024 $'000	2023 $'000
Administered assets			
Current			
Cash		10,200	13,708
Receivables		73,312	70,205
Total current assets		83,512	83,913
Administered liabilities			
Current			
Payables		83,512	83,913
Total administered liabilities		83,512	83,913
Net administered assets		-	-
Accumulated surplus		-	-
Total administered equity		-	-

F1-3 WASTE DISPOSAL LEVY

Disclosure - Waste Disposal Levy Revenue

The waste disposal levy commenced on 1 July 2019 under the *Waste Reduction and Recycling Act 2011*. The levy is paid by landfill operators on waste disposed to landfill. Currently, there are 95 active sites within the Levy Zone, managed by 51 landfill operators (35 local councils and 16 private businesses run 17 sites).

The levy is calculated on a rate per tonnage for different types of waste. Levy rates are scheduled in the *Waste Reduction and Recycling Regulation 2023*. Revenue is recognised when waste is disposed, which is when the obligation to pay the levy arises. Revenue is accrued based on estimates derived from prior month's data. Waste which is not landfilled or falls under a small number of specific, statutory exemptions is excluded from the levy.

F1 ADMINISTERED ITEMS (continued)

F1-4 ADMINISTERED ACTIVITIES - BUDGET TO ACTUAL COMPARISON

This note compares the original published budget figures for the reporting year to actual results in respect of the department's major classes of administered income and expenses. An explanation of major variances is included in Note F1-5.

INCOME AND EXPENSES	Original Budget 2024 $'000	Actual 2024 $'000	Variance $'000	Variance % of Budget
Administered income				
Waste disposal levy	423,000	428,816	5,816	1%
User charges and fees	5,431	4,963	(468)	(9%)
Royalties	2,390	3,574	1,184	50%
Other revenues	1,468	2,299	831	57%
Total administered income	432,289	439,652	7,363	2%
Administered expenses				
Other expenses	-	(39)	(39)	100%
Transfers of administered revenue to Government	432,289	439,691	7,402	2%
Total administered expenses	432,289	439,652	7,363	2%
Operating surplus/(deficit)	-	-	-	-
ASSETS AND LIABILITIES				
Administered assets				
Current				
Cash	22,176	10,200	(11,976)	(54%)
Receivables	58,918	73,312	14,394	24%
Total current assets	81,094	83,512	2,418	3%
Administered liabilities				
Current				
Payables	81,094	83,512	2,418	3%
Total administered liabilities	81,094	83,512	2,418	3%
Net administered assets	-	-	-	-

F1 ADMINISTERED ITEMS (continued)

F1-5 ADMINISTERED ACTIVITIES - EXPLANATION OF MAJOR VARIANCES (continued)

Administered income	
Waste disposal levy:	Variance is due to an minor increase in revenue collected ($4.8 million) from the Queensland Waste Disposal Levy due to more leviable waste being disposed than forecast.
Royalties	Increase is due higher than estimated revenue from Sand Mining Royalties collected in 2023-24.
Administered expenses	
Transfers of administered revenue to Government:	Variance is primarily due to an increase in revenue collected ($4.8 million) from the Queensland Waste Disposal Levy and net other revenues ($1.5 million).
Administered assets	
Cash:	Variance is due to a higher level of funds remitted to the Consolidated Fund.
Receivables:	Variance is primarily due to a higher level of debt outstanding as a result of timing of receipts from customers.

F2 TRUST TRANSACTIONS AND BALANCES

The department holds cash and bank guarantees on behalf of companies and individuals as a condition of environmental authorities and various environment management sections of the *Environmental Protection Act 1994* and other relevant Acts. Financial assurances are held in the form of cash or bank guarantees to ensure compliance with specific environmental requirements as determined, including to prevent or minimise any environmental harm, or to rehabilitate or restore the environment.

As the department acts only in a custodial role in respect of these transactions and balances, they are not recognised in the financial statements, but are disclosed in these notes for the information of users.

	2024 $'000	2023 $'000
Trust distributions		
Distributions		
Environmental	16	591
Total distributions	16	591
Decrease in trust accounts	16	591
Trust assets and liabilities		
Current assets		
Cash	-	16
Total trust assets	-	16
Non-current liabilities		
Environmental	-	16
Total trust liabilities	-	16

F2 TRUST TRANSACTIONS AND BALANCES (continued)

At the reporting date, the department held bank guarantees and insurance bonds to the value of $50.26 million in relation to environmental management activities under the *Environmental Protection Act 1994* and other miscellaneous acts as relevant.

