Department of the Environment, Tourism, Science and Innovation

Annual Report

2025 – 2026

DELIVERING FOR QUEENSLAND

Queensland Government

Communication objective

This annual report provides information about the department's financial and non-financial performance for the 2025–26 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 *Strategic Plan 2025–29* and the relevant *2025–26 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 2025–26* can be obtained at

www.detsi.qld.gov.au/our-department/corporate-docs

or by phoning 13QGOV (13 74 68) or submitting an enquiry form at

www.detsi.qld.gov.au/contactus/feedback-forms/feedback-form-enquiry



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Readers are invited to comment on this report at

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The Department of the Environment, Tourism, Science and Innovation acknowledges Aboriginal 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.

ISSN 2982-396X

September 2026

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. Information contained in this document is from a number of sources and, as such, does not necessarily represent government or departmental policy.

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Letter of compliance

22 September 2026

The Honourable Andrew Powell MP
Minister for the Environment and Tourism and
Minister for Science and Innovation
GPO Box 2454
Brisbane Qld 4001

Dear Minister

I am pleased to submit the Annual Report 2025–26 and financial statements for the Department of the Environment, Tourism, 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 2025–26 financial year. That is, it reflects the structure, operations and performance of the department as at 30 June 2026.

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*
- 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



Patricia O'Callaghan
Director-General

Message from the Director-General

I am proud to present the Department of the Environment, Tourism, Science and Innovation's (the department) Annual Report for 2025–26.

During the past year, the department has delivered significant outcomes for Queensland by protecting and enhancing our natural environment, supporting sustainable tourism and economic growth, advancing scientific research and innovation, and strengthening partnerships with First Nations peoples, communities, industry and government.

These achievements reflect the dedication and expertise of our team and partners working together to deliver lasting benefits for Queenslanders.

Our *Strategic Plan 2025–29* outlines four clear goals, and I'm pleased to report good progress on each.

Steward: Protect, conserve, and showcase Queensland's environment for current and future generations

This year, we continued to protect Queensland's unique natural environment while expanding opportunities for people to experience and connect with our state's extraordinary landscapes.

Queensland's protected area estate continued to grow significantly to over 15.1 million hectares, with close to 262,000 hectares acquired and more than 250,950 hectares added to the protected area system. In addition, the Pilungah Special Wildlife Reserve was declared, Queensland's third special wildlife reserve, covering more than 228,000 hectares and home to one of the most diverse reptile communities on Earth, including the Woma python and ridge-tailed monitor.

We delivered and progressed iconic visitor experiences such as upgrades at Wallaman Falls and the Jindalba boardwalk, providing sustainable access to Queensland's natural wonders while safeguarding their environmental and cultural values.

Together with our First Nations partners, we increased on-the-ground stewardship of Queensland's environment through the Queensland Indigenous Land and Sea Ranger (ILSR) Program, supporting more than 200 ranger positions across 45 communities. We are also progressing recruitment to deliver an additional 150 ranger roles statewide across Queensland Parks and Wildlife Service (QPWS). We also advanced biodiversity conservation through new koala conservation initiatives, started five new wildlife hospitals, increased joint management of protected areas, delivered the largest planned fire management program ever undertaken in North Queensland, and enhanced biosecurity and pest management through the More Rangers, Better Neighbours initiative, helping build resilience for Queensland's landscapes, wildlife and communities.

In working with industry at the forefront of Queensland's environment, we delivered Regulator Roadshows across the reef and agriculture, waste and recycling, and resources sectors, strengthening transparency, shared understanding of regulatory priorities, and relationships with industry and government stakeholders. We know industry is motivated to protect the Queensland environment we all rely on and these roadshows help us support them to achieve that in a proactive and effective way.

Partner: Partner and meaningfully engage with stakeholders to drive outcomes

We strengthened partnerships across government, industry, research institutions, Traditional Owners, communities and landholders to deliver environmental, social and economic benefits for Queensland.

Through the implementation of *Destination 2045: Delivering Queensland's Tourism Future* (Destination 2045), we worked with the tourism industry and regional partners to support sustainable growth, build workforce capability, advance First Nations tourism opportunities and deliver two iconic ecotourism experiences, including the completion of the Ngaro Track on Whitsunday Island and guided tours at Thorsborne Trail to expand world-class nature-based visitor offerings across Queensland.

In working with industry, local government and communities, we advanced waste reduction and recycling initiatives, including completing a review of waste levy settings to support recycling and reduce landfill and released the *Less Landfill, More Recycling 2035: Queensland Waste Strategy* following comprehensive engagement with stakeholders across Queensland.

We also approved 26 projects through the Resource Recovery Boost Fund, helping councils deliver critical recycling infrastructure and divert an estimated 150,000 tonnes of waste from landfill each year.

We continued to work closely with First Nations peoples through joint management, cultural stewardship initiatives, ranger training and tourism development projects that strengthen cultural connections, support caring for Country and create local employment opportunities. For example, we kept strong partnerships with stakeholders involved in establishing a third population of 40 northern hairy-nosed wombats at Dhuny Yumba (Home of the Wombat) National Park (scientific). Across Queensland, partnerships with landholders, councils and community organisations expanded private protected areas, improved catchment health and advanced innovative environmental stewardship practices.

We fostered innovation and scientific excellence while delivering environmental action to protect the Great Barrier Reef. In partnership with the Australian Government, we released the new *Reef 2050 Catchment Water Quality Strategy*, strengthening our collective commitment to improving water quality and safeguarding one of the world's most significant natural assets for future generations.

In partnering with the innovation ecosystem, we delivered the National Rugby League (NRL) Magic Round Tech Showcase, an expanded event featuring 23 Queensland businesses exhibiting their capabilities to a national audience, and the new Innovation Events Fund supported more than 12 innovation events across the state.

Grow: Deliver sustainable growth for Queensland

This year, we advanced Queensland's long-term vision for sustainable growth by strengthening tourism, investment, innovation and environmental stewardship.

Through Destination 2045, we launched the Tourism Icons Investment Fund, Regional Tourism Infrastructure Fund and Connecting Queensland Fund, partnering with airports and airlines to secure seven deals, supporting ten services, that are forecast to deliver 501,400 inbound seats each year and increased annual visitor expenditure. Combined, these efforts will create opportunities for communities across the state to benefit from increased visitation and investment and maximise opportunities of the Brisbane 2032 Olympic and Paralympic Games (the 2032 Games).

We continued to position Queensland as Australia's premier events and visitor destination, securing a strong pipeline of world-class experiences, including Rugby League World Cup 2026 matches, NRL Magic Round through to 2032, the first-ever ANZAC Day Bledisloe Cup from 2027, international football fixtures featuring Brazil and the Socceroos, major performances like Jose Carreras and Friends and The Last Ship, and the extension of Bluey's World through 2028.

We worked closely with industry, local government and regional partners to unlock sustainable tourism opportunities, streamline regulatory processes and support responsible development while protecting Queensland's environmental and heritage values. We also promoted economic

diversification through support for female founders, emerging technologies and innovation infrastructure.

Complementing these efforts, investments in recycling infrastructure and litter reduction initiatives are helping build a more sustainable, productive and resilient Queensland for future generations. For example, we opened applications for the Zero Litter to the Bay Program, working with South East Queensland (SEQ) councils to install stormwater filtration devices and reduce litter entering Moreton Bay.

Enable: Embrace new ideas and technologies to create lasting economic and environmental benefits

We continued to harness Queensland's scientific excellence, innovation capabilities and digital technologies to deliver better environmental, economic and community outcomes.

Through advanced monitoring, research and data systems, we strengthened the evidence base that informs decision-making across biodiversity conservation, water quality, land management, environmental regulation and sustainable development.

Our scientists and technical specialists delivered critical environmental intelligence, including near real-time water quality and air quality monitoring, statewide landcover and vegetation data, agricultural mapping, and analytical services that support government, industry and community decision-making. We also continued to expand access to trusted environmental information through enhanced digital platforms, open data initiatives and public-facing services that improve transparency and accessibility.

Together, these initiatives are helping build a more modern, responsive and evidence-driven organisation that delivers best-practice advice, embraces innovation and supports informed decisions for Queensland's future.

This year, we delivered significant progress against our strategic goals, creating strong foundations for Queensland's future. Through environmental conservation, sustainable tourism and economic development, scientific excellence, and strong partnerships, we have demonstrated the value of an integrated approach to delivering outcomes for Queensland.

As we look ahead, we remain focused on building on this momentum, working collaboratively to address emerging challenges, seize new opportunities and ensure Queensland's environment, economy and communities continue to thrive for generations to come.

Patricia O'Callaghan

Director-General

Who we are

Our department recognises the enormous value a clean environment, innovative society, visitor economy and vibrant culture contribute to our lives.

As a diverse organisation, the department brings together key areas of work to achieve our objectives for a better Queensland.

By being effective leaders and partners in managing, protecting and restoring Queensland's natural environment and heritage, we help ensure the health and prosperity of current and future generations.

The department was established under the *Public Sector Act 2022* and forms part of the portfolio of the Minister for the Environment and Tourism and Minister for Science and Innovation.

A summary of the department's objectives and key strategies to achieve these outcomes is outlined in the department's *Strategic Plan 2025–29*.

Our vision and purpose

The department's vision is a thriving environment and economy for all. Our purpose is sustainably protecting, developing and delivering for Queensland.

Our values

- Grounded in evidence – We act on facts, knowledge, and experience.
- Future focused – We do the right thing for the long term.
- Better together – We collaborate as a unified team and form genuine partnerships.
- Bold and brave – We give it a go, own our actions, and apply our learnings.

Our strategic objectives

The department's strategic objectives are to:

- Steward: protect, conserve, and showcase Queensland's environment for current and future generations.
- Partner: partner and meaningfully engage with stakeholders to drive outcomes.
- Grow: deliver sustainable growth for Queensland.
- Enable: embrace new ideas and technologies to create lasting economic and environmental benefits.

Details of our performance against our strategic objectives can be found in the 'Our performance' section of this report.

The department contributes to the Queensland Government's objectives for the community by working to provide 'A better lifestyle through a stronger economy' by implementing strategies and actions under the department's 'Grow' and 'Enable' objectives. It also supports 'A plan for Queensland's future' through the department's 'Steward' and 'Partner' objectives.

Our approach

- We work in diverse and meaningful ways to deliver for and contribute to Queensland's future through partnerships, passion, knowledge, and experience.
- We build genuine and meaningful partnerships with Aboriginal and Torres Strait Islander peoples through respect, trust and knowledge sharing.
- We acknowledge and listen to histories, languages and cultures, and recognise enduring connection to land, sea, and community.
- We respect, protect and promote human rights in everything we do.

Our opportunities and challenges

Climate

Fostering resilience and adaptation to the impacts of the changing climate on our natural environment and the lives and livelihoods that depend on it, particularly during significant weather and disaster events.

Technology

Implementing robust policies that harness emerging technologies and mitigate cyber risks to enhance productivity, efficiency, and data security in a rapidly evolving technological landscape.

Economy

Investing in safeguarding our natural assets and fostering innovation across sectors to drive long-term economic growth, including leveraging the 2032 Games and showcasing Queensland's leadership in sustainable ecotourism.

Workforce

Building on our positive and inclusive culture and standing as an employer of choice to attract and retain the right people with the right skills to deliver our priorities.

The department's *Strategic Plan 2025–29* is available at

www.detsi.qld.gov.au/our-department/corporate-docs

Public service values

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

- Customers first – Know your customers, deliver what matters, and make decisions with empathy.
- Ideas into action – Challenge the norm and suggest solutions, encourage and embrace new ideas, and work across boundaries.
- Unleash potential – Expect greatness, lead and set clear expectations, and seek, provide and act on feedback.
- Be courageous – Own your actions, successes and mistakes, take calculated risks, and act with transparency.
- Empower people – Lead, empower and trust, play to everyone's strengths, and develop yourself and those around you.

Our operating environment

The context of the department's activities in 2025–26 included:

- Delivering on our commitments, starting with Government Election Commitments, along with the values and deliverables outlined in the Charter Letter from the Premier to the Minister for the Environment and Tourism and Minister for Science and Innovation.
- Pursuing opportunities for policy development and legislative reform to deliver a streamlined, efficient and effective regulatory framework.
- Responding to instances of environmental harm and promoting public safety in 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.
- Managing risks and capitalising on opportunities relating to the increasing adoption of Artificial Intelligence (AI) tools.
- Responding to economic shocks resulting from geopolitical instability, including associated impacts on tourism and other industries.
- Capitalising on the opportunities from the integration of the incoming function of Legal Services within the department.

Machinery-of-government changes

As a result of machinery-of-government (MoG) changes that came into effect on 1 March 2026, the Department of Natural Resources and Mines, Manufacturing and Regional and Rural Development (DNRMMRRD) transferred the internal legal services function to the department.

Incoming function

The following table outlines the function that joined the department due to MoG changes on 1 March 2026, and the related annual report where the financial statements can be found for the 2025–26 reporting period.

Joined the department	Date of transfer	Related annual report*
Legal services	1 March 2026	Department of Natural Resources and Mines, Manufacturing and Regional and Rural Development

*Financial statements for the period from 1 July 2025 to 28 February 2026 can be found in the related annual report.

Our leadership team

Patricia O'Callaghan
Director-General

Consistent with the *Financial Accountability Act 2009*, Patricia is accountable to the Minister for the Environment and Tourism 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.

Ashley Bacon
Deputy Director-General, Environment and Heritage Policy and Programs

Ashley joined the department in March 2026.

Ashley provides strategic leadership and stewardship of Queensland's environment and heritage policy agenda. As Deputy Director-General, he leads the development of policy, strategy and legislation that supports the responsible management, conservation and sustainable use of Queensland's natural environment, biodiversity and cultural heritage. This role is critical to supporting long-term stewardship of Queensland's natural and cultural assets, helping to sustain the places, ecosystems and heritage values that define Queensland for current and future generations.

Ashley oversees major strategies and responsibilities, including the Queensland Waste Strategy, Reef 2050 Strategy, SEQ Koala Conservation Strategy, Queensland Heritage Strategy and the State of the Environment report. His portfolio also includes environmental offsets, wetlands, natural capital investment and the Land Restoration Fund.

Rob Lawrence
Deputy Director-General, Environmental Services and Regulation

Rob leads the department's regulatory program and is responsible for administering 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 compliance and enforcement program, including 24/7 issue-reporting and incident response, as well as strong litigation capabilities to prevent and respond to serious environmental offences.

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 ILSR program. Ben is also responsible for delivering the Great Barrier Reef Joint Field Management Program (RJFMP) in partnership with the Great Barrier Reef Marine Park Authority.

Bridget Woods
Deputy Director-General, Tourism

Bridget joined the department in October 2025.

Bridget is responsible for enabling a thriving, sustainable tourism sector that delivers iconic experiences for visitors and genuine economic and community benefits for Queenslanders.

Bridget leads the delivery of Destination 2045, tourism policy, industry engagement, mega events and grant programs. Bridget also oversees the attraction of new air services into and around Queensland, infrastructure and investment attraction, and support for operators.

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.

Wietske Smith
A/Deputy Director-General, Innovation

Wietske joined the Innovation division in May 2026.

Wietske leads the Innovation division to foster the growth and maturity of the innovation ecosystem in the state. Wietske is responsible for developing and delivering the department's support for innovation as a driver of economic growth, productivity and prosperity. This includes activities that help our innovators and innovative businesses build capability, increase collaboration, attract new investment and partnership opportunities, and raise the profile of Queensland as an innovation destination.

Mike Kirton
A/Deputy Director-General, Corporate, Performance and Delivery

Mike commenced in this role in June 2026, while the substantive holder of the position (Wietske Smith) is on secondment to the Innovation division.

Mike is responsible for the department's corporate functions and governance frameworks that enable the department to meet its strategic objectives. His 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.

Our structure

Effective as at 30 June 2026.

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 Waste Reduction and Recycling
- Office of the Great Barrier Reef and World Heritage
- Planning and 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
- Great Barrier Reef, Marine Parks and Coastal and Islands
- Northern Parks and Forests
- Southern Parks and Forests
- Wildlife and Threatened Species Operations
- Park Services

- Wet Tropics Management Authority

Tourism
Office of the Deputy Director-General

- Policy, Industry and Partnerships
- Aviation
- Investment, Infrastructure and Grants

Science
Office of the Deputy Director-General

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

Innovation
Office of the Deputy Director-General

- Innovation Strategy
- Innovation Operations

Corporate, Performance and Delivery
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
- Legal Services

Our performance

This section records the significant achievements against the strategic objectives detailed in the *Strategic Plan 2025–29.* Details on the achievements of the department's service areas, including results for each service standard for the reporting period is included in Appendix A: Performance statement.

Steward: Protect, conserve, and showcase Queensland's environment for current and future generations

Success indicators

1A Environment is responsibly managed, accessed, and enjoyed by all
1B Regulatory frameworks are effective, efficient, and transparent, and create a level playing field
1C Protected area network is maintained, improved, and strategically expanded
1D Biodiversity is conserved
1E Historical, cultural, and world heritage is preserved

Key achievements

Embed conservation through education and experience by enabling sustainable access to Queensland's natural wonders, creating ambassadors for these assets to the world.

- Delivered and progressed iconic visitor experiences, including the 32-kilometre Ngaro Track on Whitsunday Island, upgrades at Wallaman Falls (Girringun National Park) and the Jindalba boardwalk (Daintree National Park, Cape York Peninsula Aboriginal Land (CYPAL)), improving access to natural attractions while protecting environmental and cultural values.
- Extended the Outback Queensland and Great Barrier Reef Education Experience Programs for four years, through to 2029, providing more students with hands-on access to the reef, fostering environmental stewardship and creating future ambassadors for one of Queensland's iconic natural assets.
- Hosted approximately 1.1 million camping night experiences on parks and forests and issued more than 490,000 camping and vehicle access permits across Queensland.
- Supported the conservation of dingoes (wongari) and the management of public safety on K'gari through ongoing implementation of the enhanced dingo management program, including strengthened communication and compliance measures, additional ranger presence and delivery of the Be dingo-safe! Program.
- Delivered major visitor infrastructure across the protected area estate, including the Eastern Kuku Yalanji Bamanga Muruku Tourism Hub in Daintree National Park (CYPAL), a multimillion-dollar upgrade of the Girraween National Park Visitor Precinct, improvements at Mon Repos Turtle Conservation Centre and Dandabah Visitor Precinct in Bunya Mountains National Park, enhancing accessibility, visitor experience and nature-based tourism outcomes.
- Progressed visitor infrastructure planning and improvements, including completed upgrades at Joseph Banks Conservation Park, consultation and design for upgrades at Lake Eacham (Crater Lakes National Park), and new facilities at Mount Coolum National Park, enhancing safety, accessibility and amenity.

- Released an Expression of Interest for the Broken River Ecotourism Precinct to enhance the ecotourism offering of the Mackay Isaac Region.
- Installed 23 new moorings to better protect coral around Mudjimba Island.
- Developed the draft Nerang National Park Management Plan and Visitor Strategy, balancing recreation opportunities with the protection of key natural and cultural values.
- Delivered educational experiences to more than 232,000 visitors through the QPWS Gateway Visitor Centres to showcase Queensland's national parks and their wildlife.
- Engaged audiences through monthly Queensland National Parks newsletters to 132,000 subscribers, and 560 pieces of social media content across three channels, reaching a total of 9.8 million people.
- Reopened the Twin Bridges Track within the Wangetti Trail, partnering with local Traditional Owners Djabugay Nation, who performed a smoking ceremony and a Welcome to Country.
- Launched research and monitoring at Mudjimba Island by Meridan State College, with student training and monitoring set to commence in 2026–27.

Grow Queensland's protected areas to ensure our state's rich ecological gifts and natural wonders are maintained and preserved.

- Expanded Queensland's protected area system to over 15.1 million hectares through the addition of more than 250,950 hectares to the protected area system, including nearly 159,850 hectares of public protected areas and more than 91,100 hectares of private protected areas, and the acquisition of almost 262,000 hectares of new properties for future protected area inclusion. Highlights included:
  - Dedicated the new Dhuny Yumba (Home of the Wombat) National Park (scientific), which supports the establishment of the third northern hairy-nosed wombat recovery site, a key recovery action for the critically endangered species.
  - Created Queensland's third special wildlife reserve – Pilungah Special Wildlife Reserve, covering more than 228,000 hectares. The property is home to one of the most diverse reptile communities on Earth, including the Woma python and ridge-tailed monitor.
  - Expanded jointly managed national parks on CYPAL, including Wuthathi (Captain Billy Landing), Waymbuurr (Mount Cook) and Waalmbaal Birri (Endeavour River) National Parks.
  - Delivered targeted additions and tenure upgrades across the estate, including upgrading Keatings Lagoon National Park from Conservation Park, land additions to Daintree National Park (CYPAL) and declaration of the Gungaarr Nature Refuge over Aboriginal land.
- Continued to implement the Queensland ILSR program, supporting more than 200 ranger positions across 45 communities to deliver a self-determined and whole-of-landscape approach to caring for Country.
- Progressed recruitment for QPWS rangers as part of the commitment to deliver an additional 150 rangers over the next four years across both QPWS (120) and the ILSR program (30).
- Installed two new artificial reefs in Great Sandy Marine Park to enhance boating, diving and fishing opportunities.

Provide residents, industry, and local government unequivocal certainty on decisions that assess environmental impacts.

- Continued to progress the actions in the *Coal Seam Gas Brine Management Action Plan 2023–2033* to establish a clear regulatory pathway for authorising salt encapsulation facilities beyond the life of petroleum leases.

Uphold comprehensive regulatory frameworks and engage with key sectors to inform and update.

- Improved administrative efficiency and ensured Queensland's environmental legislation remains contemporary, effective and responsive by progressing the *Environmental Protection (Efficiency and Streamlining) and Other Legislation Amendment Act 2026,* which received assent on 16 June 2026.
- Completed a review of the Queensland Mine Rehabilitation Commissioner (QMRC), established under the *Environmental Protection Act 1994* in 2020. The review confirmed that the QMRC has effectively delivered its statutory functions and remains necessary, and included six recommendations for improvement including the publishing of a Ministerial Statement of Expectations which was actioned..
- Assisted the Department of State Development, Infrastructure and Planning (DSDIP) to prepare the Regional Planning Interests (Condamine Alluvium) and Other Legislation Amendment Bill 2026, introduced in March 2026, to provide stronger protections for the Condamine Alluvium, delivering on a key Government Election Commitment.
- Routinely engaged with stakeholders at the biannual Small Scale Mining Ministerial Forum held by the DNRMMRRD.
- Delivered reforms to provide clear, efficient and contemporary legislative frameworks to support the use of electronic systems by business and community applying for authorities administered under the *Environmental Protection Act 1994* and *Nature Conservation Act 1992*.
- 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 fauna and flora species.
- Undertook public consultation on *A fresh start for Queensland's Environmental Offsets Framework* discussion paper to seek feedback on the financial settlement Offset Account, the financial settlement calculator and regulatory reform.
- Completed and published guidelines for both seagrass and corals in Hervey Bay and Great Sandy Strait, as a technical resource for the identification of aquatic ecosystem water quality objectives under the *Environmental Protection (Water and Wetland Biodiversity) Policy 2019*.
- Released a revised *Code for accepted development for tidal works, or works completely or partly in a coastal management district* to refresh the requirements and allow low-risk works along the coast to occur without the requirement for a development approval under the *Planning Act 2016.*
- Delivered the *Queensland State of the Environment Report 2024* which reported on the condition of major environmental resources, reviewed significant programs, and efficiency and effectiveness of environmental strategies.
- Delivered three Regulator Roadshows across the Reef and Agriculture, Waste and Recycling, and Resources sectors, strengthening transparency, shared understanding of regulatory priorities, and relationships with industry and government stakeholders.
- Continued to work with industry and government to support progressive mine rehabilitation through the ongoing

implementation of the Progressive Rehabilitation and Closure Plan reforms.

