

# SERVICE DELIVERY STATEMENTS

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Department of the Premier and Cabinet

Queensland Budget 2026-27

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**Service Delivery Statements**

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## Department of the Premier and Cabinet

### Portfolio overview

**Premier and Minister for Veterans**

The Honourable David Crisafulli MP

**Assistant Minister to the Premier on Matters of State and New Citizens**

Dr Christian Rowan MP

**Assistant Minister to the Premier for Cabinet and South West Queensland**

Mr Trevor Watts MP

**Department of the Premier and Cabinet**

Director-General: Damien Walker

The Premier is also responsible for:

**Public Sector Commission**

Public Sector Commissioner: David Mackie

**Office of the Governor**

Acting Official Secretary: Scott Allen

**Queensland Audit Office**

Auditor-General: Rachel Vagg

Additional information about these agencies can be sourced from:

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

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

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

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

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

# Department of the Premier and Cabinet

## Overview

The Department of the Premier and Cabinet (the department) serves the Premier and Cabinet and the people of Queensland, focusing on our vision: A public service that delivers for Queenslanders. Our purpose is to lead and connect the public sector to enable the delivery of Government priorities.

The department's objectives include:

- Outstanding advice supporting good decision-making
- Better service delivery for Queenslanders
- An accountable and effective government
- An informed and connected Queensland
- Excellence in legislative drafting and access.

The department supports the *Government's objectives for the community*<sup>1</sup>:

*Safety where you live:* Making Queensland safer with stronger laws, better-equipped courts and more police with better tools, while restoring consequences for actions, fixing our Child Safety system, ensuring early intervention and a bigger focus on rehabilitation, giving victims more rights and better support, and taking critical action to arrest skyrocketing rates of domestic and family violence.

*Health services when you need them:* Restoring health services when Queenslanders need them most through transparent and targeted investment with real-time data, boosting frontline health services, driving resources where they're needed most, improving our emergency departments, reopening regional maternity wards, fast-tracking access to elective surgeries, and helping patients to be seen faster.

*A better lifestyle through a stronger economy:* Growing our economy to drive down the cost of living and give Queenslanders a better lifestyle and a place to call home, by respecting your money and reinstating the Productivity Commission, growing the economy in our regions, backing small and family business, boosting home ownership, easing pressure on rents, ensuring affordable and reliable energy and public transport, taking care of Queensland's vital existing and emerging industries, delivery more community housing and homelessness services, and boosting women's economic security.

*A plan for Queensland's future:* Planning for Queensland's future, by building the roads and infrastructure needed for a growing population - including a safer Bruce Highway, putting more teachers in safer schools and preparing young Queenslanders for the future, conserving our pristine environment that draws visitors from across the world, improving water security, and delivering a world-class Olympic and Paralympic Games that leaves a positive legacy for Queenslanders.

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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."

## Key deliverables

In 2026-27, the department will:

- drive the development, coordination and implementation of cross-agency policies to effectively respond to issues impacting Queenslanders across the State
- improve outcomes in existing and new approaches to drive service delivery of the government's priorities and support the implementation of key initiatives
- support the Premier and Cabinet in the coordination and delivery of the strategic, forward Cabinet and Cabinet Committee agenda and the delivery of Regional and Community Cabinet
- achieve beneficial outcomes for Queensland through national intergovernmental policy reforms including through National Cabinet, First Secretaries' Group and First Deputies' Group
- engage and consult with border communities to advocate for and resolve issues impeding economic development, community resilience and service delivery
- enhance engagement with the veterans' community and stakeholders to develop, coordinate and implement policies, programs and initiatives to support veterans
- pursue excellence in legislative drafting and access to legislation adopting best practice, including through maintaining open data arrangements to ensure Queensland legislation is easy to find, understand and use
- continue to deliver the Future Leaders Graduate Program, including the commencement of regional placements from 2027.

## Budget highlights

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

- \$4 million over three years from 2026-27 to improve outcomes in border communities by maintaining the operation of the Office of the Cross-Border Commissioner
- \$10.5 million over three years from 2026-27 to deliver the G'day Little Queenslanders and Queensland Day programs, providing an opportunity to connect Queenslanders with government programs and services.

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

# Performance statement

## Government Decision Support

### Objective

Provide outstanding decision support to implement government priorities.

### Description

The Government Decision Support service area provides outstanding strategic policy advice and insights to support government decisions on key social, economic, law and justice, and environment and planning policy. The service area provides whole of government policy coordination, advice and leadership that supports the government's policy agenda, as well as playing a key role in all hazards disaster and crisis coordination support. It also supports timely decision-making through the Cabinet and Cabinet Committee processes and delivery of Regional and Community Cabinet, and strengthens the implementation of the *Queensland Government Performance Management Framework* policy across the public sector. The service area also provides support for cross-border communities and drives the government's objectives in intergovernmental forums and initiatives.

Service standards	2025-26 Target/Est.	2025-26 Est. Actual	2026-27 Target/Est.
<b>Effectiveness measures</b>			
Overall client satisfaction with engagement in the policy development process	85%	72%	85%
Overall client satisfaction with advice and support relating to intergovernmental relations	85%	82%	85%
Overall client satisfaction with advice and support relating to Cabinet support and Parliamentary services	85%	70%	85%
Overall client satisfaction with advice and support relating to performance management and reporting requirements <sup>1,2</sup>	85%	65%	85%
<b>Efficiency measures</b>			
Total cost per hour of government decision support output <sup>3</sup>	\$168	\$170	\$172
Average cost of supporting Regional and Community Cabinet meetings	\$31,500	\$32,560	\$33,000

#### Notes:

1. This service standard has moved to this service area to better reflect alignment of the services that contribute to 'Government Decision Support' service area. It was previously presented in the service area 'Government Service Delivery Implementation Support' in the 2025-26 *Service Delivery Statements*.
2. The variance between the 2025-26 Target/Estimate and the 2025-26 Estimated Actual is primarily due to higher levels of 'neither satisfied nor dissatisfied' responses.
3. The increase in the 2026-27 Target/Estimate is primarily due to the impact of enterprise bargaining outcomes.

# Government Service Delivery Implementation Support

## Objective

Work across the public sector to achieve improvements in service delivery to progress government priorities.

## Description

The service area is responsible for improving outcomes in existing programs and implementing new and improved approaches according to government priorities. The service area will work closely with delivery agencies to progress service priorities and to improve in-house implementation and program evaluation capability. The service area also provides strategic insights and foresights and drives implementation of the government's commitments.

<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 measure</i></b>			
Overall client satisfaction with advice, support and reporting relating to government service delivery implementation <sup>1</sup>	New measure	New measure	85%
<b><i>Efficiency measure</i></b>			
Not identified	..	..	..

Note:

1. This new service standard replaces the 2025-26 measure 'Overall client satisfaction with advice and support relating to performance management and reporting requirements' which has been moved to the 'Government Decision Support' service area to better reflect alignment of services within the department.

# Governance Support and Advisory Services

## Objective

Ensure strong, accountable government through provision of constitutional, legal and public administration support to the Premier and across government.

