

# SERVICE DELIVERY STATEMENTS

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Department of Customer Services, Open Data and  
Small and Family Business

Queensland Budget 2026-27

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**Service Delivery Statements**

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# **Department of Customer Services, Open Data and Small and Family Business**

## **Portfolio overview**

**Minister for Customer Services and Open Data and Minister for Small and Family  
Business**

**The Honourable Steven (Steve) Minnikin MP**

**Department of Customer Services, Open Data and Small and Family Business**

**Acting Director-General: David Sinclair**

**Queensland Shared Services**

**Deputy Director-General, Data and Digital Government: Mark Howard**

**Corporate Administration Agency**

**Deputy Director-General, Data and Digital Government: Mark Howard**

**CITEC**

**Deputy Director-General, Data and Digital Government: Mark Howard**

Additional information about this agency can be sourced from:

[cdsb.qld.gov.au](http://cdsb.qld.gov.au)

# Department of Customer Services, Open Data and Small and Family Business

## Overview

The Department of Customer Services, Open Data and Small and Family Business (the department's) vision is better customer service for Queenslanders, small businesses and government.

The department's purpose is to empower businesses to get on with business, citizens to get on with life, and government to deliver.

The department's strategic objectives are:

- Create the right settings for small and family businesses to succeed
- Streamline and transform Queensland Government service delivery for better customer experiences
- Transform government services through cross agency leadership and secure operating environments and services
- Strengthen strategic partnerships that increase value in government service delivery and economic opportunities for Queensland.

The department contributes to the *Government's objectives for the community*<sup>1</sup> by working to provide *A better lifestyle through a stronger economy* and *A plan for Queensland's future* by growing our economy to give Queenslanders a better lifestyle and a place to call home through transforming government customer service delivery, backing small and family businesses, and data and digital initiatives.

## Key deliverables

In 2026-27, the department will:

- continue to implement better ways for customers to access help from government, in person, over the phone and online
- progress the delivery of a customer service application, portal and improvements to the Queensland Government website [qld.gov.au](http://qld.gov.au)
- continue to capture customer perspectives, motivations, and expectations to guide the development of product and service delivery
- introduce simplified contracts, streamlined processes and smaller tenders, to better fit small business aligned to the *Queensland Procurement Policy 2026*
- support red tape reduction for small and family businesses through collaborative engagement across government, including with the Queensland Small Business Commissioner, to identify opportunities to reduce unnecessary regulatory burden
- continue to play a lead role in designing, maintaining, and securing critical government ICT systems, administration and management of the Queensland Government Digital Fund, including a coordinated approach to digital investments and assurance across the public sector, and facilitating a strategic approach to future digital solutions

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<sup>1</sup> To find out more, go to [qld.gov.au](http://qld.gov.au) and search "government's objectives for the community."

- enable frontline services by providing guardrails for the safe, ethical and responsible sharing of data to support service delivery, and for the responsible, scalable adoption of digital solutions within government
- work with the federal government, industry partners and community stakeholders to improve and extend digital network connectivity across Queensland
- continue to support Queensland Government service delivery through provision of shared corporate services through Queensland Shared Services (QSS) and Corporate Administration Agency (CAA). This includes finance, human resource management, enterprise systems, and payroll for over 80,000 employees
- strengthen whole-of-government cyber security capability with effective cyber governance, enhanced cyber skills, and advanced defence capabilities to better protect Queenslanders and government.

## Budget highlights

In the 2026-27 Queensland Budget, the government is providing:

- \$18.4 million over two years from 2026-27 to support the Digital Licence Application and Customer Service Portal
- \$15 million over two years from 2026-27 to deliver digital and data initiatives, including \$10 million for small and family business AI adoption grants
- \$6.5 million over two years from 2026-27 to maintain the Queensland Digital Identity and support development of key enhancements
- \$4.3 million over two years from 2026-27 to provide essential elements of the Queensland's contact centre disaster readiness response surge capability
- \$933,000 in 2026-27 to provide Queensland Government Agent Program (QGAP) grant funding to stabilise the program and retain QGAP agents to deliver services in rural and remote locations across Queensland.

Further information about new policy decisions can be found in *Budget Paper No. 4: Budget Measures*.

# Performance statement

## Customer Services

### Objective

To benefit Queenslanders and their businesses by streamlining and transforming government service delivery for better customer experiences.

### Description

This service area:

- delivers whole-of-government customer service, including developing and delivering innovative, digitally enabled and integrated government services that are simpler and faster for the community to access online or through phone and face-to-face channels
- builds better in-person services in rural and remote communities
- ensures the needs of customers drive the evolution of government systems and services
- provides around-the-clock support during disaster events
- simplifies connecting to secure government services across online portals, mobile applications, over the phone and in person.

<b>Service standards</b>	<b>2025-26 Target/Est.</b>	<b>2025-26 Est. Actual</b>	<b>2026-27 Target/Est.</b>
<b><i>Effectiveness measures</i></b>			
Percentage of customers satisfied with the services provided by Smart Service Queensland on behalf of government agencies	≥90%	90%	≥90%
Overall customer satisfaction with transactional services (on a scale of 1 to 10)	8.0	8.5	8.0
<b><i>Efficiency measures</i></b>			
Cost per customer interaction through all service delivery channels provided by Smart Service Queensland	\$1.00	\$0.94	\$1.00
Average unit cost per transaction in a Customer Service Centre	\$23.87	\$22.49	\$23.17

# Data and Digital Government

## Objective

To transform government services through cross-agency leadership and secure operating environments.

## Description

This service area:

- provides cross-agency leadership in digital investment and assurance, shared services, cyber security, artificial intelligence (AI), open data, and customer services
- designs and implements programs that contribute to Queensland's digital economy
- leads government ICT procurement across software, hardware, telecommunications and services
- delivers around-the-clock critical technology services to support agencies including public safety services.

Service standards	2025-26 Target/Est.	2025-26 Est. Actual	2026-27 Target/Est.
<b>Effectiveness measures</b>			
The total expenditure as a percentage of Information and Communications Technology (ICT) services that will be awarded to small and medium sized businesses, for contracts greater than a total value of \$5,000 <sup>1</sup>	30%	44.24%	30%
Percentage of datasets available on data.qld.gov.au achieving a data usability rating of 3 out of 5 or higher	≥75%	77.37%	≥75%
<b>Efficiency measure</b>			
Operating cost per \$1,000 of managed spend on ICT products and services	≤\$10	\$3.02	≤\$10

Note:

1. The variance between the 2025-26 Target/Estimate and the 2025-26 Estimated Actual is attributed to this being the first year the measure is reported. This measure will be reviewed during the 2027-28 Budget process.

# Small and Family Business

## Objective

To create the right settings for small and family businesses to succeed.

## Description

This service area:

- leads Queensland's small and family business enterprise policy approach to deliver the Small and Family Business First agenda, including the framework for faster payment times across government to small businesses
- connects small businesses to resources and initiatives to build capability, support innovation and strengthen resilience; enabling them to capitalise on opportunities while meeting regulatory compliance requirements
- works across government, leveraging insights to inform policy and service approaches to ensure the right settings are in place to make it easier for small and family businesses to operate
- delivers programs, including grants and other assistance, to support small and family business resilience, growth and sustainability
- is establishing a small business concierge to streamline support and improve the ease of accessing government services.