- Continued to hold serious environmental offenders to account through successful prosecutions and enforceable undertakings.
- Maintained ongoing engagement with peak industry representative groups to foster a shared understanding of regulatory challenges and opportunities, and to collaboratively support outcomes that deliver positive environmental and economic benefits.
- Released a new *Queensland Crocodile Management Plan 2025*, setting out how the department responds to crocodile sighting reports that adopts a science-based approach to ensuring public safety.
- Undertook proactive and reactive regulatory compliance activities in relation to take, use and keep of protected plants and animals in accordance with the requirements of the *Nature Conservation Act 1992*.
- Provided technical advice and undertook assessment and compliance activities in relation to provisions of the Planning Regulation 2017 related to development in SEQ koala habitat areas.
- Participated in joint operations with the Commonwealth Department of Climate, Change, Energy, the Environment and Water to detect, deter and disrupt domestic and international wildlife trafficking.
- Delivered a new *Code of Practice for Beekeeping on Queensland Parks and Wildlife Areas* in consultation with the beekeeping industry that provides clear and accessible guidelines for beekeeping on sites in national parks.
- Delivered latest science and technical advice for decision-making related to licensing and compliance for environmentally relevant activities under the *Environmental Protection Act 1994* or other relevant legislation.
- Administered the *Gene Technology (Queensland) Act 2016* 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 research in Queensland.
- Administered the *Biodiscovery Act 2004* to regulate access to and use of native biological material in Queensland, ensuring sustainable use, benefit sharing, and protection of traditional knowledge.

Strengthen environmental resilience to the changing climate and extreme weather events.

- Released the new *Queensland Coastal Management Plan 2026* to outline Queensland's policy position on the enjoyment and use of Queensland's coastal resources.
- Finalised the Climate Vulnerability Index for Gondwana Rainforests of Australia World Heritage Area, assessing climate impacts on heritage values. The project was recognised with a National Trust Queensland Heritage Award 2026.
- Advanced the Catchment Management Plan with Noosa Shire Council for Burgess Creek, engaging key stakeholders to drive sustainable environmental outcomes and protect local ecosystems important to the community.
- Enabled land managers to repair and build resilience in natural environments impacted by natural disasters through funding under Disaster Recovery Funding Arrangements.
- Engaged and collaborated with partners and stakeholders to strengthen stewardship, guide investment priorities and deliver integrated environmental disaster recovery solutions.

- Supported cross-government collaboration on shared regional priorities through the Regional Leadership Network and provided whole-of-government planning and coordination to support local governments in disaster operations and management through membership of the District Disaster Management Group.
- Supported key operators, local governments and utility providers to strengthen resilience in preparation for cyclone and flooding events by participating in working groups, liaising with industry associations and providing timely information around the management of waste and other environmentally relevant activities.
- Commissioned the West Rockhampton ambient air quality monitoring station in September 2025, marking the successful completion of a four-year statewide air monitoring network expansion program. The network now includes 98 stations continuously monitoring smoke particles, a significant increase from the 25 stations before the program began, providing more communities with access to localised air quality information during bushfire events and supporting public health and safety.
- Enhanced access to critical coastal and ocean data to improve disaster preparedness and environmental management, with data from 36 storm tide gauges, 13 tide gauges, and 29 wave monitoring buoys now publicly available.
- Provided timely storm tide advice to executive and regional disaster management groups to safeguard communities during extreme weather events including Tropical Cyclone Koji (January 2026) and Tropical Cyclone Narelle (March 2026). This support was critical in ensuring effective disaster response and protecting vulnerable communities.
- Developed CropSuit, in collaboration with the Department of Primary Industries (DPI), an online decision-support tool that allows users to investigate cropping land suitability across Queensland.
- Collaborated with James Cook University, through the Australian Tropical Herbarium Joint Venture, to provide historical vegetation data to support post-Cyclone Jasper rain event disaster recovery in the Wet Tropics to ensure on-ground disaster recovery activities were effectively targeted, delivering tangible benefits to communities based on the best available data.

Protect Queensland's biodiversity, threatened and native species, heritage and natural assets.

- Strengthened wildlife care and rehabilitation across the state through the commencement of delivery of five new and expanded wildlife hospitals and continued partnerships with the SEQ Wildlife Hospital Network and RSPCA Queensland, supporting coordinated responses to wildlife health and rehoming.
- Progressed long-term koala conservation through consultation on the *A fresh start for South East Queensland koalas: Developing a new South East Queensland Koala Conservation Strategy 2026–2036* discussion paper to inform the development of a new strategy, alongside continued implementation of the *South East Queensland Koala Conservation Strategy 2020–2025*, including actions focused on habitat restoration, threat reduction, applied research, community awareness and citizen science.
- Launched Round 1 of the Grassroots Environmental Grants: Koala Habitat Restoration Program to provide community-based organisations with support for on the ground initiatives to revegetate cleared land, remove weeds, and improve landscape connectivity for endangered koalas across SEQ.
- Completed the Sandringham Wetlands offset project in Mackay, enhancing water quality and habitats in the Great Barrier

Reef catchment in collaboration with the Reef Assist Program through fish passage barrier removal, revegetation, and stock access control.

- Recognised the first two conserved areas (Other Effective area-based Conservation Measures) in Australia: Weranga Scarps, in the Western Downs Region – containing highly intact eucalypt and cypress woodland ecosystems and providing habitat for threatened species such as the yakka skink, koala and glossy black-cockatoo; and McCoys Creek Wetland, on the Gold Coast – forming part of the Southern Moreton Bay to Wongawallan critical corridor and supporting threatened species, including the koala, tusked frog and water mouse, as well as the Moreton Bay lily.
- Submitted a draft *Avoided Re-clearing and Native Reforestation* carbon farming method to the Emissions Reduction Assurance Committee for assessment. If legislated under the Commonwealth Australian Carbon Credit Unit (ACCU) Scheme, the method will provide farmers and other landholders a financial incentive to protect and restore native forests on private land.
- Commenced on-ground activities for four Land Restoration Projects, to increase the total to 15 ongoing LRF investment projects delivering environmental, socio-economic and First Nations peoples co-benefits for Queenslanders. Five of these projects delivered ACCUs to the Land Restoration Fund Trust.
- Made three heritage recommendations in accordance with section 44 of the *Queensland Heritage Act 1992*.
- Processed 20,067 regulatory activities: exemption certificates (640), technical agency advices for development assessment (118), certificates of affect (18,544), pre-lodgement enquiries (536) and advices (199) and responses to notices of discoveries (30). These functions are undertaken to comply with the objects of the *Queensland Heritage Act 1992.*
- Supported 19 projects to restore, repair, conserve and improve access and management of Queensland's heritage-listed places under the Community Sustainability Action Grants Program.
- Supported the Buderim-Palmwoods Heritage Tramway Inc with grant funding to preserve and display the original Kraus locomotive in the heart of Buderim.
- Undertook public consultation on the discussion paper *Delivering a fresh start for Queensland's heritage* (February to March 2026), including eight regional consultation sessions with more than 150 attendees to inform the development of a new heritage strategy and legislative framework for Queensland.
- Receipted financial settlement offset payments for 51 authorities with environmental offset conditions that impacted 890 hectares.
- Ensured that environmental authority (EA) assessments appropriately considered and mitigated impacts to Queensland's biodiversity, threatened and native species, and heritage and natural assets.
- Protected and supported recovery of Queensland's threatened species through 21 new partnerships with ILSR groups, funding for 33 research grants, Disaster Recovery Funding Arrangements, and delivery of on-ground conservation actions across Northern and Central Queensland.
- Completed 546 planned burns across 981,081 hectares of Queensland's parks and forests statewide.
- Delivered the largest planned fire management program ever undertaken in North Queensland, including planned burning and cross-tenure collaboration to improve park and forest outcomes and reduce bushfire risk through strategic fuel load management.

- Continued to deliver fire training as a priority, with 54 staff trained as fire crew and 100 staff trained for fireground leadership roles, including Fire Crew Leader and Divisional Commander positions. A further 43 staff were trained for roles within Incident Management Teams, 16 staff received air task specialist training, and 31 First Nations partners completed fireground training, including 29 as Fire Crew and two as Fire Crew Leaders.
- Conducted a successful trial of detector dogs to locate the otherwise elusive and highly impactful phytophthora root dieback pathogen and successfully eradicated invasive rats on North West Island.
- Contributed to state and national preparedness and response collaborations, including interdepartmental steering committee led by DPI through Biosecurity Queensland, the lead agency for preparedness and response to high pathogenicity avian influenza (HPAI) in Queensland.
- Strengthened biosecurity, conservation and pest management outcomes through the More Rangers, Better Neighbours initiative, including more than 50 new roles (17 dedicated to pest management), delivery of 44 feral pig control projects on the QPWS estate, and coordinated, landscape-scale partnerships with Rangers, First Nations groups, Natural Resource Management (NRM) bodies, local governments and landholders.
- Delivered 78 critical BioCondition benchmarks to support environmental management in Queensland, including environmental offsets and mining and land rehabilitation.
- Enhanced management capability across the protected area system by aligning 21 management instruments with the QPWS Values-Based Management Framework to support 30 protected areas and released the QPWS Monitr field data application for assessing the health and condition of key natural, visitor and post-contact cultural heritage values on Queensland's parks and forests.
- Accessioned, managed and maintained more than 935,000 specimens of plants, fungi and algae within the Queensland Herbarium collections, ensuring these invaluable resources are accessible via WildNet and the Atlas of Living Australia for use in education, land management, research and conservation.
- Published four new editions of the taxonomic journal *Austrobaileya*, showcasing Queensland's biodiversity and featuring scientific descriptions of four new species of plants for the state.
- Supported 32 local community-based projects aimed at protecting and preserving Queensland's natural and built environments for future generations through the Grassroots Environmental Grants Program.
- Awarded funding under the Community Sustainability Action Grants Program to 16 projects to clean up and prevent litter and marine debris across beaches, waterways and coastal marine areas.
- Supported the installation of a large pond, through funding provided to Aussie Wildlife Limited, to create a suitable habitat for the rehabilitation of native waterbirds on the Gold Coast.
- Provided funding to assist Gold Coast environmental community groups to clean up and revegetate Mudgeeraba Creek from the M1 to Somerset Drive.
- Supported The Hut Environmental and Community Association with funding to deliver environmental education programs and events to the local community around the Mount Coot-tha Forest.
- Supported the local environmental conservation, rehabilitation and education work of the Pullen Pullen Catchments Groups Inc through grant funding.

- Supported the Moggill Creek Catchment Group's native plant nursery upgrade with funding.
- Provided funding to Cubberla-Witton Catchment Network Inc to undertake on-ground environmental rehabilitation works in the local catchment area.
- Provided funding to Bulimba Creek Catchment Coordinating Committee to deliver environmental weed control and rehabilitation works within Bulimba Creek catchment.
- Supported Kholo Creek Catchment Group with funding to restore creeks and wildlife habitats within Swensons Road Nature Reserve.

Partner: Partner and meaningfully engage with stakeholders to drive outcomes

Success indicators

2A Stakeholders are satisfied with the quality of our engagement and partnership with them

2B Water quality improves and threats are mitigated into the Great Barrier Reef and other priority catchments

2C Expansion of private protected land estate

2D Waste is avoided, reduced, reused, and recycled to the greatest possible extent

2E Number of new ecotourism experiences launched across Queensland

2F Collaborative and grassroots partnerships achieve defined project and program outcomes

Key achievements

Codesign programs, policies and initiatives with partners including First Nations peoples, industry, innovators, the research sector, and across governments.

Tourism partnerships

- Worked with Mount Morgan Promotion and Development Incorporated to finalise the *Mount Morgan Tourism Feasibility Study*, establishing a roadmap to strengthen the local economy through tourism development, enhance visitor experiences and position Mount Morgan as a longer-stay destination.
- Worked with Livingstone Shire Council, City of Gold Coast and councils across the state to deliver projects including common-user infrastructure on Great Keppel Island, provide input into Regional Plans and identify ecotourism opportunities.
- Deepened engagement with industry, Regional Tourism Organisations (RTO's) and delivery partners through regional visits, tourism roundtables and the Destination 2045 Tourism Forum, engaging with more than 200 stakeholders across 15 sessions.
- Signed a four-year partnership agreement with the Queensland Tourism Industry Council (QTIC) to deliver Destination 2045 initiatives including the Tourism Business Capability Subsidy, Queensland Welcomes You, Young Tourism Leaders and Careers Roadshow.
- Collaborated with QTIC under the partnership agreement to support delivery of Tourism Week in November 2025, including DestinationQ, DestinationIQ and the Queensland Tourism Awards, which collectively drew nearly 2,000 attendees.
- Developed and commenced implementing a cross-agency workplan to consider red and green tape reduction efficiencies and improve ecotourism outcomes across government.
- Collaborated with RTO's, Queensland Reconstruction Authority, QTIC and Tourism and Events Queensland (TEQ) to lead disaster recovery and resilience efforts for Queensland's tourism sector, ensuring coordinated support, effective resource allocation, and strengthened industry preparedness.
- Partnered with DSDIP and DPI to shape the *Supporting agritourism through Local Government planning schemes: Guidance for local government*, to encourage local governments to support agritourism ventures through targeted local planning scheme provisions.

- Delivered the Strategic Indigenous Tourism Projects Program and the Torres Strait Regional Authority funding, working with RTOs, QTIC and First Nations' peak bodies to support First Nations tourism capability and growth.
- Delivered 13 Our Country Advisory Service Discovery and Business Essentials Workshops across Queensland, including the Torres Strait, supporting First Nations business through practical guidance on the tourism ecosystem and pathways from aspiration to business development and visitor readiness.
- Supported 26 ILSR groups to participate in the Emerging Field School Program, introducing 119 rangers to Tour Guiding.
- Worked with QTIC and First Nations Tourism peak bodies to progress development of QTIC's *Queensland First Nations Tourism Strategy 2026–2032*.
- Provided sponsorship and bursary funding to assist First Nations tourism operators and businesses to attend major tourism industry events.
- Worked with Gudang Yadhaykenu Aboriginal Corporation on the former resort site at Pajinka in preparation for site investigations and future construction and tourism business development.

First Nations partnerships

- Finalised Cultural Values Assessment reports for the Gondwana Rainforests of Australia World Heritage Area (Queensland Section) in partnership with Traditional Owners for Danggan Balun (Five Rivers), Githabul and Yuggera Ugarapul Country.
- Codesigned the draft Russell River Catchment and Seascape Sustainability Plan with Jaragun Ecoservices, a Traditional Owner owned and operated NRM organisation, applying the Whole-of-System, Values-Based-Framework.
- Consulted with multiple stakeholders and Traditional Owners in the updating of the Ramsar Information Sheets for two of Queensland's Wetlands of International Importance—the Great Sandy Strait and Currawinya lakes.
- Collaborated with around 60 First Nations peoples' representatives to inform the design of the Cultural Stewardship Program under the 2023 Tropical Cyclone Jasper environmental recovery program.
- Engaged with stakeholders and delivery partners across Queensland heavily impacted by the 2025 severe weather events to walk Country together, and understand local impacts to help guide investment decisions, strengthen partnerships, and enhance stewardship opportunities.
- Progressed the Daintree Hub (gateway precinct) in partnership with Jabalbina Yalanji Aboriginal Corporation, creating a flagship visitor experience that strengthens cultural interpretation, supports sustainable tourism and drives regional economic outcomes through increased visitation, local jobs and improved visitor dispersal.
- Strengthened partnerships with Traditional Owners and local stakeholders, progressing joint management arrangements and supporting employment, cultural land management and stronger on-ground presence in remote parks and forests.
- Established and maintained strong partnerships with stakeholders involved in the establishment of a third population of 40 northern hairy-nosed wombats at Dhuny Yumba (Home of the Wombat) National Park (scientific), including Gunggari Native Title Aboriginal Corporation RNTBC, The Wombat Foundation and Australian Wildlife Conservancy.
- Supported the expansion of training initiatives for ILSR including Ranger to

Trainer and the Indigenous Leadership Programs.

Land and water partnerships

- Maintained strong partnerships with the Queensland Trust for Nature and Healthy Land and Water to progress on-ground initiatives organisations to address key threats and restore habitat to improve the conservation of koalas in SEQ.
- Invested in a suite of reef place-based, integrated projects delivering locally designed bespoke solutions in partnership with land managers to strengthen communities and deliver economic and environmental benefits.
- Codesigned with the Council of Mayors SEQ, the framework to develop 13 Catchment Action Plans under the Resilient Rivers SEQ initiative, involving consultation with hundreds of regional stakeholders.
- Strengthened the Catchment Water Quality Alliance, a collaboration between the department, The University of Queensland (UQ)'s Reef Catchments Partnership and James Cook University's *TropWATER* to undertake water quality monitoring and research. The data collected contributes to the annual SEQ and Reef Report Card. This collaboration involves more than 30 regionally based partner organisations including landowners, industry bodies, NRM groups and Traditional Owners.

Innovation partnerships

- Delivered the NRL Magic Round Tech Showcase, an expanded event featuring 23 Queensland businesses exhibiting their capabilities to a national audience. The 2026 showcase had two streams: Sports Innovations – focusing on player performance, fan engagement, operational efficiency and grassroots participation; and Platform Technologies – highlighting sustainability, connected infrastructure, smart venues, and digital consumer engagement.
- Facilitated the NRL sponsorship of the LuminaX Healthtech Accelerator Program based at the Gold Coast Health and Knowledge Precinct, with the NRL's Chief Medical Officer as program mentor.
- Launched new Private Sector Pathways Program challenges supporting five Queensland businesses to pilot their technology solutions with major partners including the National Injury Insurance Scheme Queensland, City of Moreton Bay and the ecotourism sector.
- Signed a Memorandum of Understanding (MOU) as part of the Japan–Australia Sports and Health Innovation Exchange, establishing a two-year partnership with JA Network, Mizuno Corporation and Nakanoshima Qross to connect, grow and sustain an innovation ecosystem across both countries.
- Established a Corporate Innovation Community of Practice, with broad industry membership from sectors including utilities, sports, telecommunications, stadiums, construction machinery, and defence.
- Supported a wide range of innovation events across Queensland, including Something Fest (Brisbane), the Indigenous Australian Datathon (Cairns), FWD Fest (Sunshine Coast) and Tech Verge. By partnering in these industry and region-led events the department is amplifying industry engagement, facilitating connections and pathways that underpin real economic growth.
- Hosted the 22nd annual Business Improvement and Innovation in Government (BiiG) Conference. With the 2026 theme: *Co-Create, Innovate, Collaborate: Bringing people, purpose and partnerships together for better public outcomes*, the event brought together hundreds of professionals from across the Queensland public sector and its partners to explore bold ideas, share practical solutions, build capability to navigate

complexity, and support delivery of the government's priorities for Queensland.

- Supported the network of Regional Enablers, with 15 local innovation leaders delivering services that support local businesses in their communities. These regional providers are delivering their second year of place-based programs, expertise and support to help innovators start and grow new businesses, and to accelerate the uptake of new technologies and industry adoption of innovation.
- Partnered with First Australians Capital on the First Nations Innovation Acceleration Program to drive economic opportunities for Queensland's innovative First Nations businesses, providing opportunities for them to scale and generate wealth. The program has received more than 360 enquiries across all industry sectors, primarily from Far North Queensland and SEQ. Nine Queensland Indigenous businesses secured grants, and more than 70 others are receiving direct advisory support.
- Engaged with more than 840 stakeholders across the state to progress Queensland's new Science and Innovation Strategy, a 15-year vision to strengthen our innovation system and accelerate the translation of ideas into real-world outcomes. Stakeholders included representatives from industry, research organisations, investors, entrepreneurs, and regional communities.

Science partnerships

- Partnered with the Australian Research Council Centre of Excellence in Quantum Biotechnology to develop early career researchers in the areas of environment and sustainability.
- Supported the Queensland Quantum Decarbonisation Alliance, a collaboration of 27 research and industry partners developing transformative quantum technologies to unlock new opportunities for Queensland.
- Expanded the DETSI–UQ Alliance by establishing three projects that will inform biodiversity and environmental management in Queensland.
- Launched a round of the Queensland-Bavaria Collaborative Research Program, which provides seed and development funding to strengthen research and industry collaboration between Queensland and the German State of Bavaria.
- Launched a round of the Queensland-Germany Bioeconomy Collaborative Science Program, which supports projects that advance the development of a bio-based economy in areas such as agrifood and renewable materials.
- Supported the Queensland Defence Science Alliance to attract Australian Government research investment and establish university collaborations with local industry to build solutions that meet the future needs of Australian Defence.
- Partnered with CSIRO to deliver the Regional University Industry Collaboration Program designed to foster industry-research partnerships and increase commercialisation by Queensland's regional universities.
- Awarded STEM and community engagement grants to 22 recipients to increase community engagement with scientists and participation in science-based activities.
- Continued to support the National Indigenous Science Translation Centre, promoting Indigenous knowledge innovation and supporting the development of First Nations-owned businesses.
- Partnered with UQ, New South Wales Government, University of New South Wales and University of New England through the Joint Remote Sensing Research Program to deliver best-practice satellite-image-based land cover and vegetation monitoring.

- Established a new 10-year agreement to continue the Australian Tropical Herbarium joint venture partnership with CSIRO, Australian Director of National Parks and James Cook University (Cairns).

Unlock the untapped potential of the eco-tourism sector by responsibly working with providers.

- Delivered two flagship 45 by 45 ecotourism experiences (Ngaro Track and Thorsborne Trail), delivering guided tours to expand world-class nature-based visitor offerings across Queensland:
    - Ngaro Track—a multi-day walk that allows both seasoned and first-time bushwalkers to experience the natural wonders of Whitsunday Island and discover the rich cultural heritage of the Ngaro people.
    - Thorsborne Trail—guided tours provide a world class multi-day hike that showcases the spectacular rugged landscape of Hinchinbrook Island while reducing impacts to the islands natural and cultural values.
- Strengthened partnerships across community, tourism, industry and government through the establishment of the Wangetti Advisory Committee and Community Reference Groups, ensuring local and stakeholder perspectives help shape project delivery.
- Improved public access to information about priority ecotourism projects and investment opportunities across Queensland by publishing the 45 by 45 ecotourism web page.
- Established an Ecotourism Working Group to investigate options for policy and legislative reform to support future ecotourism development.
- Identified a pipeline of ecotourism opportunities across government, local council, and private sector projects, both within and outside protected areas.
- Supported progression of the Binna Burra Lodge rebuild.
- Progressed Stage 1 of the walking trails under the *Palm Island Tourism Master Plan*, including supporting community consultation.
- Supported progression of the Whitsunday Skyway project.
- Commenced a Registration-of-Interest process for the Smithfield Mountain Bike Park expansion project to investigate commercial opportunities.