This represents the maximum value the department is potentially entitled to if agreed conditions are not fulfilled.

SECTION 7
OTHER INFORMATION

G1 KEY MANAGEMENT PERSONNEL (KMP) DISCLOSURES

Details of Key Management Personnel

The department's responsible Minister is identified as part of the department's KMP, consistent with additional guidance included in the revised version of AASB 124 *Related Party Disclosures*. That Minister is the Minister for Environment and the Great Barrier Reef, Minister for Science and Innovation.

The following details for non-Ministerial KMP include those positions that had authority and responsibility for planning, directing and controlling the activities of the department during 2023-24 and 2022-23. Further information on these positions can be found in the body of the Annual Report under the section Our Leadership Team.

Position	Position Responsibility
Director-General	Consistent with the Financial Accountability Act 2009, the Director-General is accountable to the Minister for the Environment and the Great Barrier Reef, Minister for Science and Innovation for the efficient, effective, and financially responsible performance of DESI, including delivery of the government's commitments and priorities.
Deputy Director-General, Environment and Heritage Policy and Programs	Leads the development and coordination of policy, strategy and legislation relating to the environment and conservation. Oversees the delivery of strategic programs, such as the protection of world heritage sites including the Great Barrier Reef, waste management and resource recovery, and the Land Restoration Fund. Leads policy and programs in areas such as heritage, climate change, environmental offsets, biodiversity, koala conservation and State of Environment reporting.
Deputy Director-General, Environmental Services and Regulation	Leads the department's regulatory program and is responsible for administering and enforcing a range of legislation that manages the impact of human activity on the environment. The regulatory program involves assessing and permitting a range of activities, spanning mining to sewage treatment plants, waste management facilities, and agriculture. The position is responsible for managing environmental risks through a proactive compliance and enforcement program. This includes 24/7 issues-reporting and incident response, and strong litigation capabilities to prevent and respond to serious environmental harm.
Deputy Director-General, Queensland Parks and Wildlife Service and Partnerships	Leads the management of Queensland's parks and forests, including partnerships with First Nations peoples to protect cultural values, support sustainable use and provide nature-based recreation and ecotourism opportunities. The position is also responsible for protecting threatened species, managing interaction between people and protected species, managing selected World Heritage areas, and leading the Queensland Indigenous Land and Sea Ranger program. Additional responsibilities include the delivery of the Great Barrier Reef Joint Field Management Program, in partnership with the Great Barrier Reef Marine Park Authority.

G1 KEY MANAGEMENT PERSONNEL (KMP) DISCLOSURES (continued)

Details of Key Management Personnel (continued)

Position	Position Responsibility
Deputy Director-General Innovation (from 01/01/2024)[1]	Leads Advance Queensland—A Queensland Government economic strategic initiative focused on building a prosperous and resilient future economy for the state, with innovation, science and entrepreneurship at its core. Advance Queensland delivers programs and activities to support research and development, innovation, and development of entrepreneurial talent. It supports startups, scaleups and mature innovation driven enterprises to deliver new technologies, products and services into national and global markets and address socio-economic and environmental issues, creating high-paying jobs and generating global business opportunities for Queenslanders no matter where they reside in the state.
Deputy Director-General, Science	Leads the provision of scientific and technical advice and services to government agencies on environmental and natural resource management. This advice underpins decision-making and the legislative responsibilities of these government agencies. The position is also responsible for administering the gene technology and biodiscovery legislation, developing international research alliances and partnerships and managing the department's investment in the science sector in collaboration with the Queensland Chief Scientist.
Deputy Director-General Corporate Services	Leads and is responsible for the department's corporate capabilities and governance frameworks that enable the department to meet its strategic objectives. This includes developing and implementing best practice policies, programs and systems to manage the department's financial, digital, human, information, governance and physical resources.
Executive Director, Multicultural Affairs Queensland (to 31/12/2023)[1]	Leads the development and coordination of policy, strategy and legislation relating to multiculturalism and cohesive communities. The position is also responsible for leading and strengthening the Government's engagement and ability to partner with State and Commonwealth Government agencies and non-government organisations to remove barriers to economic and community participation for culturally and linguistically diverse Queenslanders.
Executive Director, Office of the Director-General	Leads the executive and Ministerial correspondence and liaison associated with the conduct of the Director-General and the department.

