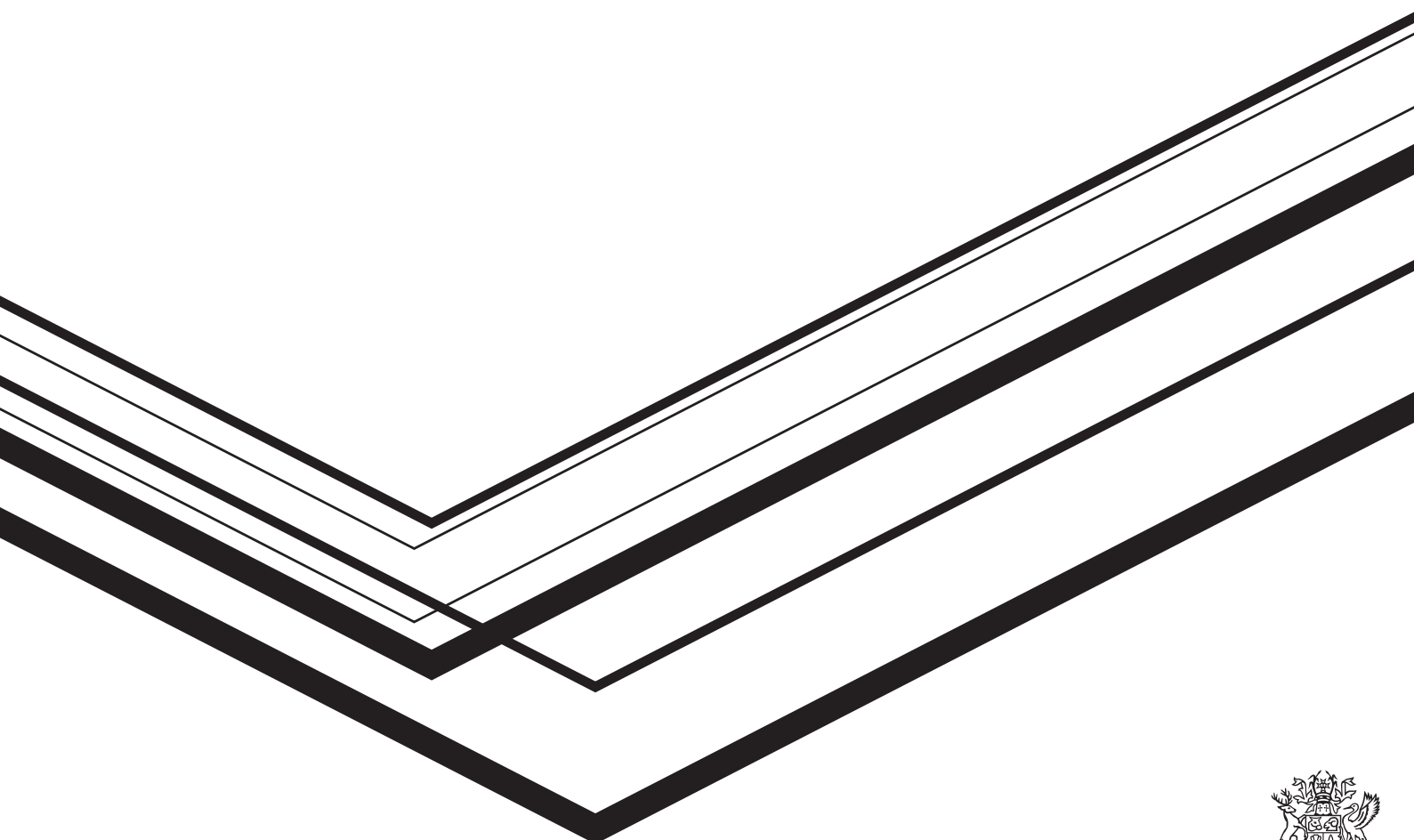


Service Delivery Statements

# Department of Natural Resources and Mines



# **2015-16 Queensland Budget Papers**

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

## **Appropriation Bills**

## **Jobs Now, Jobs for the Future - Queensland Government employment plan**

## **Budget Highlights**

The suite of Budget Papers is similar to that published in 2014-15.

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

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## **Service Delivery Statements**

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# Department of Natural Resources and Mines

## Summary of portfolio

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# Portfolio overview

## Ministerial and portfolio responsibilities

The table below represents the agencies and services which are the responsibility of the Minister for State Development and Minister for Natural Resources and Mines:

<b>Minister for State Development and Minister for Natural Resources and Mines</b>  The Honourable Dr Anthony Lynham MP
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<b>Department of Natural Resources and Mines</b>  Director-General: Dr Brett Heyward
<b>Service area 1:</b> Land and Water Services
<b>Service area 2:</b> Mining Services

Additional information can be sourced from <http://www.dnrm.qld.gov.au>

# Departmental overview

The department's vision is: Prosperity for Queenslanders through the responsible and sustainable use of our natural resources. The department's purpose, as an economic development agency, is to create opportunities as the champion for the responsible and sustainable use of our natural resources now and into the future.

The department is pursuing its vision through three key objectives:

- power up regional Queensland and the economy
- customer focused design and delivery of services
- be the best natural resources agency in Australia.

The department contributes to the Queensland Government's objectives for the community:

- create jobs and a diverse economy – through enabling economic growth and prosperity; growing our resources and agriculture sectors
- deliver quality frontline services – through engaging with our customers; and focusing on customer service delivery
- protect the environment – through operating as an integrated natural resources agency
- build safe, caring and connected communities – through maximising stakeholder partnerships and collaboration.

The department will manage challenges and opportunities presented by external factors impacting on the department by being risk aware not risk averse. Our key strategic challenges and opportunities include:

- balancing environmental, social and economic outcomes by consulting widely with all stakeholders in the implementation of reforms
- capitalising on opportunities and innovations arising from global economic trends
- strengthening relationships with stakeholders to develop policies in a considered, consultative way
- managing industry activity for the responsible and sustainable use of our natural resources
- achieving a sustained target of zero harm across mineral and energy resource industries
- managing stakeholder and community expectations in areas where there are competing interests.

In 2015-16 the department's key priorities are to:

- work cooperatively and collaboratively with other Queensland Government line agencies in delivering integrated services and outcomes for the department's customers and stakeholders
- implement changes to the vegetation management framework to appropriately manage and minimise the clearing of vegetation
- develop the legislative framework that will provide for the sustainable management of Queensland's water resources
- progress the restoration of community rights to object to mining projects while maximising simplicity and efficiency of process for all stakeholders, and include agricultural infrastructure within the definition of restricted land
- continue to progress the high rate of resolution of native title claims by consent and ensuring the security of rights granted in natural resources
- expand and increase online customer service options
- implement an indigenous land strategy that delivers more flexible tenure arrangements and the ability for indigenous communities to achieve homeownership
- provide statutory valuations to 16 indigenous local government areas by 30 June 2016 in accordance with the *Land Valuation Act 2010*
- ensure an effective contemporary regulatory framework for safety and health in the resources sector
- provide mine safety and health services that: ensure strong, independent regulation; provide an effective response capability; build industry awareness and skills; use research and new technologies to reduce safety and health risks in the mining, quarrying, explosives and petroleum and gas industries and abandoned mines
- scrutinise the approval processes for the New Acland Mine Stage 3 project and the impacts of this mine on local communities

- negotiate and implement a Memorandum of Understanding with the South Australian Government to enhance inter-jurisdictional cooperation and improve outcomes for companies operating across the State border in the Cooper Basin.

During 2015-16, the department will receive from the Australian Government, as part of National Partnership Agreements, allocations for:

- implementing water reform in the Murray-Darling Basin. This agreement commenced in 2012-13 and is due for completion in 2019-20
- the Healthy Headwaters Water Use Efficiency Project under the Water Management Partnership Agreement which finalises in 2018-19.