## Description

Governance Support and Advisory Services provides policy and operational advice and support to the Premier and the public sector in relation to constitutional, executive government and machinery-of-government matters, and supports the administration of business before Executive Council. The service area also supports Ministerial Offices and the Office of the Leader of the Opposition.

<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 measure</i></b>			
Overall client satisfaction with governance support and advisory services	85%	95%	85%
<b><i>Efficiency measure</i></b>			
Cost per hour to provide governance support and advisory services <sup>1</sup>	\$152	\$150	\$153

Note:

1. The increase in the 2026-27 Target/Estimate is primarily due to the impact of enterprise bargaining outcomes.

# Engagement and Events Support

## Objective

Lead collaborative communication, engagement and events to achieve an informed and connected Queensland.

## Description

The service area leads whole-of-government strategic communication and engagement to enhance the government's profile and to communicate with all Queenslanders. Activities include whole-of-government strategic communication management including disaster and crisis communication, government advertising, external affairs support and best-practice event delivery and sponsorship strategy to deliver economic and community benefit. The service area also provides strategic support and advice on protocol and international engagement activities and engages communities and provides support for the veterans' community, partners and stakeholders.

<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 measure</i></b>			
Overall client satisfaction with advice and support relating to engagement and events	85%	77%	85%
<b><i>Efficiency measure</i></b>			
Cost per hour of engagement and events support <sup>1</sup>	\$182	\$177	\$179

Note:

1. The variance between the 2025-26 Target/Estimate and the 2025-26 Estimated Actual is due to changes in the scope and composition of the service area.

# Legislative Drafting and e-Publishing

## Objective

Draft and provide access to Queensland legislation of the highest standard.

## Description

Legislative Drafting and e-Publishing (LDeP), through the Office of the Queensland Parliamentary Counsel, provides drafting and e-publishing services for Queensland legislation. This service supports parliamentary democracy in Queensland by drafting legislation, ensuring the statute book is of the highest standard, and arranging public access to legislation and legislative information. LDeP makes a special contribution by advising on the application of fundamental legislative principles to ensure legislation has sufficient regard to the rights and liberties of individuals and the institution of Parliament.

<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>			
Overall client satisfaction with legislative drafting services provided by Office of the Queensland Parliamentary Counsel	90%	91%	90%
Overall client satisfaction with the quality of access to legislation available online	90%	100%	90%
<b><i>Efficiency measure</i></b>			
Average cost per hour of legislative drafting and publishing output <sup>1</sup>	\$188	\$188	\$190

Note:

1. The increase between the 2025-26 Target/Estimate and the 2026-27 Target/Estimate is primarily due to the impact of enterprise bargaining outcomes.

# 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.

Department of the Premier and Cabinet	2025-26 Budget \$'000	2025-26 Est. Actual \$'000	2026-27 Budget \$'000
<b>CONTROLLED</b>			
<b>Income</b>			
Appropriation revenue <sup>1</sup>	141,067	147,424	139,223
Other revenue	16,011	16,853	20,457
<b>Total income</b>	<b>157,078</b>	<b>164,277</b>	<b>159,680</b>
<b>Expenses</b>			
Government Decision Support	68,066	66,894	73,282
Government Service Delivery Implementation Support	13,464	12,662	12,495
Governance Support and Advisory Services	13,926	14,836	13,449
Engagement and Events Support	38,043	46,271	37,515
Legislative Drafting and e-Publishing	22,004	22,039	21,301
Other	1,575	1,575	1,638
<b>Total expenses</b>	<b>157,078</b>	<b>164,277</b>	<b>159,680</b>
<b>Operating surplus/deficit</b>	<b>..</b>	<b>..</b>	<b>..</b>
<b>Net assets</b>	<b>4,551</b>	<b>4,631</b>	<b>4,633</b>
<b>ADMINISTERED</b>			
<b>Revenue</b>			
Commonwealth revenue	..	..	..
Appropriation revenue	77,914	79,742	79,521
Other administered revenue	..	..	..
<b>Total revenue</b>	<b>77,914</b>	<b>79,742</b>	<b>79,521</b>
<b>Expenses</b>			
Transfers to government	..	..	..
Administered expenses	77,914	79,742	79,521
<b>Total expenses</b>	<b>77,914</b>	<b>79,742</b>	<b>79,521</b>
<b>Net assets</b>	<b>4,660</b>	<b>4,660</b>	<b>4,660</b>

Note:

1. Includes state and Federal Government funding.

## Staffing

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

Service area	2025-26 Budget	2025-26 Est. Actual	2026-27 Budget
Government Decision Support <sup>1,2</sup>	263	327	369
Government Service Delivery Implementation Support <sup>1</sup>	48	45	46
Governance Support and Advisory Services <sup>1</sup>	56	58	58
Engagement and Events Support <sup>1</sup>	92	93	98
Legislative Drafting and e-Publishing <sup>1</sup>	70	71	71
Other <sup>3</sup>	5	5	5
<b>Total DPC controlled</b>	<b>534</b>	<b>599</b>	<b>647</b>
Ministerial Offices and Office of the Leader of Opposition (DPC Administered)	287	287	287
<b>Total FTEs<sup>4</sup></b>	<b>821</b>	<b>886</b>	<b>934</b>

Notes:

1. Corporate FTEs are allocated across the service to which they relate.
2. The variance between the 2025-26 Budget and the 2025-26 Estimated Actual and 2026-27 Budget is primarily due to the expansion of the Future Leaders Graduate Program.
3. The department participates in a partnership arrangement in the delivery of its services, whereby corporate FTEs are hosted by the department to work across multiple departments and therefore cannot be allocated by service area.
4. The department is also hosting up to 9 FTEs to support Queensland's delivery of services on Norfolk Island and the implementation of the Intergovernmental Partnership Agreement on State Service Delivery to Norfolk Island. These FTEs are fully funded by the Federal Government and are not included in the staffing table.

## Capital program

The Department of the Premier and Cabinet (including Ministerial Offices and the Office of the Leader of the Opposition) has planned capital purchases of \$479,000 in 2026-27 for ongoing upgrades and enhancements of departmental ICT systems and other minor works.

The Department of the Premier and Cabinet has provided funding in the 2026-27 Budget of \$1.4 million for honouring our veterans capital grants and \$300,000 towards building a new Maudsland Cenotaph and enhancing the Upper Coomera Cenotaph at Tallowood Park.

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

	2025-26 Budget \$'000	2025-26 Est. Actual \$'000	2026-27 Budget \$'000
Capital purchases	559	166	479
Capital grants	350	1,550	1,650
<b>Total capital outlays<sup>1</sup></b>	<b>909</b>	<b>1,716</b>	<b>2,129</b>

Note:

1. The 2025-26 Estimated Actual and 2026-27 Budget includes \$1 million of veterans funding for capital grants.

Further information about the Department of the Premier and Cabinet capital outlays can be found in *Budget Paper No. 3: Capital Statement*.

# Budgeted financial statements

## Departmental income statement

### Controlled income statement

Controlled operating expenses for 2026-27 is estimated to be \$159.7 million, a decrease of \$4.6 million from the 2025-26 Estimated Actual. The decrease is due to lower than anticipated supplies and services costs in 2026-27.