Service standards	2025-26 Target/Est.	2025-26 Est. Actual	2026-27 Target/Est.
<b>Effectiveness measures</b>			
Percentage of new or existing businesses reporting increased capability, (including digital), as a direct result of participation in small business grant programs	98%	98.7%	98%
Percentage of businesses assisted by small business grant programs that report a projected increase in their capacity, turnover or profitability <sup>1</sup>	97%	95.6%	97%
Average score out of 5 by customers for how easy it is to use the Business Queensland website	3.5	3.4	3.5
<b>Efficiency measure</b>			
Administrative cost per \$1,000 for small business grant programs <sup>2,3</sup>	\$134.50	\$87.34	\$138.55

Notes:

1. The service standard has been amended from "Percentage of businesses assisted by small business grant programs that report a projected increase in their employment, turnover or profitability" to "...capacity, turnover or profitability" to better reflect the intention of the grants.
2. The variance between the 2025-26 Target/Estimate and the 2025-26 Estimated Actual is due to the timing of delivery of grant rounds, and the delivery of higher-value grants through the Secure Communities Partnership Program.
3. The 2026-27 Target/Estimate has increased as a result of applying a 3% increase on the prior year due to CPI.

# Departmental budget summary

The table below shows the total resources available in 2026-27 from all sources and summarises how resources will be applied by service area and by controlled and administered classifications.

Further adjustments to the 2025-26 machinery-of-government change with Transport and Main Roads (TMR) has resulted in some functions being returning to TMR with an effective date of 1 May 2026.

Customer Services, Open Data and Small and Family Business	2025-26 Adjusted Budget \$'000	2025-26 Est. Actual \$'000	2026-27 Budget \$'000
<b>CONTROLLED<sup>2,3</sup></b>			
<b>Income</b>			
Appropriation revenue <sup>1</sup>	659,124	543,961	493,981
Other revenue	115,778	113,185	107,750
<b>Total income</b>	<b>774,902</b>	<b>657,146</b>	<b>601,731</b>
<b>Expenses</b>			
Customer Services	309,210	300,897	299,146
Data and Digital Government	350,285	240,387	198,029
Small and Family Business	115,407	115,862	104,556
<b>Total expenses</b>	<b>774,902</b>	<b>657,146</b>	<b>601,731</b>
<b>Operating surplus/deficit</b>	<b>..</b>	<b>..</b>	<b>..</b>
<b>Net assets</b>	<b>7,283</b>	<b>8,660</b>	<b>12,163</b>
<b>ADMINISTERED<sup>4</sup></b>			
<b>Revenue</b>			
Commonwealth revenue	..	..	..
Appropriation revenue	..	..	..
Other administered revenue	..	..	..
<b>Total revenue</b>	<b>..</b>	<b>..</b>	<b>..</b>
<b>Expenses</b>			
Transfers to government	..	..	..
Administered expenses	..	..	..
<b>Total expenses</b>	<b>..</b>	<b>..</b>	<b>..</b>
<b>Net assets</b>	<b>..</b>	<b>..</b>	<b>..</b>

Notes:

1. Includes state and Federal government funding.
2. The 2025-26 Adjusted Budget and 2025-26 Estimated Actuals information disclosed is presented on a post machinery-of-government basis.
3. Corporate Services costs have been allocated across the service areas.
4. The administered transactions are included in the controlled entity from 2025-26.

## Staffing<sup>1,2</sup>

The table below shows the Full Time Equivalents (FTEs) as at 30 June in the respective years.

Service area <sup>3</sup>	2025-26 Adjusted Budget	2025-26 Est. Actual	2026-27 Budget
Customer Services	1,899	1,912	1,871
Data and Digital Government	227	204	205
Small and Family Business	72	75	75
<b>Total FTEs</b>	<b>2,198</b>	<b>2,191</b>	<b>2,151</b>

Notes:

1. Corporate FTEs are allocated across the service to which they relate.
2. The 2025-26 Adjusted Budget and 2025-26 Estimated Actuals information is presented on a post-machinery-of-government basis.
3. The variance between the 2025-26 Adjusted Budget and the 2026-27 Budget is due to internal realignments within the department, limited life programs and machinery-of-government changes.

## Capital program

The department has capital purchases of \$5.6 million in 2026-27 comprising of property, plant and equipment.

The table below shows the total capital outlays by the agency in the respective years.

	2025-26 Adjusted Budget \$'000	2025-26 Est. Actual \$'000	2026-27 Budget \$'000
Capital purchases <sup>1</sup>	600	9,264	5,646
Capital grants	..	..	..
<b>Total capital outlays</b>	<b>600</b>	<b>9,264</b>	<b>5,646</b>

Note:

1. The variance between the 2025-26 Adjusted Budget and the 2025-26 Estimated Actual is due to the assets (Plant and Equipment and Right of Use assets), transferred as part of the Customer Services machinery-of-government changes.

Further information about the Department of Customer Services, Open Data and Small and Family Business capital outlays can be found in *Budget Paper No. 3: Capital Statement*.

# Budgeted financial statements

## Departmental income statement

### Controlled income statement

As a result of machinery-of-government changes there are no corresponding comparatives between the 2025-26 Estimated Actual and 2026-27 Budget.

### Administered income statement

From 2025-26, administered funding passed through and was reported in the controlled entity.

## Departmental balance sheet

The value of the department's assets in 2026-27 is estimated to be \$98.6 million. This comprises current assets of \$58.5 million and non-current assets of \$40.1 million. The non-current assets primarily comprise right-of-use leased assets, the value of which decreases over the term of the lease.

Total departmental liabilities in 2026-27 are estimated to be \$86.4 million. This is mainly comprised of payables of \$42.8 million and right-of-use lease liabilities of \$33.9 million, the value of which decreases over the term of the lease.

# Controlled income statement

Department of Customer Services, Open Data and Small and Family Business	2025-26 Adjusted Budget \$'000	2025-26 Est. Actual \$'000	2026-27 Budget \$'000
<b>INCOME</b>			
Appropriation revenue	659,124	543,961	493,981
Taxes	..	..	..
User charges and fees	98,601	84,142	71,923
Royalties and land rents	..	..	..
Grants and other contributions	2,848	9,927	20,400
Interest and distributions from managed funds	..	..	..
Other revenue	14,329	19,116	15,427
Gains on sale/revaluation of assets	..	..	..
<b>Total income</b>	<b>774,902</b>	<b>657,146</b>	<b>601,731</b>
<b>EXPENSES</b>			
Employee expenses	305,725	303,357	289,256
Supplies and services	371,269	247,584	220,463
Grants and subsidies	58,561	64,875	63,405
Depreciation and amortisation	23,363	25,285	25,387
Finance/borrowing costs	2,273	2,488	1,725
Other expenses	13,711	13,557	1,495
Losses on sale/revaluation of assets	..	..	..
<b>Total expenses</b>	<b>774,902</b>	<b>657,146</b>	<b>601,731</b>
<b>OPERATING SURPLUS/(DEFICIT)</b>	<b>..</b>	<b>..</b>	<b>..</b>

As a result of the adoption of a new Whole of Government chart of accounts this year, there may be some re-allocations between categories in these SDS financial statements.

Information is presented on a post machinery-of-government basis.

