

SERVICE DELIVERY STATEMENTS

Queensland Corrective Services

Queensland Budget 2026-27

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Service Delivery Statements

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Queensland
Government

Queensland Corrective Services

Portfolio overview

Minister for Youth Justice and Victim Support

Minister for Corrective Services

The Honourable Laura Gerber MP

Queensland Corrective Services

Commissioner: Paul Stewart APM

Additional information about this agency can be sourced from:

corrections.qld.gov.au

Queensland Corrective Services

Overview

The vision of Queensland Corrective Services (QCS) is to make Queensland safer with fewer victims of crime, deliver corrective services that reduce reoffending, and support rehabilitation.

The purpose of QCS is to deliver correctional services that prioritise community safety by reducing reoffending, rehabilitating offenders and preventing crime to ensure fewer victims and a safer Queensland.

QCS' strategic objectives are:

- Restore community safety by holding offenders to account
- Reduce reoffending by delivering rehabilitative corrective services
- Support a safer workplace for staff
- Build strong community partnerships to support community safety.

QCS supports the *Government's objectives for the community*¹ *Safety where you live* by delivering correctional services that prioritise community safety by reducing reoffending, rehabilitating offenders and preventing crime to ensure fewer victims and a safer Queensland.

Key deliverables

In 2026-27, the department will:

- deliver major reforms to Queensland's parole system to put victims first and strengthen community safety, including implementing recommendations from the independent parole board review
- expand the restricted prisoner framework to apply to all prisoners serving a life sentence, meaning dangerous offenders who commit the most heinous crimes, including murder, could remain behind bars for up to 10 more years
- continue work to expand capacity across the correctional system, including delivering 800 beds at Townsville and Arthur Gorrie correctional centres and 600 additional beds across Queensland correctional centres
- continue to enhance capacity utilisation across Southeast Queensland following the opening of the Lockyer Valley Correctional Centre in 2025 which delivered more than 1,600 additional beds in the correctional system
- strengthen security in Lotus Glen, Townsville Men's (Low Security), Palen Creek, and Numinbah by delivering 3.6 metre razor wire fencing to uphold community safety
- continue to implement enhanced officer safety including providing QCS officers with the support, operational equipment, technology and facilities they need to safely and effectively perform their duties
- continue to support the expansion of electronic monitoring of youth offenders on bail and the pilot of electronic monitoring of high risk domestic and family violence offenders
- contribute to Making Queensland Safer through the rehabilitation of prisoners and offenders.

¹ To find out more, go to qld.gov.au and search "government's objectives for the community."

Budget highlights

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

- \$382.8 million over five years to prioritise community safety and reduce the number of victims of crime by ensuring correctional centres across Queensland have the staff and resources needed to hold prisoners to account
- \$20 million over two years reprioritised to rapidly increase correctional centre capacity by 600 beds, in addition to the 800 beds funded in the 2025-26 Budget.

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

Performance statement

Corrective Services

Objective

To contribute to making Queensland safer by securely managing offenders, supporting rehabilitation, and reducing reoffending to ensure fewer victims of crime through effective correctional services.

Description

Queensland Corrective Services (QCS), in partnership with other key criminal justice agencies, including the Queensland Police Service, the Department of Justice and the Department of Youth Justice and Victim Support, performs a crucial role in community safety and crime prevention. QCS performs this role through securely managing offenders, supporting rehabilitation, and reducing reoffending through effective correctional services.

Service standards	2025-26 Target/Est.	2025-26 Est. Actual	2026-27 Target/Est.
Service: Custodial Corrections			
Effectiveness measures			
Escape and abscond rates ¹			
<ul style="list-style-type: none"> High security facilities (escape) Low security facilities (abscond) 	0 <0.63	0 0.89	0 <0.63
Assault rates ²			
<ul style="list-style-type: none"> Serious assault (prisoner on officer) Assault (prisoner on officer) Serious assault (prisoner on prisoner) Assault (prisoner on prisoner) 	0 <0.24 <0.69 <3.40	0.12 0.88 3.16 9.18	0 <0.24 <0.69 <3.40
Death from apparent unnatural causes rates ³			
<ul style="list-style-type: none"> Aboriginal and Torres Strait Islander prisoners Non-Indigenous prisoners All prisoners 	0 0 0	0.04 0.03 0.03	0 0 0
Prisoner program completions	3,752	4,572	3,752
In-prison re-entry support	26,417	30,326	26,417
Prisoners in education (per cent)	>32%	34.5%	>32%
Prisoner employment (per cent)	>70%	67.1%	>70%
Financial value of work performed in the community by prisoners from low security facilities	>\$5.5M	\$7.6M	>\$5.5M
Prisoners returning to corrective services with a new correctional sanction within 2 years (per cent) ⁴	<48.4%	53.1%	<48.4%
Facility utilisation (per cent) ⁵			
<ul style="list-style-type: none"> Built cell capacity Built bed capacity 	90-95% <95%	135.5% 90.7%	90-95% <95%