### Administered income statement

Administered expenses are estimated to be \$79.5 million in 2026-27, which includes:

- \$74.8 million for Ministerial Offices and the Office of the Leader of the Opposition
- \$4.7 million in grant funding to the Queensland Veterans' Council to deliver the Anzac Day Trust Fund program and the management of the Anzac Square and its Memorial Galleries.

## Departmental balance sheet

The department's balance sheet is primarily represented by current assets and liabilities, reflecting the accrued position at year end. The net asset position will remain consistent, with movements primarily resulting from the effect of timing of receipts and payments. Total departmental assets are estimated to be \$29.8 million at 30 June 2027 (\$13 million in controlled assets and \$16.8 million in administered assets).

# Controlled income statement

Department of the Premier and Cabinet	2025-26 Adjusted Budget \$'000	2025-26 Est. Actual \$'000	2026-27 Budget \$'000
<b>INCOME</b>			
Appropriation revenue	141,067	147,424	139,223
Taxes	..	..	..
User charges and fees	3,948	4,371	4,616
Royalties and land rents	..	..	..
Grants and other contributions	1,546	2,676	1,551
Interest and distributions from managed funds	..	..	..
Other revenue	10,517	9,806	14,290
Gains on sale/revaluation of assets	..	..	..
<b>Total income</b>	<b>157,078</b>	<b>164,277</b>	<b>159,680</b>
<b>EXPENSES</b>			
Employee expenses	88,801	88,941	97,381
Supplies and services	29,854	43,329	37,083
Grants and subsidies	31,383	24,368	24,302
Depreciation and amortisation	555	426	429
Finance/borrowing costs	..	..	..
Other expenses	6,485	7,213	485
Losses on sale/revaluation of assets	..	..	..
<b>Total expenses</b>	<b>157,078</b>	<b>164,277</b>	<b>159,680</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.

# Controlled balance sheet

Department of the Premier and Cabinet	2025-26 Adjusted Budget \$'000	2025-26 Est. Actual \$'000	2026-27 Budget \$'000
<b>CURRENT ASSETS</b>			
Cash assets	6,169	4,156	3,962
Receivables	5,407	6,177	6,149
Other financial assets	..	..	..
Inventories	..	..	..
Other	1,065	599	600
Non-financial assets held for sale	..	..	..
<b>Total current assets</b>	<b>12,641</b>	<b>10,932</b>	<b>10,711</b>
<b>NON-CURRENT ASSETS</b>			
Receivables	..	..	..
Other financial assets	..	..	..
Property, plant and equipment	3	260	281
Intangibles	1,802	2,113	2,037
Other	..	..	..
<b>Total non-current assets</b>	<b>1,805</b>	<b>2,373</b>	<b>2,318</b>
<b>TOTAL ASSETS</b>	<b>14,446</b>	<b>13,305</b>	<b>13,029</b>
<b>CURRENT LIABILITIES</b>			
Payables	6,601	5,451	5,451
Accrued employee benefits	2,666	2,995	2,945
Interest bearing liabilities and derivatives	..	..	..
Provisions	..	..	..
Other	628	228	..
<b>Total current liabilities</b>	<b>9,895</b>	<b>8,674</b>	<b>8,396</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>9,895</b>	<b>8,674</b>	<b>8,396</b>
<b>NET ASSETS/(LIABILITIES)</b>	<b>4,551</b>	<b>4,631</b>	<b>4,633</b>
<b>EQUITY</b>			
<b>TOTAL EQUITY</b>	<b>4,551</b>	<b>4,631</b>	<b>4,633</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.

# Controlled cash flow statement

Department of the Premier and Cabinet	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	141,067	112,389	139,223
User charges and fees	3,948	3,726	4,388
Royalties and land rent receipts	..	..	..
Grants and other contributions	617	1,747	622
Interest and distribution from managed funds received	..	..	..
Taxes	..	..	..
Other	13,934	13,231	17,707
<b>Outflows:</b>			
Employee costs	(88,699)	(88,424)	(97,403)
Supplies and services	(32,354)	(45,616)	(39,583)
Grants and subsidies	(31,383)	(24,041)	(24,302)
Borrowing costs	..	..	..
Other	(6,474)	(7,190)	(474)
<b>Net cash provided by or used in operating activities</b>	<b>656</b>	<b>(34,178)</b>	<b>178</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	(374)	(121)	(374)
Payments for investments	..	..	..
Loans and advances made	..	..	..
<b>Net cash provided by or used in investing activities</b>	<b>(374)</b>	<b>(121)</b>	<b>(374)</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	2	2	2
Appropriated equity withdrawals	2	2	2
Non-appropriated equity withdrawals	..	..	..
<b>Net cash provided by or used in financing activities</b>	<b>2</b>	<b>2</b>	<b>2</b>
<b>Net increase/(decrease) in cash held</b>	<b>284</b>	<b>(34,297)</b>	<b>(194)</b>
<b>Cash at the beginning of financial year</b>	<b>5,885</b>	<b>38,453</b>	<b>4,156</b>
Cash transfers from restructure	..	..	..
<b>Cash at the end of financial year</b>	<b>6,169</b>	<b>4,156</b>	<b>3,962</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.

# Administered income statement

Department of the Premier and Cabinet	2025-26 Adjusted Budget \$'000	2025-26 Est. Actual \$'000	2026-27 Budget \$'000
<b>INCOME</b>			
Appropriation revenue	77,914	79,742	79,521
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>77,914</b>	<b>79,742</b>	<b>79,521</b>
<b>EXPENSES</b>			
Employee expenses	50,834	50,834	52,959
Supplies and services	22,244	24,006	21,643
Grants and subsidies	4,586	4,692	4,709
Depreciation and amortisation	146	106	106
Finance/borrowing costs	..	..	..
Other expenses	104	104	104
Losses on sale/revaluation of assets	..	..	..
Administered revenue transferred to Government	..	..	..
<b>Total expenses</b>	<b>77,914</b>	<b>79,742</b>	<b>79,521</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.

# Administered balance sheet

Department of the Premier and Cabinet	2025-26 Adjusted Budget \$'000	2025-26 Est. Actual \$'000	2026-27 Budget \$'000
<b>CURRENT ASSETS</b>			
Cash assets	17,213	13,521	15,339
Receivables	889	774	774
Other financial assets	..	..	..
Inventories	..	..	..
Other	478	516	516
Non-financial assets held for sale	..	..	..
<b>Total current assets</b>	<b>18,580</b>	<b>14,811</b>	<b>16,629</b>
<b>NON-CURRENT ASSETS</b>			
Receivables	..	..	..
Other financial assets	..	..	..
Property, plant and equipment	250	147	146
Intangibles	(40)	..	..
Other	..	..	..
<b>Total non-current assets</b>	<b>210</b>	<b>147</b>	<b>146</b>
<b>TOTAL ASSETS</b>	<b>18,790</b>	<b>14,958</b>	<b>16,775</b>
<b>CURRENT LIABILITIES</b>			
Payables	2,045	2,179	2,179
Transfers to Government payable	..	..	..
Accrued employee benefits	2,974	1,967	1,983
Interest bearing liabilities and derivatives	..	..	..
Provisions	..	..	..
Other	..	..	..
<b>Total current liabilities</b>	<b>5,019</b>	<b>4,146</b>	<b>4,162</b>
<b>NON-CURRENT LIABILITIES</b>			
Payables	..	..	..
Accrued employee benefits	9,111	6,152	7,953
Interest bearing liabilities and derivatives	..	..	..
Provisions	..	..	..
Other	..	..	..
<b>Total non-current liabilities</b>	<b>9,111</b>	<b>6,152</b>	<b>7,953</b>
<b>TOTAL LIABILITIES</b>	<b>14,130</b>	<b>10,298</b>	<b>12,115</b>
<b>NET ASSETS/(LIABILITIES)</b>	<b>4,660</b>	<b>4,660</b>	<b>4,660</b>
<b>EQUITY</b>			
<b>TOTAL EQUITY</b>	<b>4,660</b>	<b>4,660</b>	<b>4,660</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.

