

SERVICE DELIVERY STATEMENTS

Queensland Fire Department

Queensland Budget 2026-27

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Service Delivery Statements

ISSN 1445-4890 (Print)

ISSN 1445-4904 (Online)



Queensland Fire Department

Portfolio overview

**Minister for Local Government and Water and
Minister for Fire, Disaster Recovery and Volunteers**
The Honourable Ann Leahy MP

Queensland Fire Department
Commissioner: Stephen Smith

The Minister for Fire and Disaster Recovery is also responsible for:

Queensland Reconstruction Authority
Chief Executive Officer: Jake Ellwood

Additional information about these agencies can be sourced from:

fire.qld.gov.au

gra.qld.gov.au

Queensland Fire Department

Overview

The Queensland Fire Department (the department) vision is to work together to create safer communities through contemporary fire and emergency services.

The purpose of the department is to pre-empt, prevent, mitigate and manage the consequences of fires and other emergencies on Queensland communities.

The department's strategic objectives are:

- Safe and effective response that minimises the consequences of fires and emergencies
- Planning, decision-making and Queensland Fire Department led preparedness activities are informed by current and future risk
- Working with communities and landowners, so they understand their local risks and take mitigation action to improve community safety
- Working collaboratively to ensure effective service delivery with our partners
- Connecting and supporting our staff, volunteers, partners and communities in recovery after fires and emergencies.

The department contributes to the *Government's objectives for the community*¹ *Safety where you live, A better lifestyle through a stronger economy and A plan for Queensland's future* by:

- Queensland Fire and Rescue providing fire prevention, preparedness and response services to fire in the built and landscape environments, as well as scientific and specialist capabilities to Queensland communities. Queensland Fire and Rescue provides a multi-hazard response which includes structure fires; road crash rescue; bush and grass fire; hazardous material; and technical rescue including vertical, urban search and rescue, and swiftwater rescue
- Rural Fire Service Queensland leading the control and prevention of bush and grass fire in Queensland. Rural Fire Service Queensland is a volunteer emergency service operating in rural, semi-rural and urban fringe areas providing bush and grass fire prevention, mitigation and response capabilities; community engagement services; and assistance during other emergencies and disasters.

Key deliverables

In 2026-27, the department will:

- continue to focus on fire service delivery and support the Queensland Disaster Management Arrangements so that the government is best positioned to meet challenges that the state faces due to variable weather patterns, increases in the regularity and intensity of natural events such as bushfire, and the changing face of communities and community expectations
- continue to maintain a responsive Queensland Fire and Rescue delivering state-of-the-art response, rescue, scientific and specialist capabilities to Queensland communities

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

- continue to focus on reducing bushfire risk through year-round planning and conducting of mitigation activities; improving community awareness and knowledge in relation to bushfire safety and prevention; and maintaining an ongoing commitment to skilled, efficient, and timely responses to bush and grass fires and other emergencies
- implement *Queensland Fire Department's Volunteerism Strategy 2026-2030*, including providing effective communication and engagement; embedding a 'safety first' culture to ensure volunteer safety and wellbeing is prioritised; ensuring efficient access to essential equipment; fostering an environment of continuous learning and development; and recognising and celebrating volunteer contributions and achievements
- continue to ensure information and communication technology (ICT) supports and enhances frontline service and operational capabilities and minimise risks to ICT assets that could disrupt response to Queensland communities.

Budget highlights

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

- additional funding of \$16.0 million over three years for the construction of replacement permanent and auxiliary fire and rescue stations in Hervey Bay and Kingaroy.

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

Performance statement

Fire Services

Objective

To enhance community safety by minimising the impact of fire, emergency events and disasters on the people, property, environment and economy of Queensland.

Description

The Queensland Fire Department enhances community resilience, mitigates risk and contributes to safer communities through contemporary fire and emergency services.