Service standards	2025-26 Target/Est.	2025-26 Est. Actual	2026-27 Target/Est.
Efficiency measure			
Cost of containment per prisoner per day ⁶	\$327	\$333	\$334
Service: Community Corrections			
Effectiveness measures			
Successful completion of orders (per cent)	>70%	83.6%	>70%
Offender program completions	500	536	500
Post-release re-entry support	16,769	21,258	16,769
Financial value of community service work performed (court ordered) ⁷	>\$3.7M	\$3.6M	>\$3.7M
Offenders discharged from community corrections orders who returned to corrective services with a new correctional sanction within 2 years (per cent) ⁸	<16.8%	23.7%	<16.8%
Efficiency measure			
Cost of supervision per offender per day ⁹	\$27.77	\$28.23	\$29.48

Notes:

1. The service standard is calculated by dividing the number of absconds by the average prisoner population, reported as a rate per 100 prisoners. QCS continues to enforce strict requirements to be assessed as suitable for low security placement. Prisoners who abscond from lawful custody face additional criminal sanctions such as being charged with the offence of escape from lawful custody. Prisoners who abscond are held in a high security facility for the remainder of their sentence.
2. The service standard is calculated by dividing the number of assault victims (by type and injury severity) by the average prisoner population, reported as a rate per 100 prisoners. QCS officers are required to report any assault in a correctional centre. All assaults that occur in Queensland correctional centres are taken very seriously and are referred to the Queensland Police Service (QPS) and to officers in the Corrective Services Investigation Unit (CSIU). QCS continues to use a multifaceted approach to respond to the rate of assault and serious assault in Queensland centres.
3. The service standard is calculated by dividing the number of deaths from apparent unnatural causes by the average prisoner population, reported as a rate per 100 prisoners. Following any death in custody, immediate attention is given to any operational issues initially identified. The matter is referred to the QPS which prepares a report for the State Coroner under the *Coroners Act 2003*. Any recommendations made following these processes are considered for implementation by QCS. The apparent cause of death may change as a result of the coronial process.
4. This service standard captures all prisoners released during 2023-24 following a term of sentenced imprisonment and then returned with a new correctional sanction (i.e. sentenced to a new term of imprisonment or community-based order supervised by QCS) within two years of discharge (returned by 2025-26). Data includes returns to prison resulting from the cancellation of a parole order where a new offence was committed.
5. Built cell capacity measures the average daily prisoner population as a percentage of the number of as designed-and-built prisoner accommodation cells. Built bed capacity was introduced as a measure in 2023-24 and measures the average daily prisoner population as a percentage of the number of permanent prisoner accommodation beds. The national guideline for optimal prison facility utilisation is ~95% of built cell capacity to ensure maximum use of facilities while preserving flexibility in the allocation of prisoners to facilities.
6. The increase between the 2025-26 Target/Estimate and 2025-26 Estimated Actual is primarily due to wage escalation, training for custodial staff in preparation for the operation of Lockyer Valley Correctional Centre and safe management of the growing prisoner population.
7. The variance between the 2025-26 Target/Estimate and the 2025-26 Estimated Actual is due to a long-term decline in the number of community service hours being ordered by the courts and the ongoing limited availability of suitable community service projects.

8. This service standard measures offenders who were discharged during 2023-24 after serving direct-from-court orders (excluding post-prison orders such as parole or licence) administered by community corrections and then returned with a new correctional sanction (i.e. sentenced to a new term of imprisonment or community-based order supervised by QCS) within 2 years of discharge (returned by 2025-26). Offenders who spent any time in prison under sentence in their episode prior to being discharged from community corrections are excluded. The variance between the 2025-26 Target/Estimate and 2025-26 Estimated Actual reflects the challenges the criminal justice system faces in breaking the cycle of re-offending.
9. The increase between the 2025-26 Target/Estimate and 2025-26 Estimated Actual is due to wage escalation associated with enterprise bargaining.

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.

Queensland Corrective Services	2025-26 Budget \$'000	2025-26 Est. Actual \$'000	2026-27 Budget \$'000
CONTROLLED			
Income			
Appropriation revenue ^{1,2}	1,776,119	1,854,194	1,865,536
Other revenue	42,992	46,592	45,670
Total income	1,819,111	1,900,786	1,911,206
Expenses			
Corrective Services	1,819,111	1,900,786	1,911,206
Total expenses	1,819,111	1,900,786	1,911,206
Operating surplus/deficit	..	..	..
Net assets³	4,216,480	4,003,123	4,209,549

Notes:

1. Includes state and Federal Government funding.
2. The increase between the 2025-26 Budget and the 2025-26 Estimated Actual is primarily due to wage escalation, training for custodial staff in preparation for the operation of Lockyer Valley Correctional Centre and safe management of the growing prisoner population.
3. The decrease between the 2025-26 Budget and 2025-26 Estimated Actual is due to the adjustment of capital projects' cashflows to align with the adjusted schedule. The increase between the 2025-26 Estimated Actual and the 2026-27 Budget is mainly due to the annual revaluation, the construction of additional prison capacity to safely and sustainably manage a growing prisoner population, enhancing low security infrastructure and security, and infrastructure upgrades as part of the asset improvement program.