# Administered cash flow statement

Department of the Premier and Cabinet	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	77,914	78,984	79,521
User charges and fees	..	15	..
Royalties and land rent receipts	..	..	..
Grants and other contributions	..	..	..
Interest and distribution from managed funds received	..	..	..
Taxes	..	..	..
Other	..	4	..
<b>Outflows:</b>			
Employee costs	(49,835)	(49,669)	(51,142)
Supplies and services	(22,244)	(23,398)	(21,643)
Grants and subsidies	(4,586)	(5,708)	(4,709)
Borrowing costs	..	..	..
Other	(104)	(105)	(104)
Transfers to Government	..	..	..
<b>Net cash provided by or used in operating activities</b>	<b>1,145</b>	<b>123</b>	<b>1,923</b>
<b>CASH FLOWS FROM INVESTING ACTIVITIES</b>			
<b>Inflows:</b>			
Sales of non-financial assets	..	(8)	..
Investments redeemed	..	..	..
Loans and advances redeemed	..	..	..
<b>Outflows:</b>			
Payments for non-financial assets	(185)	(45)	(105)
Payments for investments	..	..	..
Loans and advances made	..	..	..
<b>Net cash provided by or used in investing activities</b>	<b>(185)</b>	<b>(53)</b>	<b>(105)</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	..	..	..
Appropriated equity withdrawals	..	..	..
Non-appropriated 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>960</b>	<b>70</b>	<b>1,818</b>
<b>Cash at the beginning of financial year</b>	<b>16,253</b>	<b>13,451</b>	<b>13,521</b>
Cash transfers from restructure	..	..	..
<b>Cash at the end of financial year</b>	<b>17,213</b>	<b>13,521</b>	<b>15,339</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.



## **Public Sector Commission**

# Public Sector Commission

## Overview

The Public Sector Commission's (PSC) vision is a Commission built on integrity that supports the sector to deliver valued outcomes for Queenslanders. The PSC's purpose is to support public sector agencies to continually improve their workforce and workplaces.

The PSC plays a key role in enabling agencies to achieve objectives for the community by focusing on the following strategic objectives:

- Deliver outcomes that support a culture of performance and integrity across the sector
- Support agencies to deliver government priorities
- Build the foundations and capabilities the PSC needs to better support the sector.

The PSC contributes to the *Government's objectives for the community*<sup>1</sup> by working with agencies to help them deliver:

- *Safety where you live*
- *Health services when you need them*
- *A better lifestyle through a stronger economy*
- *A plan for Queensland's future.*

### Key deliverables

In 2026-27, the PSC will:

- provide sector data, including through biannual workforce reporting, to inform workforce planning and decision making
- deliver contemporary employment frameworks, in consultation with the sector, including revised Recruitment and Selection and Suitability for Employment directives
- commence delivery of a three-year integrity work program, including a focus on guidance to support the disclosure and management of conflicts of interest in recruitment processes and revised Code of Conduct training
- deliver and support key networks and services such as the Executive Women's Network and the Institute of Public Administration Australia Queensland and the Aboriginal and Torres Strait Islander Career Pathways Service
- continue to build capability, including through brokered solutions and targeted development programs for key cohorts
- continue to provide expert advice across the sector through HR Advisory, Executive Policy and Employment, and Leadership Services
- implement a stakeholder engagement framework to improve the PSC's responsiveness to the sector.

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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

## Provision of services for a high performing, future-focused public sector

### Objective

Lead the implementation and consistent application of the *Public Sector Act 2022* and the *Public Sector Ethics Act 1994* providing the foundation for a fair, integrated and ethical public sector that serves the people of Queensland and the State.

### Description

The PSC performs its role by:

- administering the *Public Sector Act 2022* and supporting the consistent application of the public sector employment framework
- administering the *Public Sector Ethics Act 1994* and supporting agencies to fulfill their obligations
- building and providing advice on human resources, ethics, conduct and performance management capability
- supporting sector-wide approaches to strategic workforce planning, talent acquisition and workforce mobility to ensure Queensland Government has the requisite skills and capabilities
- supporting the executive development of the senior executive service and future senior leaders.

Service standards	2025-26 Target/Est.	2025-26 Est. Actual	2026-27 Target/Est.
<b><i>Effectiveness measures</i></b>			
Overall participant satisfaction with the PSC leadership development offerings	85%	90%	85%
Overall client satisfaction with specialist workforce services advice	85%	89%	85%
Overall stakeholder satisfaction with the PSC <sup>1</sup>	85%	69%	85%
<b><i>Efficiency measures</i></b>			
Cost per participant at PSC leadership development offerings <sup>2</sup>	\$250	\$45	\$150
Cost per employee of conducting annual sector-wide employee opinion survey <sup>3</sup>	\$3.00	\$4.29	\$4.55

Notes:

1. The decrease between the 2025-26 Target/Estimate and the 2025-26 Estimated Actual is reflective of the satisfaction survey being conducted during the period that PSC transitioned its operating model and services offered to the sector.
2. The variance between the 2025-26 Target/Estimate and the 2025-26 Estimated Actual reflects efficiencies gained by online training delivery. The reduced 2026-27 Target/Estimate reflects a return to a hybrid training delivery model, with face-to-face programs planned for 2026-27, resulting in a higher cost per participant compared to 2025-26 outcomes.
3. The variance between the 2025-26 Target/Estimate and 2025-26 Estimated Actual is due to a reduced survey scope, with fewer Hospital and Health Services participating in the 2025 survey, which increased the cost per employee. The increased 2026-27 Target/Estimate reflects the expectation of continued reduced participation.

# 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.

<b>Public Sector Commission</b>	<b>2025-26 Budget \$'000</b>	<b>2025-26 Est. Actual \$'000</b>	<b>2026-27 Budget \$'000</b>
<b>CONTROLLED</b>			
<b>Income</b>			
Appropriation revenue <sup>1</sup>	19,087	19,170	19,961
Other revenue	1,511	1,511	1,514
<b>Total income</b>	<b>20,598</b>	<b>20,681</b>	<b>21,475</b>
<b>Expenses</b>			
Provision of services for a high performing, future-focused public sector	20,598	20,681	21,475
<b>Total expenses</b>	<b>20,598</b>	<b>20,681</b>	<b>21,475</b>
<b>Operating surplus/deficit</b>	<b>..</b>	<b>..</b>	<b>..</b>
<b>Net assets</b>	<b>984</b>	<b>984</b>	<b>984</b>

Note:

1. Refer to the Departmental income statement for an explanation of the increase from the 2025-26 Estimated Actual to the 2026-27 Budget.