Collaborate with landholders, stakeholders, rangers and community to enhance invasive species and fire management on our managed estate.

- Delivered the first public-facing *Queensland Parks and Wildlife Service: State Fire Strategy: 2026–2031*, setting the strategic direction for fire management across QPWS areas over the next five years, detailing the department's fire management responsibilities through a collaborative approach with neighbours and bushfire management committees to maintain Queensland's natural values.
- Established Friends of Parks groups and developed and implemented a restoration plan for four protected areas within the Burleigh Heads area.
- Supported QPWS rangers and pest management team by providing scientific advice for optimal management of invasive species to assist the recovery of the critically endangered Nangur Spiny Skink.
- Continued to collaborate with DPI on the Weed Spotters Network Queensland, a citizen science program that aims to detect

new and emerging weed threats before they become established in Queensland.

- Delivered monthly statewide fire scar mapping, supporting the fire planning, response and post-event recovery efforts of the department and Queensland fire management agencies.

Work innovatively with industry and across all levels of government to reduce waste and boost recycling rates.

- Released the *Less Landfill, More Recycling 2035: Queensland Waste Strategy* following comprehensive engagement with stakeholders across Queensland in 2025. This included: 190 survey responses, 130 written submissions, 15 workshops across Queensland, engagement with more than 300 retailers and 542,000 impressions through public awareness campaigns, social media, newsletters and stakeholder networks.
- Completed a review of the waste levy settings to ensure they continue to support recycling, reduce landfill and deliver a fair outcome for councils and communities across the state. Key changes to waste levy settings include:
  - Annual payments to metropolitan and major regional councils have been adjusted in line with the targets in Queensland's new waste strategy. Annual payments will continue to reduce by 10 per cent each year until they reach 30 per cent for metropolitan councils and 50 per cent for major regional centre councils.
  - Councils were provided funding for the next four years to help offset levy costs on households.
  - The metropolitan levy rates will continue the same trajectory since 2022, increasing by $10 a tonne per year, helping ensure the levy works as intended and to encourage infrastructure investment.
  - Regional levy rates will continue to increase by government indexation each year.
  - Levy discounts for recyclers will be expanded to strengthen recycling incentives and there will be limits established on levy exemptions for use as 'daily cover' at landfills, reducing loopholes.
- Approved 26 projects under the first round of the Resource Recovery Boost Fund. These projects will help Queensland councils to deliver critical resource recovery infrastructure and services. Based on council estimates, the projects will divert more than 150,000 tonnes of waste from landfill, anticipated to save councils around $17 million annually in waste levy costs.
- Commenced public consultation on legislative amendments to reduce litter and boost recycling, with a consultation paper on proposed amendments to clarify the meaning of waste, simplify administration, reduce regulatory burden, increase recycling, encourage reuse of soils and help tackle litter and illegal dumping.
- Supported the parliamentary inquiry into Improving Queensland's Container Refund Scheme.
- Developed the Waste Reduction and Recycling (Strengthening the Container Refund Scheme) Amendment Bill 2026 to give effect to the Queensland Government's response to the parliamentary inquiry into *Improving Queensland's Container Refund Scheme*.
- Improved the value of waste and recycling data by reviewing the existing annual survey with industry and local government.
- Worked in partnership with peak industry bodies to progress pilot projects to inform industry investment and national reforms to increase recycling, for example batteries and solar panels.
- Provided funding for 15 projects under the Local Government Battery Collection

Program. These projects will deliver 88 new permanent battery collection points, 3 mobile collection services and 28 temporary pop-up collection sites across Queensland; and will provide practical options for Queenslanders to safely dispose of difficult to deal with batteries that currently have limited options for disposal.

- Continued to explore available technologies for the replacement of the Regulated Waste Tracking system.
- Continued collaboration with industry to develop end of waste codes where the use of waste as a resource demonstrated sustainable benefits and negligible environmental risks.
- Maintained ongoing engagement with industry to modernise and strengthen waste levy guidance, supporting effective implementation of the waste levy framework.
- Supported the Swanbank Inter-Departmental Committee and worked with Queensland Health and other agencies to deliver recommendations from the Swanbank Public Health Inquiry. Highlights included:
  - delivered a robust compliance and enforcement program to address operator non-compliance, fostering meaningful engagement with community, industry and Ipswich City Council
  - initiated a Volatile Organic Compounds sampling program in partnership with Queensland Health to evaluate potential air quality health impacts
  - delivered an inspection program supported by an independent odour expert to assess odour management practices across various regulated industries.

Support and work with landholders to be the environmental stewards of their properties and leaders in innovative practices.

- Continued delivery of the CARE Program, supporting landholders in their conservation efforts on private protected areas, which cover more than 5 million hectares in Queensland—comprising one third of the Queensland protected area estate.
- Partnered with landholders to expand private protected areas by more than 91,000 hectares, including the declaration of five new nature refuges and extensions to two existing refuges.
- Worked with Traditional Owners, landholders and others to seek endorsement and advance the Wellesley Islands East Asian–Australasian Flyway nomination to the Australian Government and international secretariat.
- Supported landholders through Land Restoration Fund investments in carbon farming, particularly in generating ACCUs, delivering environmental, socio-economic, First Nations co-benefits for Queenslanders as well as regional jobs.
- Released the *A Fresh Start for Private Protected Areas* discussion paper for a six-week public consultation phase, outlining opportunities to grow private protected areas and seeking feedback on overcoming barriers to participation.
- Established a cross-departmental Environmental Stewardship Reference Group to facilitate stronger alignment of program delivery across agencies and to commence work to improve and better coordinate engagement with landholders.
- Explored opportunities to streamline the delivery of government-led environmental stewardship-focused programs targeted at farmers and landholders.
- Collaborated with neighbouring landholders, local governments and

community groups to deliver coordinated pest and weed management activities across the QPWS&P estate.

Protect our Great Barrier Reef through genuine environmental action, partnering across governments, landholders and industry.

- Released the new *Reef 2050 Catchment Water Quality Strategy* jointly with the Australian Government, outlining a renewed approach to working with communities, landholders, industry and Traditional Owners to improve water quality flowing to the reef.
- Submitted the *State Party Report on the state of conservation for Australia's Great Barrier Ree*f to UNESCO, showcasing Queensland's initiatives to protect the reef.
- Commenced the *Reef 2050 Long–Term Sustainability Plan* review jointly with the Australian Government, consulting with the Reef 2050 Advisory Committee and Independent Expert Panel, industry, community and Traditional Owners.
- Delivered work towards a three-year Reef Report Card covering progress made on addressing water quality from 2022 to 2025. Once released, this will close out reporting against the *Reef 2050 Water Quality Improvement Plan* targets.
- Continued delivery of on-ground actions to support land managers within the reef catchments through the Queensland Reef and Catchment Water Quality Program, particularly across agricultural practice improvement, urban land management, and landscape repair.
- Renewed collaboration with Griffith University to continue research on nutrient assimilative capacity of Queensland's estuaries and point source activities in the Great Barrier Reef catchment.
- Continued delivery of the *Reef 2050 Wetlands Strategy: A strategy to manage wetlands in the Great Barrier Reef and its catchments*, which provides the overarching direction for wetland science, planning, coordination and management in the Great Barrier Reef and its catchments.
- Delivered the Reef Assist Program, creating environmental projects and regional jobs for Queenslanders in the Great Barrier Reef catchment. Reef Assist 2.0 was delivered over three years ending in 2026, with funding invested in 12 projects across the reef regions. Key achievements included:
  - provided opportunities for First Nations people and youth to increase work skills through formal and hands-on training, in addition to undertaking practical landscape repair work for healthier waterways
  - created more than 240 jobs (with 50 per cent filled by First Nations people and 30 per cent by youth), supported 155 participants to complete more than 670 training courses
  - planted more than 300,000 plants, remediated more than 120 hectares of wetlands and streambanks and 114 hectares of gullies, and prevented an estimated 2,722 tonnes (or 64 semi-trailers) of sediment from reaching the reef each year.
- Continued implementation of a data and risk-based reef regulation compliance strategy, alongside proactive industry engagement to build enduring partnerships and drive improved sustainability outcomes for the Great Barrier Reef.
- Delivered the RJFMP in partnership with the Great Barrier Reef Marine Park Authority. Highlights include:
  - delivered a total of 1,920 days at sea across the entire World Heritage Area, implementing conservation actions, monitoring conditions, responding to incidents, providing tourism opportunities and upholding compliance

- identified and deterred illegal activity through 932 dedicated compliance patrol days, comprising 177 days by Queensland Boating and Fisheries Patrol and 755 days by RJFMP (RJFMP days comprising 684 vessel, 2 land-based and 69 aerial days)
- delivered 430 Reef Health Impact Surveys assessing impacts from severe weather during the high-risk September to March period
- the Raine Island Recovery Project successfully relocated 100 clutches (8,600 green turtle eggs) from Raine Island to Sir Charles Hardy Islands in Wuthathi Sea Country, achieving a higher hatching success rate than nests left at Raine Island, with 82 per cent of the relocated eggs producing hatchlings
- partnered with Traditional Owners to manage Sea Country through two work placements and 13 separate fee-for-service arrangements
- monitored key species including seabirds, shorebirds and marine turtles, recording population numbers and dynamics to inform future management priorities
- successfully delivered the joint permitting program across the entire World Heritage Area in partnership with the Great Barrier Reef Marine Park Authority; managed 4,672 current State–Commonwealth joint Marine Park permissions, granted 602 permissions, and refused, suspended or cancelled 94 permissions
- refitted the Reef Ranger vessel to improve operational efficiency and reduce its environmental impact. Upgrades to the 24-metre vessel included renewable fuel-capable propulsion engines, a silicone-based hull coating to reduce fuel consumption and emissions, a hybrid solar-battery system to reduce reliance on diesel, and a hull vane (foil) system designed to reduce the vessel's drag and substantially decrease fuel consumption.

Grow: Deliver sustainable growth for Queensland

Success indicators

3A 20-year tourism plan is launched and measures established to monitor progress

3B Increased opportunities for world leading science and technology to be generated and translated

3C Red tape is reduced to allow sustainable development, while preserving and conserving our environment and heritage

3D Expenditure and visitation to Queensland increases

3E Business and jobs growth in the innovation economy

Key achievements

Deliver a 20-year tourism plan to capitalise on the tourism opportunities from the Brisbane 2032 Olympic and Paralympic Games and beyond.

- Launched the Tourism Icons Investment Fund and delivered Round 1 of the program.
- Launched the Regional Tourism Infrastructure Fund and delivered Round 1 of the program.
- Launched the Connecting Queensland Fund, partnering with airports and airlines to secure seven deals, supporting ten services, that are forecast to deliver 501,400 inbound seats each year and increase annual visitor expenditure.
- Supported more than 160 tourism operators through the Tourism Support Hub, improving navigation of permits, compliance and government processes to help keep experiences market-ready.
- Secured hosting roles for Brisbane, Townsville and the Gold Coast for the Rugby League World Cup 2026.
- Secured hosting rights for NRL Magic Round from 2027 to 2032.
- Secured the Brazilian National Team playing two matches against the Socceroos exclusively in Queensland (Townsville and Brisbane).
- Secured the Australian exclusive one night only performance of Jose Carreras and Friends.
- Secured the extension of Bluey's World in Brisbane until February 2028.
- Secured the first-ever ANZAC Day Bledisloe Cup matches between the Wallabies and the All Blacks for 2027, 2029 and 2031.
- Contracted The Last Ship as an Australian exclusive at QPAC.
- Commenced a review of the *Major Events Act 2014*, completing consultation with internal and external stakeholders to understand potential opportunities to support and grow Queensland's events sector.
- Consulted with 13 RTOs and across government on development of a Tourism Investment Prospectus, in preparation for release in 2026.
- Provided investment attraction and facilitation support to more than 40 tourism projects in various stages of their project lifecycles.
- Delivered a Single Integrated Permission framework for tourism and events through the *Environmental Protection (Efficiency and Streamlining) and Other Legislation Amendment Act 2026*. This reform delivers a single 'one-stop-shop' permit for tourism operators working across protected areas, recreation areas, forestry areas and state marine parks.

- Supported Winton Shire Council to become Queensland's first designated Dark Sky Community.
- Delivered a new *Information guide for new Ecotourism proposals on protected areas* to help streamline applications for appropriately designed and managed low-impact ecotourism facilities in protected areas.
- Supported 12 translational projects developing new quantum technologies to showcase at the 2032 Games and contribute to the legacy.

Work with all sectors, including the conservation, resources, agriculture, and property sectors to continue to support sustainable growth while responsibly managing environment and heritage assets and values.

- Through the Queensland Reef and Catchment Water Quality Program, invested in locally designed place-based projects that take a whole-of-systems approach to address issues of local concern, working across landscape repair, conservation, natural capital, community support, and sectors including the agriculture, aquaculture, urban and resource sectors.
- Finalised visual style guide for Gondwana Rainforests of Australia World Heritage Area (Queensland Section) focused on building World Heritage brand awareness for local and international visitors.
- Commenced delivery of the second Accounting for Nature framework environmental condition score for the Revegetation at Lake Wivenhoe Land Restoration Fund project, which is set to be the first project of its kind in Australia to obtain such accounts, providing invaluable data.
- Worked across government departments towards delivering more streamlined and practical approvals processes that continue to appropriately mitigate risk to the environment.
- Established and maintained collaborative engagement with the Games Independent Infrastructure and Coordination Authority to streamline approvals processes for contaminated earth and waste levy exemptions.
- Progressed partnerships with RTOs aligning destination planning and marketing with protected area management to support sustainable visitation and stronger regional tourism outcomes.
- Strengthened our partnership with Regional Area Planning and Development Organisations to improve land and community management outcomes, supporting coordinated regional approaches that align conservation priorities with sustainable economic development opportunities.
- Maintained partnership with the State Library of Queensland to deliver a Queensland Heritage Register Fellowship. The fellowship investigated sport and recreation heritage to enhance community access to this history through the Queensland Heritage Register.

Work with the waste industry to explore opportunities for investment in cutting edge waste technologies that reduce environmental impacts and create jobs for Queenslanders.

- Implemented the three-point plan to tackle battery-related fire risks, working with the waste industry to identify practical solutions to reduce fires in waste transport and management facilities, promote safe battery disposal, and support councils to expand collection points for problem batteries, such as those found in vapes and e-scooters.
- Invested in new technology to unlock the value chain for textiles in Queensland, partnering with The Salvation Army Salvos

Stores to deliver an Australia-first facility to sort and decontaminate post-consumer textiles for sale to re-manufacturers.

- Delivered Round 1 of the Resource Recovery Boost Fund to support Queensland councils to address key waste reduction and recycling priorities, establish critical resource recovery infrastructure, divert waste from household red bins to green and yellow bins, and increase recycling.
- Opened applications for the Zero Litter to the Bay Program, working with SEQ councils to install stormwater filtration devices and reduce litter entering Moreton Bay.
- Released two draft Bioregional Guidance Plans for public consultation to provide greater certainty for Queensland industry and better protect the environment through improved information, strategic planning and guidance around project assessments under the *Environment Protection and Biodiversity Conservation Act 1999* (Cth) (EPBC Act).

Attract new opportunities to drive economic diversification through scientific excellence, innovation, and creative solutions.

- Delivered the Ecotourism Challenges as part of the Tourism Innovation Program to assist tourism businesses to be prepared for the future of visitor experiences.
- Continued to deliver science strategies, policies and programs that help grow the state's science ecosystem and capitalise on dynamic fields including AI, quantum and biotechnologies.
- Supported the Quantum and Advanced Technologies Talent Building Program, which is developing quantum-related skills for up to 90 students across six universities with at least 50 per cent of scholarships awarded to candidates from underrepresented groups.
- Supported the Boggo Road Innovation Junction Collaboration Group to drive coordinated development of the precinct by optimising and coordinating critical initiatives to achieve the precinct's vision and objectives.
- Worked with the Advisory Board Centre to deliver the Ignite+ Commercialisation and Growth Program to a new cohort of 50 participants in 2026. Queensland Treasury and the department have also entered an MOU to extend delivery of this program to 12 Impact Revenue Investment Program participants.
- Partnered with Deloitte, Trade and Investment Queensland, and the Queensland Investment Corporation to select a new cohort of 15 high-growth potential companies to participate in the Ignite+ Scale Program.
- Delivered ongoing support for around 500 female founders who have undertaken accelerator activities in partnership with 11 delivery partners. The Female Founders Investment Readiness pilot was announced in April 2025.
- Advanced innovation infrastructure projects to accelerate the creation of future jobs by progressing Round 2 of the SEQ City Deal Innovation Economy Fund, with applications received and under assessment as at 30 June 2026.
- Strengthened collaboration across the innovation ecosystem through the Innovation Events Fund, providing support to deliver more than a dozen innovation-driven events across Queensland.

Enable: Embrace new ideas and technologies to create lasting economic and environmental benefits

Success indicators

4A Increased investment for innovators and entrepreneurs.

4B Improved availability of research, data, and insights to inform decisions and influence policy outcomes.

4C Customers are satisfied with our services and trust us to do our jobs.

4D A healthy, safe, diverse and high-performing workplace founded on positive culture.

Key achievements

Harness our scientific excellence and innovation expertise to deliver on our commitments and priorities.

- Continued to deliver updated and integrated information through the Wetland*Info* website, ensuring that relevant information is available for decision-making.
- Delivered near real-time water quality data at sites across the Great Barrier Reef and SEQ catchments through the newly developed High-frequency Water Quality Dashboard.
- Collected 700,000 water quality results from industries in WaTERS, the Queensland Government's Water Tracking and Electronic Reporting System.
- Delivered the Statewide Landcover and Trees Study (SLATS) and associated Open Data for the 2022–23 reporting period, providing foundational data to support vegetation management, land use policy and decision-making.
- Published the 2025 summer and winter broadacre crop mapping data supporting agricultural production insights, land use decision-making and economic statistics.
- Continued to provide National Association of Testing Authorities (NATA)-accredited analytical chemistry services to inform research and decision-making in natural resource, water quality, environmental and agricultural management in Queensland.
- Engaged the Innovation Advisory Council through regular meetings to inform future Innovation strategy development.

Nurture and enhance our reputation and community trust.

- Progressed streamlining amendments to the *Major Events Act 2014* so regulations are easier to understand and apply across large, complex events held over multiple sites or days, and modernised certain ticket offence penalties, helping to protect consumers and support Queensland's major events industry.
- Regulated the AFC Women's Asian Cup 2026 as a major event under the *Major Events Act 2014*.
- Regulated the NTI Townsville 500 and the Boost Mobile Gold Coast 500 supercar events as major events under the *Major Events Act 2014*.
- Continued to work in partnership with First Nations peoples to bring together cultural knowledge, generational learning, science and technology to enhance on-country monitoring for post-disaster recovery.
- Continued to provide greater public insight and visibility into the work undertaken to protect communities and the environment from pollution through the Queensland Regulation Insider web page.
- Continued to deliver transparency by maintaining the *Environmental Protection Act 1994* public register, ensuring

environmental approvals and relevant enforcements are publicly available and easy to find.

- Continued to operate a 24-hour Pollution Hotline as a key frontline service for community reporting of pollution, environmental harm, nuisance and concerns around regulated industry activities, enabling timely identification and triage of potential risks to the environment and public health. The Pollution Hotline received nearly 1,600 reports.
- Improved volunteer management across Queensland's protected areas, fostering greater participation and attracting a diverse range of individuals to contribute to conservation efforts including delivering a digital management platform and informed by recommendations from the Queensland Government Inquiry into volunteer management.
- Promoted science by showcasing our leading-edge science and laboratories at key events, including National Science Week and the National Youth Science Forum.
- Provided the frontline Biodiversity Information and Advisory Service including trusted plant and fungi identifications and advice to government, industry and the community.
- Supported First Nations peoples to document biocultural knowledge through the work of the Tropical Indigenous Ethnobotany Centre.

Foster a diverse workforce that is continually improving, safe, inclusive, capable and agile.

- Acknowledged and celebrated dates of cultural significance to increase cultural awareness and recognise the importance of diversity.
- Recognised and supported employees during National Reconciliation Week, encouraging them to connect with others and participate in a range of local and regional events across Queensland.
- Recognised Neurodiversity Celebration Week and delivered Neurodiversity at Work sessions to highlight the strengths neurodiversity brings to the workplace.
- Celebrated International Women's Day and Queensland Women's Week by taking a moment to reflect on the progress we've made, celebrate the incredible women around us, and reaffirm our commitment to driving meaningful change.
- Enhanced leadership capabilities, training 176 leaders in the foundational modules of our flagship leadership program (Self-Leadership and Managing for Success).
- Supported effective leadership managers with targeted toolkits covering key people management responsibilities including performance management, recruitment and selection and fostering respectful workplaces.
- Further details relating to the department's actions to foster a diverse workforce that is continually improving, safe, inclusive, capable and agile are outlined in the 'Our People' section of this report.

Contribute best-practice services, advice, monitoring and modelling.

- Completed development of the Marine and Estuarine Condition Assessment Tool MarECAT for assessing the condition of all intertidal and subtidal ecosystem. The tool is undergoing trials across Queensland and will become one of the tools of the State-wide Indicators Framework, used by NRM organisations to track their impact.
- Monitored nutrients, sediments and/or pesticides at more than 102 sites in 34 basins in major Great Barrier Reef and SEQ catchments.
- Maintained a public access website displaying near real-time ambient air quality data and related health protection

guidance for 105 locations throughout Queensland.

- Continued to maintain the WaTERS as a notification reporting system for regulated industries including sewerage treatments plants, mining industries and aquaculture facilities and as a data reporting system to the department for more than 300 sites.
- Enhanced coastal monitoring and planning through partnerships with local councils and industry. Key initiatives included:
  - deployed three wave monitoring buoys along the Hervey Bay coast and installed five tide gauges in the Great Sandy Strait in partnership with Fraser Coast Regional Council, supporting future coastal planning and re-establishing tidal planes for coastal communities
  - established a new wave monitoring site at Amrun in the northern Gulf of Carpentaria in collaboration with Rio Tinto.
  - deployed two small-form Sofar Spotter wave monitoring buoys at Mission Beach and Karumba, supported through the Coastal Research Infrastructure (CoastRI) AusWaves Program.

Apply fit-for-purpose technology and digital solutions.