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
Corrective Services	8,274	8,433	8,413
Total FTEs	8,274	8,433	8,413

Capital program

In 2026-27, the department will invest \$363.9 million on capital purchases that primarily focus on construction of additional prison capacity in multiple facilities to manage a growing prisoner population, an asset improvement program, and completion of infrastructure works. The capital program includes:

- \$174 million of a total \$2.387 billion to increase capacity through 400 additional cells providing 800 beds across Arthur Gorrie and Townsville Correctional Centres, and 600 additional beds across the system to meet projected demand and ensure a safer environment for correctional staff, prisoners and the community
- \$78.4 million of a total \$246.4 million to deliver upgrades to correctional infrastructure as part of the asset improvement program
- \$50 million of a total \$79.8 million to enhance low security infrastructure and security, including razor wire fencing, to manage the growing prisoner population and safeguard the community
- \$18.5 million of a total \$71.8 million to deliver infrastructure, maintenance and asset replacement programs in correctional centres
- \$10 million to acquire other property, plant and equipment
- \$8 million of a total \$78.7 million for replacement of Electronic Security Systems assets in correctional centres.

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	436,867	194,259	363,853
Capital grants	..	..	..
Total capital outlays	436,867	194,259	363,853

Notes:

1. The variance between the 2025-26 Budget and the 2025-26 Estimated Actual is due to the adjustment of capital projects' cashflows to align with the adjusted schedule.
2. The variance between the 2025-26 Estimated Actual and the 2026-27 Budget is mainly due to the construction of additional prison capacity to safely and sustainably manage a growing prisoner population, enhancing low security infrastructure and security, and infrastructure upgrades as part of the asset improvement program.

Further information about the Queensland Corrective Services capital outlays can be found in *Budget Paper No. 3: Capital Statement*.

Budgeted financial statements

Departmental income statement

Total revenue/expenses budget in 2026-27 is \$1.911 billion, a funding increase from the 2025-26 Estimated Actual to operate correctional centres safely and manage capacity pressures and strengthen security of prisoners in low security at Lotus Glen, Townsville Men's, Palen Creek and Numinbah correctional centres.

Departmental balance sheet

The department is forecasting a net asset position of \$4.210 billion, an increase of \$206.4 million from the 2025-26 Estimated Actual. This reflects the construction of additional prison capacity to safely and sustainably manage the growing prisoner population.

In 2026-27, the department will invest \$363.9 million on capital purchases that primarily focus on construction of additional prison capacity in multiple facilities to manage the growing prisoner population, enhancing low security infrastructure and security, and infrastructure upgrades as part of the asset improvement program.

Controlled income statement

Queensland Corrective Services	2025-26 Adjusted Budget \$'000	2025-26 Est. Actual \$'000	2026-27 Budget \$'000
INCOME			
Appropriation revenue	1,776,119	1,854,194	1,865,536
Taxes	..	..	..
User charges and fees	14,645	14,645	15,084
Royalties and land rents	..	..	..
Grants and other contributions	4,508	8,108	6,508
Interest and distributions from managed funds	1	1	1
Other revenue	23,838	23,838	24,077
Gains on sale/revaluation of assets	..	..	..
Total income	1,819,111	1,900,786	1,911,206
EXPENSES			
Employee expenses	1,128,281	1,196,128	1,196,167
Supplies and services	481,085	494,913	505,256
Grants and subsidies	..	..	..
Depreciation and amortisation	204,185	204,185	204,185
Finance/borrowing costs	..	..	..
Other expenses	5,560	5,560	5,598
Losses on sale/revaluation of assets	..	..	..
Total expenses	1,819,111	1,900,786	1,911,206
OPERATING SURPLUS/(DEFICIT)	..	..	..