## Staffing

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

Service area	2025-26 Budget	2025-26 Est. Actual	2026-27 Budget
Provision of services for a high performing, future-focused public sector	90	82	79
<b>Total FTEs<sup>1,2</sup></b>	<b>90</b>	<b>82</b>	<b>79</b>

Notes:

1. The decrease of 8 FTEs from the 2025-26 Budget to the 2025-26 Estimated Actual is due to the transition of the Complaints Handling Improvement Centre (5 FTEs) to the Department of Customer Services, Open Data and Small and Family Business, the transition of 2 FTEs to support the Department of the Premier and Cabinet for the Future Leaders Graduate Program and the transition of 1 FTE to the Department of Sport, Racing and Olympic and Paralympic Games.
2. The decrease of 3 FTEs from the 2025-26 Estimated Actual to the 2026-27 Budget is due to the transition of 1 FTE to the Department of the Premier and Cabinet for the Future Leaders Graduate Program, and the cessation of 2 limited-life temporary positions.

## Capital program

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

	2025-26 Budget \$'000	2025-26 Est. Actual \$'000	2026-27 Budget \$'000
Capital purchases	2	2	2
Capital grants	..	..	..
<b>Total capital outlays</b>	<b>2</b>	<b>2</b>	<b>2</b>

# Budgeted financial statements

## Departmental income statement

### Controlled income statement

Operating expenses for 2026-27 are estimated to be \$21.5 million, an increase of \$794,000 from the 2025-26 Estimated Actual. The increase is primarily due to the impact of enterprise bargaining arrangements.

## Departmental balance sheet

The PSC balance sheet is primarily represented by current assets and liabilities, reflecting the accrued position at year end. The net asset position for 2026-27 is expected to be \$984,000 as at 30 June 2027.

# Controlled income statement

Public Sector Commission	2025-26 Adjusted Budget \$'000	2025-26 Est. Actual \$'000	2026-27 Budget \$'000
<b>INCOME</b>			
Appropriation revenue	19,087	19,170	19,961
Taxes	..	..	..
User charges and fees	198	198	237
Royalties and land rents	..	..	..
Grants and other contributions	896	896	878
Interest and distributions from managed funds	..	..	..
Other revenue	417	417	399
Gains on sale/revaluation of assets	..	..	..
<b>Total income</b>	<b>20,598</b>	<b>20,681</b>	<b>21,475</b>
<b>EXPENSES</b>			
Employee expenses	15,172	13,613	14,611
Supplies and services	5,373	7,015	6,811
Grants and subsidies	..	..	..
Depreciation and amortisation	5	5	5
Finance/borrowing costs	..	..	..
Other expenses	48	48	48
Losses on sale/revaluation of assets	..	..	..
<b>Total expenses</b>	<b>20,598</b>	<b>20,681</b>	<b>21,475</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

Public Sector Commission	2025-26 Adjusted Budget \$'000	2025-26 Est. Actual \$'000	2026-27 Budget \$'000
<b>CURRENT ASSETS</b>			
Cash assets	473	1,682	351
Receivables	1,089	1,159	1,172
Other financial assets	..	..	..
Inventories	..	..	..
Other	746	485	469
Non-financial assets held for sale	..	..	..
<b>Total current assets</b>	<b>2,308</b>	<b>3,326</b>	<b>1,992</b>
<b>NON-CURRENT ASSETS</b>			
Receivables	..	..	..
Other financial assets	..	..	..
Property, plant and equipment	63	187	184
Intangibles	..	..	..
Other	..	..	..
<b>Total non-current assets</b>	<b>63</b>	<b>187</b>	<b>184</b>
<b>TOTAL ASSETS</b>	<b>2,371</b>	<b>3,513</b>	<b>2,176</b>
<b>CURRENT LIABILITIES</b>			
Payables	833	2,140	758
Accrued employee benefits	554	389	434
Interest bearing liabilities and derivatives	..	..	..
Provisions	..	..	..
Other	..	..	..
<b>Total current liabilities</b>	<b>1,387</b>	<b>2,529</b>	<b>1,192</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>1,387</b>	<b>2,529</b>	<b>1,192</b>
<b>NET ASSETS/(LIABILITIES)</b>	<b>984</b>	<b>984</b>	<b>984</b>
<b>EQUITY</b>			
<b>TOTAL EQUITY</b>	<b>984</b>	<b>984</b>	<b>984</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

Public Sector Commission	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	19,087	15,352	18,523
User charges and fees	188	144	227
Royalties and land rent receipts	..	..	..
Grants and other contributions	896	896	878
Interest and distribution from managed funds received	..	..	..
Taxes	..	..	..
Other	416	414	398
<b>Outflows:</b>			
Employee costs	(15,130)	(13,633)	(14,571)
Supplies and services	(5,286)	(7,143)	(6,740)
Grants and subsidies	..	..	..
Borrowing costs	..	..	..
Other	(44)	(43)	(44)
<b>Net cash provided by or used in operating activities</b>	<b>127</b>	<b>(4,013)</b>	<b>(1,329)</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	(2)	(120)	(2)
Payments for investments	..	..	..
Loans and advances made	..	..	..
<b>Net cash provided by or used in investing activities</b>	<b>(2)</b>	<b>(120)</b>	<b>(2)</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	..	..	..
Appropriated equity withdrawals	..	..	..
Non-appropriated 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>125</b>	<b>(4,133)</b>	<b>(1,331)</b>
<b>Cash at the beginning of financial year</b>	<b>348</b>	<b>5,815</b>	<b>1,682</b>
Cash transfers from restructure	..	..	..
<b>Cash at the end of financial year</b>	<b>473</b>	<b>1,682</b>	<b>351</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.



## **Office of the Governor**

# Office of the Governor

## Overview

The *Constitution of Queensland 2001* provides that there must be a Governor of Queensland who is appointed by the Sovereign. The Governor is authorised and required to do all things that belong to the Governor's office under any law.

As an independent entity, the Office of the Governor provides executive, administrative, logistical and personal support that enables the Governor to effectively exercise their constitutional powers and responsibilities, and to undertake constitutional and ceremonial duties and community activities. The autonomous nature of the Office of the Governor is consistent with the Governor's role to function with political neutrality. The Office of the Governor is responsible for stewardship of the Government House Estate, in partnership with the Department of Housing and Public Works.