[1] *The department was impacted by machinery-of-government changes on 18 December 2023. Refer to Note A3.*

Remuneration Policies

Ministerial remuneration entitlements are outlined in the Legislative Assembly of Queensland's Members' Remuneration Handbook. The department does not bear any cost of remuneration of the Minister. The majority of Ministerial entitlements are paid by the Legislative Assembly, with the remaining entitlements being provided by Ministerial Services Branch within the Department of the Premier and Cabinet. As all Ministers are reported as KMP of the Queensland Government, aggregate remuneration expenses for all Ministers are disclosed in the Queensland General Government and Whole of Government Consolidated Financial Statements, which are published as part of Queensland Treasury's Report on State Finances.

G1 KEY MANAGEMENT PERSONNEL (KMP) DISCLOSURES (continued)

Remuneration Policies (continued)

Remuneration policy for the department's other KMP is set by the Queensland Public Sector Commission as provided for under the *Public Sector Act 2022*. Individual remuneration and other terms of employment (including motor vehicle entitlements if applicable) are specified in employment contracts.

Remuneration packages for the KMP do not provide for any performance or bonus payments.

Remuneration expenses for KMP comprise the following components:

- short term employee benefits which include:
    - salaries, allowances and leave entitlements earned and expensed for the entire year or for that part of the year during which the employee was a key management person, and
    - non-monetary benefits consisting of provision of vehicle and car parking together with fringe benefits tax applicable to the benefit
- long term employee expenses include amounts expensed in respect of long service leave entitlements earned
- post-employment expenses include amounts expensed in respect of employer superannuation obligations, and
- termination benefits include payments in lieu of notice on termination and other lump sum separation entitlements (excluding annual and long service leave entitlements) payable on termination of employment or acceptance of an offer of termination of employment.

KMP Remuneration Expense 2023-24

Position	Short Term Employee Expenses		Long Term Employee Expenses	Post-Employment Expenses	Termination Benefits	Total Expenses
	Monetary Expenses $'000	Non-Monetary Expenses $'000	$'000	$'000	$'000	$'000
Director-General	399	18	11	52	-	480
Deputy Director-General, Environmental Policy and Programs (to 08/10/2023)	68	2	2	13	-	85
Deputy Director-General, Environmental Policy and Programs (from 21/10/2023)	185	6	6	28	-	225
Deputy Director-General, Environmental Services and Regulation	279	9	7	36	-	331
Deputy Director-General, Queensland Parks and Wildlife Service and Partnerships	300	9	8	38	-	355
Deputy Director-General Innovation (from 01/01/2024)[1]	136	9	3	16	-	164
Deputy Director-General, Science	247	9	6	31	-	293
Deputy Director-General, Corporate Services (to 27/10/2023)	86	3	2	11	-	102
Deputy Director-General, Corporate Services (from 30/12/2023)	107	5	3	18	-	133

G1 KEY MANAGEMENT PERSONNEL (KMP) DISCLOSURES (continued)

KMP Remuneration Expense 2023-24 (continued)

Position	Short Term Employee Expenses		Long Term Employee Expenses	Post-Employment Expenses	Termination Benefits	Total Expenses
	Monetary Expenses $'000	Non-Monetary Expenses $'000	$'000	$'000	$'000	$'000
Executive Director, Office of the Director-General (to 06/11/2023)	81	6	2	13	-	102
Executive Director, Office of the Director-General (from 07/11/2023)	116	6	3	13	-	138
Executive Director, Multicultural Affairs Queensland (to 31/12/2023)[1]	106	10	3	14	-	133

[1] *The department was impacted by machinery-of-government changes on 18 December 2023. Refer to Note A3.*

KMP Remuneration Expense 2022-23

Position	Short Term Employee Expenses		Long Term Employee Expenses	Post-Employment Expenses	Termination Benefits	Total Expenses
	Monetary Expenses $'000	Non-Monetary Expenses $'000	$'000	$'000	$'000	$'000
Director-General	415	19	10	50	-	494
Deputy Director-General, Environmental Policy and Programs	272	11	7	31	-	321
Deputy Director-General, Environmental Services and Regulation	258	12	7	29	-	306
Deputy Director-General, Queensland Parks and Wildlife Service and Partnerships	276	10	7	30	-	323
Deputy Director-General, Science	239	9	6	26	-	280
Deputy Director-General, Corporate Services	240	10	6	27	-	283
Executive Director, Office of the Director-General	207	14	5	23	-	249
Executive Director, Multicultural Affairs Queensland (from 01/06/2023)	18	-	-	2	-	20

G2 RELATED PARTY TRANSACTIONS

Transactions with People/Entities Related to KMP

The department has no transactions with people or entities related to the KMP.