# Controlled balance sheet

Department of Customer Services, Open Data and Small and Family Business	2025-26 Adjusted Budget \$'000	2025-26 Est. Actual \$'000	2026-27 Budget \$'000
<b>CURRENT ASSETS</b>			
Cash assets	27,037	16,164	15,579
Receivables	25,967	35,775	36,069
Other financial assets	..	..	..
Inventories	131	131	131
Other	7,355	6,751	6,751
Non-financial assets held for sale	..	..	..
<b>Total current assets</b>	<b>60,490</b>	<b>58,821</b>	<b>58,530</b>
<b>NON-CURRENT ASSETS</b>			
Receivables	..	..	..
Other financial assets	..	..	..
Property, plant and equipment	52,192	58,343	36,708
Intangibles	3,701	3,713	2,781
Other	667	585	585
<b>Total non-current assets</b>	<b>56,560</b>	<b>62,641</b>	<b>40,074</b>
<b>TOTAL ASSETS</b>	<b>117,050</b>	<b>121,462</b>	<b>98,604</b>
<b>CURRENT LIABILITIES</b>			
Payables	45,784	43,136	42,794
Accrued employee benefits	9,443	9,046	9,097
Interest bearing liabilities and derivatives	23,380	26,068	26,990
Provisions	..	..	..
Other	799	667	667
<b>Total current liabilities</b>	<b>79,406</b>	<b>78,917</b>	<b>79,548</b>
<b>NON-CURRENT LIABILITIES</b>			
Payables	..	..	..
Accrued employee benefits	..	..	..
Interest bearing liabilities and derivatives	30,361	33,885	6,893
Provisions	..	..	..
Other	..	..	..
<b>Total non-current liabilities</b>	<b>30,361</b>	<b>33,885</b>	<b>6,893</b>
<b>TOTAL LIABILITIES</b>	<b>109,767</b>	<b>112,802</b>	<b>86,441</b>
<b>NET ASSETS/(LIABILITIES)</b>	<b>7,283</b>	<b>8,660</b>	<b>12,163</b>
<b>EQUITY</b>			
<b>TOTAL EQUITY</b>	<b>7,283</b>	<b>8,660</b>	<b>12,163</b>

As a result of the adoption of a new Whole of Government chart of accounts this year, there may be some re-allocations between categories in these SDS financial statements. Information is presented on a post machinery-of-government basis.

# Controlled cash flow statement

Department of Customer Services, Open Data and Small and Family Business	2025-26 Adjusted Budget \$'000	2025-26 Est. Actual \$'000	2026-27 Budget \$'000
<b>CASH FLOWS FROM OPERATING ACTIVITIES</b>			
<b>Inflows:</b>			
Appropriation receipts	658,168	492,664	493,375
User charges and fees	85,339	67,397	61,487
Royalties and land rent receipts	..	..	..
Grants and other contributions	2,848	9,927	20,400
Interest and distribution from managed funds received	..	..	..
Taxes	..	..	..
Other	14,292	19,079	15,390
<b>Outflows:</b>			
Employee costs	(305,693)	(303,325)	(289,224)
Supplies and services	(357,981)	(234,296)	(207,175)
Grants and subsidies	(58,561)	(64,875)	(63,405)
Borrowing costs	(2,273)	(2,488)	(1,725)
Other	(13,711)	(13,557)	(1,495)
<b>Net cash provided by or used in operating activities</b>	<b>22,428</b>	<b>(29,474)</b>	<b>27,628</b>
<b>CASH FLOWS FROM INVESTING ACTIVITIES</b>			
<b>Inflows:</b>			
Sales of non-financial assets	..	..	..
Investments redeemed	..	..	..
Loans and advances redeemed	..	15,000	..
<b>Outflows:</b>			
Payments for non-financial assets	(600)	(5,153)	(5,646)
Payments for investments	..	..	..
Loans and advances made	..	..	..
<b>Net cash provided by or used in investing activities</b>	<b>(600)</b>	<b>9,847</b>	<b>(5,646)</b>
<b>CASH FLOWS FROM FINANCING ACTIVITIES</b>			
<b>Inflows:</b>			
Borrowings	..	..	..
Equity injections	27,438	29,546	31,892
Appropriated equity injections	25,937	28,045	30,391
Non-appropriated equity injections	1,501	1,501	1,501
<b>Outflows:</b>			
Borrowing redemptions	..	..	..
Finance lease payments	(22,616)	(24,458)	(26,070)
Equity withdrawals	(26,365)	(28,522)	(28,389)
Appropriated equity withdrawals	(24,864)	(27,021)	(26,888)
Non-appropriated equity withdrawals	(1,501)	(1,501)	(1,501)
<b>Net cash provided by or used in financing activities</b>	<b>(21,543)</b>	<b>(23,434)</b>	<b>(22,567)</b>
<b>Net increase/(decrease) in cash held</b>	<b>285</b>	<b>(43,061)</b>	<b>(585)</b>
<b>Cash at the beginning of financial year</b>	<b>25,333</b>	<b>49,897</b>	<b>16,164</b>
Cash transfers from restructure	1,419	9,328	..
<b>Cash at the end of financial year</b>	<b>27,037</b>	<b>16,164</b>	<b>15,579</b>

As a result of the adoption of a new Whole of Government chart of accounts this year, there may be some re-allocations between categories in these SDS financial statements. Information is presented on a post machinery-of-government basis.

# Administered income statement

Department of Customer Services, Open Data and Small and Family Business	2025-26 Adjusted Budget \$'000	2025-26 Est. Actual \$'000	2026-27 Budget \$'000
<b>INCOME</b>			
Appropriation revenue	..	..	..
Taxes	..	..	..
User charges and fees	..	..	..
Royalties and land rents	..	..	..
Grants and other contributions	..	..	..
Interest and distributions from managed funds	..	..	..
Other revenue	..	..	..
Gains on sale/revaluation of assets	..	..	..
<b>Total income</b>	..	..	..
<b>EXPENSES</b>			
Employee expenses	..	..	..
Supplies and services	..	..	..
Grants and subsidies	..	..	..
Depreciation and amortisation	..	..	..
Finance/borrowing costs	..	..	..
Other expenses	..	..	..
Losses on sale/revaluation of assets	..	..	..
Administered revenue transferred to Government	..	..	..
<b>Total expenses</b>	..	..	..
<b>OPERATING SURPLUS/(DEFICIT)</b>	..	..	..

As a result of the adoption of a new Whole of Government chart of accounts this year, there may be some re-allocations between categories in these SDS financial statements. Information is presented on a post machinery-of-government basis.

# Administered balance sheet

Department of Customer Services, Open Data and Small and Family Business	2025-26 Adjusted Budget \$'000	2025-26 Est. Actual \$'000	2026-27 Budget \$'000
<b>CURRENT ASSETS</b>			
Cash assets	..	..	..
Receivables	..	..	..
Other financial assets	..	..	..
Inventories	..	..	..
Other	..	..	..
Non-financial assets held for sale	..	..	..
<b>Total current assets</b>	..	..	..
<b>NON-CURRENT ASSETS</b>			
Receivables	..	..	..
Other financial assets	..	..	..
Property, plant and equipment	..	..	..
Intangibles	..	..	..
Other	..	..	..
<b>Total non-current assets</b>	..	..	..
<b>TOTAL ASSETS</b>	..	..	..
<b>CURRENT LIABILITIES</b>			
Payables	..	..	..
Transfers to Government payable	..	..	..
Accrued employee benefits	..	..	..
Interest bearing liabilities and derivatives	..	..	..
Provisions	..	..	..
Other	..	..	..
<b>Total current liabilities</b>	..	..	..
<b>NON-CURRENT LIABILITIES</b>			
Payables	..	..	..
Accrued employee benefits	..	..	..
Interest bearing liabilities and derivatives	..	..	..
Provisions	..	..	..
Other	..	..	..
<b>Total non-current liabilities</b>	..	..	..
<b>TOTAL LIABILITIES</b>	..	..	..
<b>NET ASSETS/(LIABILITIES)</b>	..	..	..
<b>EQUITY</b>			
<b>TOTAL EQUITY</b>	..	..	..

As a result of the adoption of a new Whole of Government chart of accounts this year, there may be some re-allocations between categories in these SDS financial statements. Information is presented on a post machinery-of-government basis.