- Delivered Year 2 of the Tourism Business Digital Adaption Program, which supported 1,091 operators to adopt digital technologies to improve industry productivity, competitiveness, innovation and enhance visitor experiences.
- Delivered a new Queensland Waste Data System that reduces duplication and makes it easier for clients to submit and manage waste data.
- Implemented the new Digital Heritage Platform, delivering a three-part technology solution that streamlined workflows for customers under the *Queensland Heritage Act 1992*, established a new data lake to consolidate heritage records.
- Released a new Queensland Heritage Register website which enables all Queenslanders to explore information, images and spatial data about significant heritage places in Queensland.
- Collaborated with the Queensland Museum to provide key stakeholders with wetlands and catchment photographs, enhancing appreciation of Queensland's natural assets.
- Reviewed opportunities for AI use to support operations.
- Trialled and delivered the first aerial drip torch to support specialist planned burning outcomes across the protected area estate.
- High-performance computing services supported six government agencies with data, analytics and modelling programs, to support policy-makers, regulators, landowners and community alike on topics such as water allocation, flood modelling, vegetation change and landscape fire occurrence.
- Expanded the provision of mapping layers, templates and support via *Maps Online*, providing public and private entities with a one-stop location for matters relating to environmental mapping on their property.
- Assessed and loaded more than 1.2 million historic scientific, industry, and community records into the public-facing WildNet application, leveraging significant uplift work to position WildNet as the authoritative source for priority biodiversity occurrence data supporting ecological decision makers and scientists.

Other whole-of-government plans and initiatives

In addition to the Queensland Government's objectives for the community, the department contributed to the following intergovernmental agreements, whole-of-government plans, and specific initiatives which influenced the services we delivered.

Externally led Action plans

Action plan	Description	Lead Agency
Primary Industries Prosper 2050	*Primary Industries Prosper 2050: A 25-year blueprint for Queensland's primary industries* is Queensland's blueprint to make its primary industries profitable, sustainable, and globally competitive by 2050. It sets a strong foundation for future prosperity, ensures food security, builds resilient regional communities, and sends a clear message to investors that Queensland's primary industries are primed for growth through transformation. Key achievements: • Coordinated and provided the department's feedback on the actions proposed by DPI. • Supported the Team Queensland delegation to evokeAG, an annual conference in Melbourne to showcase the capability and opportunities available in Queensland. At evokeAG, the department partnered with DPI to foster connections between innovators, investors, and industry leaders in the AgTech sector. The event attracted 1,536 attendees from 18 countries, including producers, researchers, and investors, showcasing Queensland's primary industries and its advancements in AgTech. This collaboration highlighted local innovations and also opened doors for international partnerships and investment opportunities. • Worked with DPI on the Sowing the Seed of Farming Innovation Fund to promote new technologies and practices, backing Queensland-first projects, and promoting new technologies and techniques to future proof the industry across Queensland.	DPI
Queensland Future Timber Plan 2050	The *Queensland Future Timber Plan 2050: A 25-year plan for our forestry and timber industry* sets out how the government plans to drive policy settings to secure the sustainable timber supply needed to build 1 million homes by 2044—all while supporting a sustainable resource, creating new jobs, and backing regional economies. The plan will deliver a 25-year strategy for the forestry and timber industry, supported by a detailed five-year action plan to guide the initial steps.	DPI

Action plan	Description	Lead Agency
	Key achievements: • Commenced initial assessment and data collection for the 17 state forests in the SEQ Regional Plan Area identified for potential transfer to protected area where commercial timber harvesting will no longer occur. • Undertook regular engagement with DPI in relation to the department's actions.	
Queensland Procurement Policy 2026	The *Queensland Procurement Policy 2026* is the government's overarching policy for the procurement of goods and services. It sets a bold vision to achieve positive procurement outcomes that create a strong and sustainable future for Queensland, ensuring a consistent experience for suppliers and reducing administrative burdens for buyers. Key achievements: • Supported development of an innovation challenge exemption for suppliers who have completed Queensland Government innovation challenges.	Department of Housing and Public Works (DHPW)
Transforming Queensland Manufacturing Strategy 2025–30	The *Transforming Queensland Manufacturing Strategy 2025—30* sets a 5-year vision for Queensland's manufacturing industry to drive greater productivity and innovation and expand access to global markets for value-added products. Key achievements: • Partnered with Australian Manufacturing Week to provide an opportunity to showcase Queensland's capability, connect manufacturers with innovation and research partners, and highlight new technologies with practical applications. • Engaged with manufacturing hubs, which created opportunities for targeted introductions to innovation stakeholders, and for Queensland manufacturers to participate in innovation programs.	DNRMMRRD

Managing our department

Summary of financial management

This financial summary provides an overview of the department's performance and position for the year ended 30 June 2026. A complete view is provided in the Financial Statements which are included in this report.

Financial performance snapshot

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

Category	2026 Actual	2025 Actual	Variance
	$'000	$'000	$'000
Total revenue	1,362,408	1,067,896	294,512
Total expenses	1,263,768	1,029,084	234,684
Operating Result from continuing operations	98,640	38,812	59,828
Other comprehensive income	128,415	417,506	(289,091)
Total comprehensive income	227,055	456,318	(229,263)

Revenue

The primary source of the department's revenue is appropriation from the Queensland Government, which accounts for 69.8% of the department's total revenue. User charges and fees represent 8.5% 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 20.3% of total revenue. This includes grants associated with managing the Great Barrier Reef, the SEQ City Deal, environmental offsets and natural disaster recovery.

Expenses

Employee expenses to administer departmental activities account for 33.5% of total expenditure. Supplies and services represent 21.8% of all expenditure. 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 38.9% of all expenditure, of which 37% relates to Waste Reform, 22% to Tourism, and 11% to Natural Disaster grants. Depreciation and amortisation account for 5.2% of total expenditure and reflect the significant value of the department's property, plant and equipment of $7.4 billion.

Budget result

Table 2 – Summary of operating result for the year

Category	2026 Adjusted Budget	2026 Actual	Variance 2025 Actual to Budget
	$'000	$'000	$'000
Total revenue	1,262,427	1,362,408	99,981
Total expenses	1,283,524	1,263,768	(19,756)
Operating result for the year	(21,097)	98,640	119,737

Total revenue exceeded the adjusted budget by $100 million, primarily due to a $78.2 million increase in grants and other contributions revenue. This was driven by higher than originally forecast income for Queensland Reconstruction Authority funds ($26.4 million) to deliver disaster recovery and resilience programs, environmental offsets contributions ($17.2 million), Commonwealth funding for reef conservation ($13.4 million), revenue for SEQ City Deal programs ($10.8 million), and contributions from third parties, primarily for the acquisition of land for the protected area estate ($10.1 million).

Total expenditure was lower than the adjusted budget with a variance of $19.8 million. This variance was predominantly related to grants and subsidies, which were $21.5 million below budget due to the reprofiling of program expenditure to meet new delivery milestones and contractual commitments.

Financial position

Table 3 – Summary of net assets as at the 30 June

Category	2026 Actual	2025 Actual	Variance
	$'000	$'000	$'000
Total assets	7,929,642	7,740,478	189,164
Total liabilities	136,341	181,748	(45,407)
Net assets	7,793,301	7,558,730	234,571

Assets

Assets increased with property, plant and equipment making up 94% of the $189.2 million variance. The increase was mainly due to the impact of the asset revaluation process in 2025–26, which resulted in a net revaluation increment of $128.4 million, which also increased the department's asset revaluation surplus.

Liabilities

The department's liabilities decreased by $45.4 million. This decrease predominantly relates to a reduction in payables of $62 million, particularly trade creditors and payables to the Queensland Government at end of year. This has been offset by an increase in non-current liabilities, primarily related to unearned revenue with recognition of revenue conditional on the transfer of land to the protected area estate of $17.5 million.

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	2026 Actual	2025 Actual	Variance
	$'000	$'000	$'000
Total revenue	625,507	564,724	60,783
Total expenses	625,507	564,724	60,783
Total assets	115,450	100,042	15,408
Total liabilities	115,450	100,042	15,408

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 administered revenue and expenses increased from the previous year, primarily due to the increase in revenue collected from the Queensland waste disposal levy and expenditure related to administered funding provided to TEQ.

Except for appropriation funding, the department returns all monies received to the Queensland Government's Consolidated Fund and therefore records a balanced result for the year. Further information is provided in the notes to the Financial Statements.

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

Governance committees

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

Executive Leadership Team

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

- align the departmental governance to deliver on government and ministerial priorities
- uphold high standards of departmental governance, including oversight of strategic risk management, financial management, performance monitoring and compliance
- lead whole-of-agency initiatives that drive collaboration, performance and innovation
- enhance relationships with key partners and stakeholders to drive strategic partnerships, investment and sector growth across ecotourism and innovation in Queensland
- set direction and expectations for the department's safe working environment, leadership and culture, and exemplify the values and behaviours expected in alignment with the *Public Sector Act 2022* and the Code of Conduct.

ELT's responsibilities also include supporting the Director-General to meet corporate governance obligations, including:

- setting and stewarding the department's vision and strategic direction
- overseeing strategic and key operational risks, performance and corporate priorities
- managing the corporate planning cycle, including performance, risk and key performance indicators
- overseeing the Corporate Governance Framework and the work of ELT committees
- setting and exemplifying expectations for a safe, respectful and high-performing workplace.

ELT is supported by several committees that enable effective governance, alignment and decision-making. Each committee is chaired by an ELT member, with membership approved by the Director-General.

Finance Committee

Chaired by the Deputy Director-General, Corporate, Performance and Delivery, 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, Environmental Services and Regulation, 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 six to eight weeks, or as determined by the chair, the group advises the Director-General and ELT on WHS assurance, strategy, governance, policy and procedures, whole-of-agency wellbeing initiatives and systems performance.

Digital Governance and Strategy Committee

Chaired by the Deputy Director-General, Corporate, Performance and Delivery, the committee meets monthly. The Digital Governance and Strategy Committee (DGSC) is the department's apex digital governance body, operating under delegation from the ELT. The DGSC provides enterprise-wide oversight of digital strategy, data strategy, technology investment, information security, including the Information Security Management System (ISMS), data, and AI to ensure alignment with departmental strategy, legislative obligations, and Queensland Government policy.

People and Culture Committee

Chaired by the Deputy Director-General, Corporate, Performance and Delivery, the committee typically meets monthly, providing strategic leadership to support the department's people and culture priorities and commitments. Key areas of focus include strategic workforce planning, diversity and inclusion, employee engagement and conduct and performance.

Steering Committee on Gurra Gurra Implementation

Chaired by the Director-General, the committee meets quarterly, or as otherwise determined by consensus of the committee, and the key focus areas include:

- providing leadership and oversight on the implementation of *The Gurra Gurra Framework 2020–2026* (Gurra Gurra Framework) and direction on Gurra Gurra initiatives
- coordinating the department's reporting against related whole-of-government plans.

Audit and Risk Committee

The Audit and Risk Committee (ARC) has a fully independent membership, external to the department and met four times in 2025–26, including a special meeting to review the department's annual financial statements. It was established as required under section 30(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 review of 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. In discharging its responsibilities, the committee 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.

Membership

The ARC membership and attendance for 2025–26 is as follows:

Name	Committee role	Position	Portion of the year in role	Number of meetings attended	Approved annual, sessional or daily fee*	Actual fees received
Alicia Tuppack	Chair	External and Independent	July 2025 – June 2026	4	2 x $3,720 (per 2-hour meeting) 2 x $5,580 (per three-hour meeting)	$18,600
Julie-Anne Schafer	Member	External	July 2025 – June 2026	4	2 x $1,700 (per 2-hour meeting) 2 x $2,550 (per 3-hour meeting)	$8,500
Pauline Thomson	Member	External	July 2025 – June 2026	3	2 x $1,700 (per 2-hour meeting) 1 x $2,550 (per 3-hour meeting)	$5,950
Antony Stinziani	Member	External	July 2025 – May 2026	3	2 x $1,700 (per 2-hour meeting) 1 x $2,550 (per 3-hour meeting)	$5,950

Note:

* Additional remuneration may be provided where work time is over three hours or where additional meetings or out-of-session meetings may arise.

Accountability and risk management

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 understand their ethical obligations and the importance of accountability and ethical decision-making for 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:

- our integrity framework—which sets out how we prevent and manage accountability and ethical conduct and decision-making across the organisation
- Fraud and corruption awareness training—mandatory training for all staff at induction, followed by annual refresher training
- online conflict of interest awareness module—made available for all employees, as well as in-person training where required
- 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
- 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
- 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 all-staff news articles
- The Respectful Workplaces Program—including initiatives, training, support services and resources that promote a fair and ethical work environment for staff
- Fraud and Corruption Control Plan and Community of Practice
- Corrupt Conduct Management policy and procedure
- Public Interest Disclosure policy and procedure
- Code of Conduct module—mandatory training for all staff at induction
- Tailored Appropriate Workplace Behaviour training—available as required to business areas to reinforce the online Code of Conduct module
- Public Interest Disclosure training—online module with tailored training available for business areas with functions identified as at a higher risk
- Artificial Intelligence Governance policy includes requirements on ethical and transparent use, including following the Australian Artificial Intelligence Ethics principles
- Artificial Intelligence in Integrity training—available to staff to raise awareness of AI, fraud risks and prevention opportunities
- Conflict of interest and secondary employment registers maintained centrally

- regular internal assurance audits that assess compliance against our integrity framework with a key focus on continuous improvement.

Internal audit

The department has established and maintains an internal audit function in accordance with section 24 of the *Financial and Performance Management Standard 2019*.

Under section 78 of the *Financial Accountability Act 2009*, Internal Audit Services is responsible for assessing and evaluating the effectiveness and efficiency of the department's financial and operational systems, reporting processes, and activities.

The Internal Audit Service delivers an independent and objective review and advisory service to provide assurance to the Director-General that the department's financial and operational controls are appropriately designed to manage risks and achieve objectives, and that these controls operate in an efficient, effective, and ethical manner.

Core responsibilities include:

- developing and adhering to the department's Internal Audit Charter
- planning and executing the department's Annual Internal Audit Plan—a risk-based plan endorsed by the ARC and approved by the Director-General
- reporting identified audit issues
- monitoring and reporting on the implementation of agreed audit recommendations.

The Internal Audit Service operates in accordance with, and in support of, the department's:

- Internal Audit Charter
- ARC Charter
- *Audit Committee Guidelines*, issued by Queensland Treasury
- applicable professional standards, including the *Global Internal Audit Standards 2024*, issued by the Institute of Internal Auditors
- Internal Audit Annual Plan.

The Internal Audit Service assists the ARC 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 the department's performance may be carried out by several external entities.

In addition to auditing the department's financial statements, during 2025–26, the Auditor-General issued audits and recommendations that were either specifically addressed to the department, intended for agencies to consider, or included learnings potentially applicable to the department.

Significant external audits and reviews undertaken during the year are detailed below:

- Queensland Audit Office – *Reducing organic household waste sent to landfill* (Report 1: 2025–26) (Tabled 28 August 2025)
- Queensland Audit Office – *Managing the ethical risks of artificial intelligence* (Report 2: 2025–26) (Tabled 24 September 2025)
- Queensland Audit Office – *Supporting industry development* (Report 4: 2025–26) (Tabled 28 October 2025)
- Queensland Audit Office – *State entities 2025* (Report 11: 2025–26) (Tabled 13 March 2026)
- Queensland Audit Office – *Managing third party cyber security risks* (Report 13: 2025–26) (Tabled 26 March 2026)
- BDO Australia – *IS18 Annual Return External Assurance Audit* (2024–2025) (Finalised August 2025).

The relevant recommendations have been considered and registered by the department for implementation as appropriate.

Further information is available at www.qao.qld.gov.au.

Risk management

The department's approach to risk management supports informed decision-making, strengthens planning and accountability, and enhances service delivery to achieve our objectives.

The risk management framework is aligned with the International Standard *ISO 31000:2018 Risk Management Guidelines* and Queensland Treasury's risk management guidelines. The framework ensures that risks to the department's objectives are regularly identified and assessed through business planning and operations. As part of our annual strategic planning process, executive management also considers key strategic risks that may impact the achievement of the department's strategic plan.

The department's strategic risks were reviewed to align with the revised *Strategic Plan 2025–29*, and to reflect changes in the operating environment.

Strategic and operational risks are regularly monitored and reported quarterly to executive management and the ARC. The department continually seeks to improve its risk management practices by reviewing and updating the risk framework annually, including the risk appetite statement and risk management policy.

In addition to maintaining the framework, the department focuses on building risk capability through workshops, direct mentoring, and ongoing engagement with senior and executive leaders to enhance organisational risk maturity.

The Enterprise Risk Management System is accessible to all staff and is fundamental to the department's risk management framework, enabling risks to be managed and reported.

Information systems and records management

The department has a comprehensive records management framework consistent with the *Public Records Act 2023*, *Public Sector Act 2022*, and the Queensland State Archives (QSA) re-issued *Records Governance Policy*. Departmental policies allocate responsibilities for recordkeeping.

During the year, the department progressed a review of records management governance to support the development and implementation of the QSA Mandatory Standards for records management. The Strategic Recordkeeping Enhancement sub-strategy continued to strengthen controls for high-value and high-risk records and to expand automation to reduce end-user effort. The records management framework maintained a focus on security, continuity, reliability and accessibility. Identification of permanent, high-value and high-risk records also continued to inform improved management practices and risk mitigation.

The department provided an end-to-end records management service to support business areas, including e-discovery for Right to Information and other discovery requests. Digital recordkeeping was supported through the corporate electronic document and records management system (eDRMS), which remained technically current. The department also continued a program to assess business systems for records compliance.

Records stored in the corporate eDRMS have structured file plans, security markings and access controls aligned with the Information Security Policy. Access controls are subject to regular audit and there were no security breaches of the system during the year. Online eDRMS training remained available to all staff, and recordkeeping awareness training was mandatory for new starters.

Due to MoG changes in March, 12 Legal Services staff were transferred from the DNRMMRRD. This transfer included 2,530 legal

files that were realigned via access controls and metadata mapping within the eDRMS.

The department uses the QSA Archives Gateway to administer file retrievals and access controls for permanent departmental records held at QSA. Paper record storage and retrieval arrangements were monitored, and files were scanned to enable digital delivery where required. During the year, the department retrieved 673 physical files from QSA.

Records were retained and disposed of in accordance with the General Retention and Disposal Schedule and the department's approved core business retention and disposal schedules. An active appraisal and disposal program remained in place, supported by established policies and procedures. Under authorised disposal processes the department reviewed and disposed of 179 boxes of time expired files.

Permanent records continued to be identified for transfer to QSA; during the year, the department transferred 30 map folders from the DETSI Historical Map Catalogue totalling 877 maps to QSA.

The department also responded to QSA's Source Records Retention and Disposal Schedule review through a survey.

Information security attestation

The department uses a range of digital technologies and systems to deliver services within Queensland.

The Queensland Government *Information and Cyber Security Policy* (IS18) seeks to ensure a consistent, risk-based approach to how the department's information and critical assets are managed and protected. In accordance with IS18, the department has an ISMS that outlines, in detail, how the department governs, controls, and protects its information and systems to maintain confidentiality, integrity, and availability.

During the mandatory annual information security reporting process, the Director-General attested to the department's appropriateness of the information security risk management to the Department of Customer Service, Open Data and Small and Family Business, noting 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
- Charter of Victims' Rights.

The department maintains over 725 datasets on the Queensland Government Open Data Portal.

Other annual reporting

Other reports published annually by the department are now tabled separately and can be found at www.detsi.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.*

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 data based on the Minimum Obligatory Human Resource Information (MOHRI)[1].

Workforce profile data

Total staffing	FTE	Headcount
Department of the Environment, Tourism, Science and Innovation	3,061.76	3,263

Occupation type	Percentage of total workforce (Calculated on FTE)
Corporate	13.0%
Frontline and frontline support	87.0%

Appointment type	Percentage of total workforce (Calculated on FTE)
Permanent	92.1%
Temporary	6.3%
Casual	0.3%
Contract	1.3%

Note:

1. MOHRI FTE data for fortnight ending 26 June 2026.

Employment status	Percentage of total workforce (Calculated on headcount)
Full-time	86.9%
Part-time	12.2%
Casual	0.9%

Target group data

Gender*	Number (Headcount)	Percentage of total workforce (Calculated on headcount)
Woman	1,739	53.3%
Man	1,485	45.5%
Non-binary	13	0.4%
Another term	6	0.2%
Not disclosed	20	0.6%

* Where data available

Diversity groups*	Number (Headcount)	Percentage of total workforce (Calculated on headcount)
Women	1,739	53.3%
Aboriginal Peoples and Torres Strait Islander Peoples	123	3.8%
People with disability	247	7.6%
Culturally and Linguistically Diverse—Speak a language at home other than English^	208	6.4%

* To ensure privacy, in tables where there are less than 5 respondents in a category, specific numbers must be replaced by <5.

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

Women in leadership roles*	Women (Headcount)	Women as a percentage of total leadership cohort (Calculated on headcount)
Senior Officers (Classified, s122 and s155 combined)	75	62.0%
Senior Executive Service, High-level senior executives and Chief Executives (Classified, s122 and s155 combined)	26	50.0%

* Women in leadership are defined as those in classified roles or on s122 or s155 contracts. This data does not include salary equivalency.

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 the business group or work unit.

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

- Welcome to DETSI
- Code of Conduct
- Emergency Safety
- Fraud and Corruption Awareness
- Work, Health and Safety
- Information Privacy Awareness
- Starting the Journey (Cultural Capability)
- Public Sector and the Queensland *Human Rights Act 2019*
- My Role: Disability Inclusion Champion
- Financial Delegations
- Information Security
- Recognise, Respond and Refer—Domestic and Family Violence Awareness
- Act, Connect and Prevent.

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 three First Nations participants commenced in the First Nations Gap Year Program in 2024–25, which concludes in 2026. The Gap Year Program is an 18-month, entry-level employment program that allows young Aboriginal peoples and Torres Strait Islander peoples to explore a range of

occupations within the department. 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 and young people.

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

In addition, six Policy Futures Graduates were engaged as part of the 2026 cohort, with four existing graduates undertaking their final rotation as part of the 2025 intake.

Maximising performance

Planning for performance

All employees take part in performance and development planning throughout the year. As outlined in the *Public Sector Act 2022,* managers and staff must have regular and meaningful conversations about achievements and development needs. In 2025–26, we continued to support managers and employees in having these conversations and to participate in a range of learning and development activities (see Building capability).

Reward and recognition

The department values its employees and recognises that high performance is built on the success and achievements of its workforce. By fostering a diverse, inclusive, and continuously improving workplace, we aim to attract and retain the right people to deliver our priorities and maintain our standing as an employer of choice.

Our 2025 DETSI Awards have been updated to align with the *Strategic Plan 2025–29.* The award categories reflect our departmental goals, and the criteria are aligned with the seeds of our success.

Our reward and recognition initiatives are integral to supporting a positive and inclusive culture, contributing to a safe, capable, and agile workforce. These initiatives include:

- DETSI 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 department's strategic workforce plan. We provide training in technical and role-specific skills, management and leadership, cultural capability, disability awareness, and business and interpersonal skills and encourage employees to access other formal learning such as further education, conferences and seminars. Staff are encouraged to apply their learnings on-the-job (e.g. through stretch projects, job shadowing and rotation, and taking on higher duties or secondments) and to learn through others (e.g. coaching and mentoring, seeking feedback, participating in communities of practice and collaborating with others).

In 2025–26 the corporate training calendar provided primarily 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.

Leadership and management development

The department continued to deliver its foundational leadership program, Leading at DETSI. This program supports leaders in developing foundational and functional skills, through completion of the following courses:

- Self-Leadership
- Managing for Success

- Governance
- Recruitment
- Finance
- Strategic Planning
- Systems for Managers
- Being an active bystander.

The Leading at DETSI program is available to all staff at all levels and forms part of the greater Respectful Workplaces Program of work.