Transactions with Other Queensland Government Controlled Entities

The department's primary ongoing sources of funding from Government for its services are appropriation revenue (refer to Note B1-1) and equity injections, both of which are provided in cash via Queensland Treasury.

Note A3 outlines a transfer of assets and liabilities due to machinery-of-government changes dated 18 December 2023.

The department participates in a Business Corporate Partnership (BCP) arrangement whereby some departments "host" a number of strategic and operational corporate services provided to a number of other "recipient" departments. This arrangement was developed with a focus on ensuring economies of scale, service integration, scalability, and responsiveness.

The "host" department of each corporate service function receives the appropriation of funds and reports full time equivalent positions in the respective department. The model is multi-layered for different corporate services functions. As a "host" the department provides defined services to the following departments for which no charges are levied:

Recipient	*Services Provided by Department of Environment, Science and Innovation*
Department of Agriculture and Fisheries	Right to Information; Privacy; Ministerial and Executive Correspondence System (MECS) Support; Library Services
Department of Resources	Right to Information; Privacy; Ministerial and Executive Correspondence System (MECS) Support; Library Services

Corporate Services income and expenses attributable solely to the department are apportioned across the major departmental services while corporate services income and expenses attributable under the Business Corporate Partnership arrangements are outlined in the Statement of Comprehensive Income by Major Departmental Services.

Functions (and allocation of revenue and expenses) hosted by other departments in the Business Corporate Partnership are disclosed in the relevant department's financial statements.

The department receives defined services from the following departments for which no charges are levied:

Provider	*Services received by Department of Environment, Science and Innovation*
Department of Agriculture and Fisheries	Fleet Management; Information and Communications Technology (ICT), and records management
Department of Resources	Legal Services

G2 RELATED PARTY TRANSACTIONS (continued)

Transactions with Other Queensland Government Controlled Entities (continued)

The department receives some information technology services from the Department of Agriculture and Fisheries as a fee for service within the Business Corporate Partnership. In addition to the BCP arrangements, the department also receives corporate services from the Department of Transport and Main Roads for a fee.

The department has also had transactions in 2024 with other Queensland Government entities. These include the following material transactions:
- Queensland Treasury Corporation - cash and investment management, refer to Note C1
- Queensland Treasury Corporation as Trustee for the LRF - administration of the LRF Trust, refer to Note A5
- Queensland Reconstruction Authority - grants and other contributions, refer to Note B1-3
- Department of Transport and Main Roads - shared service provider expenses, refer to Note B2-2
- Department of Agriculture and Fisheries - fleet management and ICT, refer to Note B2-2
- Queensland Treasury - administration of QGIF, refer to Note B2-4
- Queensland Treasury - appropriation revenue, refer to Note B1-1
- Department of Housing, Local Government, Planning and Public Works - office accommodation and planned maintenance, refer to Note B2-2
- Workcover Queensland - workcover expenses, refer to Note B2-1, and
- Local Government - waste disposal levies, refer to Note F1-3.

G3 FIRST YEAR APPLICATION OF NEW ACCOUNTING STANDARDS OR CHANGE IN ACCOUNTING POLICY

Accounting Standards Applied for the First Time

No accounting standards or interpretations that apply to the department for the first time in 2023-24 had any material impact on the financial statements.

Accounting standards early adopted

No Australian Accounting Standards have been early adopted for 2023-24.

G4 TAXATION

The department is a State body as defined under the *Income Tax Assessment Act 1936* and is exempt from Commonwealth taxation with the exception of Fringe Benefits Tax (FBT) and Goods and Services Tax (GST). FBT and GST are the only taxes accounted for by the department. As such, GST credits receivable from/payable to the Australian Taxation Office are recognised. Refer to Note C2.

G5 CLIMATE RISK DISCLOSURE

Whole-of Government Climate Reporting

The State of Queensland, as the ultimate parent of the Department of Environment, Science and Innovation, has published a wide range of information and resources on climate related risks, strategies and actions accessible via https://www.energyandclimate.qld.gov.au/climate The Queensland Sustainability Report (QSR) outlines how the Queensland Government measures, monitors and manages sustainability risks and opportunities, including governance structures supporting policy oversight and implementation. To demonstrate progress, the QSR also provides time series data on key sustainability policy responses. The QSR is available via Queensland Treasury's website at https://www.treasury.qld.gov.au/programs-and-policies/queensland-sustainability-report.