# Administered cash flow statement

Department of Customer Services, Open Data and Small and Family Business	2025-26 Adjusted Budget \$'000	2025-26 Est. Actual \$'000	2026-27 Budget \$'000
<b>CASH FLOWS FROM OPERATING ACTIVITIES</b>			
<b>Inflows:</b>			
Appropriation receipts	..	..	..
User charges and fees	..	..	..
Royalties and land rent receipts	..	..	..
Grants and other contributions	..	..	..
Interest and distribution from managed funds received	..	..	..
Taxes	..	..	..
Other	..	..	..
<b>Outflows:</b>			
Employee costs	..	..	..
Supplies and services	..	(402)	..
Grants and subsidies	..	..	..
Borrowing costs	..	..	..
Other	..	..	..
Transfers to Government	..	..	..
<b>Net cash provided by or used in operating activities</b>	..	<b>(402)</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	..	..	..
Payments for investments	..	..	..
Loans and advances made	..	..	..
<b>Net cash provided by or used in investing activities</b>	..	..	..
<b>CASH FLOWS FROM FINANCING ACTIVITIES</b>			
<b>Inflows:</b>			
Borrowings	..	..	..
Equity injections	..	..	..
Appropriated equity injections	..	..	..
Non-appropriated equity injections	..	..	..
<b>Outflows:</b>			
Borrowing redemptions	..	..	..
Finance lease payments	..	..	..
Equity withdrawals	..	(262)	..
Appropriated equity withdrawals	..	(13)	..
Non-appropriated equity withdrawals	..	(249)	..
<b>Net cash provided by or used in financing activities</b>	..	<b>(262)</b>	..
<b>Net increase/(decrease) in cash held</b>	..	<b>(664)</b>	..
<b>Cash at the beginning of financial year</b>	..	<b>664</b>	..
Cash transfers from restructure	..	..	..
<b>Cash at the end of financial year</b>	..	..	..

As a result of the adoption of a new Whole of Government chart of accounts this year, there may be some re-allocations between categories in these SDS financial statements.

Information is presented on a post machinery-of-government basis.

# Reporting entity financial statements

Reporting Entity comprises:

- Department of Customer Services, Open Data and Small and Family Business (excluding Administered)
- CITEC
- Corporate Administration Agency
- Queensland Shared Services

## Reporting entity income statement

Department of Customer Services, Open Data and Small and Family Business	2025-26 Adjusted Budget \$'000	2025-26 Est. Actual \$'000	2026-27 Budget \$'000
<b>INCOME</b>			
Appropriation revenue	659,124	543,961	493,981
Taxes	..	..	..
User charges and fees	419,638	423,050	414,029
Royalties and land rents	..	..	..
Grants and other contributions	2,929	10,008	20,481
Interest and distributions from managed funds	..	..	..
Other revenue	18,092	19,116	15,427
Gains on sale/revaluation of assets	..	..	..
<b>Total income</b>	<b>1,099,783</b>	<b>996,135</b>	<b>943,918</b>
<b>EXPENSES</b>			
Employee expenses	477,231	471,152	459,706
Supplies and services	527,972	406,555	389,372
Grants and subsidies	58,561	68,835	64,750
Depreciation and amortisation	42,519	41,971	42,265
Finance/borrowing costs	2,559	2,858	1,965
Other expenses	15,548	15,126	3,216
Losses on sale/revaluation of assets	..	43	..
<b>Total expenses</b>	<b>1,124,390</b>	<b>1,006,540</b>	<b>961,274</b>
Income tax expense/revenue	..	..	..
<b>OPERATING SURPLUS/(DEFICIT)</b>	<b>(24,607)</b>	<b>(10,405)</b>	<b>(17,356)</b>

As a result of the adoption of a new Whole of Government chart of accounts this year, there may be some re-allocations between categories in these SDS financial statements. Information is presented on a post machinery-of-government basis.

# Reporting entity balance sheet

Department of Customer Services, Open Data and Small and Family Business	2025-26 Adjusted Budget \$'000	2025-26 Est. Actual \$'000	2026-27 Budget \$'000
<b>CURRENT ASSETS</b>			
Cash assets	82,255	82,552	63,370
Receivables	58,539	73,297	75,121
Other financial assets	..	..	..
Inventories	131	131	131
Other	28,823	30,417	31,938
Non-financial assets held for sale	..	..	..
<b>Total current assets</b>	<b>169,748</b>	<b>186,397</b>	<b>170,560</b>
<b>NON-CURRENT ASSETS</b>			
Receivables	..	..	..
Other financial assets	..	..	..
Property, plant and equipment	111,463	104,071	88,050
Deferred tax assets	..	..	..
Intangibles	5,919	5,905	4,258
Other	3,375	6,611	6,401
<b>Total non-current assets</b>	<b>120,757</b>	<b>116,587</b>	<b>98,709</b>
<b>TOTAL ASSETS</b>	<b>290,505</b>	<b>302,984</b>	<b>269,269</b>
<b>CURRENT LIABILITIES</b>			
Payables	69,911	58,434	59,507
Current tax liabilities	..	..	..
Accrued employee benefits	14,080	13,777	14,199
Interest bearing liabilities and derivatives	32,243	29,949	31,425
Provisions	..	..	..
Other	5,002	9,600	9,670
<b>Total current liabilities</b>	<b>121,236</b>	<b>111,760</b>	<b>114,801</b>
<b>NON-CURRENT LIABILITIES</b>			
Payables	..	..	..
Deferred tax liabilities	..	..	..
Accrued employee benefits	..	..	..
Interest bearing liabilities and derivatives	37,354	40,198	17,295
Provisions	..	..	..
Other	620	51	51
<b>Total non-current liabilities</b>	<b>37,974</b>	<b>40,249</b>	<b>17,346</b>
<b>TOTAL LIABILITIES</b>	<b>159,210</b>	<b>152,009</b>	<b>132,147</b>
<b>NET ASSETS/(LIABILITIES)</b>	<b>131,295</b>	<b>150,975</b>	<b>137,122</b>
<b>EQUITY</b>			
<b>TOTAL EQUITY</b>	<b>131,295</b>	<b>150,975</b>	<b>137,122</b>

As a result of the adoption of a new Whole of Government chart of accounts this year, there may be some re-allocations between categories in these SDS financial statements.

Information is presented on a post machinery-of-government basis.

# Reporting entity cash flow statement

Department of Customer Services, Open Data and Small and Family Business	2025-26 Adjusted Budget \$'000	2025-26 Est. Actual \$'000	2026-27 Budget \$'000
<b>CASH FLOWS FROM OPERATING ACTIVITIES</b>			
<b>Inflows:</b>			
Appropriation receipts	658,168	492,664	493,375
User charges and fees	404,644	414,563	400,601
Royalties and land rent receipts	..	..	..
Grants and other contributions	2,929	10,008	20,481
Interest and distribution from managed funds received	..	395	..
Taxes	..	..	..
Other	19,261	21,474	16,934
<b>Outflows:</b>			
Employee costs	(476,867)	(471,800)	(459,358)
Supplies and services	(515,914)	(405,285)	(376,043)
Grants and subsidies	(58,561)	(68,835)	(64,750)
Borrowing costs	(2,559)	(3,648)	(1,965)
Other	(15,433)	(15,050)	(3,110)
Taxation equivalents paid	..	..	..
<b>Net cash provided by or used in operating activities</b>	<b>15,668</b>	<b>(25,514)</b>	<b>26,165</b>
<b>CASH FLOWS FROM INVESTING ACTIVITIES</b>			
<b>Inflows:</b>			
Sales of non-financial assets	..	(39)	..
Investments redeemed	..	..	..
Loans and advances redeemed	..	15,000	..
<b>Outflows:</b>			
Payments for non-financial assets	(18,974)	(14,815)	(17,896)
Payments for investments	..	..	..
Loans and advances made	..	..	..
<b>Net cash provided by or used in investing activities</b>	<b>(18,974)</b>	<b>146</b>	<b>(17,896)</b>
<b>CASH FLOWS FROM FINANCING ACTIVITIES</b>			
<b>Inflows:</b>			
Borrowings	..	..	..
Equity injections	28,939	31,047	33,393
Appropriated equity injections	25,937	28,045	30,391
Non-appropriated equity injections	3,002	3,002	3,002
<b>Outflows:</b>			
Borrowing redemptions	(7,500)	(15,000)	..
Finance lease payments	(27,986)	(27,982)	(30,954)
Equity withdrawals	(27,866)	(28,975)	(29,890)
Appropriated equity withdrawals	(24,864)	(27,021)	(26,888)
Non-appropriated equity withdrawals	(3,002)	(1,954)	(3,002)
Dividends paid	..	..	..
<b>Net cash provided by or used in financing activities</b>	<b>(34,413)</b>	<b>(40,910)</b>	<b>(27,451)</b>
<b>Net increase/(decrease) in cash held</b>	<b>(37,719)</b>	<b>(66,278)</b>	<b>(19,182)</b>
<b>Cash at the beginning of financial year</b>	<b>118,555</b>	<b>139,502</b>	<b>82,552</b>
Cash transfers from restructure	1,419	9,328	..
<b>Cash at the end of financial year</b>	<b>82,255</b>	<b>82,552</b>	<b>63,370</b>