# Service performance

## Service approach

The department has refined and consolidated its former service areas, to show commonalities of objectives and outcomes. The service areas of Land Services, Water Services, Mine Safety and Health Services and Mining and Petroleum Services articulated in the 2013-14 and 2014-15 service delivery statements have been grouped into two new service areas Land and Water Services and Mining Services.

## Performance statement

### Land and Water Services

#### Service area objective

To provide a robust framework for dealing in land and water resources that provides confidence and certainty to customers and the community; and enabling sustainable allocation and use of the State's land and water resources to create opportunity for current and future generations of Queenslanders.

#### Service area description

This service area administers State land and water including issuing licenses, permits, leases and other dealings; resolves native title claims; allocates unallocated State land and water; manages unallocated State land; promotes water trading through market mechanisms; administers the Titles Registry; issues land valuations; and maintains Queensland's spatial data.

### 2015-16 service area highlights

In 2015-16 the department will:

- as part of the Saving the Barrier Reef initiative:
  - reduce Queensland's carbon emissions by re-instating nation-leading vegetation protection laws in consultation with stakeholders and the community
  - progress the reintroduction of appropriate regulation for managing riverine vegetation
- prepare legislation to repeal aspects of the *Water Reform and Other Legislation Amendment Act 2014* that may have a detrimental impact on the Great Barrier Reef catchment systems
- achieve priority business improvements in water monitoring, licensing, management and planning to deliver better client services
- review the current vegetation management framework, including an audit of the 15 self-assessable vegetation codes, and engage with stakeholders and customers about the subsequent changes
- provide functionality to enable higher volumes of title transactions to be conducted online through electronic conveyancing
- develop a program to modernise the State land system, including the preparation of legislation for the management of the stock route network
- expand the understanding of our customers and stakeholders as to how information can be represented spatially through tools such as the Queensland Globe, to enable more informed decision making
- ensure the best science is used to update the Surat Underground Water Impact Report (UWIR) and that industry and the community stakeholders are consulted before the report is finalised. The Surat UWIR will provide the latest predictions of the impact of coal seam gas water extraction on aquifers in the Surat Cumulative Management Area and updated management arrangements
- achieve up to 15 native title claim resolutions, continuing to place Queensland as the leading jurisdiction in native title consent determinations

- progress a freeholding project with seven Indigenous communities who are willing to pilot the option of making freehold land available in their community.

Department of Natural Resources and Mines	Notes	2014-15 Target/Est.	2014-15 Est. Actual	2015-16 Target/Est.
<b>Service Area: Land and Water Services</b>	1			
<b>Service standards</b>				
<i>Effectiveness measures</i>				
Percentage of native title claims resolved without trial, with agreement by parties	2	New measure	New measure	>50%
Percentage of the State's natural water resources with monitoring programs in place	3	70%	70%	70%
Accuracy of title dealings registered	4	New measure	New measure	99.5%
Percentage of Titles Registry dealings processed within 5 days	5	90%	90%	90%
Percentage increase in the use of online spatial services	6	New measure	New measure	20%
Average percentage adjustment to annual statutory land valuations that are objected to	7	New measure	New measure	≤15%
Percentage of properly made objections lodged against annual statutory land valuations for properties ≤\$5 million, decided within customer service standards	8	85%	88%	85%
<i>Efficiency measures</i>	9			

Notes:

- This is a new service area for the 2015-16 SDS and replaces the 2014-15 service areas, Land Services and Water Services.
- This new measure indicates that the department, on behalf of the State, resolves the majority of outstanding native title claims with the consent of all parties where practicable. This new service standard replaces the 2014-15 SDS measure 'Resolution of outstanding Native Title Claims'.
- This measure was reported on in the 2014-15 SDS under the Water Services service area. This is a proxy measure of effectiveness which measures the effectiveness of the department's water management strategies.
- This is a measure of accuracy of title dealings registered and provides insight into the effectiveness of this service area fulfilling its objective of providing confidence and certainty to clients and the community regarding their property rights with respect to land and water resources.
- This measure was reported on in the 2014-15 SDS under the Land Services service area. This is a measure of the timeliness of processing Titles Registry dealings and is considered a measure of effectiveness as it indicates the currency of such information in the titles registers and that Queenslanders' rights with respect to the land and water resources represented by these title records are certain, providing confidence to clients and the community.
- The department maintains current and accurate information through its online spatial data feeds and web services and wishes to encourage online viewing or consumption to increase the use of current and accurate information for the community to make more informed decisions. The department considers that measuring increased online usage will provides insight into the effectiveness of this service area fulfilling its intended outcome of Queenslanders have access to clear and accessible information about Queensland's spatial data to make more informed decisions.
- This measure provides insight into the effectiveness of this service area fulfilling its intended outcome of Queenslanders have access to accurate and reliable land valuations. This measure of the average percentage adjustment to land valuations that are adjusted due to meritorious objections is an indicator of the accuracy of the land valuations.
- This measure was reported on in the 2014-15 SDS under the Land Services service area. This wording of this measure has been amended for consistency in the use of the term customer service standard which outlines non-statutory timeframes. The method of calculating the results remains unchanged. The customer service standard for this measure is 60 working days from objection closure period. Meeting the customer service standard ensures reliable and accurate valuation information is provided to key stakeholders such as local government and the Office of State Revenue in a timely manner to alleviate budget impacts.
- An efficiency measure is being developed for this service and will be included in a future Service Delivery Statement.



## **Mining Services**

### **Service area objective**

To provide a robust framework that encourages exploration, investment and development, thereby enabling sustainable use of the State's resources; and enable safe and healthy resources industries by reducing safety and health risks, driving innovation and building industry awareness and skills.

### **Service area description**

The mining service area provides geoscientific and resource information to enable exploration activities; administers permits for mining, petroleum (including gas), geothermal and carbon sequestration and storage activities; oversees the safety and health of workers in Queensland's mining, explosives and petroleum and gas industries and communities affected by mining, explosives, petroleum and gas; and licenses the use of explosives and gas.

### **Services**

The Mining service area delivers the following services:

- Mine Safety and Health services
- Mineral, Coal, Petroleum and Gas services.

### **2015-16 service area highlights**

In 2015-16 the department will:

- develop an innovative resource tenure framework common to the life-cycle of resource development for all commodity types that will provide industry with more flexible settings to underpin investment and the realisation of capital expenditure and the generation of jobs
- boost resource exploration opportunities in Queensland through new land releases in the Cooper and Surat Basins for competitive tender in a manner consistent with management of strategic environmental areas
- promote Queensland resource development in the Cooper Basin by initiating a strategic marketing and communications campaign to attract investment
- increase investor confidence that resources are well managed by implementing overlapping coal seam gas and coal tenure legislation
- encourage investment by developing a new framework for the next generation of onshore oil and natural gas in Queensland
- review resource project regulations and timeframe impediments
- save industry costs by delivering mining sector reporting reforms that will reduce the compliance reporting burden on industry so companies spend less time on administration and more on putting effort into progressing exploration outcomes
- promote and maintain good safety outcomes in the mining, quarrying, explosives and petroleum and gas industries in a weak market
- contribute to the national harmonisation of explosives laws and undertake Queensland legislative amendments in line with proposed harmonisation
- continue to reduce public risks associated with abandoned mines through a ground truthing program
- actively engage with stakeholders to provide innovative solutions to mine safety and health risks
- continue with the systematic reduction in public safety and health risks from Queensland's abandoned mines through the Abandoned Mine Lands Program
- provide innovative safety and health services and associated research to a range of stakeholders and customers
- increase online customer service options, including continue the roll out of online services under the MyMinesOnline initiative
- increase our focus on proactive management of resource authorities.