Departmental accounting estimates and judgements – climate-related risks

The department considers climate-related risks when assessing material accounting judgements and estimates used in preparing its financial report. Key estimates and judgements identified include the potential for changes in asset useful lives, changes in the fair value of assets, impairment of assets, the recognition of provisions or the possibility of contingent liabilities.

No adjustments to the carrying value of assets were recognised during the financial year as a result of climate-related risks impacting current accounting estimates and judgements. No other transactions have been recognised during the financial year specifically due to climate-related risks impacting the department.

The department continues to monitor the emergence of material climate-related risks that may impact the financial statements of the department, including those arising under the Queensland's 2035 Clean Economy Pathway, and other Queensland Government climate-related policies or directives.

Department of Environment, Science and Innovation
Management Certificate
for the year ended 30 June 2024

These general purpose financial statements have been prepared pursuant to section 62(1) of the *Financial Accountability Act 2009* (the Act), section 38 of the *Financial and Performance Management Standard 2019* and other prescribed requirements. In accordance with section 62(1) (b) of the Act we certify that in our opinion:

a) the prescribed requirements for establishing and keeping the accounts have been complied with in all material respects; and
b) the financial statements have been drawn up to present a true and fair view, in accordance with prescribed accounting standards, of the transactions of the Department of Environment, Science and Innovation for the year ended 30 June 2024 and of the financial position of the department at the end of that year.

The Director-General, as the Accountable Officer of the Department, acknowledges responsibility under section 7 and section 11 of the *Financial and Performance Management Standard 2019* for the establishment and maintenance, in all material respects, of an appropriate and effective system of internal controls and risk management processes with respect to financial reporting throughout the reporting period.

Brad Lang, B.Bus (Acc), BA, CPA
Chief Finance Officer
Department of Environment, Science and Innovation

Date: 28/8/2024

Jamie Merrick
Director-General
Department, Environment, Science and Innovation

Date: 28/08/2024

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INDEPENDENT AUDITOR'S REPORT

To the Accountable Officer of Department of Environment, Science and Innovation

Report on the audit of the financial report

Opinion

I have audited the accompanying financial report of the Department of Environment, Science and Innovation (DESI).

The financial report comprises the statement of financial position and statement of assets and liabilities by major departmental service as at 30 June 2024, the statement of comprehensive income, statement of changes in equity, statement of cash flows and statement of comprehensive income by major departmental service for the year then ended, notes to the financial statements including material accounting policy information, and the management certificate.

In my opinion, the financial report:

a) gives a true and fair view of the department's financial position as at 30 June 2024, and its financial performance and cash flows for the year then ended; and

b) complies with the *Financial Accountability Act 2009*, the Financial and Performance Management Standard 2019 and Australian Accounting Standards.

Basis for opinion

I conducted my audit in accordance with the *Auditor-General Auditing Standards*, which incorporate the Australian Auditing Standards. My responsibilities under those standards are further described in the *Auditor's Responsibilities for the Audit of the Financial Report* section of my report.

I am independent of the department in accordance with the ethical requirements of the Accounting Professional and Ethical Standards Board's APES 110 *Code of Ethics for Professional Accountants (including independence standards)* (the Code) that are relevant to my audit of the financial report in Australia. I have also fulfilled my other ethical responsibilities in accordance with the Code and the *Auditor-General Auditing Standards.*

I believe that the audit evidence I have obtained is sufficient and appropriate to provide a basis for my opinion.

Key audit matters

Key audit matters are those matters that, in my professional judgement, were of most significance in my audit of the financial report of the current period. I addressed these matters in the context of my audit of the financial report as a whole, and in forming my opinion thereon, and I do not provide a separate opinion on these matters.