As a result of the adoption of a new Whole of Government chart of accounts this year, there may be some re-allocations between categories in these SDS financial statements. Information is presented on a post machinery-of-government basis.

# Shared service providers

## Queensland Shared Services

### Overview

Queensland Shared Services' (QSS) vision is to be a trusted provider of high-quality shared services delivering value to the Queensland public sector. Our purpose is to provide effective corporate services, including finance, payroll and recruitment services, to multiple Queensland Government entities.

The strategic objective of QSS is to transform government services through cross-agency leadership and secure operating environments and services.

QSS contributes to the *Government's objectives for the community*<sup>1</sup> by working to provide *A better lifestyle through a stronger economy* through partnering with departments to transform government customer service delivery.

### Key deliverables

In 2026-27, QSS will:

- continue to streamline and modernise business processes, underpinned by reliable core technology solutions to improve the client experience
- process more than 2 million payroll payments to Queensland Government employees and approximately \$8 billion in financial payments to vendors on behalf of partner agencies.<sup>2</sup>

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<sup>1</sup> To find out more, go to [qld.gov.au](http://qld.gov.au) and search "government's objectives for the community."

<sup>2</sup> This amount has decreased following the transition of services from QSS to the Department of Transport and Main Roads. The Department of Transport and Main Roads now administers their own finance and payroll services.

# Performance statement

## Queensland Shared Services

### Objective

To provide effective corporate services that support Queensland Government entities.

### Description

QSS provides a range of corporate services for finance, payroll, recruitment and supporting technology functions to departments and statutory bodies.

Service standards	2025-26 Target/Est.	2025-26 Est. Actual	2026-27 Target/Est.
<b>Effectiveness measures</b>			
Overall customer satisfaction with QSS services	≥80%	84%	≥80%
ICT service availability of QSS supported technologies	≥99%	100%	≥99%
<b>Efficiency measures</b>			
Number of pays processed per FTE per fortnight <sup>1</sup>	365	378	365
Number of accounts payable transactions processed per FTE per annum <sup>2</sup>	21,000	24,910	21,000

Notes:

1. The variance between the 2025-26 Target/Estimate and the 2025-26 Estimated Actual reflects process efficiencies, primarily due to an increase in payroll service volumes which QSS has processed with an economical resource base increase. This measure is subject to the utilisation of agencies consuming shared services.
2. The variance between the 2025-26 Target/Estimate and the 2025-26 Estimated Actual reflects process efficiencies, primarily due to an increase in accounts payable service volumes which QSS has processed with an economical resource base increase. This measure is subject to utilisation of agencies consuming shared services.

# Budget summary

## Staffing

The table below shows the Full Time Equivalents (FTEs) as at 30 June in the respective years.

Service area	2025-26 Budget	2025-26 Est. Actual	2026-27 Budget
Queensland Shared Services <sup>1</sup>	753	743	743
<b>Total FTEs</b>	<b>753</b>	<b>743</b>	<b>743</b>

Note:

1. The variance between the 2025-26 Budget and the 2025-26 Estimated Actual is mainly attributable to the internal realignment for the delivery of ForGov services from QSS to Customer Services.

## Capital program

QSS has capital purchases of \$1.4 million in 2026-27, relating to the refurbishment of a QSS Regional office.

The table below shows the total capital outlays by QSS in the respective years.

	2025-26 Budget \$'000	2025-26 Est. Actual \$'000	2026-27 Budget \$'000
Capital purchases	300	300	1,400
Capital grants	..	..	..
<b>Total capital outlays</b>	<b>300</b>	<b>300</b>	<b>1,400</b>

Further information about QSS capital outlays can be found in *Budget Paper 3: Capital Statement*.

# Financial statements

## Income statement

Total revenues are estimated to be \$148.8 million in 2026-27, a decrease of \$1.4 million from the 2025-26 Estimated Actual mainly due to service exits including the transfer of ForGov services to Customer Services.

Total expenses are estimated to be \$169.6 million in 2026-27, a decrease of \$2.4 million from the 2025-26 Estimated Actual mainly due to a reduction of expenditure for the delivery of the finance system upgrade and costs related to service exits.

The deficit in 2025-26 Budget, 2025-26 Estimated Actual and 2026-27 Budget is attributable to the expenditure relating to the Finance Modernisation project in line with the planned approach to fund from cash reserves.

## Balance sheet

QSS is projecting a net asset position of \$11.6 million at the end of 2026-27 financial year consisting mainly of net receivables and prepayments.

# Income statement

Queensland Shared Services	2025-26 Adjusted Budget \$`000	2025-26 Est. Actual \$`000	2026-27 Budget \$`000
<b>INCOME</b>			
User charges and fees	146,739	149,768	148,840
Grants and other contributions	..	..	..
Interest and distributions from managed funds	..	..	..
Other revenue	103	458	..
Gains on sale/revaluation of assets	..	..	..
<b>Total income</b>	<b>146,842</b>	<b>150,226</b>	<b>148,840</b>
<b>EXPENSES</b>			
Employee expenses	99,593	96,678	96,472
Supplies and services	73,802	69,699	70,367
Grants and subsidies	..	3,960	1,345
Depreciation and amortisation	798	798	552
Finance/borrowing costs	..	..	..
Other expenses	852	852	852
Losses on sale/revaluation of assets	..	..	..
<b>Total expenses</b>	<b>175,045</b>	<b>171,987</b>	<b>169,588</b>
<b>OPERATING SURPLUS/(DEFICIT)</b>	<b>(28,203)</b>	<b>(21,761)</b>	<b>(20,748)</b>

As a result of the adoption of a new Whole of Government chart of accounts this year, there may be some re-allocations between categories in these SDS financial statements.