### Key deliverables

In 2026-27, the Office of the Governor will:

- continue to support the Governor to perform the constitutional, legal, ceremonial and civic responsibilities of her role
- support the Governor to fulfil her term commitments to visit every Queensland Hospital and Health service facility (124 total), every First Nations community (18 total) and their local schools, and every local government area (77 total); and a minimum of 45 Queensland regional centres per year
- continue to deliver a strategic engagement program to enable the Governor to unify, uplift, support and authentically engage with Queenslanders and patronage organisations across the state
- continue to build public understanding of the role of the Governor of Queensland through targeted educational outreach and digital platforms
- continue to position the Governor as an advocate for Queensland, promoting our state's interests, capabilities and potential
- plan to facilitate a seamless transition of Governor to ensure Queensland enjoys continuity and stability of government
- continue to actively support Queensland producers and local industries through the sourcing of local goods, services and suppliers to ensure that 90% of menu items served at Government House feature Queensland produce as its main element
- continue to provide opportunities for Queenslanders and visitors to access, learn about and enjoy the Government House Estate
- continue to deliver exemplary stewardship of Government House and the Fernberg Estate to preserve, develop and protect the Fernberg Estate.

# Performance statement

## Office of the Governor

### Objective

To enable Her Excellency the Governor to exercise her constitutional and legal, ceremonial, civic duties and community engagements, while promoting Queensland for the benefit of the Queensland people.

### Description

The Office provides executive, administrative, logistical and personal support to the Governor and manages the Government House Estate.

Service standards	2025-26 Target/Est.	2025-26 Est. Actual	2026-27 Target/Est.
<b>Effectiveness measures</b>			
Client satisfaction with support provided to the Governor on constitutional, legal and ceremonial duties of office	90%	90%	90%
Visits to Queensland regional centres <sup>1</sup>	45	50	45
Percentage of menu items featuring Queensland produce as its main element	90%	99%	90%
Visitor satisfaction with presentation of the grounds and the Government House Estate	90%	96%	90%
<b>Efficiency measure</b>			
Not identified	..	..	..

Note:

1. The variance between the 2025-26 Target/Estimate and the 2025-26 Estimated Actual is attributed to the Governor of Queensland's visits to regional areas affected by natural disasters to offer support.

# 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.

Office of the Governor	2025-26 Budget \$'000	2025-26 Est. Actual \$'000	2026-27 Budget \$'000
<b>CONTROLLED</b>			
<b>Income</b>			
Appropriation revenue	11,002	11,728	10,969
Other revenue	..	..	..
<b>Total income</b>	<b>11,002</b>	<b>11,728</b>	<b>10,969</b>
<b>Expenses</b>			
Employee expenses	8,818	8,895	8,785
Supplies and services	2,064	2,713	2,064
Depreciation and amortisation	96	96	96
Other expenses	24	24	24
<b>Total expenses</b>	<b>11,002</b>	<b>11,728</b>	<b>10,969</b>
<b>Operating surplus/deficit</b>	<b>..</b>	<b>..</b>	<b>..</b>
<b>Net assets</b>	<b>4,868</b>	<b>4,992</b>	<b>5,019</b>

## Staffing

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

Service area	2025-26 Budget	2025-26 Est. Actual	2026-27 Budget
Office of the Governor	51	51	50
<b>Total FTEs<sup>1</sup></b>	<b>51</b>	<b>51</b>	<b>50</b>

Note:

1. The variance between the 2025-26 Budget and the 2026-27 Budget is due to the cessation of a limited-life temporary position.

## Capital program

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

	2025-26 Budget \$'000	2025-26 Est. Actual \$'000	2026-27 Budget \$'000
Capital purchases	64	64	64
Capital grants	..	..	..
<b>Total capital outlays</b>	<b>64</b>	<b>64</b>	<b>64</b>

# Budgeted financial statements

## Departmental income statement

### Controlled income statement

Operating expenses for 2026-27 are estimated to be \$11 million, a decrease of \$759,000 from the 2025-26 Estimated Actual. The decrease in 2026-27 revenue and expenses is primarily due to the completion of project works on the Government House Estate during 2025-26.

## Departmental balance sheet

The Office of the Governor's capital program primarily relates to replacement of vehicles, plant and equipment and capital projects under the Office of the Governor - Asset Management Framework and Plans, and to fair wear and tear and/or scheduled replacement.

The Office of the Governor undertakes a full valuation of its Heritage and Cultural Assets every 5 years, with market assessments undertaken in the intervening years. A full revaluation of assets was undertaken for the financial year ended 30 June 2026.

# Controlled income statement

Office of the Governor	2025-26 Adjusted Budget \$'000	2025-26 Est. Actual \$'000	2026-27 Budget \$'000
<b>INCOME</b>			
Appropriation revenue	11,002	11,728	10,969
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>11,002</b>	<b>11,728</b>	<b>10,969</b>
<b>EXPENSES</b>			
Employee expenses	8,818	8,895	8,785
Supplies and services	2,064	2,713	2,064
Grants and subsidies	..	..	..
Depreciation and amortisation	96	96	96
Finance/borrowing costs	..	..	..
Other expenses	24	24	24
Losses on sale/revaluation of assets	..	..	..
<b>Total expenses</b>	<b>11,002</b>	<b>11,728</b>	<b>10,969</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.

# Controlled balance sheet

Office of the Governor	2025-26 Adjusted Budget \$'000	2025-26 Est. Actual \$'000	2026-27 Budget \$'000
<b>CURRENT ASSETS</b>			
Cash assets	1,754	1,969	2,001
Receivables	106	162	162
Other financial assets	..	..	..
Inventories	36	28	28
Other	74	..	..
Non-financial assets held for sale	..	..	..
<b>Total current assets</b>	<b>1,970</b>	<b>2,159</b>	<b>2,191</b>
<b>NON-CURRENT ASSETS</b>			
Receivables	..	..	..
Other financial assets	..	..	..
Property, plant and equipment	3,242	3,217	3,212
Intangibles	..	..	..
Other	..	..	..
<b>Total non-current assets</b>	<b>3,242</b>	<b>3,217</b>	<b>3,212</b>
<b>TOTAL ASSETS</b>	<b>5,212</b>	<b>5,376</b>	<b>5,403</b>
<b>CURRENT LIABILITIES</b>			
Payables	165	175	175
Accrued employee benefits	179	209	209
Interest bearing liabilities and derivatives	..	..	..
Provisions	..	..	..
Other	..	..	..
<b>Total current liabilities</b>	<b>344</b>	<b>384</b>	<b>384</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>344</b>	<b>384</b>	<b>384</b>
<b>NET ASSETS/(LIABILITIES)</b>	<b>4,868</b>	<b>4,992</b>	<b>5,019</b>
<b>EQUITY</b>			
<b>TOTAL EQUITY</b>	<b>4,868</b>	<b>4,992</b>	<b>5,019</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.

# Controlled cash flow statement

Office of the Governor	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	11,002	11,079	10,969
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	(8,818)	(8,895)	(8,785)
Supplies and services	(2,064)	(2,713)	(2,064)
Grants and subsidies	..	..	..
Borrowing costs	..	..	..
Other	(24)	(24)	(24)
<b>Net cash provided by or used in operating activities</b>	<b>96</b>	<b>(553)</b>	<b>96</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	(64)	(64)	(64)
Payments for investments	..	..	..
Loans and advances made	..	..	..
<b>Net cash provided by or used in investing activities</b>	<b>(64)</b>	<b>(64)</b>	<b>(64)</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	..	..	..
Appropriated equity withdrawals	..	..	..
Non-appropriated 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>32</b>	<b>(617)</b>	<b>32</b>
<b>Cash at the beginning of financial year</b>	<b>1,722</b>	<b>2,586</b>	<b>1,969</b>
Cash transfers from restructure	..	..	..
<b>Cash at the end of financial year</b>	<b>1,754</b>	<b>1,969</b>	<b>2,001</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.