Infrastructure assets – Roads valued using current replacement cost ($3.45 billion)

Refer to Note C3-1 in the financial report

Key audit matter	How my audit addressed the key audit matter
Road infrastructure assets is material to the Statement of Financial Position of DESI and is valued on a current replacement cost basis. Current replacement cost is calculated using a valuation model developed by the Roads and Transport Alliance as part of the Roads Alliance Valuation Project. Current replacement cost comprises: ▪ gross replacement cost less ▪ accumulated depreciation. DESI derived the gross replacement cost of road infrastructure assets at balance date using unit prices that required significant judgements for: ▪ identifying the significant parts of the road infrastructure assets that have different replacement costs per unit ▪ the factors used to categorise road stereotypes (such as lengths, widths, road conditions, region, terrain and soil types) ▪ estimating the total useful life of each significant part of each infrastructure asset. The significant judgements required for gross replacement cost and useful lives are also significant for calculating annual depreciation expense.	My procedures included, but were not limited to: ▪ assessing management's processes over road infrastructure assets, policies on reviewing useful lives and depreciation methodology ▪ confirming my understanding of the road infrastructure assets valuation methodology and challenging its appropriateness ▪ assessing management's evaluation of unit rates provided by the Roads Alliance Valuation Project (third party provider) ▪ assessing the adequacy of management's review of the valuation process ▪ assessing the results of management's regional visits where confirmation and/or changes in key inputs were noted ▪ assessing the valuation outcomes against management's regional fieldwork and desktop work ▪ testing road infrastructure assets on a sample basis to assess the completeness and accuracy of the fixed asset register ▪ testing road infrastructure assets application of unit rates in the valuation calculation on a sample basis ▪ assessing the reasonableness of infrastructure assets useful lives by: • reviewing management's assessment of useful lives • verifying the calculation of depreciation expenses.

Heritage and cultural assets – Land ($2.08 billion)

Refer to Note C3-1 in the financial report

Key audit matter	How my audit addressed the key audit matter
Heritage and Cultural Assets is primarily comprised of land administered under the *Nature Conservation Act 1992* and is material to the Statement of Financial Position of DES. The land was valued by an independent valuation expert under DES' 5-year rolling program as well as valuing the top 20 land parcels every year, which covers 30 per cent of the asset class.	My procedures included, but were not limited to: ▪ assessing the adequacy of management's review of the valuation process ▪ assessing the competence, capability and objectivity of the valuation specialist ▪ confirming my understanding of the land valuation methodology and appropriateness using common industry practices

Key audit matter	How my audit addressed the key audit matter
The fair value of Heritage and Cultural Assets was derived after considering the value of similar properties in the same location and then adjusting the market value to reflect restrictions on the land.	▪ assessing management's evaluation of the specific appraisal valuation results provided by the independent valuation specialist ▪ testing land sales on a sample basis to independently confirm the market price used by independent valuation specialist ▪ evaluating the reasonableness of any adjustments applied to the fair value due to the restrictions on use.

Other information

Those charged with governance are responsible for the other information.

The other information comprises the information included in the entity's annual report for the year ended 30 June 2024 but does not include the financial report and our auditor's report thereon.

My opinion on the financial report does not cover the other information and accordingly I do not express any form of assurance conclusion thereon.

In connection with my audit of the financial report, my responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial report, or my knowledge obtained in the audit or otherwise appears to be materially misstated.

If, based on the work I have performed, I conclude that there is a material misstatement of this other information, I am required to report that fact.

I have nothing to report in this regard.

Responsibilities of the accountable officer for the financial report

The Accountable Officer is responsible for the preparation of the financial report that gives a true and fair view in accordance with the *Financial Accountability Act 2009*, the Financial and Performance Management Standard 2019 and Australian Accounting Standards, and for such internal control as the Accountable Officer determines is necessary to enable the preparation of the financial report that is free from material misstatement, whether due to fraud or error.

The Accountable Officer is also responsible for assessing the department's ability to continue as a going concern, disclosing, as applicable, matters relating to going concern and using the going concern basis of accounting unless it is intended to abolish the department or to otherwise cease operations.

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Auditor's responsibilities for the audit of the financial report

My objectives are to obtain reasonable assurance about whether the financial report as a whole is free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes my opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with the Australian Auditing Standards will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of this financial report.

A further description of my responsibilities for the audit of the financial report is located at the Auditing and Assurance Standards Board website at:

https://www.auasb.gov.au/auditors_responsibilities/ar6.pdf

This description forms part of my auditor's report.

Statement

In accordance with s.40 of the *Auditor-General Act 2009*, for the year ended 30 June 2024:

a) I received all the information and explanations I required.

b) I consider that, the prescribed requirements in relation to the establishment and keeping of accounts were complied with in all material respects.