Department of Natural Resources and Mines	Notes	2014-15 Target/Est.	2014-15 Est. Actual	2015-16 Target/Est.
<b>Service area: Mining Services</b>	1			
<b>Service: Mine Safety and Health Services</b>				
<b>Service standards</b> <i>Effectiveness measures</i> Lost time injury frequency rate (injuries per million hours) in the mining and quarrying industries	2	<3.3	3.2	<3.3
Percentage of scheduled audits and inspections completed within prescribed times	3	90%	90%	90%
<i>Efficiency measures</i>	4			
<b>Service: Mineral, Coal, Petroleum and Gas services</b>				
<b>Service standards</b> <i>Effectiveness measure</i> Percentage of mining exploration applications decided within 12 months	5	90%	90%	90%
<i>Efficiency measures</i>	4			

Notes:

1. This is a new service area for the 2015-16 SDS and replaces the 2014-15 service areas, 'Mine Safety and Health Services' and 'Mining and Petroleum Services'. These former service areas form the basis for the services, set out in this table.
2. This measure was reported on in the 2014-15 SDS under the Mine Safety and Health Services service area.
3. This measure provides insight into the effectiveness of Mine Safety and Health Services fulfilling its objective of enabling safe and healthy resources industries because the safety and health of these workplaces are assessed during audits and inspections. The department schedules audits and inspections according to priority, based on a risk assessment that is revised monthly. Timeliness in carrying out audits and inspections according to this schedule shows the degree of opportunity that exists for safety and health issues to be identified in workplaces, especially higher risk workplaces.
4. An efficiency measure is being developed for this service and will be included in a future Service Delivery Statement.
5. The wording of this measure has been amended to reflect an application 'decision' and to include the department wide consistent terminology of 'customer service standards'. The method of calculating the results remains unchanged. This measure was reported on in the 2014-15 SDS under the Mining and Petroleum Services service area. This measure of timeliness shows how quickly industry proponents are receiving decisions on their mining exploration applications which indicates a robust framework that encourages exploration which is one of the objectives of Mining, Coal, Petroleum and Gas Services. Mining exploration applications include new applications with respect to minerals.

## Administered items

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

The Department of Natural Resources and Mines administers funds on behalf of the State as follows:

- **Titles Lodgement Revenue:** Revenue is collected under the *Land Title Act 1994*, *Land Act 1994* and the *Water Act 2000* for the lodgement of documents to secure ownership and other interests in freehold and State leasehold land, water allocations and other resources and to record related information. Customers include individuals and organisations, both in Queensland and elsewhere, with interests in the State's resources. The client groups include landowners, investors, government agencies, industry groups, financial institutions, solicitors and other service providers.
- **Revenue from State Land:** The department manages the State's administered land portfolio which is made up of reserves, unallocated State land, freehold land, land under roads and leasehold land. Annual rentals and instalments are collected on land leased from the State and on various licenses and permits issued over State land under the *Land Act 1994*. Administered revenue is also generated from sales of unallocated State land and from issuing easement access across State land. The revenue from sales can vary significantly from year to year as they are largely application driven.
- **Mineral and Petroleum Rentals:** Annual rent is collected on various permits, authorities, licenses and leases issued under the *Mineral Resources Act 1989*, the *Petroleum Act 1923*, the *Geothermal Energy Act 2010* and the *Petroleum and Gas (Production and Safety) Act 2004*.
- **Resource Tenure Application Processing Fees:** Revenue is collected for resource tenure applications and associated dealings under the *Mineral Resources Act 1989*, the *Petroleum Act 1923*, the *Geothermal Energy Act 2010* the *Petroleum and Gas (Production and Safety) Act 2004* and the *Greenhouse Gas Storage Act 2009*.

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

## Discontinued measures

Performance measures included in the 2014-15 Service Delivery Statements that have been discontinued or replaced are reported in the following table with estimated actual results. For those measures which are being discontinued from the Service Delivery Statement because they do not demonstrate the effectiveness or efficiency of services, please refer to the Notes below for further information about where these measures will continue to be reported.

Department of Natural Resources and Mines	Notes	2014-15 Target/Est.	2014-15 Est. Actual	2015-16 Target/Est.
<b>Service area: Land and Water Services</b>				
Resolution of outstanding native title claims	1	12%	19%	Discontinued measure
Percentage of Digital Cadastral Database records processed within 7 days	2	90%	90%	Discontinued measure
Percentage of water resources management dealings processed within customer service standards	3	75%	90%	Discontinued measure
<b>Service area: Mining Services</b>				
Percentage of new production tenure applications granted within timelines agreed between the department and industry proponents	4	90%	90%	Discontinued measure
Percentage of serious accident and High Potential Incident (HPI) investigations completed within prescribed times	5	90%	100%	Discontinued measure

### Notes:

1. This measure has been discontinued and replaced by a new measure for native title claims, 'percentage of native title claims resolved without trial, with agreement by parties', which is a better measure of the effectiveness of the department by providing information relating to the proportion of claims resolved by consent of the parties, negating the need to proceed to trial. In the 2014-15 SDS this measure was reported under the Land Services service area. This measure will be reported in the 2014-15 Annual Report.
2. This measure has been discontinued because the relevant outcome for this service area is for Queenslanders have access to clear and accessible information about Queensland's spatial data to make more informed decisions. The department considers that the new measures for Land and Water Services more directly indicate whether the service is meeting this outcome than the discontinued measure. In the 2014-15 SDS this measure was reported under the Land Services service area. This measure will be reported in the 2014-15 Annual Report.
3. This measure has been discontinued the particular customer service standards no longer apply. In the 2014-15 SDS this measure was reported under the Water Services service area. This measure will be reported in the 2014-15 Annual Report.
4. This measure has been discontinued because the department considers that there are too many variables involved in agreeing with industry proponents on a timeline for this measure to be meaningful. In the 2014-15 SDS this measure was reported under the Mining and Petroleum Services service area. This measure will be reported in the 2014-15 Annual Report.
5. This measure has been discontinued because the department considers that the other measures for Mine Safety and Health Services more directly indicate whether it is meeting its objective of enabling safe and healthy resources industries by reducing safety and health risks. In the 2014-15 SDS this measure was reported under the Mining Safety and Health Services service area. This measure will be reported in the 2014-15 Annual Report.

# Departmental budget summary

The table below shows the total resources available in 2015-16 from all sources and summarises how resources will be applied by service area and by controlled and administered classifications.

Department of Natural Resources and Mines	2014-15 Budget \$'000	2014-15 Est. Actual \$'000	2015-16 Budget \$'000
<b>CONTROLLED</b>			
<b>Income</b>			
Appropriation revenue <sup>1</sup>			
Deferred from previous year/s	18,184	27,024	15,254
Balance of service appropriation	315,783	287,889	306,037
Other revenue	116,035	124,432	127,896
<b>Total income</b>	<b>450,002</b>	<b>439,345</b>	<b>449,187</b>
<b>Expenses</b>			
Land and Water Services	312,213	307,211	313,182
Mining Services	127,803	122,409	126,175
Corporate Partnerships	9,986	9,725	9,830
<b>Total expenses</b>	<b>450,002</b>	<b>439,345</b>	<b>449,187</b>
<b>Operating surplus/deficit</b>	<b>..</b>	<b>..</b>	<b>..</b>
<b>Net assets</b>	<b>239,724</b>	<b>250,876</b>	<b>260,927</b>
<b>ADMINISTERED</b>			
<b>Revenue</b>			
Commonwealth revenue	..	..	..
Appropriation revenue	1,220	1,220	1,220
Other administered revenue	723,772	689,533	718,037
<b>Total revenue</b>	<b>724,992</b>	<b>690,753</b>	<b>719,257</b>
<b>Expenses</b>			
Transfers to government	493,367	459,128	487,632
Administered expenses	51,625	51,625	51,625
<b>Total expenses</b>	<b>544,992</b>	<b>510,753</b>	<b>539,257</b>
<b>Net assets</b>	<b>63,119,901</b>	<b>53,464,929</b>	<b>53,623,121</b>

Note:

1. Includes State and Commonwealth funding.

## Service area sources of revenue

Sources of revenue 2015-16 Budget <sup>1</sup>					
Service area	Total cost \$'000	State contribution \$'000	User charges and fees \$'000	C'wealth revenue \$'000	Other revenue \$'000
Land and Water Services	313,182	218,293	56,806	29,826	8,257
Mining Services	126,175	64,442	61,733	..	..
Corporate Partnerships	9,830	9,830	..	..	..
<b>Total</b>	<b>449,187</b>	<b>292,565</b>	<b>118,539</b>	<b>29,826</b>	<b>8,257</b>

Note:

1. Explanations of variances are provided in the financial statements.

## Budget measures summary

This table shows a summary of budget measures relating to the department since the 2014-15 State Budget. Further details are contained in *Budget Paper 4*.