During 2025–26, 176 people attended the facilitated foundational modules (Self-Leadership and Managing for Success).

Several other leadership development programs were also offered this year. The department supported:

- 14 employees to attend Australian Women's Leadership Symposium, Women Unlimited Leadership Summit, LGBTQIA+ Leadership Summit and Public Sector Women in Leadership
- 10 employees to attend conferences and events: BiiG, ANZSOG First Nations Administration Conference and Queensland Disability Conference
- three employees to complete the QUT and ANZSOG programs
- 67 staff to participate in cultural capability training
- five performance conversation training sessions attended by 138 employees. These sessions allow leaders to further develop their capability in developing staff and conducting quality performance conversations.

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*, *Multicultural Action Plan* and *Disability Service Plan*.

On 22 April 2026, we marked the sixth anniversary of the launch of the Gurra Gurra Framework. The department continues to embed the principles of the framework into the way we do business and is supported by our evidence-based *Equity and Diversity Plan*.

Taking a stand against domestic and family violence (DFV)—by recognising DFV month and sponsoring 50 employees to participate in Darkness to Daylight. The department is committed to raising awareness and building capability in recognising the signs of 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 Respect at Work and Beyond training (177 employees completed)
- awareness raising—promoting DFV Prevention Month in May and participating in the Darkness to Daylight event, where the department raised $4,233 for frontline support services in 2025–26. The department also fundraised a further $1,435 through the 2025 Maybanke Christmas Appeal and the Maybanke Women's Shelter Appeal in May 2026
- 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

The department continued its commitment to building a workplace where people feel safe, included and respected, through the ongoing Respectful Workplaces Program. A key focus was raising awareness and empowering

employees to create respectful workplaces and supporting 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.

We delivered training to build personal leadership to create and maintain respectful workplaces to 2,870 employees that participated in the Act, Connect and Prevent training, 289 supervisors participated in the Leading for Accountability and Performance and 46 leaders participated in Positive Duty training.

Employee health and wellbeing

We continued to promote and improve the safety and wellbeing resources available to staff through:

- adding to our existing Mental Health Support Officer Network by training new officers across Queensland, bringing the total number of Mental Health Support Officers to 41, with the majority also completing Sexual Harassment Contact Officer training
- continuing 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

continuing our Wellness Program, ensuring employees had access to skin cancer checks, flu vaccinations, mental health awareness sessions, nutritional information and financial fitness seminars.

Celebrated Safe Work Month in October 2025, by:

- showcasing the previous year's Director-General's Safety Behaviour Award winners
- hosting a webinar focused on the benefits and importance of quality sleep
- highlighting Queensland Mental Health Week by sharing resources that promote mentally healthy workplaces and hosting a webinar on Connecting for Safety and Wellbeing
- highlighting the four key elements of safety risk management each week of Safe Work Month
- consolidating the Safety Awards into the Director-General's Excellence Awards to enable department-wide visibility of exemplary safety practices.

Together, these initiatives strengthened a proactive, supportive wellbeing culture and ensured staff had access to consistent, practical support to manage their health, safety and wellbeing at work.

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 routine 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 has established a quarterly Human Rights Community of Practice to foster collaboration on human rights protections, limitations, and their application to departmental functions.

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.

The department maintains a requirement for all new staff to complete mandatory training regarding human rights responsibilities as part of their induction.

Human Rights complaints received by the agency

In 2025–26, the department assessed 13 matters that met the definition of a complaint under the HRA.

Of these, one was found to have limited human rights (HRA s15 – Recognition and equality before the law, and s28 – Cultural rights – Aboriginal peoples), where the limitations were not reasonable nor demonstrably justifiable and therefore were not compatible with the HRA, resulting in termination of the Subject Officer's employment.

Two further matters limited human rights; however, the limitation was found to be reasonable and demonstrably justifiable and therefore was compatible with the HRA.

Six matters did not limit a human right, and as such, these were compatible with the HRA.

Four matters remained open at 30 June 2026.

No matters were referred to the Human Rights Commission in 2025–26.

Reviews for compatibility with human rights

All proposed 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. Human Rights impact assessments are also routinely undertaken when undertaking other planning, regulatory and operational actions.

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 Tropics 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 World Heritage Advisory Committee		See Government bodies report
Koala Ministerial 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 and 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
Tourism and Events Queensland		Separate annual report prepared[4]
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.
4. Tourism and Events Queensland publish a report annually on their website at www.teq.queensland.com/au/en/industry/who-we-are/annual-reports.

Queensland Heritage Council Annual Report 2025–26

Introduction

Aspects of Queensland's historic 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 Queensland 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 supports and funds the Heritage Council's operations through the Planning and 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 Women, Aboriginal and Torres Strait Islander Partnerships and Multiculturalism 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 the Aboriginal and Torres Strait Islander Partnerships Unit 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 12 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 of six years' continuous membership possible.

On 30 June 2026, the Heritage Council members were:

- Cr Yvonne Barlow, Chair and representing the Local Government Association of Queensland (new appointment as Chair)
- Ms Melissa Barnett, Deputy Chair and representing the interests of rural industries (reappointment as Deputy Chair)
- Ms Fiona Gardiner, representing the National Trust of Australia (Queensland) (NTAQ)
- Mr David Gole AM, expert
- Ms Tina King, expert
- Mr Patrick Lane-Mullins, expert (new appointment)
- Mr Michael Leong, expert (new appointment)
- Ms Tanya Martin, representing the interests of property owners and managers (new appointment)
- Emeritus Professor Darryl Low Choy AM, expert

- Ms Jacqueline Pearce, expert
- Mr David Perkins, expert (new appointment).

The Heritage Council warmly welcomes its new members and acknowledges the significant contribution of outgoing members for their service and commitment to conserving Queensland's heritage:

- Mr Stuart Lummis (Member 2020 to 2022, Deputy Chair 2023 to 2024 and Chair 2025)
- Ms Susan Hill (expert, 2023 to 2025)
- Mr David Nicholls (expert, 2023 to 2025)
- Professor Celmara Pocock (expert, 2023 to 2025).

Key Heritage Council activities during 2025–26

- Entry of one new place in the Heritage Register.
- Entry of additional land to Victoria Park, Brisbane, in the Heritage Register.
- Providing heritage advice to the Queensland Government and other relevant agencies on major construction projects affecting State Heritage Places, including the Baillie Henderson Hospital, Toowoomba, Mossman District Hospital, Mossman and the Animal Research Institute (former), Yeerongpilly.
- Attendance by Mr Lummis, Chair (former), at the Heritage Chairs and Officials of Australia and New Zealand meeting in Melbourne from 16–17 October 2025.
- Providing one representative to assess the department's Community Sustainability Action Round 9 Heritage Conservation grant applications.

Meetings and business continuity

The Heritage Council met nine times during 2025–26. Meetings in 2025 were held on 25 July, 29 August, and 5 December. Meetings in 2026 were held on 13 February, 27 March, 9 April, 21 April, 8 May and 19 June.

The Queensland Heritage Register

The Heritage Register is the Heritage Act's main mechanism for identifying and protecting Queensland's historic cultural heritage. 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.

A key function of the Heritage Council is to decide on applications to enter and remove 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.

There are 1,798 places on the Heritage Register as of 30 June 2026. Details of decisions made regarding the Heritage Register, all made within the required statutory timeframes, are below.

During the reporting period, the Heritage Council did not decide on any proposed major amendments to Heritage Register entries for State Heritage Places requiring owner and Heritage Council consent. The Heritage Council considers the currency of Heritage Register entries is important, to ensure that information about the significance of heritage places and their evolution over time is correctly recorded. It looks forward to working with the department to progress strategic reviews of Heritage Register entries.

Places entered

- North Pine School of Arts and Tom Petrie Memorial, Petrie.

Additional land entered to an existing State Heritage Place

- Victoria Park, Spring Hill (Brisbane).

Strategic direction

The Queensland Government has begun developing a new Queensland Heritage Strategy, publishing the *Delivering a fresh start for Queensland's heritage* discussion paper and has sought feedback from the community, including on proposed amendments to the Heritage Act.

The Heritage Council welcomes this initiative to deliver a modern framework to enhance the appreciation and protection of our state's distinctive heritage, while enabling sustainable growth and development opportunities. Having made its submission on the discussion paper, the Heritage Council will continue to engage closely with the department as this continues.

The Heritage Council remains steadfast in its advocacy of supporting owners and custodians of heritage places, including the importance of ongoing grants programs to showcase and conserve our heritage assets. As Queensland looks towards the 2032 Games, there are significant opportunities to promote and support heritage related tourism across the state.

The Heritage Council remains committed to continuing to work with the department and key stakeholders to conserve our cultural heritage for the benefit of the community and future generations.



Yvonne Barlow

Chair, Queensland Heritage Council

Department of the Environment, Tourism, Science and Innovation

Financial Statements

For the year ended 30 June 2026

DELIVERING FOR QUEENSLAND | Queensland Government

Department of the Environment, Tourism, Science and Innovation
for the year ended 30 June 2026

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Department of the Environment, Tourism, Science and Innovation
Statement of Comprehensive Income
for the year ended 30 June 2026

OPERATING RESULT	Notes	2026 $'000	2025 $'000
Income from continuing operations			
Revenue			
Appropriation revenue	B1-1	950,758	771,689
User charges and fees	B1-2	115,449	108,824
Grants and other contributions	B1-3	277,193	171,674
Royalties and land rents		1,690	1,818
Other revenue		12,943	9,427
Total revenue		1,358,033	1,063,432
Gains on fair value movement of investments	A5	4,375	4,464
Total income from continuing operations		1,362,408	1,067,896
Expenses from continuing operations			
Employee expenses	B2-1	423,719	399,776
Supplies and services	B2-2	275,659	266,272
Grants and subsidies	B2-3	491,087	297,441
Depreciation and amortisation	C4-5, C5-3	65,478	60,581
Other expenses	B2-4	7,806	4,998
Total expense		1,263,749	1,029,068
Losses on disposal		19	16
Total expenses from continuing operations		1,263,768	1,029,084
Operating result from continuing operations		98,640	38,812
Other comprehensive income			
Items that will not be reclassified to operating result			
Increase in asset revaluation surplus	C8-3	128,415	417,506
Total comprehensive income		227,055	456,318

The accompanying notes form part of these financial statements.

Department of the Environment, Tourism, Science and Innovation
Statement of Comprehensive Income by Major Departmental Service
for the year ended 30 June 2026

	Environmental and Heritage Programs and Regulation [1] $'000	Parks, Wildlife and Conservation $'000	Science $'000	Stimulating Queensland Innovation [2] $'000	Tourism Industry Development $'000	Business Corporate Partnership $'000	Total $'000
Income from continuing operations							
Appropriation revenue	279,130	395,301	127,241	30,712	113,931	4,443	950,758
User charges and fees	77,938	34,394	978	1,951	188	-	115,449
Grants and other contributions	102,963	80,770	11,619	70,216	11,625	-	277,193
Royalties and land rents	-	1,690	-	-	-	-	1,690
Other revenue	2,860	7,800	455	276	1,552	-	12,943
Total revenue	462,891	519,955	140,293	103,155	127,296	4,443	1,358,033
Gains on fair value movement of investments	4,375	-	-	-	-	-	4,375
Total income from continuing operations	467,266	519,955	140,293	103,155	127,296	4,443	1,362,408
Expenses from continuing operations							
Employee expenses	120,064	216,747	60,517	12,525	11,504	2,362	423,719
Supplies and services	76,082	138,693	46,410	7,765	4,628	2,081	275,659
Grants and subsidies	259,532	73,964	24,284	23,693	109,614	-	491,087
Depreciation and amortisation	2,665	51,346	10,758	688	21	-	65,478
Other expenses	3,089	3,739	650	194	134	-	7,806
Total expenses from continuing operations	*461,432*	*484,489*	*142,619*	*44,865*	*125,901*	*4,443*	*1,263,749*
Losses on disposal	-	19	-	-	-	-	19
Total expenses from continuing operations	461,432	484,508	142,619	44,865	125,901	4,443	1,263,768
Operating result from continuing operations	5,834	35,447	(2,326)	58,290	1,395	-	98,640
Other comprehensive income							
Increase in asset revaluation surplus	-	128,415	-	-	-	-	128,415
Total other comprehensive income	-	128,415	-	-	-	-	128,415
Total comprehensive income	5,834	163,862	(2,326)	58,290	1,395	-	227,055

[1] *Heritage Protection is part of Environmental Programs and Regulation in FY2026.*

[2] *Advancing Queensland through Innovation was renamed to Stimulating Queensland Innovation in FY2026.*

Department of the Environment, Tourism, Science and Innovation
Statement of Comprehensive Income by Major Departmental Service
for the year ended 30 June 2025

	Environmental Programs and Regulation $'000	Parks, Wildlife and Conservation $'000	Science $'000	Advancing Queensland through Innovation [1] $'000	Heritage Protection $'000	Tourism Industry Development [2] $'000	Business Corporate Partnership $'000	Total $'000
Income from continuing operations								
Appropriation revenue	161,491	369,763	124,897	36,375	5,644	68,828	4,691	771,689
User charges and fees	73,428	32,493	1,072	1,731	100	-	-	108,824
Grants and other contributions	63,280	87,443	10,822	10,088	41	-	-	171,674
Royalties and land rents	-	1,818	-	-	-	-	-	1,818
Other revenue	2,070	6,785	137	180	66	189	-	9,427
Total revenue	300,269	498,302	136,928	48,374	5,851	69,017	4,691	1,063,432
Gains on fair value movement of investments	4,464	-	-	-	-	-	-	4,464
Total income from continuing operations	304,733	498,302	136,928	48,374	5,851	69,017	4,691	1,067,896
Expenses from continuing operations								
Employee expenses	110,068	206,750	58,711	11,043	3,740	6,914	2,550	399,776
Supplies and services	68,917	136,673	41,934	8,146	1,635	6,826	2,141	266,272
Grants and subsidies	111,336	76,806	27,147	18,433	366	63,353	-	297,441
Depreciation and amortisation	2,118	47,301	10,498	603	46	15	-	60,581
Other expenses	2,410	1,467	959	94	46	22	-	4,998
Total expenses	294,849	468,997	139,249	38,319	5,833	77,130	4,691	1,029,068
Losses on disposal	-	16	-	-	-	-	-	16
Total expense from continuing operations	294,849	469,013	139,249	38,319	5,833	77,130	4,691	1,029,084
Operating result from continuing operations	9,884	29,289	(2,321)	10,055	18	(8,113)	-	38,812
Other comprehensive income								
Increase in asset revaluation surplus	-	417,506	-	-	-	-	-	417,506
Total other comprehensive income	-	417,506	-	-	-	-	-	417,506
Total comprehensive income	9,884	446,795	(2,321)	10,055	18	(8,113)	-	456,318

[1] *Advancing Queensland through Innovation was renamed to Stimulating Queensland Innovation in FY2026.*

[2] *The department was impacted by MoG changes on 01 November 2024.*

Department of the Environment, Tourism, Science and Innovation
Statement of Financial Position
as at 30 June 2026

	Notes	2026 $'000	2025 $'000
Current assets			
Cash and cash equivalents	C1	338,983	328,597
Receivables	C2	46,345	43,103
Prepayments		7,653	6,403
Total current assets		392,981	378,103
Non-current assets			
Receivables	C2	41	68
Other financial assets	A5, C3-1	137,222	138,403
Property, plant and equipment	C4-1	7,371,412	7,194,065
Intangible assets	C5-1	25,833	26,869
Right-of-use assets		1,543	2,075
Prepayments		610	895
Total non-current assets		7,536,661	7,362,375
Total assets		7,929,642	7,740,478
Current liabilities			
Payables	C6	83,650	145,635
Accrued employee benefits		15,229	13,076
Lease liabilities		583	705
Other liabilities	C7	656	3,241
Total current liabilities		100,118	162,657
Non-current liabilities			
Lease liabilities		1,126	1,486
Other liabilities	C7	35,097	17,605
Total non-current liabilities		36,223	19,091
Total liabilities		136,341	181,748
Net assets		7,793,301	7,558,730
Equity			
Contributed equity		5,205,346	5,197,829
Accumulated surplus		393,966	295,325
Asset revaluation surplus	C8-3	2,193,991	2,065,576
Total equity		7,793,301	7,558,730

The accompanying notes form part of these financial statements.

Department of the Environment, Tourism, Science and Innovation
Statement of Assets and Liabilities by Major Departmental Service
as at 30 June 2026

	Environmental and Heritage Programs and Regulation [1] $'000	Parks, Wildlife and Conservation $'000	Science $'000	Stimulating Queensland Innovation [2] $'000	Tourism Industry Development $'000	General not attributable $'000	Total $'000
Current assets							
Cash and cash equivalents	-	-	-	-	-	338,983	338,983
Receivables	20,634	16,803	4,191	902	3,814	-	46,345
Prepayments	5,195	1,440	803	114	100	-	7,653
Total current assets	25,829	18,243	4,994	1,017	3,915	338,983	392,981
Non-current assets							
Receivables	-	41	-	-	-	-	41
Other financial assets	137,222	-	-	-	-	-	137,222
Property, plant and equipment	6,009	7,301,929	60,361	225	2,887	-	7,371,412
Intangible assets	12,480	5,353	7,948	27	27	-	25,833
Right-of-use assets	42	1,474	21	3	3	-	1,543
Prepayments	-	108	502	-	-	-	610
Total non-current assets	155,753	7,308,904	68,831	255	2,917	-	7,536,661
Total assets	181,582	7,327,147	73,826	1,272	6,832	338,983	7,929,642
Current liabilities							
Payables	20,006	41,944	16,235	1,315	4,149	-	83,650
Accrued employee benefits	4,380	7,762	2,234	442	410	-	15,229
Lease liabilities	12	563	6	1	1	-	583
Other liabilities	-	656	-	-	-	-	656
Total current liabilities	24,398	50,925	18,475	1,759	4,561	-	100,118
Non-current liabilities							
Lease liabilities	66	1,017	33	5	5	-	1,126
Other liabilities	583	34,514	-	-	-	-	35,097
Total non-current liabilities	649	35,531	33	5	5	-	36,223
Total liabilities	25,047	86,456	18,508	1,764	4,566	-	136,341
Net assets	156,535	7,240,691	55,318	(492)	2,266	338,983	7,793,301

[1] *Heritage Protection is part of Environmental Programs and Regulation in FY2026.*

[2] *Advancing Queensland through Innovation was renamed to Stimulating Queensland Innovation in FY2026.*

Department of the Environment, Tourism, Science and Innovation
Statement of Assets and Liabilities by Major Departmental Service
as at 30 June 2025

	Environmental Programs and Regulation $'000	Parks, Wildlife and Conservation $'000	Science $'000	Advancing Queensland through Innovation [1] $'000	Heritage Protection $'000	Tourism Industry Development [2] $'000	General not attributable $'000	Total $'000
Current assets								
Cash and cash equivalents	-	-	-	-	-	-	328,597	328,597
Receivables	10,545	23,773	5,933	869	151	1,832	-	43,103
Prepayments	3,881	1,450	926	48	22	76	-	6,403
Total current assets	14,426	25,223	6,859	917	173	1,908	328,597	378,103
Non-current assets								
Receivables	-	68	-	-	-	-	-	68
Other financial assets	138,403	-	-	-	-	-	-	138,403
Property, plant and equipment	5,195	7,111,126	62,253	967	-	14,524	-	7,194,065
Intangible assets	11,363	5,493	10,013	-	-	-	-	26,869
Right-of-use assets	48	1,999	26	-	2	-	-	2,075
Prepayments	-	217	678	-	-	-	-	895
Total non-current assets	155,009	7,118,903	72,970	967	2	14,524	-	7,362,375
Total assets	169,435	7,144,126	79,829	1,884	175	16,432	328,597	7,740,478
Current liabilities								
Payables	36,005	79,613	21,635	1,089	1,108	6,185	-	145,635
Accrued employee benefits	3,739	6,778	1,954	335	112	158	-	13,076
Lease liabilities	46	632	25	-	2	-	-	705
Other liabilities	35	3,206	-	-	-	-	-	3,241
Total current liabilities	39,825	90,229	23,614	1,424	1,222	6,343	-	162,657
Non-current liabilities								
Lease liabilities	19	1,455	11	-	1	-	-	1,486
Other liabilities	605	17,000	-	-	-	-	-	17,605
Total non-current liabilities	624	18,455	11	-	1	-	-	19,091
Total liabilities	40,449	108,684	23,625	1,424	1,223	6,343	-	181,748
Net assets	128,986	7,035,442	56,204	460	(1,048)	10,089	328,597	7,558,730

[1] *Advancing Queensland through Innovation was renamed to Stimulating Queensland Innovation in FY2026.*

[2] *The department was impacted by MoG changes on 01 November 2024.*

Department of the Environment, Tourism, Science and Innovation
Statement of Changes in Equity
for the year ended 30 June 2026

	Notes	Contributed Equity $'000	Accumulated Surplus $'000	Asset Revaluation Surplus $'000	Total $'000
Balance at 1 July 2025		5,197,829	295,325	2,065,576	7,558,730
Operating result					
Operating result from continuing operations		-	98,641	-	98,641
Other comprehensive income					
Increase in asset revaluation surplus	C8-3	-	-	128,415	128,415
Total comprehensive income for the year		-	98,641	128,415	227,056
Transactions with owners as owners					
Appropriated equity injections	C8-2	86,420	-	-	86,420
Appropriated equity withdrawals	C8-2	(83,171)	-	-	(83,171)
Non appropriated equity adjustments		4,268	-	-	4,268
Net transactions with owners as owners		7,517	-	-	7,517
Balance at 30 June 2026		5,205,346	393,966	2,193,991	7,793,301

	Notes	Contributed Equity $'000	Accumulated Surplus $'000	Asset Revaluation Surplus $'000	Total $'000
Balance at 1 July 2024		5,053,450	256,513	1,648,070	6,958,033
Operating result					
Operating result from continuing operations		-	38,812	-	38,812
Other comprehensive income					
Increase in asset revaluation surplus	C8-3	-	-	417,506	417,506
Total comprehensive income for the year		-	38,812	417,506	456,318
Transactions with owners as owners					
Appropriated equity injections	C8-2	162,501	-	-	162,501
Appropriated equity withdrawals	C8-2	(43,182)	-	-	(43,182)
Non appropriated equity adjustments		10,252	-	-	10,252
Net transfers in from other Queensland Government Entities		14,808	-	-	14,808
Net transactions with owners as owners		144,379	-	-	144,379
Balance at 30 June 2025		5,197,829	295,325	2,065,576	7,558,730

Department of the Environment, Tourism, Science and Innovation
Statement of Cash Flows
for the year ended 30 June 2026

	Notes	2026 $'000	2025 $'000
Cash flows from operating activities			
Inflows:			
Service appropriation receipts		911,387	822,957
User charges and fees		114,305	124,209
Grants and other contributions		292,010	166,142
GST input tax credits from ATO		51,721	46,291
GST collected from customers		10,336	6,402
Interest receipts		6,372	5,285
Other income		5,600	4,388
Outflows:			
Employee expenses		(421,339)	(399,161)
Supplies and services		(300,850)	(266,606)
Grants and subsidies		(487,949)	(281,426)
GST paid to suppliers		(54,467)	(45,088)
GST remitted to ATO		(11,534)	(6,699)
Other expenses		(3,174)	(6,430)
Net cash provided by operating activities	CF-1	112,418	170,264
Cash flows from investing activities			
Inflows:			
Sales of property, plant and equipment		794	1,117
Other financial assets redeemed		6,499	-
Outflows:			
Advances made		(2,805)	(5,198)
Payments for other financial assets		(943)	(90,701)
Payments for property, plant and equipment		(103,286)	(108,091)
Payments for intangibles		(4,628)	(6,624)
Net cash used in investing activities		(104,369)	(209,497)
Cash flows from financing activities			
Inflows:			
Equity injections		86,456	162,629
Proceeds from borrowings		-	11
Outflows:			
Equity withdrawals		(83,171)	(51,460)
Lease payments		(947)	(1,187)
Net cash provided by financing activities		2,338	109,993
Net increase in cash and cash equivalents		10,386	70,760
Net decrease in cash and cash equivalents from restructuring		-	(806)
Cash and cash equivalents opening balance		328,597	258,643
Cash and cash equivalents closing balance	C1	**338,983**	**328,597**

The accompanying notes form part of these financial statements.