# Balance sheet

Queensland Shared Services	2025-26 Adjusted Budget \$`000	2025-26 Est. Actual \$`000	2026-27 Budget \$`000
<b>CURRENT ASSETS</b>			
Cash assets	17,448	21,501	306
Receivables	12,962	13,874	13,832
Other financial assets	..	..	..
Inventories	..	..	..
Other	1,519	7,193	7,246
Non-financial assets held for sale	..	..	..
<b>Total current assets</b>	<b>31,929</b>	<b>42,568</b>	<b>21,384</b>
<b>NON-CURRENT ASSETS</b>			
Receivables	..	..	..
Other financial assets	..	..	..
Property, plant and equipment	383	317	1,609
Intangibles	901	701	257
Other	..	..	..
<b>Total non-current assets</b>	<b>1,284</b>	<b>1,018</b>	<b>1,866</b>
<b>TOTAL ASSETS</b>	<b>33,213</b>	<b>43,586</b>	<b>23,250</b>
<b>CURRENT LIABILITIES</b>			
Payables	4,612	8,582	8,660
Accrued employee benefits	2,787	2,637	2,971
Interest bearing liabilities and derivatives	..	..	..
Provisions	..	..	..
Other	5	6	6
<b>Total current liabilities</b>	<b>7,404</b>	<b>11,225</b>	<b>11,637</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>7,404</b>	<b>11,225</b>	<b>11,637</b>
<b>NET ASSETS/(LIABILITIES)</b>	<b>25,809</b>	<b>32,361</b>	<b>11,613</b>
<b>EQUITY</b>			
<b>TOTAL EQUITY</b>	<b>25,809</b>	<b>32,361</b>	<b>11,613</b>

As a result of the adoption of a new Whole of Government chart of accounts this year, there may be some re-allocations between categories in these SDS financial statements.

# Cash flow statement

Queensland Shared Services	2025-26 Adjusted Budget \$'000	2025-26 Est. Actual \$'000	2026-27 Budget \$'000
<b>CASH FLOWS FROM OPERATING ACTIVITIES</b>			
<b>Inflows:</b>			
User charges and fees	146,718	150,292	148,836
Grants and other contributions	..	..	..
Interest and distribution from managed funds received	..	..	..
Other	(134)	885	101
<b>Outflows:</b>			
Employee costs	(99,298)	(97,029)	(96,193)
Supplies and services	(73,025)	(69,775)	(70,364)
Grants and subsidies	..	(3,960)	(1,345)
Borrowing costs	..	..	..
Other	(836)	(836)	(830)
<b>Net cash provided by or used in operating activities</b>	<b>(26,575)</b>	<b>(20,423)</b>	<b>(19,795)</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	(300)	(300)	(1,400)
Payments for investments	..	..	..
Loans and advances made	..	..	..
<b>Net cash provided by or used in investing activities</b>	<b>(300)</b>	<b>(300)</b>	<b>(1,400)</b>
<b>CASH FLOWS FROM FINANCING ACTIVITIES</b>			
<b>Inflows:</b>			
Borrowings	..	..	..
Equity injections	-	-	-
<b>Outflows:</b>			
Borrowing redemptions	..	..	..
Finance lease payments	..	..	..
Equity withdrawals	-	-	-
<b>Net cash provided by or used in financing activities</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Net increase/(decrease) in cash held</b>	<b>(26,875)</b>	<b>(20,723)</b>	<b>(21,195)</b>
<b>Cash at the beginning of financial year</b>	<b>44,323</b>	<b>42,224</b>	<b>21,501</b>
Cash transfers from restructure	..	..	..
<b>Cash at the end of financial year</b>	<b>17,448</b>	<b>21,501</b>	<b>306</b>

As a result of the adoption of a new Whole of Government chart of accounts this year, there may be some re-allocations between categories in these SDS financial statements.

# Corporate Administration Agency

## Overview

The Corporate Administration Agency's (CAA) vision is to be a collaborative organisation that is agile and enabled by technology and relationships. Our purpose is to assist customers in the achievement of business goals by providing value for money and effective services.

The strategic objective of CAA is to deliver government services through cross-agency leadership and secure operating environments and services.

CAA contributes to the *Government's objectives for the community*<sup>1</sup> by working to provide *A better lifestyle through a stronger economy* by providing end-to-end corporate services to provide cost efficiencies, keep government operating, and enable agencies and statutory bodies to focus on their key deliverables.

### Key deliverables

In 2026-27, CAA will:

- continue to deliver value-for-money services by driving operational efficiency through streamlined processes, responsible fiscal and resource management, and a commitment to continuous improvement
- continue to modernise systems to improve operational agility and enhance the employee and customer experience through the implementation of automated workflows to replace manual processes
- review and strengthen services, capabilities, and capacity to meet future demands, ensuring CAA maintains its reputation for delivering high-quality, cost-effective corporate services that support small to medium government agencies and statutory bodies in achieving their objectives.

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<sup>1</sup> To find out more, go to [qld.gov.au](http://qld.gov.au) and search “government’s objectives for the community.”

# Performance statement

## Corporate Administration Agency

### Objective

To provide effective corporate services that support Queensland Government entities - primarily statutory bodies.

### Description

The CAA business model enables the agency to provide a range of corporate services and access to expertise for government agencies that would typically have limited resources for non-core operations. CAA services cover human resources, financial, procurement and information management services.

Service standards	2025-26 Target/Est.	2025-26 Est. Actual	2026-27 Target/Est.
<b><i>Effectiveness measures</i></b>			
Overall customer satisfaction with CAA services <sup>1</sup>	90%	80%	90%
Overall customers consider CAA services are value for money	95%	100%	95%
ICT service availability of CAA supported technologies	New measure	New measure	>99%
<b><i>Efficiency measures</i></b>			
CAA operating surplus/(deficit)	±2%	0%	±2%
Cost per pay for salary-based employees	≤\$17.07	\$17.00	≤\$17.51
<b><i>Discontinued measure</i></b>			
CAA Electronic Document and Records Management System and Human Resource Information System availability during business hours <sup>2</sup>	99%	99.95%	Discontinued measure

#### Notes:

1. The variance between the 2025-26 Target/Estimate and the 2025-26 Estimated Actual is due to factors such as increased service demand and resource constraints. Only 6% of customers expressed dissatisfaction with CAA services, with the remaining 14% being neutral. This indicates that the vast majority of customers remain satisfied/content with the services provided. Targeted initiatives are being implemented in 2026-27 to address identified areas for improvement, including enhancing responsiveness and communication.
2. This service standard has been discontinued as it has been superseded by the new service standard which provides a more comprehensive and meaningful assessment of the effectiveness and reliability of CAA's ICT services.

# Budget summary

## Staffing

The table below shows the Full Time Equivalents (FTEs) as at 30 June in the respective years.

<b>Service area</b>	<b>2025-26 Budget</b>	<b>2025-26 Est. Actual</b>	<b>2026-27 Budget</b>
Corporate Administration Agency <sup>1</sup>	74	79	79
<b>Total FTEs</b>	<b>74</b>	<b>79</b>	<b>79</b>

Note:

1. The variance between the 2025-26 Budget and the 2025-26 Estimated Actual is attributed to ongoing FTE assistance provided by Queensland Health, the Department of Sport, Racing and Olympic and Paralympic Games and Queensland Shared Services.

# Financial statements

## Income statement

Total revenues are estimated to be \$18.1 million in 2026-27, an increase of \$1.8 million from the 2025-26 Estimated Actual due to increased customer revenue mainly attributable to system modernisation activities in 2026-27.

Total expenses are estimated to be \$18.1 million in 2026-27, an increase of \$1.8 million from the 2025-26 Estimated Actual due to increased expenditure attributable to system modernisation activities in 2026-27.

## Balance sheet

CAA is projecting a net asset position of \$3.6 million at the end of the 2026-27 financial year. The major assets being cash of \$2.5 million which mainly consists of working capital, and receivables of \$1.7 million.