Department of Natural Resources and Mines	2014-15 \$'000	2015-16 \$'000	2016-17 \$'000	2017-18 \$'000	2018-19 \$'000
<b>Revenue measures</b>					
Up to and including 2014-15 MYR					
Administered	..	..	..	..	..
Departmental	..	..	..	..	..
2015-16 Budget					
Administered	..	(5,188)	(713)	(713)	(713)
Departmental	..	1,073	1,109	1,148	1,188
<b>Total revenue measures</b>					
<b>Administered</b>	..	<b>(5,188)</b>	<b>(713)</b>	<b>(713)</b>	<b>(713)</b>
<b>Departmental</b>	..	<b>1,073</b>	<b>1,109</b>	<b>1,148</b>	<b>1,188</b>
<b>Expense measures</b>					
Up to and including 2014-15 MYR					
Administered	..	..	..	..	..
Departmental	2,750	894	..	..	..
2015-16 Budget					
Administered	..	..	..	..	..
Departmental	2,200	18,762	3,416	(791)	(791)
<b>Total expense measures</b>					
<b>Administered</b>	..	..	..	..	..
<b>Departmental</b>	<b>4,950</b>	<b>19,656</b>	<b>3,416</b>	<b>(791)</b>	<b>(791)</b>
<b>Capital measures</b>					
Up to and including 2014-15 MYR					
Administered	..	..	..	..	..
Departmental	..	..	..	..	..
2015-16 Budget					
Administered	..	..	..	..	..
Departmental	..	..	..	..	..
<b>Total capital measures</b>					
<b>Administered</b>	..	..	..	..	..
<b>Departmental</b>	..	..	..	..	..

## Departmental capital program

The total capital investment for the Department of Natural Resources and Mines in 2015-16 will be \$21.8 million.

The Modernising Our Online Services Environment (MOOSE) program includes capital investment of \$7.8 million, as part of a total program funding of \$13.7 million in 2015-16. This funding will contribute to the department's goal of reconfiguring and enhancing our ageing information and communication technology (ICT) portfolio to contemporary and flexible platforms, assisting the department to improve the ease and speed at which online services can be provided to customers and respond more quickly to future business needs. This will also allow the department to adopt a more flexible approach to the sourcing of ICT system and services, which will assist in lowering technology risks and operating and maintenance costs.

Due to delays in the acquisition of land, \$5 million has been deferred into 2015-16 to be invested for the Zillmere Geological Survey of Queensland Core Library Extension initiative for the construction of additional core storage, adjacent to the existing Exploration Data Centre at Zillmere Government Precinct. The extension of the purpose-built storage facility will enable the State to preserve economically and scientifically valuable sections of core acquired from expensive company and government drilling to ensure that this resource of subsurface knowledge is not lost to the State and the exploration industry.

Other capital investments include:

- software modifications for critical business systems to support delivery of the department's frontline services
- minor plant and equipment acquisitions and enhancements for departmental assets
- minor leasehold improvements to buildings and accommodation.

## Capital budget

Department of Natural Resources and Mines	Notes	2014-15 Budget \$'000	2014-15 Est. Actual \$'000	2015-16 Budget \$'000
<b>Capital purchases</b>				
Total land, buildings and infrastructure	1	8,042	2,692	6,492
Total plant and equipment		2,762	2,762	2,532
Total other capital	2	5,506	10,897	12,765
<b>Total capital purchases</b>	3	<b>16,310</b>	<b>16,351</b>	<b>21,789</b>

Notes:

1. The movement is mainly due to a deferral for the Zillmere Core Library extension due to delays in the acquisition of land.
2. The increase is mainly due to the Modernising Our Online Services Environment program.
3. For more detail on the agency's capital acquisitions please refer to Budget Paper 3.



## Staffing<sup>1</sup>

Service areas	Notes	2014-15 Budget	2014-15 Est. Actual	2015-16 Budget
Land and Water Services	2	1,755	1,755	1,755
Mining Services	2	613	613	613
Corporate Partnerships	3, 4	72	72	72
<b>TOTAL</b>		<b>2,440</b>	<b>2,440</b>	<b>2,440</b>

Notes:

1. Full-time equivalents (FTEs) as at 30 June.
2. Corporate FTEs providing internal corporate services are allocated to the service to which they relate.
3. Corporate FTEs employed by the department as part of the corporate partnership arrangements provide services to: Agriculture and Fisheries; Energy and Water Supply; National Parks, Sport and Racing; Environment and Heritage Protection; Tourism, Major Events, Small Business and the Commonwealth Games.
4. Under the corporate partnership arrangements, the department also receives services from Agriculture and Fisheries and Environment and Heritage Protection.

# Budgeted financial statements

## Analysis of budgeted financial statements

An analysis of the department's budgeted financial statements, as reflected in the department's financial statements, is provided below.

### Departmental income statement

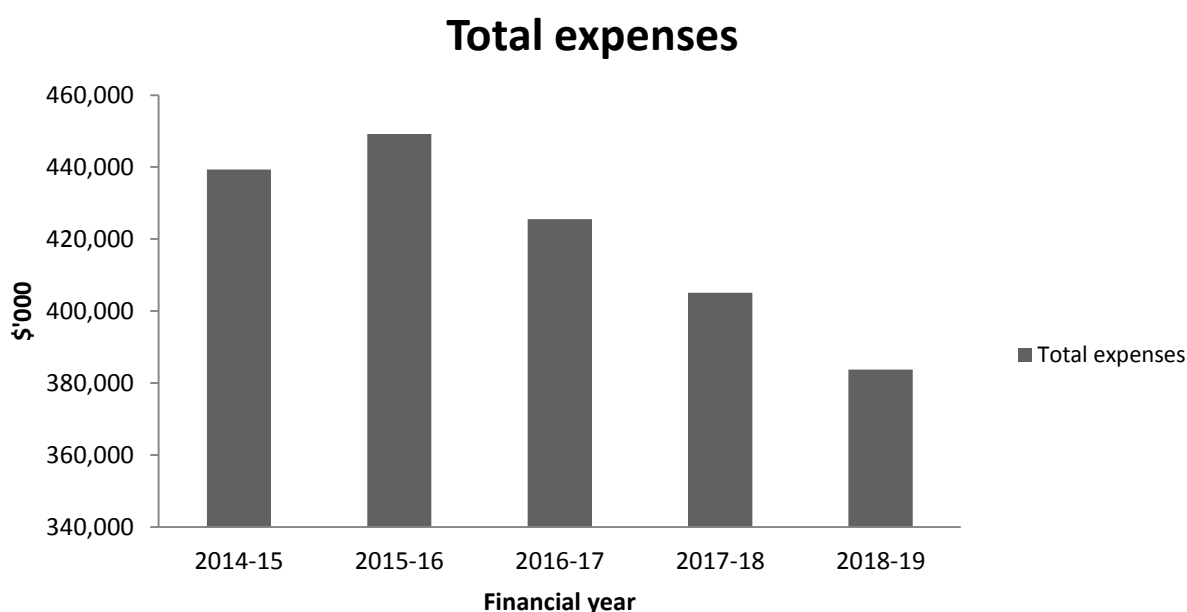
Total expenses are estimated to be \$449.2 million in 2015-16, an increase of \$9.9 million from the 2014-15 financial year. This increase is primarily due to additional funding for the joint federally-state funded Great Artesian Basin Sustainability Initiative Phase 4 program.