## **Queensland Audit Office**

# Queensland Audit Office

## Overview

The Queensland Audit Office (QAO) is Parliament's independent auditor of Queensland's state and local government public sector entities.

QAO's unique position means it has visibility across the public sector of matters that impact financial performance. Its audit mandate provides it with access to the information it needs to develop an evidence-based understanding of operating performance.

QAO's vision is for better public services. It strives to achieve this vision by providing independent assurance and insights that support the integrity of government.

In 2026-27, QAO is working towards its objective of providing assurance to Parliament on the management of public resources through:

- trusted, impactful work – fostering trust through products, advice, and engagements that add value
- contemporary, quality audits – embracing innovation and evolving our systems, tools, and ways of working
- capable, empowered people – investing in our people and culture to maintain a workforce that meets our needs.

### Key deliverables

In 2026-27, QAO will continue:

- using contemporary auditing practices to deliver effective, high-quality services that provide value to clients
- innovating and using data and technology in meaningful ways for Parliament and the public sector
- investing in stakeholder engagement and client relationships
- providing operating structures and programs that grow the capability of our workforce
- maximising digital capability to enhance our audits and improve our systems.

# Performance statement

## Independent public sector auditing and reporting

### Objective

Provide assurance to Parliament and our clients through the delivery of efficient and effective audit services that support the integrity of government and provide insights on public sector performance.

### Description

The QAO conducts audits to provide public confidence in the reliability of public sector entity financial statements and operating performance. Through its audit work, QAO makes recommendations to clients on how they can improve their delivery of public services. The Auditor-General reports provide valuable insights to Parliament, public sector entities and members of the public.

Service standards	2025-26 Target/Est.	2025-26 Est. Actual	2026-27 Target/Est.
<b>Effectiveness measures</b>			
Parliament's overall satisfaction with services (per cent) <sup>1</sup>	80%	76%	80%
Audit clients' overall satisfaction (index points) <sup>2</sup>	80	83	80
Financial audit clients' overall satisfaction (index points)	80	83	80
Performance audit clients' overall satisfaction (index points)	80	81	80
Average time to produce financial audit reports tabled (months) <sup>3,4</sup>	8	6	8
Average time to complete performance audits (months) <sup>5,6</sup>	12	9	12
Significant deficiencies from financial audit recommendations agreed to by our audit clients (per cent)	90	99	90
Performance audit recommendations agreed to by our audit clients (per cent)	90	100	90
Significant deficiencies addressed by significant clients within 24 months (per cent)	90	87	90
Performance audit recommendations implemented by significant clients within 24 months (per cent)	70	73	70
<b>Efficiency measures</b>			
Average life cycle cost of financial audit reports tabled (\$'000) <sup>7,8</sup>	190	238	190
Average life cycle cost to complete performance audits (\$'000) <sup>9,10</sup>	500	526	500
Average cost of financial audits - state entities (\$'000)	115-140	126	115-140
Average cost of financial audits - local government entities (\$'000) <sup>11</sup>	99-105	110	100-115

Notes:

1. A survey of Members of Parliament (MPs) was conducted in 2025-26, with 25 out of 93 MPs responding (27%). The 2025-26 Estimated Actual does not meet the minimum response rate of 40% (37 responses) set by the Auditor-General, so may not be representative of MPs' views.

2. The service standard has been reworded from 'Audit clients' overall satisfaction (weighted average) (index points)' for accuracy – this does not use a weighted average. There is no change to how it is calculated.
3. The variance between the 2025-26 Target/Estimate and the 2025-26 Estimated Actual is the result of changes to improve our report preparation process to ensure a timelier preparation of our reports.
4. The service standard has been reworded from 'Average time to produce reports – financial audits (months)' in the 2025-26 *Service Delivery Statements*. The amendment is to distinguish from similarly named service standard for performance audits. There is no change to how it is calculated.
5. The variance between the 2025-26 Target/Estimate and the 2025-26 Estimated Actual is the result of changes to improve our performance audit process and increase resourcing of audit teams which enabled timelier completion of the audits. This service standard is also impacted by the complexity and scope of the audits selected, with less complex audits or those with narrower scopes able to be completed in a shorter timeframe.
6. The service standard has been reworded from 'Average time to produce reports – performance audits (months)' in the 2025-26 *Service Delivery Statements*. For a performance audit, we measure the average time to complete the audits as it measures the audit from start to finish not just the time to produce the report. The similar wording would suggest to a reader that they are comparable service standards when they are not. There is no change to how it is calculated.
7. The variance between the 2025-26 Target/Estimate and 2025-26 Estimated Actual is due to the introduction of a new Information Systems report to recognise the collective need across government for more focus on the security of information. To enhance our financial audit report offering, in 2025-26 we included a new chapter providing an industry focus on ports and water in our State Entities report. The additional effort required on these reports, as well as increased focus on significant transactions and complex matters across all our reports, led to an increase in the cost of tabled financial audit reports.
8. The service standard has been reworded from 'Average life cycle costs of reports tabled – financial audits (\$'000)' in the 2025-26 *Service Delivery Statements* to distinguish from similarly named service standard for performance audits. There is no change to how it is calculated.
9. The increased cost to complete performance audits reflects the complexity and scope of audit topics, increased audit activity in regional Queensland resulting in higher travel costs, additional time developing subject matter expertise and additional consultation required from client leadership changes during audits.
10. The service standard was reworded from 'Average life cycle costs of reports tabled – performance audits (\$'000)'. The life-cycle cost is for the whole performance audit not the life-cycle of the report. This is different for a performance audit than it is for financial audit but the similar wording would suggest to a reader that they are comparable standards. There is no change to how it is calculated.
11. The variance between the 2025-26 Target/Estimate and 2025-26 Estimated Actual is due to the change in the total number of opinions QAO issues each year. During 2025-26, we certified some long-outstanding, local government, financial audits which had higher costs due to the complexity of the audits and the duration in finalising them. The 2026-27 Target/Estimate range has increased from the 2025-26 Target/Estimate of 99-105. The average cost of local government audits is dependent on the number of councils and controlled entities we audit across the sector. The number of small controlled entities of councils has decreased significantly in recent years which impacts the average cost of our audits. We have expanded the 2026-27 Target/Estimate range to cater for expected fluctuation in the number of entities.

# Departmental budget summary

The table below shows the total resources available in 2026-27 from all sources.