Prescribed requirements scope

The prescribed requirements for the establishment and keeping of accounts are contained in the *Financial Accountability Act 2009*, any other Act and the Financial and Performance Management Standard 2019. The applicable requirements include those for keeping financial records that correctly record and explain the department's transactions and account balances to enable the preparation of a true and fair financial report.

Jacques Coetzee

29 August 2024

Jacques Coetzee
as delegate of the Auditor-General

Queensland Audit Office
Brisbane

Glossary

Term	Definition
ACCUs	Australian Carbon Credit Units
BCP	Business and Corporate Partnership
Biodiversity	Life in all its forms—different plants, fungi, animals and micro-organisms, the genes they contain and the ecosystems they form.
Catchment	An area of land on which runoff from rainfall is collected and transferred to a waterway.
Circular economy	An economic system aimed at eliminating waste and the continual use of resources.
CSIRO	Commonwealth Scientific and Industrial Research Organisation
Declared Fish Habitat Area (FHA)	Areas to protect key inshore and estuarine fish habitat areas that are essential to sustaining fisheries. While declared Fish Habitat Areas protect these key fish habitats from physical disturbance associated with coastal development, community access and use such as legal fishing and boating are allowed and encouraged.
DESI	Department of Environment, Science and Innovation
DFV	Domestic and family violence
Ecosystem	A community of organisms interacting with one another and their environment.
Ecotourism	Ecologically sustainable tourism primarily focuses on experiencing natural areas that foster environmental and cultural understanding, appreciation and conservation.
eDRMS	Electronic document and records management system
Environmental authority (EA)	Authorisation provided by the department, which allows an environmentally relevant activity to be performed.
ERA	Environmentally relevant activity
FOGO	food organic and garden organic
GROW FOGO	Growing the Recovery of Organic Waste via Food Organic and Garden Organics
Heritage	Places of cultural and natural significance that we want to keep, respect and pass on to future generations. Heritage places include buildings, structures, cemeteries, archaeological sites, gardens, urban precincts, and natural and landscape features.
Indigenous Management Agreement	An agreement that establishes how a protected area will be jointly managed between Traditional Owners and the State of Queensland. It describes the parties' respective roles and responsibilities and the strategic management directions.

Term	Definition
Innovation driven enterprise (IDE)	Is a business that emphasises innovative solutions as a key driver of growth, competitive advantage, and value creation. Such enterprises focus on developing and commercialising new products or services to achieve their strategic objectives.
LRF	Land Restoration Fund
LGIDPP	Local Government Illegal Dumping Partnership Program
Management plans	Statutory documents that provide clear management direction and priority actions for areas managed by the Queensland Parks and Wildlife Service and Partnerships. Management plans require public consultation.
Marine park	Large multiple-use areas that provide for the conservation of the marine environment. Through a zoning system, marine parks provide for a range of recreational and commercial pursuits while also supporting conservation initiatives. Marine parks help protect a wide variety of habitats, including mangrove wetlands, seagrass beds, mudflats, sandbanks, beaches, rocky outcrops and reefs.
MyFORAGE	MyFORAGE is an interactive online land management tool and an extension of the FORAGE system—a web and email-based system that generates and distributes climate and pasture-related information in customised reports for a requested location.
National park	A large natural or near natural area set aside to protect large-scale ecological processes, along with the complement of species and ecosystems characteristic of the area, which also provide a foundation for environmentally and culturally compatible spiritual, scientific, educational, recreational and visitor opportunities. The primary objective of a national park is to permanently protect and preserve natural biodiversity along with its underlying ecological structure and supporting environmental processes, as well as to promote education and enable recreation consistent with this objective.
National Science Week	An annual celebration of science in Australia.
Nature refuge	An area of private land voluntarily declared and protected for conservation purposes while allowing compatible and sustainable land uses to continue.
Natural Resource Management (NRM) bodies	Organisations that support sustainable management of land and water in their regional communities. Regional NRM bodies in Queensland are governed by Boards of directors elected or appointed by the community or stakeholders.
NRM region	Australia has 54 regional natural resource management organisations, a mix of government agencies and non-government organisations that represent NRM perspectives and priorities in their region.
PINs	Penalty Infringement Notices
Planned burns	Planned burns (also referred to as prescribed burning) are the primary tool for minimising risk from landscape bushfires.
Protected area	Land and sea areas are dedicated as protected areas under the *Nature Conservation Act 1992*, State and Commonwealth Marine Parks Acts, and the *Fisheries Act 1994*.