From 2016-17 onwards expenditure estimates are expected to reduce due to a decline in Australian Government initiatives, including the Water for the Future and Murray Darling Basin programs. Also contributing is funding commitments for a number of limited life initiatives declining or ceasing, including Natural Disaster Relief and Recovery Arrangements, Geological Survey of Queensland Future Resources and Queensland Natural Resource Management Investment programs.

The department raises almost a third of its revenue from sources other than State appropriation including:

- industry charges which fund the Office of Groundwater Impact Assessment, Mine Safety and Health and Petroleum and Gas functions,
- user charges revenue, predominantly for maps, cadastral and title searches, storage fees for explosives and other fee for service activities provided by units such as Safety in Mines Testing Research Station (Simtars) and
- funding from the Australian Government in relation to specific initiatives including Water for the Future Program, Great Artesian Basin Sustainability Initiative and Murray Darling Basin Programs.

**Chart: Total departmental expenses across the Forward Estimates period**



## Departmental balance sheet

The department's major assets consist of property, plant and equipment (\$171.6 million) and Intangibles (\$51.1 million). Investment in intangibles will increase over the next few years as a result of the Modernising Our Online Services Environment program; subject to a determination of whether these assets will transition from an ownership model to a service model. The value of property, plant and equipment decreases over the next few years as a result of depreciation on buildings and water storage and monitoring infrastructure assets exceeding new investments. Land, infrastructure and buildings is also subject to market fluctuations through annual revaluations.

The department's main liabilities relate to payables for accrued employment benefits, grants, trade creditors and unearned revenue. There are no known factors that will vary these over the next few years.

# Controlled income statement

Department of Natural Resources and Mines	Notes	2014-15 Budget \$'000	2014-15 Est. Act. \$'000	2015-16 Budget \$'000
<b>INCOME</b>				
Appropriation revenue	1,7,14	333,967	314,913	321,291
Taxes		..	..	..
User charges and fees	2,8,15	108,178	115,575	118,539
Royalties and land rents		244	244	244
Grants and other contributions	3,9,16	6,100	7,100	7,600
Interest		..	..	..
Other revenue		1,513	1,513	1,513
Gains on sale/revaluation of assets		..	..	..
<b>Total income</b>		<b>450,002</b>	<b>439,345</b>	<b>449,187</b>
<b>EXPENSES</b>				
Employee expenses	10,17	231,870	231,899	236,879
Supplies and services	4,11,18	147,603	139,760	141,843
Grants and subsidies	5,12,19	49,067	39,921	46,803
Depreciation and amortisation		15,561	15,561	15,561
Finance/borrowing costs		..	..	..
Other expenses	6,13,20	5,864	12,167	8,064
Losses on sale/revaluation of assets		37	37	37
<b>Total expenses</b>		<b>450,002</b>	<b>439,345</b>	<b>449,187</b>
<b>OPERATING SURPLUS/(DEFICIT)</b>		<b>..</b>	<b>..</b>	<b>..</b>

# Controlled balance sheet

Department of Natural Resources and Mines	Notes	2014-15 Budget \$'000	2014-15 Est. Act. \$'000	2015-16 Budget \$'000
<b>CURRENT ASSETS</b>				
Cash assets	21,31,41	42,816	38,898	41,758
Receivables	22,32	31,675	37,635	37,635
Other financial assets		..	..	..
Inventories	23,33	2,065	1,479	1,479
Other	24,34	883	3,086	3,086
Non financial assets held for sale		218	218	218
<b>Total current assets</b>		<b>77,657</b>	<b>81,316</b>	<b>84,176</b>
<b>NON-CURRENT ASSETS</b>				
Receivables		..	..	..
Other financial assets		..	..	..
Property, plant and equipment	25,35,42	168,944	174,618	171,587
Intangibles	26,36,43	39,243	41,925	51,147
Other		..	..	..
<b>Total non-current assets</b>		<b>208,187</b>	<b>216,543</b>	<b>222,734</b>
<b>TOTAL ASSETS</b>		<b>285,844</b>	<b>297,859</b>	<b>306,910</b>
<b>CURRENT LIABILITIES</b>				
Payables	27,37,44	30,608	29,361	28,361
Accrued employee benefits	28,38	5,729	7,086	7,086
Interest bearing liabilities and derivatives		..	..	..
Provisions		..	..	..
Other	29,39	9,783	10,536	10,536
<b>Total current liabilities</b>		<b>46,120</b>	<b>46,983</b>	<b>45,983</b>
<b>NON-CURRENT LIABILITIES</b>				
Payables		..	..	..
Accrued employee benefits		..	..	..
Interest bearing liabilities and derivatives		..	..	..
Provisions		..	..	..
Other		..	..	..
<b>Total non-current liabilities</b>		<b>..</b>	<b>..</b>	<b>..</b>
<b>TOTAL LIABILITIES</b>		<b>46,120</b>	<b>46,983</b>	<b>45,983</b>
<b>NET ASSETS/(LIABILITIES)</b>		<b>239,724</b>	<b>250,876</b>	<b>260,927</b>
<b>EQUITY</b>				
<b>TOTAL EQUITY</b>	30,40,45	<b>239,724</b>	<b>250,876</b>	<b>260,927</b>

# Controlled cash flow statement

Department of Natural Resources and Mines	Notes	2014-15 Budget \$'000	2014-15 Est. Act. \$'000	2015-16 Budget \$'000
<b>CASH FLOWS FROM OPERATING ACTIVITIES</b>				
<b>Inflows:</b>				
Appropriation receipts	46,53,62	333,967	320,126	321,291
User charges and fees	47,54,63	108,178	115,575	118,539
Royalties and land rent receipts		244	244	244
Grants and other contributions	48,55,64	6,100	7,100	7,600
Interest received		..	..	..
Taxes		..	..	..
Other		1,513	1,513	1,513
<b>Outflows:</b>				
Employee costs	56,65	(231,870)	(231,899)	(236,879)
Supplies and services	49,57,66	(147,603)	(139,760)	(141,843)
Grants and subsidies	50,58,67	(52,567)	(41,921)	(47,803)
Borrowing costs		..	..	..
Other	51,59,68	(5,864)	(12,167)	(8,064)
<b>Net cash provided by or used in operating activities</b>		<b>12,098</b>	<b>18,811</b>	<b>14,598</b>
<b>CASH FLOWS FROM INVESTING ACTIVITIES</b>				
<b>Inflows:</b>				
Sales of non financial assets		..	..	..
Investments redeemed		..	..	..
Loans and advances redeemed		..	..	..
<b>Outflows:</b>				
Payments for non financial assets	60,69	(16,310)	(16,351)	(21,789)
Payments for investments		..	..	..
Loans and advances made		..	..	..
<b>Net cash provided by or used in investing activities</b>		<b>(16,310)</b>	<b>(16,351)</b>	<b>(21,789)</b>
<b>CASH FLOWS FROM FINANCING ACTIVITIES</b>				
<b>Inflows:</b>				
Borrowings		..	..	..
Equity injections	52,61,70	8,158	10,949	13,637
<b>Outflows:</b>				
Borrowing redemptions		..	..	..
Finance lease payments		..	..	..
Equity withdrawals		(3,586)	(3,586)	(3,586)
<b>Net cash provided by or used in financing activities</b>		<b>4,572</b>	<b>7,363</b>	<b>10,051</b>
<b>Net increase/(decrease) in cash held</b>		<b>360</b>	<b>9,823</b>	<b>2,860</b>
<b>Cash at the beginning of financial year</b>		<b>42,456</b>	<b>29,075</b>	<b>38,898</b>
Cash transfers from restructure		..	..	..
<b>Cash at the end of financial year</b>		<b>42,816</b>	<b>38,898</b>	<b>41,758</b>