Department of the Environment, Tourism, Science and Innovation
Notes to the Statement of Cash Flows
for the year ended 30 June 2026

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

	2026 $'000	2025 $'000
Operating surplus/(deficit)	98,640	38,812
Non-cash items included in operating result:		
Depreciation and amortisation expense	65,478	60,581
Asset transfers to non-Queensland Government entities	3,138	16,015
Net (gain) on fair value movements of investments	(4,374)	(6,027)
Net loss on disposal of property, plant and equipment	1,821	287
Change in assets and liabilities		
(Increase) / decrease in trade receivables	(2,071)	13,623
(Increase) / decrease in long service leave reimbursement receivables	527	(408)
Increase in annual leave reimbursement receivables	(299)	(114)
(Increase) / decrease in GST input tax credits receivable	(4,477)	5
Increase in other receivables	(964)	(666)
Increase / (decrease) in deferred appropriation payable to Consolidated Fund	(39,371)	51,268
Increase in accounts payable	(23,171)	(1,697)
Increase / (decrease) in tax payable	(50)	43
Increase / (decrease) in GST payable	532	901
Increase in accrued employee benefits	2,153	1,137
Increase / (decrease) in other liabilities	14,906	(3,496)
Net cash provided by operating activities	**112,418**	**170,264**

SECTION 1
ABOUT THE DEPARTMENT AND THIS FINANCIAL REPORT

A1 BASIS OF FINANCIAL STATEMENTS PREPARATION

A1-1 GENERAL INFORMATION

The Department of the Environment, Tourism, Science and Innovation (DETSI) ("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.

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.detsi.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 2025.

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.

Comparative information reflects the audited 2024-25 financial statements for the department. Comparative information has been restated where necessary to be consistent with disclosure in the current period. We have had a Machinery-of-Government ("MoG") change in the current year. Refer to Note A3.

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 at the end of the reporting period to defer settlement beyond 12 months after the reporting date. All other assets and liabilities are classified as non-current.

A1 BASIS OF FINANCIAL STATEMENTS 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, building, infrastructure, heritage and cultural assets, and financial assets, all of which are measured at fair value;
- Provisions expected to be settled 12 or more months after reporting date which are measured at their present value, and
- Lease liabilities are initially recognised at the present value of lease payments over the lease term that are not yet paid.

Historical Costs

Under historical costs, 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, 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 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 a thriving environment and economy for all. Our purpose is sustainably protecting, developing and delivering for Queensland.

The identity and purpose of the major departmental services undertaken by the department during the 2025-26 year are as:

- Environmental Programs and Regulation Services: Enable improved environmental outcomes through effective policy, programs and regulation;
- Parks, Wildlife and Conservation Services: To conserve, protect and promote Queensland's unique biodiversity and protected areas;
- Heritage Protection Services: Queensland's built heritage places are conserved and restored;
- Tourism Industry Development: Drive the growth of a sustainable and competitive tourism industry, attracting capital investment and maximising the benefit of tourism and major events to boost Queensland's economy;
- Science Services: Enable informed government, industry and community decision making through the provision of leading-edge scientific services and advice; and
- Stimulating Queensland Innovation: Enable the growth of a world-class, connected and sustainable innovation ecosystem in Queensland.

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

A3 MACHINERY-OF-GOVERNMENT (MoG) CHANGES

Transfer in - Controlled activities

Details of transfer: The internal legal services function transferred from the Department of Natural Resources and Mines, Manufacturing, and Regional and Rural Development (DNRMMRRD) to the Department of the Environment, Tourism, Science and Innovation (DETSI)**.** There were no assets or liabilities transferred as part of this transfer.

Basis of transfer: Public Service Departmental Arrangements Notice (No.1) 2026 dated 20 February 2026**.**

Date of transfer: Effective from 1 March 2026**.**

Budgeted State funded appropriation revenue of $0.67 million (controlled) for the remaining three months of FY2025 - 26 was reallocated from DNRMMRRD.

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 amendments 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.

The company was formed during 2017-18 with Coca-Cola Amatil (Aust) Pty Ltd and Lion Pty Ltd, being the only shareholders and members. The department has determined that it 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 assign's the department'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	
	June 2025 $'000	June 2024 $'000	June 2025 $'000	June 2024 $'000
Total income	530,516	486,817	11,876	2,152
Total expense	494,068	463,106	3,152	4,295
Operating result	36,448	23,711	8,724	(2,143)
Total current assets	247,741	218,592	16,995	9,020
Total non-current assets	8,553	7,235	15,215	14,302
Total assets	256,294	225,827	32,210	23,322
Total current liabilities	24,839	30,715	1,587	2,270
Total non-current liabilities	4,878	4,982	2,869	3,387
Total liabilities	29,717	35,697	4,456	5,657
Net assets	226,577	190,130	27,754	17,665
Net cash increase (decrease) in cash over the reporting period	(1,238)	32,994	2,956	(1,680)

A5 LAND RESTORATION FUND TRUST

The Land Restoration Fund (LRF) is a prior 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 Credits Units (ACCU's) and provides additional funding where the projects meet 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 the Project Investment Agreements. The department is deemed to have control over the LRF Trust as such, balances and transactions have been consolidated into the departmental financial statements.

Financial Transactions of Land Restoration Fund Trust

	Notes	June 2026 $'000	June 2025 $'000
Income			
Interest		530	625
Grant revenue for co-benefits and reef credits	B1-3	625	513
Unrealised gain [(1)]		961	3,580
Other revenue [(2)]		57	-
Total income		2,173	4,718
Expenses			
Co-benefit expense	B2-4	625	512
Impairment loss - reef credits	B2-4	585	465
Management fees	B2-2	141	134
Onerous contracts [(2)]	B2-4	-	525
Reef credit expenses	B2-4	-	1
Total expenses		1,351	1,637
Operating result		822	3,081

[(1)] Unrealised gain includes a gain of $0.84 million (2025: $3.41 million) in the QNCF Investment and $0.12 million (2025:$0.17 million) in ACCU's. The gain in the QNCF Investment is due to favourable fluctuations in the QNCF unit price which reached a high of $1.04 in June 2026 compared to $1.01 as at 30 June 2025.

[(2)] An onerous contract provision was recognised as the expected cost of purchasing reef credits under the contracts exceeded the expected economic benefits from those reef credits. During the current year, the present value of payments under these contracts has reduced resulting in $0.06 million recorded in other revenue.

A5 LAND RESTORATION FUND TRUST (continued)

Financial Balances of Land Restoration Fund Trust

	Notes	June 2026 $'000	June 2025 $'000
Current assets			
Cash and cash equivalents	C1	13,110	13,371
Prepayments		4,441	3,288
Other amounts receivable	C2	46	139
Total current assets		17,597	16,798
Non-current assets			
Management fund investment - QNCF [(1)]	C3-1, D1-2	44,808	45,442
Investment in ACCU's [(1)]	C3-1, D1-2	2,799	2,076
Total non-current assets		47,607	47,518
Total assets		65,204	64,316
Current liabilities			
Trade creditors	C6	121	177
Unearned revenue	C7	502	323
Provision for onerous contracts	C7	-	35
Total current liabilities		623	535
Non-current liabilities			
Provision for onerous contracts	C7	583	605
Total non-current liabilities		583	605
Total liabilities		1,206	1,140
Net assets attributable to unit holders		63,998	63,176

[(1)] As at 30 June 2026 the LRF Trust holds 73,832 (2025: 57,292) ACCU's and 42.89 million units in the QNCF Investment (2025: 45.00 million).

SECTION 2
NOTES ABOUT OUR FINANCIAL PERFORMANCE

B1 REVENUE

B1-1 APPROPRIATION REVENUE

	2026 $'000	2025 $'000
Reconciliation of payments from Consolidated Fund to appropriated revenue recognised in the operating result		
Adjusted budgeted appropriation	943,618	803,765
Supplementary amounts:		
Transfers from other departments	672	93,680
Transfers to other headings	(23)	(27,005)
Lapsed appropriations	(32,880)	(48,246)
Total appropriation received (cash)	**911,387**	**822,194**
Plus: Opening balance of deferred appropriation payable to Consolidated Fund	86,044	34,776
Plus: Transfers of balances from other departments - Machinery-of-Government changes	-	763
Less: Closing balance of deferred appropriation payable to Consolidated fund	(46,673)	(86,044)
Net appropriation revenue	**39,371**	**(50,505)**
Appropriation revenue recognised in the statement of comprehensive income	**950,758**	**771,689**
Variance between adjusted budgeted and actual appropriation revenue	(7,140)	32,076

Accounting Policy - Appropriation Revenue

Appropriations provided under the *Appropriation Act 2025* 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 C8-2.

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

	2026 $'000	2025 $'000
Licencing of environmental services	78,171	73,382
Recreation and tourism services	32,439	30,359
Property rental	2,156	2,061
Permits approvals and resource use	1,269	1,216
Other fees	1,414	1,806
	115,449	108,824

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

Environmental Authority (EA) fees are levied under the Environmental Protection Act for the grant, amendment and ongoing holding of authorities required to undertake prescribed Environmentally Relevant Activities (ERAs). The fees are legislated charges arising from the Department's regulatory functions and do not represent consideration for the transfer of distinct goods or services. Revenue is recognised in accordance with AASB 1058 Income of Not-for-Profit Entities when the Department obtains control of the consideration and has an enforceable right to receive the fee, which occurs upon issuance of the invoice.

Any approved exemptions, discounts, or credit notes are recognised as an adjustment to revenue.

Fees and fines collected, but not controlled by the Department, are recognised as administered revenue (refer Note F1-1).

B1-3 GRANTS AND OTHER CONTRIBUTIONS

	2026 $'000	2025 $'000
Grants from external bodies, state and local governments	196,249	96,544
Grants from the Commonwealth	50,707	51,080
Industry/community contributions	30,149	23,814
Donations, gifts and services	36	36
Goods and services received below fair value	52	200
	277,193	171,674

Accounting Policy - Grants and Contributions

Grant, 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.

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.

B1 REVENUE (continued)

B1-3 GRANTS AND OTHER CONTRIBUTIONS (continued)

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

	2026 $'000	2025 $'000
Employee benefits		
Wages and salaries	329,253	309,793
Employer superannuation contributions	46,730	43,691
Annual leave levy / expense	35,172	33,060
Long service leave levy / expense	8,363	7,835
Other employee benefits	234	345
Employee related expenses		
Workers' compensation premium	1,632	1,567
Other employee expenses	2,335	3,485
	423,719	399,776

	2026	2025
Full time equivalent (FTE) employees	3,062	3,030

The FTE figures includes 14 (2025: 14) Business Corporate Partnership (BCP) employees who perform work under the BCP arrangement. Refer to Note G2.

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 2026 and comparative information at 30 June 2025.

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.

B2 EXPENSES (continued)

B2-1 EMPLOYEE EXPENSES (continued)

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 is not counted in an employee's total remuneration package. It is not categorised as 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

	2026 $'000	2025 $'000
Outsourced service delivery	46,519	47,137
Externally Contracted Services	47,362	30,460
Information and communication technologies	32,092	29,871
Accommodation and operating leases	31,239	27,956
Repairs and maintenance	25,787	25,426
Travel	16,591	15,636
Service costs to other agencies and shared service providers	11,489	12,855
Motor vehicle hire - Q fleet	9,985	8,661
Motor vehicles - other	7,868	7,525
Materials and consumables	6,631	9,121
Agents Commission on Sales	3,923	3,804
Consultancies, contractors and labour hire	4,568	6,091
Legal	4,304	4,293
Traditional owner services	4,212	9,120
Expert examinations and reports	2,315	3,115
Electricity and gas	1,972	1,451
Plant and equipment < $5,000	1,636	3,315
Other supplies and services	17,166	20,435
	275,659	266,272

Accounting Policy - Distinction between Grants and Procurement

For a transaction to be classified as supplies and services, the value of goods or services rendered 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 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

	2026 $'000	2025 $'000
Tourism Industry Development	109,613	63,352
Waste package [(1)]	183,804	53,791
Natural disaster	52,677	24,802
Protecting environments, ecosystems, habitats & species [(2)]	44,397	33,301
Indigenous Partnerships and support	27,565	28,543
Science	24,280	27,045
Innovation	23,692	18,433
Improving Great Barrier Reef water quality	13,793	18,797
Water quality management	7,321	1,908
Asset transfers to non-Queensland Government entities	3,138	15,306
Heritage protection services	807	710
Asset transfers to other Queensland Government entities	-	710
Financial Assurance Rehabilitation	-	10,744
	491,087	297,441

(1) A lump sum payment of $128.90 million was paid to selected councils prior to 30 June 2026 which reflects the 2027-28 annual payment. Amounts are prescribed by the Waste Reduction and Recycling Regulation 2023.

(2) 2026 includes $0.80 million (2025:$0.49 million) of co-benefits grants to the LRF Trust which has been consolidated and eliminated as part of the LRF Trust. Refer to Note A5.

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 recipients in meeting its own objectives.

B2 EXPENSES (continued)

B2-4 OTHER EXPENSES

	2026 $'000	2025 $'000
Bad and impaired debts	1,150	82
Queensland Government Insurance Fund (QGIF)	1,339	1,411
Impairment loss plant and equipment	1,400	-
LRF co-benefit payments	625	512
Impairment loss - reef credits	585	465
Queensland Audit Office (QAO) - external audit fees for audit of the financial statements [1]	453	453
Special payments: [2]		
Ex-gratia payments	411	17
Compensation payments	45	-
Assets under construction written off	402	270
Other audit fees	378	311
Bank charges	161	168
Sponsorships	142	529
Licence and registration fees	110	128
Onerous contracts - reef credits	-	525
Other expenses	605	127
	7,806	4,998

[1] *Total audit fees quoted by the Queensland Audit Office relating to the 2025-26 financial statements are $0.45 million (2025: $0.45 million).*

[2] *Special payments represent ex-gratia expenditure and other expenditure that the department is not contractually or legally obligated to make to other parties. Special payments during 2025-26 include the following payments over $5,000:*

- *Ex-gratia payments that the department made for environmentally relevant activities for fees in certain circumstances $0.24 million; payment for resolution of a legal matter $0.14 million; and two other incidental ex-gratia payments relevant to the department $0.03 million, and*
- *A compensation payment for $0.05 million through a deed of settlement to resolve a grazing matter relevant to the department.*

SECTION 3
NOTES ABOUT OUR FINANCIAL POSITION

C1 CASH AND CASH EQUIVALENTS

	Notes	2026 $'000	2025 $'000
Cash at bank		180,901	195,140
Queensland Treasury Corporation (QTC) cash funds		141,043	114,917
LRF Trust cash funds	A5	13,110	13,371
Curtis Island Environmental Management Precinct cash at bank		3,928	5,168
Cash on hand		1	1
		338,983	328,597

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 2026 as well as deposits at call with financial institutions.

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

- As at 30 June 2026, $127.36 million (2025: $98.83 million) is held as a result of financial offset payments in accordance with the *Environmental Offsets 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 2026, $13.57 million (2025: $16.09 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.

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 holds the following facilities:

- An overdraft facility of $35.00 million; and
- A business card and travel card facility of $11.30 million with Citibank which is cleared monthly.

C2 RECEIVABLES

	Notes	2026 $'000	2025 $'000
Current			
Trade debtors		24,633	21,974
Less: Loss allowance		(1,706)	(910)
		22,927	21,064
Advances		3,557	6,094
GST receivable		10,971	6,494
GST payable		(1,730)	(1,198)
		9,241	5,296
Annual leave reimbursements		7,548	7,249
Long service leave reimbursements		2,120	2,647
Appropriated equity receivable	C8-2	26	62
Operating lease receivable		384	276
Other		542	415
		46,345	43,103
Non-current			
Property leases receivable		41	68
Total receivables		46,386	43,171

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.

C3 OTHER FINANCIAL ASSETS

	Notes	2026 $'000	2025 $'000
LRF Trust QNCF Investment	A5	44,808	45,442
LRF Trust Investment in ACCU's	A5	2,799	2,076
Management fund investment - QNCF	C3-1	89,615	90,884
Total Other Financial Assets		137,222	138,403

C3-1 QUEENSLAND NATURAL CAPITAL FUND (QNCF)

	Notes	June 2026 $'000	June 2025 $'000
Management fund investment - QNCF [(1)]	D1-2	89,615	90,884

[(1)] The department holds a management fund investment in QNCF of $89.62 million (2025: 90.88 million) to facilitate continued private sector co-investment in natural capital asset acquisitions. DETSI holds 85.78 million units in the QNCF Investment (2025: 90.00 million). In 2026, there was a gain of $3.48 million in the QNCF Investment (2025: $0.88 million).

C4 PROPERTY, PLANT AND EQUIPMENT, AND DEPRECIATION EXPENSE

C4-1 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 2025	638,105	324,003	2,337,246	3,770,647	71,658	52,406	7,194,065
Acquisitions	43,758	1,413	-	58	8,210	55,798	109,237
Depreciation	-	(19,368)	(535)	(23,654)	(15,300)	-	(58,857)
Transfers in from other Queensland Government entities	3,077	-	1,150	146	-	-	4,373
Transfers out to non-Queensland Government entities [(1)]	(513)	-	(2,625)	-	-	-	(3,138)
Transfers between asset classes	(38,926)	32,089	38,867	17,305	7,585	(56,920)	-
Impairment losses recognised in operating surplus	-	-	-	-	(1,400)	-	(1,400)
Net revaluation increment in operating surplus [(2)]	4,356	15,898	16,587	91,574	-	-	128,415
Disposals	-	(439)	(1)	(317)	(124)	(402)	(1,283)
Balance at 30 June 2026	649,857	353,595	2,390,689	3,855,760	70,629	50,882	7,371,412
Gross	649,858	732,189	2,412,670	4,203,860	210,213	50,882	8,259,672
Less: Accumulated depreciation	-	(377,468)	(21,981)	(348,055)	(138,184)	-	(885,688)
Less: Accumulated impairment losses [(3)]	-	(1,127)	-	(45)	(1,400)	-	(2,572)
Balance at 30 June 2026	649,858	353,594	2,390,689	3,855,760	70,629	50,882	7,371,412

Included in Land is movement relating to assets classified as Level 2 under the Fair Value Hierarchy (Acquisition $2.07 million, Revaluation increment $0.45 million and other transfers $26.45 million, Balance at 30 June $31.53 million). All other movements in Land, Buildings, Heritage and cultural and Infrastructure are classified as level 3 in the fair value hierarchy.

[(1)] *Refer to Note B2-3.*
[(2)] *Refer to Note C8-3.*
[(3)] *Refer to Note B2-4.*

C4 PROPERTY, PLANT AND EQUIPMENT, AND DEPRECIATION EXPENSE (continued)

C4-1 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 2024	627,202	313,234	2,083,760	3,589,467	70,576	29,604	6,713,843
Acquisitions	43,622	1,153	-	90	7,853	55,148	107,866
Depreciation	-	(18,010)	(429)	(20,659)	(15,559)	-	(54,657)
Transfers in from other Queensland Government entities [(1)]	10,074	-	3,188	288	753	12,642	26,945
Transfers out to other Queensland Government entities	(710)	-	-	-	-	-	(710)
Transfers out to non-Queensland Government entities[(2)]	(14,393)	(687)	(226)	-	-	-	(15,306)
Transfers between asset classes	(78,118)	8,997	78,490	27,151	8,198	(44,718)	-
Net revaluation increment/(decrement) in revaluation surplus [(3)]	50,861	19,839	172,463	174,343	-	-	417,506
Disposals	(433)	(523)	-	(33)	(163)	(270)	(1,422)
Balance at 30 June 2025	638,105	324,003	2,337,246	3,770,647	71,658	52,406	7,194,065
Gross	638,105	679,098	2,356,607	4,111,644	201,548	52,406	8,039,408
Less: Accumulated depreciation	-	(353,858)	(19,361)	(340,942)	(129,890)	-	(844,051)
Less: Accumulated impairment losses	-	(1,237)	-	(55)	-	-	(1,292)
Balance at 30 June 2025	638,105	324,003	2,337,246	3,770,647	71,658	52,406	7,194,065

Included in Land is movement relating to assets classified as Level 2 under the Fair Value Hierarchy (Acquisition $0.02 million, Revaluation increment $2.72 million, Transfers out to non-Queensland Government entities $9.72 million, disposals and other transfers $1.92 million, Balance at 30 June $55.45 million). All other movements in Land, Buildings, Heritage and cultural and Infrastructure are classified as level 3 in the fair value hierarchy.

(1) *Includes property, plant and equipment transferred in as part of the MoG's dated 1 July 2024 and 1 November 2024.*
(2) *Refer to Note B2-3.*
(3) *Refer to Note C8-3.*

C4 PROPERTY, PLANT AND EQUIPMENT AND DEPRECIATION EXPENSE (continued)

C4-2 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 the 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 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 C4-5.

Accounting Policy - Cost of Acquisition

Property, plant and equipment acquisitions are initially recognised at cost determined as the value of consideration exchanged for the asset, plus associated costs directly attributable to the acquisition and getting the asset installed and ready for use.

C4 PROPERTY, PLANT AND EQUIPMENT AND DEPRECIATION EXPENSE (continued)

C4-2 RECOGNITION AND ACQUISITION (continued)

Accounting Policy - Cost of Acquisition (continued)

Where assets are received free of charge from another Queensland Government department (whether as a result of a MoG 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.

C4-3 MEASUREMENT USING HISTORICAL COST

Accounting Policy

Plant and equipment is measured at historical cost in accordance with Queensland Treasury's Non-Current Asset Policies (QT's NCAP) for the Queensland Public Sector. The carrying amounts for such plant and equipment is not materially different from their fair value.

C4-4 MEASUREMENT USING FAIR VALUE

Land, buildings, infrastructure and heritage and cultural assets are measured at fair value as required by QT's NCAP. 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 date.

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.

C4-5 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.

C4 PROPERTY, PLANT AND EQUIPMENT AND DEPRECIATION EXPENSE (continued)

C4-5 DEPRECIATION EXPENSE (continued)

Accounting Policy (continued)

Assets under construction (work-in-progress) are not depreciated until construction is complete and the asset is put to use or is ready for its intended use, whichever is earlier. 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 $1.14 million.