Term	Definition
QAO	Queensland Audit Office
Queensland Heritage Register	A statutory list of places of cultural heritage significance to Queensland.
QUT	Queensland University of Technology
RNTBC	Registered native title bodies corporate
SEQ	South East Queensland
Stakeholders	Individuals, groups or organisations with specific interest in and/or influence on the work of the department.
STEM education	An approach to learning and development that integrates the areas of science, technology, engineering and mathematics.
Wetlands	Areas of permanent or periodic/intermittent inundation, whether natural or artificial, or flowing water, fresh, brackish or salt, including areas of marine water that do not exceed 6 metres depth at low tide.
UNESCO	United Nations Educational, Scientific and Cultural Organization
World Heritage Areas	These areas are examples of the world's most outstanding natural and/or cultural heritage that it is agreed should be protected for all humanity. They are identified and listed under an international treaty administered by the United Nations Educational, Scientific and Cultural Organization (UNESCO).

Compliance checklist

Summary of requirement		Basis for requirement	Annual report reference
Letter of compliance	• **A letter of compliance from the accountable officer or statutory body to the relevant Minister/s**	ARRs – section 7	Letter of compliance
Accessibility	• **Table of contents** • **Glossary**	ARRs – section 9.1	Contents Glossary
	• **Public availability**	ARRs – section 9.2	Communication objective
	• **Interpreter service statement**	*Queensland Government Language Services Policy* ARRs – section 9.3	Communication objective
	• **Copyright notice**	*Copyright Act 1968* ARRs – section 9.4	Copyright
	• **Information Licensing**	*QGEA – Information Licensing* ARRs – section 9.5	Licence
General information	• **Introductory Information**	ARRs – section 10	Message from the Director-General Who we are
Non-financial performance	• **Government's objectives for the community and whole of government plans/specific initiatives**	ARRs – section 11.1	Message from the Director-General Our services and contribution Our performance Our people
	• **Agency objectives and performance indicators**	ARRs – section 11.2	Message from the Director-General Our services and contribution Our Performance
	• **Agency service areas and service standards**	ARRs – section 11.3	Our services and contribution Our Performance
Financial performance	• **Summary of financial performance**	ARRs – section 12.1	Summary of financial management
Governance – management and structure	• **Organisational structure**	ARRs – section 13.1	Our structure
	• **Executive management**	ARRs – section 13.2	Our leadership team Corporate governance
	• **Government bodies (statutory bodies and other entities)**	ARRs – section 13.3	Statutory reports https://www.desi.qld.gov.au/our-department/corporate-docs/annual-report
	• **Public Sector Ethics**	*Public Sector Ethics Act 1994* ARRs – section 13.4	Corporate governance
	• **Human Rights**	*Human Rights Act 2019* ARRs – section 13.5	Human rights—Respect. Protect. Promote.
	• **Queensland public service values**	ARRs – section 13.6	Our values

Summary of requirement		Basis for requirement	Annual report reference
Governance – risk management and accountability	• **Risk management**	ARRs – section 14.1	Corporate governance Accountability and risk management
	• **Audit committee**	ARRs – section 14.2	Corporate governance
	• **Internal audit**	ARRs – section 14.3	Accountability and risk management
	• **External scrutiny**	ARRs – section 14.4	Accountability and risk management
	• **Information systems and recordkeeping**	ARRs – section 14.5	Accountability and risk management
	• **Information Security attestation**	ARRs – section 14.6	Accountability and risk management
Governance – human resources	• **Strategic workforce planning and performance**	ARRs – section 15.1	Our people
	• **Early retirement, redundancy and retrenchment**	Directive No.04/18 *Early Retirement, Redundancy and Retrenchment* ARRs – section 15.2	Our people
Open Data	• **Statement advising publication of information**	ARRs – section 16	Accountability and risk management
	• **Consultancies**	ARRs – section 31.1	https://data.qld.gov.au
	• **Overseas travel**	ARRs – section 31.2	https://data.qld.gov.au
	• **Queensland Language Services Policy**	ARRs – section 31.3	Nil data to report
Financial statements	• **Certification of financial statements**	FAA – section 62 FPMS – sections 38, 39 and 46 ARRs – section 17.1	Financial statements
	• **Independent Auditor's Report**	FAA – section 62 FPMS – section 46 ARRs – section 17.2	Financial statements

FAA *Financial Accountability Act 2009*

FPMS *Financial and Performance Management Standard 2019*

ARRs *Annual report requirements for Queensland Government agencies*