# Administered income statement

Department of Natural Resources and Mines	Notes	2014-15 Budget \$'000	2014-15 Est. Act. \$'000	2015-16 Budget \$'000
<b>INCOME</b>				
Appropriation revenue		1,220	1,220	1,220
Taxes		..	..	..
User charges and fees	71,75,80	310,472	281,748	314,998
Royalties and land rents	72,76	166,979	158,830	158,886
Grants and other contributions		..	..	..
Interest	73,77	2,166	4,800	4,968
Other revenue		225,185	225,185	225,185
Gains on sale/revaluation of assets	78,81	18,970	18,970	14,000
<b>Total income</b>		<b>724,992</b>	<b>690,753</b>	<b>719,257</b>
<b>EXPENSES</b>				
Employee expenses		..	..	..
Supplies and services		..	..	..
Grants and subsidies		45,980	45,980	45,980
Depreciation and amortisation		425	425	425
Finance/borrowing costs		..	..	..
Other expenses		5,000	5,000	5,000
Losses on sale/revaluation of assets		220	220	220
Transfers of Administered Revenue to Government	74,79,82	493,367	459,128	487,632
<b>Total expenses</b>		<b>544,992</b>	<b>510,753</b>	<b>539,257</b>
<b>OPERATING SURPLUS/(DEFICIT)</b>		<b>180,000</b>	<b>180,000</b>	<b>180,000</b>

# Administered balance sheet

Department of Natural Resources and Mines	Notes	2014-15 Budget \$'000	2014-15 Est. Act. \$'000	2015-16 Budget \$'000
<b>CURRENT ASSETS</b>				
Cash assets	83,92	20,907	5,256	5,256
Receivables	84,93	40,771	43,340	43,340
Other financial assets		..	..	..
Inventories		..	..	..
Other		..	..	..
Non financial assets held for sale	85,94	3,598	267	267
<b>Total current assets</b>		<b>65,276</b>	<b>48,863</b>	<b>48,863</b>
<b>NON-CURRENT ASSETS</b>				
Receivables	86,100	30,922	34,630	30,130
Other financial assets		..	..	..
Property, plant and equipment	87,95,101	63,108,608	53,443,174	53,605,866
Intangibles		..	..	..
Other		..	..	..
<b>Total non-current assets</b>		<b>63,139,530</b>	<b>53,477,804</b>	<b>53,635,996</b>
<b>TOTAL ASSETS</b>		<b>63,204,806</b>	<b>53,526,667</b>	<b>53,684,859</b>
<b>CURRENT LIABILITIES</b>				
Payables	88,96	4,432	3,075	3,075
Transfers to Government payable	89,97	35,882	24,026	24,026
Accrued employee benefits		..	..	..
Interest bearing liabilities and derivatives		..	..	..
Provisions		..	..	..
Other	90,98	44,327	34,370	34,370
<b>Total current liabilities</b>		<b>84,641</b>	<b>61,471</b>	<b>61,471</b>
<b>NON-CURRENT LIABILITIES</b>				
Payables		264	267	267
Accrued employee benefits		..	..	..
Interest bearing liabilities and derivatives		..	..	..
Provisions		..	..	..
Other		..	..	..
<b>Total non-current liabilities</b>		<b>264</b>	<b>267</b>	<b>267</b>
<b>TOTAL LIABILITIES</b>		<b>84,905</b>	<b>61,738</b>	<b>61,738</b>
<b>NET ASSETS/(LIABILITIES)</b>		<b>63,119,901</b>	<b>53,464,929</b>	<b>53,623,121</b>
<b>EQUITY</b>				
<b>TOTAL EQUITY</b>	91,99,102	<b>63,119,901</b>	<b>53,464,929</b>	<b>53,623,121</b>



# Administered cash flow statement

Department of Natural Resources and Mines	Notes	2014-15 Budget \$'000	2014-15 Est. Act. \$'000	2015-16 Budget \$'000
<b>CASH FLOWS FROM OPERATING ACTIVITIES</b>				
<b>Inflows:</b>				
Appropriation receipts		1,220	1,220	1,220
User charges and fees	103,107,112	310,252	281,528	314,778
Royalties and land rent receipts	104,108	166,979	158,830	158,886
Grants and other contributions		..	..	..
Interest received	105,109	2,166	4,800	4,968
Taxes		..	..	..
Other		..	..	..
<b>Outflows:</b>				
Employee costs		..	..	..
Supplies and services		..	..	..
Grants and subsidies		(1,100)	(1,100)	(1,100)
Borrowing costs		..	..	..
Other		(5,000)	(5,000)	(5,000)
Transfers to Government	106,110,113	(493,367)	(459,128)	(487,632)
<b>Net cash provided by or used in operating activities</b>		<b>(18,850)</b>	<b>(18,850)</b>	<b>(13,880)</b>
<b>CASH FLOWS FROM INVESTING ACTIVITIES</b>				
<b>Inflows:</b>				
Sales of non financial assets	111,114	36,068	36,068	31,068
Investments redeemed		..	..	..
Loans and advances redeemed		12,000	12,000	12,000
<b>Outflows:</b>				
Payments for non financial assets		..	..	..
Payments for investments		..	..	..
Loans and advances made		(7,500)	(7,500)	(7,500)
<b>Net cash provided by or used in investing activities</b>		<b>40,568</b>	<b>40,568</b>	<b>35,568</b>
<b>CASH FLOWS FROM FINANCING ACTIVITIES</b>				
<b>Inflows:</b>				
Borrowings		..	..	..
Equity injections		..	..	..
<b>Outflows:</b>				
Borrowing redemptions		..	..	..
Finance lease payments		..	..	..
Equity withdrawals		(21,718)	(21,718)	(21,688)
<b>Net cash provided by or used in financing activities</b>		<b>(21,718)</b>	<b>(21,718)</b>	<b>(21,688)</b>
<b>Net increase/(decrease) in cash held</b>		<b>..</b>	<b>..</b>	<b>..</b>
<b>Cash at the beginning of financial year</b>		<b>20,907</b>	<b>5,256</b>	<b>5,256</b>
Cash transfers from restructure		..	..	..
<b>Cash at the end of financial year</b>		<b>20,907</b>	<b>5,256</b>	<b>5,256</b>

# Explanation of variances in the financial statements

## Income statement

### Major variations between 2014-15 Budget and 2014-15 Estimated Actual include:

1. The factors outlined in the notes below have impacted on the amount of appropriation revenue received by the department.
2. The increase is primarily revised estimates for the Safety and Health and Petroleum and Gas industry levies and Titles search fees in line with government indexation and growth in the property market.
3. The increase is primarily due to Australian Government funded programs relating to Great Barrier Reef Water Quality Improvement and Indigenous Consultation on World Heritage in Cape York.
4. The decrease is primarily due to the timing of payments for various programs including GSQ Future Resources, North Stradbroke Island and Improved Management of Flood Early Warning Systems and revised estimates for Australian Government funded programs such as the Water for the Future and Murray Darling Basin programs. This is partially offset by increased expenditure for the Safety and Health and Petroleum and Gas functions.
5. The decrease is primarily due to revised estimates for the Australian Government funded Water for the Future program partially offset by timing of payments under the Queensland Natural Resources Management Investment program.
6. The increase is primarily due to additional special payments for claims against the registrar of Titles and increased Native Title claims trial costs.

### Major variations between 2014-15 Budget and 2015-16 Budget include:

7. The factors outlined in the notes below have impacted on the amount of appropriation revenue received by the department.
8. The increase is primarily due to revised estimates for the Safety and Health and Petroleum Gas industry levies, increased title search and copyright fees and fee for service revenue increases for explosives storage.
9. The increase is due to additional funding for the for Natural Disaster Relief and Recovery Arrangement (NDRRA) projects.
10. The increase is due to the impact of Enterprise Bargaining Agreement (EBA) increases.
11. The decrease is primarily due to the timing of payments for various programs including GSQ Future Resources, North Stradbroke Island and the Whole of Government reprioritisation initiative. This is partially offset due to new funding for the joint federally-state funded Great Artesian Basin Sustainability Initiative phase 4 (GABSI) program and increased funding for the Modernising Our Online Services Environment program.
12. The decrease is primarily due to revised estimates for the Australian Government funded Water for the Future program partially offset by additional NDRRA works and timing of payments under the Queensland NRM Investment Program.
13. The increase relates to additional Native Title claims trial costs.