# Income statement

Corporate Administration Agency	2025-26 Adjusted Budget \$`000	2025-26 Est. Actual \$`000	2026-27 Budget \$`000
<b>INCOME</b>			
User charges and fees	16,196	16,196	18,012
Grants and other contributions	81	81	81
Interest and distributions from managed funds	..	..	..
Other revenue	..	..	..
Gains on sale/revaluation of assets	..	..	..
<b>Total income</b>	<b>16,277</b>	<b>16,277</b>	<b>18,093</b>
<b>EXPENSES</b>			
Employee expenses	12,072	12,072	12,182
Supplies and services	3,925	3,925	5,620
Grants and subsidies	..	..	..
Depreciation and amortisation	..	..	..
Finance/borrowing costs	..	..	..
Other expenses	280	280	291
Losses on sale/revaluation of assets	..	..	..
<b>Total expenses</b>	<b>16,277</b>	<b>16,277</b>	<b>18,093</b>
<b>OPERATING SURPLUS/(DEFICIT)</b>	<b>..</b>	<b>..</b>	<b>..</b>

As a result of the adoption of a new Whole of Government chart of accounts this year, there may be some re-allocations between categories in these SDS financial statements.

# Balance sheet

Corporate Administration Agency	2025-26 Adjusted Budget \$`000	2025-26 Est. Actual \$`000	2026-27 Budget \$`000
<b>CURRENT ASSETS</b>			
Cash assets	2,498	2,354	2,456
Receivables	1,082	1,750	1,730
Other financial assets	..	..	..
Inventories	..	..	..
Other	984	1,018	1,018
Non-financial assets held for sale	..	..	..
<b>Total current assets</b>	<b>4,564</b>	<b>5,122</b>	<b>5,204</b>
<b>NON-CURRENT ASSETS</b>			
Receivables	..	..	..
Other financial assets	..	..	..
Property, plant and equipment	..	..	..
Intangibles	..	..	..
Other	..	..	..
<b>Total non-current assets</b>	<b>..</b>	<b>..</b>	<b>..</b>
<b>TOTAL ASSETS</b>	<b>4,564</b>	<b>5,122</b>	<b>5,204</b>
<b>CURRENT LIABILITIES</b>			
Payables	231	384	466
Accrued employee benefits	265	336	336
Interest bearing liabilities and derivatives	..	..	..
Provisions	..	..	..
Other	610	819	819
<b>Total current liabilities</b>	<b>1,106</b>	<b>1,539</b>	<b>1,621</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>1,106</b>	<b>1,539</b>	<b>1,621</b>
<b>NET ASSETS/(LIABILITIES)</b>	<b>3,458</b>	<b>3,583</b>	<b>3,583</b>
<b>EQUITY</b>			
<b>TOTAL EQUITY</b>	<b>3,458</b>	<b>3,583</b>	<b>3,583</b>

As a result of the adoption of a new Whole of Government chart of accounts this year, there may be some re-allocations between categories in these SDS financial statements.

# Cash flow statement

Corporate Administration Agency	2025-26 Adjusted Budget \$'000	2025-26 Est. Actual \$'000	2026-27 Budget \$'000
<b>CASH FLOWS FROM OPERATING ACTIVITIES</b>			
<b>Inflows:</b>			
User charges and fees	14,658	14,658	16,474
Grants and other contributions	81	81	81
Interest and distribution from managed funds received	..	..	..
Other	1,558	1,558	1,558
<b>Outflows:</b>			
Employee costs	(12,072)	(12,072)	(12,182)
Supplies and services	(3,877)	(3,877)	(5,572)
Grants and subsidies	..	..	..
Borrowing costs	..	..	..
Other	(246)	(246)	(257)
<b>Net cash provided by or used in operating activities</b>	<b>102</b>	<b>102</b>	<b>102</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	..	..	..
Payments for investments	..	..	..
Loans and advances made	..	..	..
<b>Net cash provided by or used in investing activities</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>CASH FLOWS FROM FINANCING ACTIVITIES</b>			
<b>Inflows:</b>			
Borrowings	..	..	..
Equity injections	-	-	-
<b>Outflows:</b>			
Borrowing redemptions	..	..	..
Finance lease payments	..	..	..
Equity withdrawals	-	-	-
<b>Net cash provided by or used in financing activities</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Net increase/(decrease) in cash held</b>	<b>102</b>	<b>102</b>	<b>102</b>
<b>Cash at the beginning of financial year</b>	<b>2,396</b>	<b>2,252</b>	<b>2,354</b>
Cash transfers from restructure	..	..	..
<b>Cash at the end of financial year</b>	<b>2,498</b>	<b>2,354</b>	<b>2,456</b>

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# Commercialised business unit

## CITEC

### Overview

CITEC's vision is to be the trusted provider of whole-of-government digital platforms and technologies that enable government to deliver for Queensland. Our purpose is to provide reliable, trusted, and leading digital platforms and technology that unify government and enable agencies to deliver high quality services to Queenslanders.

The strategic objectives of CITEC are to:

- Transform government services through cross agency leadership and secure operating environments and services
- Strengthen strategic partnerships that increase value in Government service delivery and economic opportunities for Queensland.

CITEC contributes to the *Government's objectives for the community*<sup>1</sup> by working to provide *A better lifestyle through a stronger economy* by providing cross-agency leadership on dependable, adaptable, accessible, and cost-effective digital infrastructure.

### Key deliverables

In 2026-27, CITEC will:

- continue to progress modernisation of core technology solutions to support digital transformation for the Queensland Government
- continue to enhance CITEC's operating model and service catalogue to ensure CITEC is well-equipped to provide modern, sustainable and customer-centric services to the Queensland Government of the future
- continue to enhance the Queensland Government Regional Network connectivity services across the state to improve frontline service delivery.

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<sup>1</sup> To find out more, go to [qld.gov.au](http://qld.gov.au) and search "government's objectives for the community."

# Performance statement

## CITEC

### Objective

To provide whole-of-government and commercial information and technology solutions that support the delivery of frontline services to Queensland communities and businesses.

### Description

CITEC delivers consolidated, core ICT infrastructure services for the Queensland Government, covering data centre, network, storage, data protection, and ICT platform and solution integration services. CITEC also delivers information solutions to customers in business and the community Australia-wide on a fully commercial basis.

Service standards	2025-26 Target/Est.	2025-26 Est. Actual	2026-27 Target/Est.
<b>Service: CITEC ICT</b>			
<b>Effectiveness measures</b>			
CITEC ICT overall customer satisfaction	>75%	86%	>75%
CITEC ICT service availability	99.9%	99.99%	99.9%
<b>Efficiency measure</b>			
CITEC ICT earnings before interest and tax less depreciation and amortisation (EBITDA) <sup>1,2</sup>	\$22.14M	\$26.93M	\$19.47M
<b>Service: CITEC Information Brokerage (IB)</b>			
<b>Effectiveness measures</b>			
CITEC IB overall customer satisfaction	>80%	84%	>80%
CITEC IB service availability	98%	99.84%	98%
<b>Efficiency measure</b>			
CITEC IB earnings before interest and tax less depreciation and amortisation (EBITDA) <sup>3,4</sup>	\$104,000	\$1.12M	\$491,000

Notes:

1. The variance between the 2025-26 Target/Estimate and the 2025-26 Estimated Actual is due to the continuation of ICT revenue streams that were previously anticipated to decline.
2. The variance between the 2025-26 Target/Estimate and the 2026-27 Target/Estimate is due to the anticipated expiry of service agreements in 2026-27.
3. The variance between the 2025-26 Target/Estimate and the 2025-26 Estimated Actual reflects higher than expected revenue, driven by increased demand for information brokerage services.
4. The variance between the 2025-26 Target/Estimate and the 2026-27 Target/Estimate is due to a higher forecasted demand for information brokerage services in the 2026-27 financial year.

# Budget summary

## Staffing

The table below shows the Full Time Equivalents (FTEs) as at 30 June in the respective years.

Service area	2025-26 Budget	2025-26 Est. Actual	2026-27 Budget
CITEC <sup>1</sup>	351	369	369
<b>Total FTEs</b>	<b>351</b>	<b>369</b>	<b>369</b>

Note:

1. The variance between the 2025-26 Budget and the 2025-26 Estimated Actual reflects the realignment of departmental desktop support services to CITEC.