Queensland Audit Office	2025-26 Budget \$'000	2025-26 Est. Actual \$'000	2026-27 Budget \$'000
<b>CONTROLLED</b>			
<b>Income</b>			
Appropriation revenue	8,216	8,300	8,406
Other revenue	49,996	53,219	55,329
<b>Total income</b>	<b>58,212</b>	<b>61,519</b>	<b>63,735</b>
<b>Expenses</b>			
Expenses	57,994	60,101	63,613
<b>Total expenses</b>	<b>57,994</b>	<b>60,101</b>	<b>63,613</b>
<b>Operating surplus/deficit</b>	<b>218</b>	<b>1,418</b>	<b>122</b>
<b>Net assets</b>	<b>19,307</b>	<b>21,786</b>	<b>21,908</b>

## Staffing

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

Service area	2025-26 Budget	2025-26 Est. Actual	2026-27 Budget
Independent public sector auditing and reporting <sup>1</sup>	204	216	216
<b>Total FTEs</b>	<b>204</b>	<b>216</b>	<b>216</b>

Notes:

- The increase in 2025-26 Estimated Actual and 2026-27 Budget FTE primarily reflects QAO's responses to the 2023 Strategic Review of QAO and to evolving public sector risks, including:
  - additional resources for auditing the new mandated climate-related financial disclosures. The new disclosures came into effect for the Queensland public sector's larger government companies from 2025-26 onwards. QAO needs to audit the new disclosures and reports, necessitating additional audit staff
  - ensuring QAO audit teams are adequately resourced to deliver its legislated mandate including building additional capacity and specialist capability within the QAO performance audit team
  - converting contract staff to permanent staff, including for information systems and cyber-related audits
  - resourcing for technology replacements and our information and cyber security posture.

## Capital program

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

	2025-26 Budget \$'000	2025-26 Est. Actual \$'000	2026-27 Budget \$'000
Capital purchases <sup>1</sup>	160	403	..
Capital grants	..	..	..
<b>Total capital outlays</b>	<b>160</b>	<b>403</b>	<b>..</b>

Note:

- QAO Estimated Actual capital outlay in 2025-26 is for replacement of technology including core network switches, network storage and security cameras.

# Budgeted financial statements

## Departmental income statement

### Controlled income statement

Total income is estimated to be \$63.7 million in 2026-27, an increase of \$2.2 million from the 2025-26 Estimated Actual.

This primarily reflects additional revenue from:

- providing assurance over new climate-related financial disclosures which are increasing each year in line with commonwealth legislation
- audit work to address increasingly complex client risks, transactions and systems
- a 2.25% increase in QAO's approved charge out rates from 1 October 2026.

Total expenses are estimated to be \$63.6 million in 2026-27, an increase of \$3.5 million from 2025-26 Estimated Actual.

This mainly relates to:

- information technology initiatives including replacement of QAO's Enterprise Resource Planning (ERP) system, and renewal of QAO's laptop fleet
- increasing costs of technology and modernising our platforms
- an expected increase in salary rates in line with state agreements.

## Departmental balance sheet

The balance sheet position primarily reflects operational assets and liabilities including receivables, cash and payables. QAO does not deliver a significant capital program. The in-progress replacement of the ERP system will be operational expenditure.

# Controlled income statement

Queensland Audit Office	2025-26 Adjusted Budget \$'000	2025-26 Est. Actual \$'000	2026-27 Budget \$'000
<b>INCOME</b>			
Appropriation revenue	8,216	8,300	8,406
Taxes	..	..	..
User charges and fees	49,786	52,770	55,084
Royalties and land rents	..	..	..
Grants and other contributions	210	245	245
Interest and distributions from managed funds	..	..	..
Other revenue	..	204	..
Gains on sale/revaluation of assets	..	..	..
<b>Total income</b>	<b>58,212</b>	<b>61,519</b>	<b>63,735</b>
<b>EXPENSES</b>			
Employee expenses	33,479	33,973	35,768
Supplies and services	23,786	25,598	27,318
Grants and subsidies	..	..	..
Depreciation and amortisation	162	149	135
Finance/borrowing costs	..	..	..
Other expenses	567	381	392
Losses on sale/revaluation of assets	..	..	..
<b>Total expenses</b>	<b>57,994</b>	<b>60,101</b>	<b>63,613</b>
<b>OPERATING SURPLUS/(DEFICIT)</b>	<b>218</b>	<b>1,418</b>	<b>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.

# Controlled balance sheet

Queensland Audit Office	2025-26 Adjusted Budget \$'000	2025-26 Est. Actual \$'000	2026-27 Budget \$'000
<b>CURRENT ASSETS</b>			
Cash assets	10,981	12,382	12,702
Receivables	6,895	8,204	8,163
Other financial assets	..	..	..
Inventories	..	..	..
Other	3,985	4,224	4,224
Non-financial assets held for sale	..	..	..
<b>Total current assets</b>	<b>21,861</b>	<b>24,810</b>	<b>25,089</b>
<b>NON-CURRENT ASSETS</b>			
Receivables	..	..	..
Other financial assets	..	..	..
Property, plant and equipment	250	211	91
Intangibles	..	..	..
Other	..	..	..
<b>Total non-current assets</b>	<b>250</b>	<b>211</b>	<b>91</b>
<b>TOTAL ASSETS</b>	<b>22,111</b>	<b>25,021</b>	<b>25,180</b>
<b>CURRENT LIABILITIES</b>			
Payables	1,487	2,048	2,066
Accrued employee benefits	1,317	1,187	1,206
Interest bearing liabilities and derivatives	..	..	..
Provisions	..	..	..
Other	..	..	..
<b>Total current liabilities</b>	<b>2,804</b>	<b>3,235</b>	<b>3,272</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>2,804</b>	<b>3,235</b>	<b>3,272</b>
<b>NET ASSETS/(LIABILITIES)</b>	<b>19,307</b>	<b>21,786</b>	<b>21,908</b>
<b>EQUITY</b>			
<b>TOTAL EQUITY</b>	<b>19,307</b>	<b>21,786</b>	<b>21,908</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.

# Controlled cash flow statement

Queensland Audit Office	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	8,216	8,300	8,406
User charges and fees	49,760	52,744	55,141
Royalties and land rent receipts	..	..	..
Grants and other contributions	..	..	..
Interest and distribution from managed funds received	..	..	..
Taxes	..	..	..
Other	16	220	(2)
<b>Outflows:</b>			
Employee costs	(33,474)	(33,968)	(35,763)
Supplies and services	(23,888)	(25,700)	(27,305)
Grants and subsidies	..	..	..
Borrowing costs	..	..	..
Other	(352)	(131)	(142)
<b>Net cash provided by or used in operating activities</b>	<b>278</b>	<b>1,465</b>	<b>335</b>
<b>CASH FLOWS FROM INVESTING ACTIVITIES</b>			
<b>Inflows:</b>			
Sales of non-financial assets	..	177	(15)
Investments redeemed	..	..	..
Loans and advances redeemed	..	..	..
<b>Outflows:</b>			
Payments for non-financial assets	(160)	(403)	..
Payments for investments	..	..	..
Loans and advances made	..	..	..
<b>Net cash provided by or used in investing activities</b>	<b>(160)</b>	<b>(226)</b>	<b>(15)</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	..	..	..
Appropriated equity withdrawals	..	..	..
Non-appropriated 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>118</b>	<b>1,239</b>	<b>320</b>
<b>Cash at the beginning of financial year</b>	<b>10,863</b>	<b>11,143</b>	<b>12,382</b>
Cash transfers from restructure	..	..	..
<b>Cash at the end of financial year</b>	<b>10,981</b>	<b>12,382</b>	<b>12,702</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.