### Major variations between 2014-15 Estimated Actual and the 2015-16 Budget include:

14. The factors outlined in the notes below have impacted on the amount of appropriation revenue received by the department.
15. The increase is primarily due to increased title search and copy fees, fee for service revenue increases for explosives storage and an increase in own sourced revenue estimates in line with indexation.
16. The increase is primarily due to additional funding for NDRRA projects partially offset by a decrease for Commonwealth based programs relating to Great Barrier Reef Water Quality Improvement and Indigenous Consultation on World Heritage in Cape York.
17. The increase is due to the impact of EBA increases.
18. The increase is primarily due to renewal of the joint federally-state funded GABSI and increased expenses for the MOOSE program partially offset by the Whole of Government reprioritisation initiative.
19. The increase is primarily due to additional NDRRA funding and timing of payments under the Queensland Regional NRM Investment Program.
20. The decrease is primarily due to reduced special payments for claims against the Registrar of Titles.

# Balance sheet

## Major variations between 2014-15 Budget and 2014-15 Estimated Actual include:

21. The decrease is predominately due to prepayment of the annual Queensland Government Insurance Fund (QGIF) premium and payments of Australian Government funds held by DNRM to approved programs.
22. The increase is predominately as a result of higher accrued revenue balances partially offset by a decrease in appropriation receivable with the consolidated fund.
23. The decrease in inventories relates to a reduction in stock levels for the GABSI.
24. The increase predominately relates to the prepayment of the annual QGIF premium.
25. The increase is predominately due to movements in valuations of land and buildings, partially offset by the GSQ Core Library extension project deferral.
26. The increase predominately relates to the investment in the MOOSE program.
27. The decrease in payables is primarily due to payments of Australian Government funds held by DNRM to approved external programs, including grants associated with milestone applications.
28. The increase relates to movements in accrued employee entitlements balances.
29. The increase is predominately due to increased deposits from other government departments for the purchase of land and buildings on their behalf.
30. The increase relates to the investment for the GSQ Core Library Extension, the MOOSE program and the impact of asset revaluations relating to building and infrastructure assets reported in the 2013-14 financial year.

## Major variations between 2014-15 Budget and 2015-16 Budget include:

31. The decrease is predominately due to prepayment of the annual QGIF premium and payments of Australian Government funding held by DNRM to approved programs partially offset by the accumulation of depreciation funding to be invested in the capital program.
32. The increase is predominately as a result of recognising higher accrued revenue balances partially offset by a decrease in appropriation receivable with the consolidated fund.
33. The decrease in inventories relates to a reduction in stock levels for the GABSI.
34. The increase predominately relates to the prepayment of the annual QGIF premium.
35. The increase is predominately due to movements in valuations of land and buildings, partially offset by the effect of accumulated depreciation.
36. The increase predominately relates to the investment in the MOOSE program.
37. The decrease in payables is primarily due to payments of Australian Government funds held by DNRM to approved programs, including grants associated with milestone applications.
38. The increase relates to movements in accrued employee entitlements balances.
39. The increase is predominately due to increased deposits from other government departments for the purchase of land and buildings on their behalf.
40. The increase relates to the investment for the GSQ Core Library extension, the MOOSE program and the impact of asset revaluations relating to building and infrastructure assets reported in the 2013-14 financial year.

## Major variations between 2014-15 Estimated Actual and the 2015-16 Budget include:

41. The increase is a result of an accumulation of depreciation funding yet to be invested into the capital program.
42. The decrease is predominately due to the effect of accumulated depreciation.
43. The increase predominately relates to the investment in the MOOSE program.
44. The decrease in payables is primarily due to payments of Australian Government funding held by DNRM to approved programs, including grants associated with milestone applications.
45. The movement predominately relates to the investment for the GSQ Core Library extension and the MOOSE program.

# Cash flow statement

## Major variations between 2014-15 Budget and 2014-15 Estimated Actual include:

46. The factors outlined in the notes below have impacted on the amount of appropriation revenue received by the department.
47. The increase is primarily revised estimates for the Safety and Health and Petroleum and Gas industry levies and Titles search fees in line with government indexation and growth in the property market.
48. The increase is primarily due to Australian Government funded programs relating to Great Barrier Reef Water Quality Improvement and Indigenous Consultation on World Heritage in Cape York.
49. The decrease is primarily due to the timing of payments for various programs including GSQ Future Resources, North Stradbroke Island and Improved Management of Flood Early Warning Systems and revised estimates for Australian Government funded programs such as the Water for the Future and Murray Darling Basin programs. This is partially offset by increased expenditure for to the Safety and Health and Petroleum and Gas functions.
50. The decrease is primarily due to revised estimates for the Australian Government funded Water for the Future program partially offset by timing of payments under the Queensland NRM Investment program.
51. The increase is primarily due to additional special payments for claims against the registrar of Titles and increased Native Title claims trial costs.
52. The movement is a result of the GSQ Core Library extension partially offset by a clawback into 2013-14 of equity for Safety and Health capital.

## Major variations between 2014-15 Budget and 2015-16 Budget include:

53. The factors outlined in the notes below have impacted on the amount of appropriation revenue received by the department.
54. The increase is primarily due to revised estimates for the Safety and Health and Petroleum Gas industry levies, increased title search and copyright fees, fee for service revenue increases for explosives storage.
55. The increase is due to additional funding for the for NDRRA projects.
56. The increase is due to the impact of EBA increases.
57. The decrease is primarily due to the timing of payments for various programs including GSQ Future Resources, North Stradbroke Island and the Whole of Government reprioritisation initiative. This is partially offset due to new funding for the joint federally-state funded GABSI and increased funding for the MOOSE program.
58. The decrease is primarily due to revised estimates for the Australian Government funded Water for the Future program partially offset by additional NDRRA funding and timing of payments under the Queensland Regional NRM Investment Program.
59. The increase relates to additional Native Title claims trial costs.
60. The movement is a result of the investment in the MOOSE program.
61. The movement is predominately as a result of the MOOSE program partially offset by a clawback into 2013-14 of equity for Safety and Health capital.

## Major variations between 2014-15 Estimated Actual and the 2015-16 Budget include:

62. The factors outlined in the notes below have impacted on the amount of appropriation revenue received by the department.
63. The increase is primarily due to increased title search and copy fee, fee for service revenue increases for explosives storage and an increase in own sourced revenue in line with indexation.
64. The increase is primarily due to additional funding for NDRRA projects partially offset by a decrease for Commonwealth based programs relating to Great Barrier Reef Water Quality Improvement and Indigenous Consultation on World Heritage in Cape York.
65. The increase is due to the impact of EBA increases.
66. The increase is primarily due to renewal of the joint federally-state funded GABSI program and increased funding for the MOOSE program partially offset by the Whole of Government reprioritisation initiative.
67. The increase is primarily due to additional NDRRA works and timing of payments under the Queensland Regional NRM Investment Program.
68. The decrease is primarily due to reduced special payments for claims against the Registrar of Titles.

69. The movement is predominately due to the deferral of the GSQ Core Library extension and investment in the MOOSE program.
70. The movement is a result of investment in the MOOSE program.

## Administered income statement

### Major variations between 2014-15 Budget and 2014-15 Estimated Actual include:

71. The decrease predominately relates to revised estimates for cash bids paid through competitive tendering for exploration rights, partially offset by increased estimates for Titles lodgement fees which are subject to movements in the property market.
72. The decrease predominately relates to a decrease in Coal and Mineral exploration permit rents due to relinquishment of sub blocks, surrender of tenures and a continuation of land rental relief for drought affected areas.
73. The increase relates to a realignment of budget to reflect actual interest and penalties for late payments collected for finance and non-freeholding leases.
74. The movement reflects the anticipated receipts collected and returned to the consolidated fund.