Depreciation Rates

For each class of depreciable asset the following useful life ranges are used:

Asset Class	Useful life Range
Buildings	5 - 100 years
Heritage and cultural assets	12 years - indefinite life
Infrastructure	5 years - indefinite life
Plant and equipment	2 - 30 years

C4-6 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.

Impairment recognised

An impairment loss was recognised as at 30 June 2026 ($1.40 million) for plant and equipment that is no longer expected to be utilised, following the decision to dispose of the underlying asset required for its continued operation.

C5 INTANGIBLES AND AMORTISATION EXPENSE

C5-1 CLOSING BALANCES AND RECONCILIATION OF CARRYING AMOUNT

	Software-internally generated $'000	Software - purchased $'000	Software - development in progress $'000	Other intangibles $'000	Total $'000
Carrying value at 1 July 2025	16,103	1,967	7,199	1,600	26,869
Acquisitions	-	-	4,649	-	4,649
Amortisation	(5,055)	(609)	-	-	(5,664)
Transfers between classes	9,688	291	(9,979)	-	-
Transfers out to other Queensland Government entities	(21)	-	-	-	(21)
Balance at 30 June 2026	20,715	1,649	1,869	1,600	25,833
Gross	50,433	4,355	1,869	1,600	58,257
Less: Accumulated amortisation	(29,718)	(2,706)	-	-	(32,424)
Balance at 30 June 2026	20,715	1,649	1,869	1,600	25,833

	Software-internally generated $'000	Software - purchased $'000	Software - development in progress $'000	Other intangibles $'000	Total $'000
Carrying value at 1 July 2024	16,432	2,201	4,760	1,600	24,993
Acquisitions	-	(10)	6,634	-	6,624
Amortisation	(4,213)	(535)	-	-	(4,748)
Transfers between classes	3,884	310	(4,195)	-	-
Balance at 30 June 2025	16,103	1,966	7,199	1,600	26,869
Gross	44,505	4,064	7,199	1,600	57,368
Less: Accumulated amortisation	(28,402)	(2,097)	-	-	(30,499)
Balance at 30 June 2025	16,103	1,967	7,199	1,600	26,869

C5 INTANGIBLES AND AMORTISATION EXPENSE

C5-2 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.

C5-3 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 assets 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

C5-4 IMPAIRMENT

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.

C6 PAYABLES

	Notes	2026 $'000	2025 $'000
Trade creditors	A5	36,142	59,165
Appropriation payable		46,673	86,044
Other payables		814	354
Taxes payable		21	72
		83,650	145,635

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.

C7 OTHER LIABILITIES

		2026 $'000	2025 $'000
Current			
Deposits held for sale		200	200
Provision for onerous contracts	A5	-	35
Unearned revenue - Land acquisition [(1)]		-	2,563
Unearned revenue - Managed Permits		456	443
		656	3,241
Non-current			
Unearned revenue - Land acquisition [(1)]		34,514	17,000
Provision for onerous contracts	A5	583	605
Total other liabilities		35,753	20,846

[(1)] *Recognition of revenue conditional on transfer of land to protected area estate.*

C8 EQUITY

C8-1 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 C8-2), and
- non-reciprocal transfers of assets and liabilities between wholly-owned Queensland State Public Sector entities as a result of MoG changes.

C8-2 APPROPRIATIONS RECOGNISED IN EQUITY

Reconciliation of Payments from Consolidated Fund to Equity Adjustment

	2026 $'000	2025 $'000
Adjusted budgeted equity adjustment appropriation	61,811	81,281
Transfers from other departments	-	3,150
Transfer from other headings	-	27,005
Lapsed equity adjustment	(58,526)	-
Equity adjustment receipts	**3,285**	**111,436**
Less: Opening balance of equity adjustment receivable	(62)	-
Plus: Opening balance of equity adjustments payable	-	7,821
Plus: Closing balance of equity adjustment receivable	26	62
Equity Adjustment Recognised in Contributed Equity	**3,249**	**119,319**
Variance between adjusted budgeted and actual equity adjustment appropriation	58,562	(38,038)

C8-3 REVALUATION SURPLUS BY ASSET CLASS

Accounting policy

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

	Land $'000	Buildings $'000	Heritage and cultural assets $'000	Infrastructure $'000	Total $'000
Balance - 1 July 2024	**122,622**	**141,318**	**724,132**	**659,998**	**1,648,070**
Revaluation increments [(1)]	50,861	19,839	172,463	174,343	417,506
Balance - 30 June 2025	**173,483**	**161,157**	**896,595**	**834,341**	**2,065,576**
Revaluation increments [(1)]	4,356	15,898	16,587	91,574	128,415
Balance - 30 June 2026	**177,839**	**177,055**	**913,182**	**925,915**	**2,193,991**

[(1)] *Refer to Note C4.1*

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 QT's NCAP 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 buildings.

Unobservable inputs are data, assumptions and judgement 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 construction 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.

None of the department's valuations of assets or liabilities are eligible for categorisation into level 1 of the fair value hierarchy. The transfers that occur between level 2 and level 3 are due to changes in land tenure types.

D1 FAIR VALUE MEASUREMENT (continued)

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

Revaluations

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 value 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. Building and improvement indices and land indices were supplied by Acumentis in their capacity as independent professional valuers. Acumentis provide 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	0.5-1.5%	Location and usage
Heritage and cultural (land)	0.5-1.5%	Location and usage
Heritage and cultural (other)	4.5%	
Buildings	2.75%*	
Infrastructure	2.6%*	

** Represents the average of indexation rates applied to the individual assets.*

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 impact 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 2026, 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: Acumentis undertook the last specific appraisal at 30 June 2026**.**

Where comprehensive valuation has not occurred for certain assets within the class in the financial year, appropriate indexation has been provided by Acumentis 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 on 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.

Effective Date of Last Specific Appraisal: Acumentis undertook the last specific appraisal at 30 June 2026.

D1 FAIR VALUE MEASUREMENT (continued)

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

Buildings (continued)

Where a comprehensive valuation has not occurred for certain assets within the class in the financial year, an appropriate indexation has been provided by Acumentis 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 for 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 2026 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.

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;

D1 FAIR VALUE MEASUREMENT (continued)

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

Infrastructure (continued)

- length and stereotype - this data is recorded from the department's spatial dataset which is reviewed as part of a five-year rolling program, and
- 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.

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 Queensland Investment Commission (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	
	2026 $'000	2025 $'000	2026 $'000	2025 $'000	2026 $'000	2025 $'000
Land	31,534	55,449	618,324	582,656	649,858	638,105
Buildings	-	-	353,594	324,003	353,594	324,003
Infrastructure	-	-	3,855,760	3,770,647	3,855,760	3,770,647
Heritage and cultural	-	-	2,390,689	2,337,246	2,390,689	2,337,246
Financial assets	-	-	137,222	138,403	137,222	138,403
	31,534	55,449	7,355,589	7,152,955	7,387,123	7,208,404

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 instruments. The department has the following categories of financial assets and financial liabilities:

	Notes	2026 $'000	2025 $'000
Category			
Financial assets			
Cash and cash equivalents	C1	338,983	328,597
Receivables at amortised cost	C2	46,386	43,171
Other financial assets	C3	137,222	138,403
Total		**522,591**	**510,171**
Financial liabilities			
Payables at amortised cost	C6	83,650	145,635
Lease liabilities		1,709	2,191
Total		**85,359**	**147,826**

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

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 asset 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 to its payables (Note C6).
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 comprise 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 other financial assets (Note C3). While these investments do 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.
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.

D2 FINANCIAL RISK DISCLOSURES (continued)

D2-2 FINANCIAL RISK MANAGEMENT (continued)

Risk Measurement and Management Strategies (continued)

Risk Exposure	Measurement Method	Risk Management Strategies
Market risk	Interest rate sensitivity analysis	The department does not undertake any hedging in relation to interest 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

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.

		2026 Payable in:			
		<1 Year	1-5 Years	>5 Years	Total
	Notes	$'000	$'000	$'000	$'000
Financial liabilities					
Payables	C6	83,650	-	-	**83,650**
Lease liabilities		583	1,126	-	**1,709**
Total		**84,233**	**1,126**	**-**	**85,359**

		2025 Payable in:			
		<1 Year	1-5 Years	>5 Years	Total
		$'000	$'000	$'000	$'000
Financial liabilities					
Payables	C6	145,635	-	-	**145,635**
Lease liabilities		705	1,486	-	**2,191**
Total		**146,340**	**1,486**	**-**	**147,826**

Interest Rate Sensitivity Analysis

The department does not have any interest bearing 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 as defendant:

	2026	2025
Federal Court	1	1
Supreme Court	5	3
Land Appeal Court	-	1
Land Court	10	9
Planning and Environment Court	7	7
District Court	3	3
Queensland Industrial Relations Commission (QIRC)	2	-
Queensland Civil and Administrative Tribunal (QCAT)	6	2
Queensland Human Rights Commission (QHRC)	1	0
	35	**26**

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 five 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. The QGIF matters are capped at the departments excess which is $10,000.

D4 COMMITMENTS

Capital Expenditure Commitments

Commitments for capital expenditure at reporting date (inclusive of non-recoverable GST input tax credits) are payable:

	2026 $'000	2025 $'000
Property, plant and equipment		
Not later than one year	21,549	30,288
Intangible assets		
Not later than one year	47	554
	21,596	30,842

D5 EVENTS AFTER THE BALANCE DATE

On 26 June 2026, the Queensland Legislation amendments were processed to the Waste Reduction and Recycling Regulation 2023. This amendment included prescribed annual payment amounts for each eligible council. As at reporting date, 2027-28 annual payments have been made. Refer to Note B2-3. 2028-2029 and 2029-30 annual payments of $216.40 million were paid in July 2026 in accordance with the amended regulation.

During June 2026, the department committed to the return of $37.00 million of uncommitted funds held in the Queensland Natural Capital Fund (QNCF) managed by QIC Limited (QIC). As at reporting date, the two QNCF unitholders, Land Restoration Fund (LRF) and the department have a remaining capital return commitment of $30.50 million on a pro rata basis, which is expected in July and September 2026, respectively. $6.50 million has already been redeemed during the 2025-26 financial year. Refer to Note C3.

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 set out below:

AASB 18 Presentation and Disclosure in Financial Statements

AASB 18 applies to not-for-profit public sector entities for annual reporting periods beginning on or after 1 January 2028, which will be the 2028-29 financial year for the department.

This standard sets out new requirements for the presentation of the Statement of Comprehensive Income, requires new disclosures about management-defined performance measures and removes existing options in the classification of dividends and interest received and interest paid in the Statement of Cash Flows.

The AASB is aware that there are issues that need to be clarified in applying AASB 18's new requirements to not-for-profit entities. The AASB expects to conduct outreach with not-for-profit and public sector entities to address these issues, and expects that modifications to AASB 18 for application by these entities could take the form of guidance, exemptions and alternative requirements.

The department will make an assessment of the expected impacts of AASB 18 after the AASB has decided on the modifications applicable to not-for-profit public sector entities. AASB 18's changes will only affect presentation and disclosure, it will not affect the recognition or measurement of any reported amounts.

All other Australian accounting standards and interpretations 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 DISCLOUSRES - CONTROLLED ACTIVITIES

This section contains explanations of major variances between the department's actual 2025-26 financial results and the adjusted budget presented to Parliament.

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

	Adjusted Budget 2026 $'000	Actual 2026 $'000	Variance $'000	Variance % of Budget
Income from continuing operations				
Revenue				
Appropriation revenue	944,290	950,758	6,468	1%
User charges and fees	110,594	115,449	4,855	4%
Grants and other contributions	198,991	277,193	78,202	39%
Royalties and land rents	1,830	1,690	(140)	(8%)
Other revenue	6,722	12,943	6,221	93%
Total revenue	1,262,427	1,358,033	95,606	8%
Gains on fair value movement of investments	-	4,375	4,375	100%
Total income from continuing operations	1,262,427	1,362,408	99,981	8%
Expenses from continuing operations				
Employee expenses	418,100	423,719	5,619	1%
Supplies and services	281,833	275,659	(6,174)	(2%)
Grants and subsidies	512,629	491,087	(21,542)	(4%)
Depreciation and amortisation	63,402	65,478	2,076	3%
Other expenses	7,560	7,806	246	3%
Total expense	1,283,524	1,263,749	(19,775)	(2%)
Losses on disposal	-	19	19	100%
Total expenses from continuing operations	1,283,524	1,263,768	(19,756)	(2%)
Operating surplus/(deficit)	(21,097)	98,640	119,737	

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

Revenue	
Grants and other contributions	Increase is primarily due to higher than originally forecast income for Queensland Reconstruction Authority funds ($26.4 million) to deliver disaster recovery and resilience programs, Environmental Offsets contributions ($17.2 million), Commonwealth funding for reef conservation ($13.4 million), revenue for SEQ City Deal programs ($10.8 million) and contributions from third parties primarily for the acquisition of land for protected area estate ($10.1 million).

E1 BUDGETARY REPORTING DISCLOUSRES - CONTROLLED ACTIVITIES (continued)

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

	Adjusted Budget 2026 $'000	Actual 2026 $'000	Variance $'000	Variance % of Budget
Current assets				
Cash and cash equivalents	148,950	338,983	190,033	128%
Receivables	31,575	46,345	14,770	47%
Prepayments	7,555	7,653	98	1%
Total current assets	188,080	392,981	204,901	109%
Non-current assets				
Receivables	829	41	(788)	(95%)
Other financial assets	137,338	137,222	(116)	(0%)
Property, plant and equipment	6,844,799	7,371,412	526,613	8%
Intangible assets	28,588	25,833	(2,755)	(10%)
Right-of-use assets	3,103	1,543	(1,560)	100%
Prepayments	-	610	610	100%
Total non-current assets	7,014,657	7,536,661	522,004	7%
Total assets	7,202,737	7,929,642	726,905	10%
Current liabilities				
Payables	19,800	83,650	63,850	322%
Accrued employee benefits	12,116	15,229	3,113	26%
Lease liabilities	1,174	583	(591)	100%
Other liabilities	3,216	656	(2,560)	(80%)
Total current liabilities	36,306	100,118	63,812	176%
Non-current liabilities				
Lease liabilities	2,749	1,126	(1,623)	100%
Other liabilities	17,087	35,097	18,010	105%
Total non-current liabilities	19,836	36,223	16,387	83%
Total liabilities	56,142	136,341	80,199	143%
Net assets	7,146,595	7,793,301	646,706	
Total equity	7,146,595	7,793,301	646,706	

E1 BUDGETARY REPORTING DISCLOUSRES - CONTROLLED ACTIVITIES (continued)

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

ASSETS	
Cash and Cash Equivalents	Variance in the cash balance relates to an increase in the payables balance of $67.90 million and the provisions balances of $18.0 million compared to the 2024-25 Adjusted Budget. This is primarily due to the increase in funds held for deferrals to following years and the provision for funds held for land acquisition conditional on the transfer to protected estate. A further increase in funds held by QTC of $64.6 million compared to the Adjusted Budget is primarily under the Environmental Offsets Act 2014 and the Commonwealth Reef Trust. Additionally grant funding was received with expenditure to occur in further years including for the SEQ City Deal programs.
Receivables	Increase is primarily due to the increase in trade debtors due to the timing of receipts from customers ($6.8 million), timing of the receipt of GST input tax credits reimbursements from the Australian Taxation Office ($3.0 million) and increase of deposits made for the acquisition of land for public protected area that is dependant on the timing of contractual arrangements ($2.2 million).
Property, plant, and equipment	Increase is primarily due to revaluation increments in 2025-26 on Infrastructure ($91.6 million), Heritage and Cultural land ($16.6 million), Buildings ($15.9 million) and Land ($4.5 million). Additionally, there were revaluation increments processing in 2024-25 after the budget was published on Infrastructure ($174.3 million), Heritage and Cultural land ($172.5 million), Land ($50.9 million) and Buildings ($19.8 million).
Intangibles	Decrease is primarily due to higher than forecasted amortisation expense ($2.4 million) due to the commissioning of a significant amount of system development projects throughout 2025-26.
LIABILITIES	
Payables	Variance is predominately due to 30 June 2026 deferred government funding ($46.7 million) as a result of lower than planned expenditure for various programs. 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 operational payments ($13.6 million).
Other liabilities	Variance is primarily 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 ($18.1 million).

E1 BUDGETARY REPORTING DISCLOUSRES - CONTROLLED ACTIVITIES (continued)

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

	Adjusted Budget 2026 $'000	Actual 2026 $'000	Variance $'000	Variance % of Budget
Cash flows from operating activities				
Inflows:				
Service appropriation receipts	944,290	911,387	(32,903)	(3%)
User charges and fees	109,377	114,305	4,928	5%
Grants and other contributions	198,991	292,010	93,019	47%
GST input tax credits from ATO	-	51,721	51,721	100%
GST collected from customers	-	10,336	10,336	100%
Interest receipts	4,272	6,372	2,100	49%
Other income	4,280	5,600	1,320	31%
Outflows:				
Employee expenses	(418,029)	(421,339)	(3,310)	1%
Supplies and services	(282,101)	(300,850)	(18,749)	7%
Grants and subsidies	(512,423)	(487,949)	24,474	(5%)
GST paid to suppliers	-	(54,467)	(54,467)	(100%)
GST remitted to ATO	-	(11,534)	(11,534)	(100%)
Other expenses	(6,022)	(3,174)	2,848	(47%)
Net cash provided by operating activities	42,635	112,418	69,783	164%
Cash flows from investing activities				
Inflows:				
Proceeds for sales of property, plant and equipment	162	794	632	390%
Other financial assets redeemed	-	6,499	6,499	100%
Outflows:				
Advances made	-	(2,805)	(2,805)	100%
Other financial assets	(3,100)	(943)	2,157	(70%)
Payments for property, plant, and equipment	(118,822)	(103,286)	15,536	(13%)
Payments for intangibles	(4,243)	(4,628)	(385)	9%
Net cash used in investing activities	(126,003)	(104,369)	21,634	(17%)
Cash flows from financing activities				
Inflows:				
Equity injections	107,982	86,456	(21,526)	(20%)
Proceeds from borrowings	(13)	-	13	(100%)
Outflows:				
Equity withdrawals	(46,171)	(83,171)	(37,000)	80%
Lease payments	(56)	(947)	(891)	1,591%
Net cash provided by financing activities	61,742	2,338	(59,404)	(96%)
Net increase/(decrease) in cash and cash equivalents	(21,626)	10,387	32,013	(148%)
Net decrease in cash and cash equivalents from restructuring	(100)	-	100	(100%)
Cash and cash equivalents opening balance	170,676	328,597	157,921	93%
Cash and cash equivalents closing balance	148,950	338,984	190,034	128%

E1 BUDGETARY REPORTING DISCLOUSRES - CONTROLLED ACTIVITIES (continued)

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

OPERATING ACTIVITIES - INFLOWS	
Grants and other contributions	Increase is primarily due to higher than originally forecast income for Queensland Reconstruction Authority funds ($26.4 million) to deliver disaster recovery and resilience programs, Environmental Offsets contributions ($17.2 million), Commonwealth funding for reef conservation ($13.4 million), revenue for SEQ City Deal programs ($10.8 million) and contributions from third parties primarily for the acquisition of land for protected area estate ($10.1 million).
INVESTING ACTIVITIES - INFLOWS	
Proceeds for sale of property, plant, and equipment	Increase is due to the proceeds received on disposal of plant and equipment at the end of it's useful life, predominantly vessels and other machinery.
INVESTING ACTIVITIES - OUTFLOWS	
Payments for property, plant, and equipment	Decrease is primarily due to the reprofiling of projected expenditue for Wangetti Trail project ($17.2 million) and in spending on Fire Management Uplift program due to market supply issues ($6.8 million). This is offset by land acquisitions funded from the drawdown of funds held centrally by Queensland Treasury for Protected Area Expansion ($4.0 million) and capital works projects of $7.2 million funded from insurance and disaster recovery funding.
FINANCING ACTIVITIES - INFLOWS	
Equity injections	Decrease is primarily due to program timing for the Fire Management Uplift program due to supply delays and return of funds to government for government priority programs.
FINANCING ACTIVITIES - OUTFLOWS	
Equity withdrawals	Variance relates to the return of uncommitted funds to government related to the redemption of financial assets of the QNCF.

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	2026 $'000	2025 $'000
Administered income			
Appropriation revenue [1]	F1-2	125,213	93,524
Waste disposal levy	F1-4	484,253	459,865
User Charges		10,120	5,161
Royalties		4,201	3,585
Other revenues		1,720	2,589
Total administered income		625,507	564,724
Administered expenses			
Other expenses		52	79
Transfers of administered income to Government [2]		500,242	471,121
Grants and subsidies [3]		125,213	93,524
Total administered expenses		625,507	564,724
Operating surplus/(deficit)		-	-

[1] *This appropriation revenue is provided in cash via Queensland Treasury and funds activities / expenses that the department administers on behalf of the government.*

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

[3] *Relates to administered funding provided to Tourism and Events Queensland (TEQ).*

F1 ADMINISTERED ITEMS (continued)

F1-2 RECONCILIATION OF PAYMENTS FROM CONSOLIDATED FUND TO ADMINISTERED INCOME

	2026 $'000	2025 $'000
Adjusted budgeted appropriation	127,859	-
Transfers from other departments - redistribution of public business	-	95,857
Lapsed administered appropriation	-	(3,428)
Unforeseen expenditure	23	-
Total administered receipts	**127,882**	**92,429**
Less: Opening balance of administered revenue receivable	(1,095)	-
Plus: Closing balance of administered revenue receivable	-	1,095
Less: Closing balance of administered revenue payable to consolidated fund	(1,574)	-
Administered income recognised in Note F1-1	**125,213**	**93,524**

F1-3 SCHEDULE OF ADMINISTERED ASSETS AND LIABILITIES

	2026 $'000	2025 $'000
Administered assets		
Current		
Cash	37,950	25,935
Receivables	77,496	74,107
Other receivables	4	-
Total current assets	115,450	100,042
Administered liabilities		
Current		
Payables	115,450	100,042
Total administered liabilities	115,450	100,042
Net administered assets	-	-
Accumulated surplus	-	-
Total administered equity	-	-

F1-4 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 90 active sites within the Levy Zone, managed by 52 landfill operators (35 local governments and 17 private businesses).