## Capital program

CITEC has capital purchases of \$20.4 million in 2026-27, comprising of capital infrastructure, storage services and hardware replacement for connectivity services and storage equipment.

The table below shows the total capital outlays by CITEC in the respective years.

	2025-26 Budget \$'000	2025-26 Est. Actual \$'000	2026-27 Budget \$'000
Capital purchases	23,074	14,362	20,377
Capital grants	..	..	..
<b>Total capital outlays</b>	<b>23,074</b>	<b>14,362</b>	<b>20,377</b>

Further information about CITEC capital outlays can be found in *Budget Paper No. 3: Capital Statement*.

# Financial statements

## Income statement

Total revenues are estimated to be \$227 million in 2026-27, a decrease of \$5.9 million from the 2025-26 Actual and reflects the anticipated expiry of service agreements in 2026-27.

Total expenses are estimated to be \$223.6 million in 2026-27, an increase of \$2.1 million from 2025-26 Actual and is mainly due to cost increases related to employee and depreciation expenses.

## Balance sheet

CITEC is projecting a net asset position of \$109.8 million at the end of the 2026-27 financial year mainly consisting of property, plant and equipment.

# Income statement

CITEC	2025-26 Adjusted Budget \$'000	2025-26 Est. Actual \$'000	2026-27 Budget \$'000
<b>INCOME</b>			
User charges and fees	215,328	227,463	221,569
Grants and other contributions	..	..	..
Interest and distributions from managed funds	..	..	..
Other revenue	3,660	5,456	5,463
Gains on sale/revaluation of assets	..	..	..
<b>Total income</b>	<b>218,988</b>	<b>232,919</b>	<b>227,032</b>
<b>EXPENSES</b>			
Employee expenses	59,841	59,045	61,796
Supplies and services	136,202	145,350	144,700
Grants and subsidies	..	..	..
Depreciation and amortisation	18,358	15,888	16,326
Finance/borrowing costs	286	800	240
Other expenses	705	437	578
Losses on sale/revaluation of assets	..	43	..
<b>Total expenses</b>	<b>215,392</b>	<b>221,563</b>	<b>223,640</b>
Income tax expense/revenue	..	..	..
<b>OPERATING SURPLUS/(DEFICIT)</b>	<b>3,596</b>	<b>11,356</b>	<b>3,392</b>

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# Balance sheet

CITEC	2025-26 Adjusted Budget \$'000	2025-26 Est. Actual \$'000	2026-27 Budget \$'000
<b>CURRENT ASSETS</b>			
Cash assets	35,272	42,533	45,029
Receivables	21,454	32,593	32,791
Other financial assets	..	..	..
Inventories	..	..	..
Other	18,965	15,733	17,201
Non-financial assets held for sale	..	..	..
<b>Total current assets</b>	<b>75,691</b>	<b>90,859</b>	<b>95,021</b>
<b>NON-CURRENT ASSETS</b>			
Receivables	..	..	..
Other financial assets	..	..	..
Property, plant and equipment	58,888	45,411	49,733
Deferred tax assets	..	..	..
Intangibles	1,317	1,491	1,220
Other	2,708	6,113	5,903
<b>Total non-current assets</b>	<b>62,913</b>	<b>53,015</b>	<b>56,856</b>
<b>TOTAL ASSETS</b>	<b>138,604</b>	<b>143,874</b>	<b>151,877</b>
<b>CURRENT LIABILITIES</b>			
Payables	22,170	17,027	16,888
Current tax liabilities	..	..	..
Accrued employee benefits	1,585	1,758	1,795
Interest bearing liabilities and derivatives	8,863	3,881	4,435
Provisions	..	..	..
Other	3,628	8,365	8,435
<b>Total current liabilities</b>	<b>36,246</b>	<b>31,031</b>	<b>31,553</b>
<b>NON-CURRENT LIABILITIES</b>			
Payables	..	..	..
Deferred tax liabilities	..	..	..
Accrued employee benefits	..	..	..
Interest bearing liabilities and derivatives	6,993	6,313	10,402
Provisions	..	..	..
Other	620	159	159
<b>Total non-current liabilities</b>	<b>7,613</b>	<b>6,472</b>	<b>10,561</b>
<b>TOTAL LIABILITIES</b>	<b>43,859</b>	<b>37,503</b>	<b>42,114</b>
<b>NET ASSETS/(LIABILITIES)</b>	<b>94,745</b>	<b>106,371</b>	<b>109,763</b>
<b>EQUITY</b>			
<b>TOTAL EQUITY</b>	<b>94,745</b>	<b>106,371</b>	<b>109,763</b>

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# Cash flow statement

CITEC	2025-26 Adjusted Budget \$'000	2025-26 Est. Actual \$'000	2026-27 Budget \$'000
<b>Inflows:</b>			
User charges and fees	215,104	227,235	221,518
Grants and other contributions	..	..	..
Interest and distribution from managed funds received	..	..	..
Other	3,635	5,431	5,343
<b>Outflows:</b>			
Employee costs	(59,804)	(59,374)	(61,759)
Supplies and services	(138,257)	(147,405)	(146,106)
Grants and subsidies	..	..	..
Borrowing costs	(286)	(1,195)	(240)
Taxation equivalents paid	..	..	..
Other	(679)	(411)	(526)
<b>Net cash provided by or used in operating activities</b>	<b>19,713</b>	<b>24,281</b>	<b>18,230</b>
<b>CASH FLOWS FROM INVESTING ACTIVITIES</b>			
<b>Inflows:</b>			
Sales of non-financial assets	..	(39)	..
Investments redeemed	..	..	..
Loans and advances redeemed	..	..	..
<b>Outflows:</b>			
Payments for non-financial assets	(18,074)	(9,362)	(10,850)
Payments for investments	..	..	..
Loans and advances made	..	..	..
<b>Net cash provided by or used in investing activities</b>	<b>(18,074)</b>	<b>(9,401)</b>	<b>(10,850)</b>
<b>CASH FLOWS FROM FINANCING ACTIVITIES</b>			
<b>Inflows:</b>			
Borrowings	..	..	..
Equity injections	1,501	1,501	1,501
<b>Outflows:</b>			
Borrowing redemptions	(7,500)	(15,000)	..
Finance lease payments	(5,370)	(3,524)	(4,884)
Equity withdrawals	(1,501)	(453)	(1,501)
Dividends paid	..	..	..
<b>Net cash provided by or used in financing activities</b>	<b>(12,870)</b>	<b>(17,476)</b>	<b>(4,884)</b>
<b>Net increase/(decrease) in cash held</b>	<b>(11,231)</b>	<b>(2,596)</b>	<b>2,496</b>
<b>Cash at the beginning of financial year</b>	<b>46,503</b>	<b>45,129</b>	<b>42,533</b>
Cash transfers from restructure	..	..	..
<b>Cash at the end of financial year</b>	<b>35,272</b>	<b>42,533</b>	<b>45,029</b>

As a result of the adoption of a new Whole of Government chart of accounts this year, there may be some re-allocations between categories in these SDS financial statements.

# 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 departments during a financial year for: <ul style="list-style-type: none"> <li>• delivery of agreed services</li> <li>• administered items</li> <li>• adjustment of the government's equity in agencies, including acquiring of capital.</li> </ul>
<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>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 Federal 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.
<b>Service area</b>	Related services grouped into a high-level service area for communicating the broad types of services delivered by an agency.
<b>Service standard</b>	Define a level of performance that is expected to be achieved appropriate for the service area or service. Service standards are measures of efficiency or effectiveness.