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 Corrective Services	2025-26 Adjusted Budget \$'000	2025-26 Est. Actual \$'000	2026-27 Budget \$'000
CURRENT ASSETS			
Cash assets	51,284	46,731	37,805
Receivables	35,315	57,246	52,688
Other financial assets	..	..	..
Inventories	8,118	8,863	8,863
Other	7,933	12,968	12,968
Non-financial assets held for sale	..	..	..
Total current assets	102,650	125,808	112,324
NON-CURRENT ASSETS			
Receivables	..	..	..
Other financial assets	..	..	..
Property, plant and equipment	4,269,956	4,026,663	4,246,573
Intangibles	4,227	6,614	6,614
Other	842	920	920
Total non-current assets	4,275,025	4,034,197	4,254,107
TOTAL ASSETS	4,377,675	4,160,005	4,366,431
CURRENT LIABILITIES			
Payables	76,823	71,797	71,797
Accrued employee benefits	36,164	37,569	37,569
Interest bearing liabilities and derivatives	4,625	5,089	5,089
Provisions	..	..	..
Other	..	..	..
Total current liabilities	117,612	114,455	114,455
NON-CURRENT LIABILITIES			
Payables	..	..	..
Accrued employee benefits	..	..	..
Interest bearing liabilities and derivatives	43,583	42,427	42,427
Provisions	..	..	..
Other	..	..	..
Total non-current liabilities	43,583	42,427	42,427
TOTAL LIABILITIES	161,195	156,882	156,882
NET ASSETS/(LIABILITIES)	4,216,480	4,003,123	4,209,549
EQUITY			
TOTAL EQUITY	4,216,480	4,003,123	4,209,549

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 Corrective Services	2025-26 Adjusted Budget \$'000	2025-26 Est. Actual \$'000	2026-27 Budget \$'000
CASH FLOWS FROM OPERATING ACTIVITIES			
Inflows:			
Appropriation receipts	1,776,119	1,832,102	1,865,536
User charges and fees	14,645	12,606	15,084
Royalties and land rent receipts	..	..	..
Grants and other contributions	2,508	6,108	4,508
Interest and distribution from managed funds received	1	1	1
Taxes	..	..	..
Other	23,838	23,838	24,077
Outflows:			
Employee costs	(1,128,281)	(1,196,128)	(1,196,167)
Supplies and services	(479,085)	(492,913)	(503,256)
Grants and subsidies	..	..	..
Borrowing costs	..	..	..
Other	(5,560)	(5,560)	(5,598)
Net cash provided by or used in operating activities	204,185	180,054	204,185
CASH FLOWS FROM INVESTING ACTIVITIES			
Inflows:			
Sales of non-financial assets	..	..	..
Investments redeemed	..	..	..
Loans and advances redeemed	..	..	..
Outflows:			
Payments for non-financial assets	(436,867)	(194,259)	(363,853)
Payments for investments	..	..	..
Loans and advances made	..	..	..
Net cash provided by or used in investing activities	(436,867)	(194,259)	(363,853)
CASH FLOWS FROM FINANCING ACTIVITIES			
Inflows:			
Borrowings	..	..	..
Equity injections	431,396	166,768	349,456
Appropriated equity injections	431,396	166,768	349,456
Non-appropriated equity injections	..	..	..
Outflows:			
Borrowing redemptions	..	..	..
Finance lease payments	..	..	..
Equity withdrawals	(198,714)	(197,755)	(198,714)
Appropriated equity withdrawals	(198,714)	(197,755)	(198,714)
Non-appropriated equity withdrawals	..	..	..
Net cash provided by or used in financing activities	232,682	(30,987)	150,742
Net increase/(decrease) in cash held	..	(45,192)	(8,926)
Cash at the beginning of financial year	51,284	91,923	46,731
Cash transfers from restructure	..	..	..
Cash at the end of financial year	51,284	46,731	37,805

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

Accrual accounting	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.
Administered items	Assets, liabilities, revenues and expenses an entity administers, without discretion, on behalf of the government.
Agency/entity	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.
Appropriation	Funds issued by the Treasurer, under Parliamentary authority, to departments during a financial year for: <ul style="list-style-type: none"> • delivery of agreed services • administered items • adjustment of the government's equity in agencies, including acquiring of capital.
Balance sheet	A financial statement that reports the assets, liabilities and equity of an entity as at a particular date.
Capital	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.
Cash flow statement	A financial statement reporting the cash inflows and outflows for an entity's operating, investing and financing activities in a particular period.
Controlled Items	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.
Depreciation	The periodic allocation of the cost of physical assets, representing the amount of the asset consumed during a specified time.
Equity	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.
Equity injection	An increase in the investment of the government in a public sector agency.
Financial statements	Collective description of the income statement, the balance sheet and the cash flow statement for an entity's controlled and administered activities.
Income statement	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.
Outcomes	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.
Own-source revenue	Revenue that is generated by an agency, generally through the sale of goods and services, but it may also include some Federal funding.
Priorities	Key policy areas that will be the focus of government activity.
Services	The actions or activities (including policy development) of an agency which contribute to the achievement of the agency's objectives.
Service area	Related services grouped into a high level service area for communicating the broad types of services delivered by an agency.
Service standard	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.