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)

F1-5 ADMINISTERED ACTIVITIES - BUDGET TO ACTUAL COMPARISON

This note compares the adjusted 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	Adjusted Budget 2026 $'000	Actual 2026 $'000	Variance $'000	Variance % of Budget
Administered income				
Appropriation revenue	127,859	125,213	(2,646)	(2%)
Waste disposal levy	477,381	484,253	6,872	1%
User charges and fees	5,032	10,120	5,088	101%
Royalties	3,576	4,201	625	17%
Other revenues	2,618	1,720	(898)	(34%)
Total administered income	616,466	625,507	9,041	1%
Administered expenses				
Other expenses	-	52	52	100%
Transfers of administered revenue to Government	488,607	500,242	11,635	2%
Grants and subsidies	127,859	125,213	(2,646)	(2%)
Total administered expenses	616,466	625,507	9,041	1%
Operating surplus/(deficit)	-	-	-	-
ASSETS AND LIABILITIES				
Administered assets				
Current				
Cash	35,478	37,950	2,472	7%
Receivables	47,844	77,496	29,652	62%
Other receivables	-	4	4	0%
Total current assets	83,322	115,450	32,128	39%
Administered liabilities				
Current				
Payables	83,589	115,450	31,861	38%
Total administered liabilities	83,589	115,450	31,861	38%
Net administered assets	(267)	-	267	
Total equity	(267)	-	267	

F1 ADMINISTERED ITEMS (continued)

F1-6 ADMINISTERED ACTIVITIES - EXPLANATIONS OF MAJOR VARIANCES

Administered assets	
Receivables	Variance is primarily due to a higher level of debt outstanding as a result of timing of receipts from customers.
Payables	Variance is primarily due to a higher payable outstanding as a result of timing of the collection of Administered income.

F2 BANK GUARANTEES

The department holds 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 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 to these bank guarantees, they are not recognised in the financial statements, but are disclosed in these notes for the information of users.

At the reporting date, the department held bank guarantees to the value $55.67 million (2025: $54.14 million). 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 the Environment and Tourism, and 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 2025-26 and 2024-25. 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 Tourism 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.
Deputy Director-General, Environment and Heritage Policy and Programs	Provides strategic leadership and stewardship of Queensland's environment and heritage policy agenda. Leads the development of policy, strategy and legislation that supports the responsible management, conservation and sustainable use of Queensland's natural environment, biodiversity and cultural heritage. This role is critical to supporting long-term stewardship of Queensland's natural and cultural assets, helping to sustain the places, ecosystems and heritage values that define Queensland for current and future generations.
Deputy Director-General, Environmental Services and Regulation	Leads the department's regulatory program and is responsible for administering 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. Also responsible for managing environmental risks through a compliance and enforcement program, including 24/7 issue-reporting and incident response, as well as strong litigation capabilities to prevent and respond to serious environmental offences.
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 land use and provide nature-based recreation and ecotourism opportunities. 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. Also responsible for delivering 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	Leads the Innovation Division to foster the growth and maturity of the innovation ecosystem in the state. Responsible for developing and delivering the department's support for innovation as a driver of economic growth, productivity and prosperity. This includes activities that help our innovators and innovative businesses build capability, increase collaboration, attract new investment and partnership opportunities, and raise the profile of Queensland as an innovation destination.
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, programs and the legislative responsibilities of these government agencies. 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.
Deputy Director-General, Tourism	Responsible for enabling a thriving, sustainable tourism sector that delivers iconic experiences for visitors and genuine economic and community benefits for Queenslanders. Leads the delivery of *Destination 2045: Delivering Queensland's Tourism Future* , tourism policy, industry engagement, mega events and grant programs. Also oversees the attraction of new air services into and around Queensland, infrastructure and investment attraction and support for operators.
Deputy Director-General, Corporate Performance and Delivery	Responsible for the department's corporate functions and governance frameworks that enable the department to meet its strategic objectives. The 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.

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 Service 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 the 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 expenses for KMP comprise the following components:

- short term employee benefits which include:
  - salaries, allowance 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
- 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 2025-26

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	447	45	11	55	-	558
Deputy Director-General, Environment and Heritage Policy and Programs (to 19/12/2025)	157	6	3	19	78	263
A/Deputy Director-General, Environment and Heritage Policy and Programs (from 22/11/2025 to 03/04/2026)	149	6	4	19	-	178
Deputy Director-General, Environment and Heritage Policy and Programs (from 30/03/2026)	105	3	2	11	-	121
Deputy Director-General, Environmental Services and Regulation	305	13	8	38	-	364
Deputy Director-General, Innovation (to 18/06/2026)	263	13	6	32	148	462

G1 KEY MANAGEMENT PERSONNEL (KMP) DISCLOSURES (continued)

KMP Remuneration Expense 2025-26 (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
A/Deputy Director-General, Innovation (from 25/05/2026)	35	-	1	4	-	40
Deputy Director-General, Queensland Parks and Wildlife Service and Partnerships	330	13	8	40	-	391
Deputy Director-General, Science	279	5	7	34	-	325
Deputy Director-General, Tourism (from 13/10/2025)	223	10	6	27	-	266
A/Deputy Director-General, Tourism (to 17/10/2025)	95	4	2	11	-	112
Deputy Director-General, Corporate Performance and Delivery [(1)]	225	13	6	30	-	274
A/Deputy Director-General, Corporate Performance and Delivery [(1)] (from 01/12/2025 - 16/01/2026, from 06/06/2026)	61	1	2	7	-	71

[(1)] *Corporate Services has been renamed Corporate Performance and Delivery in FY2026.*

KMP Remuneration Expense 2024-25

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 (to 02/12/2024)	214	8	5	24	222	473
Director-General (from 11/11/2024)	301	12	7	35	-	355

G1 KEY MANAGEMENT PERSONNEL (KMP) DISCLOSURES (continued)

KMP Remuneration Expense 2024-25 (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
Deputy Director-General, Environment and Heritage Policy and Programs	268	7	7	38	-	320
A/Deputy Director-General, Environment and Heritage Policy and Programs (from 26/03/2025)	103	2	2	11	-	118
Deputy Director-General, Environmental Services and Regulation	284	10	8	37	-	339
Deputy Director-General, Queensland Parks and Wildlife Service and Partnerships	323	10	8	39	-	380
Deputy Director-General, Science	252	10	7	32	-	301
Deputy Director-General, Innovation (to 31/03/2025)	232	7	5	26	61	331
A/Deputy Director-General, Innovation (from 01/04/2025)	80	2	2	11	0	95
Deputy Director-General, Tourism (from 01/11/2024 to 23/05/2025)[(1)]	156	6	4	19	334	519
A/Deputy Director-General, Tourism (from 24/04/2025)	49	2	1	6	-	58
Deputy Director-General, Corporate Services (to 10/11/2024)	100	3	2	11	-	116
A/Deputy Director-General, Corporate Services (from 11/11/2024 to 07/03/2025)	100	3	3	12	-	118
A/Deputy Director-General, Corporate Services (from 10/03/2025)	78	3	2	10	-	93

[(1)] *The department was impacted by MoG changes on 01 November 2024.*

Performance payments

No KMP remuneration packages provide for performance or bonus payments.

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.

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:

Recipients	***Services Provided by Department of the Environment, Tourism, Science and Innovation***
Department of Primary Industries	Right to Information; Privacy; Ministerial and Executive Correspondence Systems (MECS) Support; Library Services
Department of Natural Resources and Mines, Manufacturing, Regional and Rural Development (DNRMMRRD)	Right to Information; Privacy; Ministerial and Executive Correspondence Systems (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:

Provider	***Services Provided to Department of the Environment, Tourism, Science and Innovation***
Department of Primary Industries	Fleet Management; Information and Communications Technology (ICT), and Records Management
Department of Natural Resources and Mines, Manufacturing, Regional and Rural Development (DNRMMRRD)	Legal Services [(1)]

[(1)] *Legal services was provided by DNRMMRRD to the department until 1 March 2026, refer to Note A3.*

G2 RELATED PARTY TRANSACTIONS (continued)

Transactions with Other Queensland Government Controlled Entities (continued)

The department has also had transactions in 2026 with other Queensland Government entities. These include the following material transactions:

- 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 State Development, Infrastructure and Planning - grants and other contributions, refer to Note B1-3
- WorkCover Queensland - workcover expenses, refer to Note B2-1
- Department of Primary Industries - fleet management and ICT, refer to Note B2-2
- Department of Housing and Public Works - office accommodation and maintenance, refer to Note B2-2
- Queensland Treasury - administration of QGIF, refer to Note B2-4
- Queensland Treasury Corporation - cash and investment management, refer to Note C1
- Tourism and Events Queensland - Controlled, refer to Note B2-3 and Administered, refer to Note F1
- Local Government - waste disposal levies, refer to Note F1-4, and B2-3.

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 2025-26 had any material impact on the financial statements.

Accounting standards early adopted

No Australian Accounting Standards have been early adopted for 2025-26.

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. 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, provides information and resources on climate related strategies and actions accessible at https://www.treasury.qld.gov.au/energy-and-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.

G5 CLIMATE RISK DISCLOSURE (continued)

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 directives from Government or Queensland Treasury.

Department of the Environment, Tourism, Science and Innovation
Management Certificate
for the year ended 30 June 2026

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 the Environment, Tourism, Science and Innovation for the year ended 30 June 2026 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, GradDipEc, CPA
Chief Finance Officer
Department of the Environment, Tourism, Science and Innovation

Date: 26/8/2026

Patricia O'Callaghan, B.Bus, GAICD
Director-General
Department of the Environment, Tourism, Science and Innovation

Date: 26/8/2026

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INDEPENDENT AUDITOR'S REPORT

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

Report on the audit of the financial report

Opinion

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

The financial report comprises the statement of financial position and statement of assets and liabilities by major departmental service as at 30 June 2026, 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 accordance with s. 40 of the *Auditor-General Act 2009*, for the year ended 30 June 2026:

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.

c) In my opinion, the financial report:

   i. gives a true and fair view of the department's financial position as at 30 June 2026, and its financial performance and cash flows for the year then ended

   ii. 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* (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.

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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 ($3.86 billion)

Refer to Note C4-1 in the financial report

Key audit matter	How my audit addressed the key audit matter
Road infrastructure assets are material to the Statement of Financial Position of DETSI 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. DETSI 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 ($2.39 billion)

Refer to Note C4-1 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 DETSI. The land was valued by an independent valuation expert under DETSI' 5-year rolling program as well as valuing the top 20 land parcels every year, which covers 28 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 2026 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 identified above 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 such internal control as they determine is necessary to enable the preparation of the financial report that is free from material misstatement, whether due to fraud or error
- the establishment and keeping of accounts in accordance with prescribed requirements
- 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.

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. My auditor's report must state whether I have received all the information and explanations required, and whether I consider the prescribed requirements in relation to the establishment and keeping of accounts have been complied with in all material respects.

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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 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:

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

A further description of my responsibilities under the *Auditor-General Act 2009* and *Auditor-General Auditing Standards* is located at the Queensland Audit Office website at: www.qao.qld.gov.au/audit-program/audit-standards.

These descriptions form part of my auditor's report.

Jacques Coetzee

28 August 2026

Jacques Coetzee
as delegate of the Auditor-General

Queensland Audit Office
Brisbane

Appendix A: Performance statement

The following service standards published in the *2025–26 Service Delivery Statements* were used by the department to assess overall performance as at 30 June 2026. Our strategic objectives are achieved through the delivery of services across six service areas, which communicate the key services delivered by the department. Alignment between the *Strategic Plan 2025–29* success indicators and our services is also outlined below:

Service area: Environmental Programs and Regulation Services

Service area objective: Enable improved environmental outcomes through effective policy, programs and regulation.

Success indicator	Service standards	2025–26 Target/Est	2025–26 Actual	Target met/ not met
Service: Environmental assessment and compliance				
1B	Percentage of compliance and assessment original decisions upheld after internal review[1]	90%	81.8%	Target not met
1B	Percentage of environmental enforcement notices issued by the administering authority complied with by operators	80%	91%	Target met
1B	Percentage of matters finalised with a conviction or a successful application[2]	85%	100%	Target met
1B	Percentage of decisions relating to environmental authorities made within statutory timeframes[3]	100%	99.6%	Target not met
1B	Average cost per compliance action finalised[4]	$5,500	$4,055	Target met
1B	Average cost per assessment application finalised: • non-complex assessment application[5] • complex assessment application[6]	 $350 $10,000	 $216 $10,089	 Target met Target not met
Service: Waste regulation and resource recovery programs				
1B	Percentage of waste-related enforcement notices issued by the administering authority complied with by waste operators	85%	92%	Target met
2D	Annual percentage reduction in the amount of waste disposed to leviable landfills in Queensland's waste levy zone[7]	2.2%	6.7%	Target met

Success indicator	Service standards	2025–26 Target/Est	2025–26 Actual	Target met/ not met
2D	Administration cost per dollar of annual waste levy revenue received[8]	≤2.7 cents	1.2 cents	Target met
Service: Great Barrier Reef water quality programs				
2B	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[9]	≥2% ≥1%	Results not available	N/A
2B	Administration cost per dollar of the Queensland Reef Water Quality Program funding distributed for the previous financial year[10]	≤20 cents	11 cents	Target met

Notes:

1. The 2025–26 actual is lower than the target due to a reduction in the number of original decisions challenged compared with previous financial years. Two challenged decisions were not upheld during 2025–26 compared with only one decision not upheld in each of the three preceding financial years.
2. The positive variance between the 2025–26 target and the actual is due to all matters finalised by the department's Litigation Unit during the 2025–26 financial year resulting in a successful conviction or application.
3. The 2025–26 actual is lower than the 2025–26 target due to an incorrect calculation of the number of business days available during the statutory decision stage for a small number of assessment decisions.
4. The positive variance between the 2025–26 target and the 2025–26 actual is due to a higher-than-expected number of compliance actions finalised during the financial year.
5. The positive variance is attributable to a higher-than-expected number of non-complex assessments having been finalised during the 2025–26 financial year while the costs remained the same.
6. The variance is attributable to increased costs including indexation (CPI) adjustments since the measure was first introduced in 2023–24. The 2026–27 target has been increased to $13,500 informed by the CPI adjustment and the 2024–25 result.
7. This measure is reported one year in arrears and reflects the 2024–25 actual. The positive variance reported is primarily attributable to less levy exempt waste disposed to leviable landfills in the waste levy zone.
8. This measure is reported one year in arrears and reflects the 2024–25 actuals. The positive variance is primarily attributable to a greater amount of waste levy revenue received than what was estimated in the 2024–25 Budget.
9. Results are reported in the financial year in which the Reef Report Card is published. Results for 2022–23, 2023–24 and 2024–25 will be reported in the next Reef Report Card, anticipated to be released in August 2026.
10. This measure is reported one year in arrears and reflects the 2024–25 result. The target was exceeded due to large project contracts being executed during the 2024–25 financial year. The target represents an optimal ratio of performance and will remain at $0.20 cents.

Service area: Parks, Wildlife and Conservation Services

Service area objective: To conserve, protect and promote Queensland's unique biodiversity and protected areas.

Success indicator	Service standards	2025–26 Target/Est	2025–26 Actual	Target met/ not met
Service: Protected area management, expansion and experiences				
1C	Percentage of the prescribed Protection Zone fuel management treatment achieved on Queensland Parks and Wildlife Service (QPWS) managed areas to protect life and property[1]	90%	82.9%	Target not met
1C	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]	637,817 ha	981,081 ha	Target met
1C	Percentage of Queensland's land area that is protected	8.71%	8.73%	Target met
2A	Number of hectares of state land and national parks transferred to Traditional Owners in Cape York Peninsula[3]	17,930 ha	17,841 ha	Target met
1A	Percentage of user experience ratings of 4 stars or higher received for key Queensland protected area locations	90%	94.7%	Target met
1A	Average cost of processing protected area-related authorities: • General protected area authorities • Camping and vehicle permits[4]	 $1,500 $7.50	 $1,406 $3.78	Targets met
Service: Wildlife management and habitat protection				
1A	Median time taken to resolve declared problem crocodiles	≤7 days	1 day	Target met
1D	Cost per session for the Queensland wetland information system (Wetland*Info*)[5]	$1.30	$0.62	Target met
1D	Average cost of processing protected plant and animal authorities: • General authorities • Macropod authorities	 $255 $80	 $229 $79	Targets met

Notes:

1. A total of 779 hectares of Protection Zone were treated, achieving 82.9% against the target of 90%. Opportunities to undertake Protection Zone treatments were limited across much of coastal southern Queensland due to unsuitable environmental conditions, including periods that were either too wet or too dry to effectively or safely undertake planned burning activities. Protection Zone targets across northern, western and central Queensland were achieved.
2. A total of 546 planned burns totalling 981,081 hectares were completed across Queensland's parks and forests statewide. This represents an increase in area burnt from the previous year by approximately 12,000 hectares. The 2025–26 financial year was a record for planned burning, well in excess of the target of 637,817 hectares.
3. All scheduled land dealings were completed successfully, with the 2025–26 actual result slightly lower than the target number of hectares due to more accurate surveys of the respective land parcels being undertaken as part of the dealings.
4. The positive variance is due to the implementation of the National Parks Booking Service in 2025 which significantly decreased the associated processing costs.
5. The 2025–26 actual was below target due to the Wetland*Info* website having higher than anticipated usage during the year and rescheduled timelines for planned system upgrades, now expected to commence in 2026–27.

Service area: Heritage Protection Services

Service area objective: Queensland's built heritage places are conserved and restored.

Success indicator	Service standards	2025–26 Target/Est	2025–26 Actual	Target met/ not met
1E	Percentage of chief executive decisions under the *Queensland Heritage Act 1992* made within statutory timeframes:			
	• Heritage recommendations	100%	100%	Targets met
	• Exemption Certificate applications	100%	100%	
1E	Average cost per Heritage Register entry reviewed and updated[1]	$245	$81	Target met

Note:

1. The positive variance between the 2025–26 target and the 2025–26 actual was due to the nature of the reviews completed and the reduction in overall processing costs as a result of the temporary reallocation of resources to support development and implementation of the new Queensland Heritage Digital Platform Project.

Service area: Tourism Industry Development

Service area objective: Drive the growth of a sustainable and competitive tourism industry, attracting capital investment and maximising the benefit of tourism and major events to boost Queensland's economy.

Success indicator	Service standards	2025–26 Target/Est	2025–26 Actual	Target met/ not met
3D	Value of tourism industry investment leveraged through grant funds	$1:$2	$1:$2.20	Target met
3D	Ratio of tourism investment attraction costs to the value of direct capital attracted[1]	$1:$78	$1:$161	Target met

Note:

1. The positive variance is a result of higher than anticipated capital attracted during 2025–26.

Service area: Science Services

Service area objective: Enable informed government, industry and community decision making through the provision of leading-edge scientific services and advice.

Success indicator	Service standards	2025–26 Target/Est	2025–26 Actual	Target met/ not met
4C	Percentage of customers from government agencies satisfied with the natural resource and environmental science services and information provided (overall satisfaction)	≥90%	99%	Target met
2B	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%	89%	Target met
4B	Average annual operational cost per environmental monitoring point: • air quality • water quality • coastal (storm tide and wave)[1]	 $11,500 $6,400 $2,250	 Results not available	N/A

Note:

1. No actuals were reported for 2025–26 due to changes in a financial management system prohibiting the isolation of related expenditure.

Service area: Stimulating Queensland Innovation

Service area objective: Enable the growth of a world-class, connected and sustainable innovation ecosystem in Queensland.

Success indicator	Service standards	2025–26 Target/Est	2025–26 Actual	Target met/ not met
2A	Percentage of stakeholders who are satisfied with innovation and commercialisation consultative and engagement processes (overall satisfaction)	>85%	98%	Target met
2A	Percentage of the department's innovation funding recipients satisfied with contract management services provided for related grant programs (overall satisfaction)	>90%	96%	Target met
4A	Ratio of investment leveraged as a result of Queensland Government funding invested	$1:$1.25	$1:$1.35	Target met
4A	Average cost to administer $1,000 of grant funding[1]	$150	$44	Target met

Note:

1. The positive result reflects the significant value of disbursements made under the SEQ Innovation Economy Fund, while administration costs remained stable.

Glossary

Term	Definition
AgTech	Agricultural technology – encompassing innovations and the use of technology in agriculture to improve agricultural efficiency, profitability, sustainability and resilience.
AI	Artificial Intelligence
ANZSOG	The Australia and New Zealand School of Government
ARC	The Audit and Risk Committee
Biodiversity	Life in all its forms—different plants, fungi, animals and micro-organisms, the genes they contain and the ecosystems they form.
BiiG	Business Improvement and Innovation in Government
Catchment	An area of land on which runoff from rainfall is collected and transferred to a waterway.
CSIRO	Commonwealth Scientific and Industrial Research Organisation
CYPAL	Cape York Peninsula Aboriginal Land
DETSI	Department of the Environment, Tourism, Science and Innovation
DFV	Domestic and family violence
DGSC	Digital Governance and Strategy Committee
DPI	Department of Primary Industries
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
ELT	The Executive Leadership Team
Environmental authority (EA)	Authorisation provided by the department, which allows an environmentally relevant activity to be performed.
ERA	Environmentally relevant activity
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.
HPAI	Highly Pathogenic Avian Influenza
IS18	The Queensland Government Information and Cyber Security Policy
ISMS	Information Security Management System
MoG	Machinery-of-government changes
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.
MOU	Memorandum of Understanding

Term	Definition
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.
NRL	National Rugby League
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.
Planned burning	Planned burns (also referred to as prescribed burns) are the primary tool used by QPWS in national parks and state forests across the state to support a healthy environment and in doing so, mitigate the risk and intensity of bushfires.
Protected area	Land and sea areas are dedicated as protected areas under the *Nature Conservation Act 1992*, the State and Australian Government's Marine Parks Acts, and the *Fisheries Act 1994*.
Queensland Heritage Register	A statutory list of places of cultural heritage significance to Queensland.
QPAC	Queensland Performing Arts Centre
QPWS	Queensland Parks and Wildlife Service
QSA	Queensland State Archives
QTIC	Queensland Tourism Industry Council
QUT	Queensland University of Technology
QYAC	Quandamooka Yoolooburrabee Aboriginal Corporation
RJFMP	Reef Joint Field Management Program
RNTBC	Registered native title body corporate
RTOs	Regional Tourism Organisations
SEQ	South East Queensland
Stakeholders	Individuals, groups or organisations with a specific interest in and/or influence on the work of the department.
STEM	The areas of study—science, technology, engineering and mathematics.
TEQ	Tourism and Events Queensland
UNESCO	United Nations Educational, Scientific and Cultural Organization
UQ	The University of Queensland
WaTERS	Water Tracking and Electronic Reporting System
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 six metres depth at low tide.

Term	Definition
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).
2032 Games	Brisbane 2032 Olympic and Paralympic Games

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 strategic objectives Our performance Our people
	• **Agency objectives and performance indicators**	ARRs – section 11.2	Message from the Director-General Our strategic objectives Our performance Our people

Summary of requirement		Basis for requirement	Annual report reference
	• **Agency service areas and service standards**	ARRs – section 11.3	Appendix A: Performance statement
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.detsi.qld.gov.au/our-department/corporate-docs/annual-report
	• **Public Sector Ethics**	*Public Sector Ethics Act 1994* ARRs – section 13.4	Accountability and risk management
	• **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
Governance – risk management and accountability	• **Risk management**	ARRs – section 14.1	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 records management**	ARRs – section 14.5	Accountability and risk management
	• **Information Security attestation**	ARRs – section 14.6	Accountability and risk management

Summary of requirement		Basis for requirement	Annual report reference
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	https://data.qld.gov.au
	• **Charter of Victims' Rights**	*VCSVRB Act 2024* ARRs – section 31.4	https://data.qld.gov.au
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*
QGEA	*Queensland Government Enterprise Architecture*
VCSVRB	*Victims' Commissioner and Sexual Violence Review Board Act 2024*