### Major variations between 2014-15 Budget and 2015-16 Budget include:

75. The increase relates to Titles lodgement fees which are subject to movements in the property market partially offset by revised estimates for cash bids paid through competitive tendering for exploration rights.
76. The decrease predominately relates to a decrease in Coal and Mineral exploration permit rents due to relinquishment of sub blocks and surrender of tenures and a continuation of land rental relief for drought affected areas.
77. The increase relates to a realignment of budget to reflect anticipated interest and penalties for late payments collected for finance and non-freeholding leases.
78. The decrease predominately reflects trends in the disposal of surplus government land.
79. The movement reflects the anticipated receipts collected and returned to the consolidated fund.

### Major variations between 2014-15 Estimated Actual and the 2015-16 Budget include:

80. The increase predominately relates to revised estimates for cash bids paid through competitive tendering for exploration rights and Titles lodgement fees which are subject to movements in the property market.
81. The decrease predominately reflects trends in the disposal of surplus government land.
82. The movement reflects the anticipated receipts collected and returned to the consolidated fund.

## Administered balance sheet

### Major variations between 2014-15 Budget and 2014-15 Estimated Actual include:

83. The decrease relates to excess cash being returned to the consolidated fund.
84. The increase relates to the movement in operating lease and land sales receivables partially offset by an increased provision for doubtful debts.
85. The decrease relates to less land being classified as held for sale.
86. The increase relates to instalments on freehold leases partially offset by a decrease as the leases mature.
87. The decrease predominately relates to a reduction in land valuations which includes a change of valuation basis for leasehold leases from unimproved value to net present value, partially offset by movements in valuations for Land Under Roads.
88. The decrease is predominately due to movements in the levels of advance payments for applications associated with exploration permits and mining development licences prior to assessment of the applications.
89. The decrease relates to administered receipts to be returned to the consolidated fund at year end.
90. The decrease predominately relates to movements in land sales on behalf of other departments.

91. The decrease predominately relates to a reduction in land valuations which includes a change of valuation basis for leasehold leases from unimproved value to net present value, partially offset by movements in valuations for Land Under Roads.

**Major variations between 2014-15 Budget and 2015-16 Budget include:**

92. The decrease relates to excess cash being returned to the consolidated fund.
93. The increase relates to movements in operating lease and land sales receivables partially offset by an increased provision for doubtful debts.
94. The decrease relates to less land being classified as held for sale.
95. The decrease predominately relates to a reduction in land valuations including a change of valuation basis for leasehold leases from unimproved value to net present value partially offset by movements in valuations for land under roads.
96. The decrease is predominately due to movements in the levels of advance payments for applications associated with exploration permits and mining development licences prior to assessment of the applications.
97. The decrease relates to administered receipts to be returned to the consolidated fund at year end.
98. The decrease predominately relates to movements in land sales on behalf of other departments.
99. The decrease predominately relates to a reduction in land valuations including a change of valuation basis for leasehold leases from unimproved value to net present value partially offset by movements in valuations for land under roads.

**Major variations between 2014-15 Estimated Actual and the 2015-16 Budget include:**

100. The non-current receivable, representing instalments on freehold leases, is expected to fall as leases mature.
101. The movement in primarily relates to land transfers between departments.
102. The movement in primarily relates to land transfers between departments.

## **Administered cash flow statement**

**Major variations between 2014-15 Budget and 2014-15 Estimated Actual include:**

103. The decrease predominately relates to revised estimates for cash bids paid through competitive tendering for exploration rights, partially offset by increased estimates for Titles lodgement fees which are subject to movements in the property market.
104. The decrease predominately relates to a decrease in Coal and Mineral exploration permit rents due to relinquishment of sub blocks, surrender of tenures and land rental relief for drought affected areas.
105. The increase relates to a realignment of budget to reflect actual interest and penalties for late payments collected for finance and non-freeholding leases.
106. The movement reflects the anticipated receipts collected and returned to the consolidated fund.

**Major variations between 2014-15 Budget and 2015-16 Budget include:**

107. The increase relates to Titles lodgement fees which are subject to movements in the property market partially offset by revised estimates for cash bids paid through competitive tendering for exploration rights.
108. The decrease predominately relates to a decrease in Coal and Mineral exploration permit rents due to relinquishment of sub blocks and surrender of tenures and a continuation of land rental relief for drought affected areas.
109. The increase relates to a realignment of budget to reflect anticipated interest and penalties for late payments collected for finance and non-freeholding leases.
110. The movement reflects the anticipated receipts collected and returned to the consolidated fund.
111. The decrease predominately reflects trends in the disposal of surplus government land.

**Major variations between 2014-15 Estimated Actual and the 2015-16 Budget include:**

- 112. The increase predominately relates to increased estimates for cash bids paid through competitive tendering for exploration rights and Titles lodgement fees which are subject to movements in the property market.
- 113. The movement reflects the anticipated receipts collected and returned to the consolidated fund.
- 114. The decrease predominately reflects trends in the disposal of surplus government land.

# Glossary of terms

<b>Accrual accounting</b>	Recognition of economic events and other financial transactions involving revenue, expenses, assets, liabilities and equity as they occur and reporting in financial statements in the period to which they relate, rather than when a flow of cash occurs.
<b>Administered items</b>	Assets, liabilities, revenues and expenses an entity administers, without discretion, on behalf of the Government.
<b>Agency/entity</b>	Used generically to refer to the various organisational units within Government that deliver services or otherwise service Government objectives. The term can include departments, commercialised business units, statutory bodies or other organisations established by Executive decision.
<b>Appropriation</b>	Funds issued by the Treasurer, under Parliamentary authority, to agencies during a financial year for: delivery of agreed services administered items adjustment of the Government's equity in agencies, including acquiring of capital.
<b>Balance sheet</b>	A financial statement that reports the assets, liabilities and equity of an entity as at a particular date.
<b>Capital</b>	A term used to refer to an entity's stock of assets and the capital grants it makes to other agencies. Assets include property, plant and equipment, intangible items and inventories that an entity owns/controls and uses in the delivery of services.
<b>Cash Flow Statement</b>	A financial statement reporting the cash inflows and outflows for an entity's operating, investing and financing activities in a particular period.
<b>Controlled Items</b>	Assets, liabilities, revenues and expenses that are controlled by departments. These relate directly to the departmental operational objectives and arise at the discretion and direction of that department.
<b>Depreciation</b>	The periodic allocation of the cost of physical assets, representing the amount of the asset consumed during a specified time.
<b>Equity</b>	Equity is the residual interest in the assets of the entity after deduction of its liabilities. It usually comprises the entity's accumulated surpluses/losses, capital injections and any reserves.
<b>Equity injection</b>	An increase in the investment of the Government in a public sector agency.
<b>Financial statements</b>	Collective description of the Income Statement, the Balance Sheet and the Cash Flow Statement for an entity's controlled and administered activities.



<b>Income statement</b>	A financial statement highlighting the accounting surplus or deficit of an entity. It provides an indication of whether the entity has sufficient revenue to meet expenses in the current year, including non-cash costs such as depreciation.
<b>Machinery-of-government</b>	The redistribution of the public business of one government agency to another government agency. Also referred to as MoG.
<b>Outcomes</b>	Whole-of-government outcomes are intended to cover all dimensions of community wellbeing. They express the current needs and future aspirations of communities, within a social, economic and environment context.
<b>Own-source revenue</b>	Revenue that is generated by an agency, generally through the sale of goods and services, but it may also include some Commonwealth funding.
<b>Priorities</b>	Key policy areas that will be the focus of Government activity.
<b>Services</b>	The actions or activities (including policy development) of an agency which contribute to the achievement of the agency's objectives.

For a more detailed Glossary of Terms, please refer to the Reader's Guide available on the Budget website at [www.budget.qld.gov.au](http://www.budget.qld.gov.au)