Service standards	2025-26 Target/Est.	2025-26 Est. Actual	2026-27 Target/Est.
Effectiveness measures			
Rate of accidental residential structure fires reported (per 100,000 households)	<55	45	<55
Response times to structure fires including call taking time: <ul style="list-style-type: none"> 50th percentile 90th percentile 	<7.8 minutes <14 minutes	8.5 minutes 12.9 minutes	<7.8 minutes <14 minutes
Percentage of building and other structure fires confined to room/object of origin	≥80%	78%	≥80%
Estimated percentage of households with a smoke alarm/detector installed ¹	98%	98%	98%
Percentage of building premises inspected and deemed compliant at first inspection	50%	56.5%	50%
Rate of Unwanted Alarm Activations per Alarm Signalling Equipment	<4	2.5	<4
Organisational engagement levels of Rural Fire Service Queensland volunteers ²	80%	72%	80%
Efficiency measure			
Fire services expenditure per person ³	\$186	\$196	\$198

Notes:

- The 2025-26 Estimated Actual result reflects Community Insights Survey outcomes from 2024-25 as 2025-26 results are not available within 2026-27 *Service Delivery Statement* (SDS) timeframes.
- The 2025-26 Estimated Actual result reflects Volunteering for Queensland Survey outcomes from 2024-25 as 2025-26 results are not available within 2026-27 SDS timeframes.
- The variance between the 2025-26 Target/Estimate and the 2025-26 Estimated Actual is mainly due to the operational response for bushfire and severe weather disaster events during 2025-26 and cost increases associated with enterprise bargaining arrangements.

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 Fire Department	2025-26 Budget \$'000	2025-26 Est. Actual \$'000	2026-27 Budget \$'000
CONTROLLED			
Income			
Appropriation revenue ^{1,2}	243,675	269,041	274,696
Other revenue	776,597	814,031	821,876
Total income	1,020,272	1,083,072	1,096,572
Expenses			
Fire services	993,663	1,043,350	1,069,963
Total expenses	993,663	1,043,350	1,069,963
Operating surplus/deficit	26,609	39,722	26,609
Net assets	1,238,589	1,311,419	1,345,347
ADMINISTERED			
Revenue			
Commonwealth revenue	..	..	..
Appropriation revenue	3,229,008	3,198,025	3,536,581
Other administered revenue	100	100	100
Total revenue	3,229,108	3,198,125	3,536,681
Expenses			
Transfers to government	100	100	100
Administered expenses	3,229,008	3,198,025	3,536,581
Total expenses	3,229,108	3,198,125	3,536,681
Net assets	..	..	..

Notes:

1. Includes state and Federal Government funding.
2. The 2025-26 Estimated Actual includes \$5.2 million (cash) received in 2024-25, primarily relating to the Queensland Fire Department led roll out of satellite communications technology to Rural Fire Service Queensland (\$4.0 million) and Queensland's State Emergency Service (\$1.0 million).

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
Queensland Fire Department	4,230	4,227	4,226
Total FTEs	4,230	4,227	4,226

Note:

1. The 2026-27 Budgeted FTE reflects the permanent transfer of positions to the Department of the Premier and Cabinet for the Future Leaders Graduate Program.

Capital program

The 2026-27 Queensland Fire Department capital program of \$101.9 million supports the provision of fire and rescue and rural fire services throughout Queensland. The program will fund facilities, fire trucks and essential operational equipment.

For Queensland Fire and Rescue, major capital outlays include:

- \$22.9 million for replacement and new fire and rescue trucks
- \$20.8 million for the delivery of replacement fire and rescue stations across Queensland
- \$9.2 million for operational equipment including specialised firefighting, scientific analysis and detection, breathing apparatus, and rescue equipment.

For Rural Fire Service Queensland, major capital outlays include:

- \$20.5 million for replacement and new rural fire trucks
- \$9.2 million for the delivery of replacement or upgraded rural fire brigade stations across Queensland
- \$5.1 million to complete the delivery of the Maryborough new area brigade headquarters.

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 ¹ \$'000
Capital purchases	134,104	132,185	101,905
Capital grants	..	..	..
Total capital outlays	134,104	132,185	101,905

Note:

1. The reduction for the capital budget in 2026-27 primarily relates to the completion of major capital outlays such as the Queensland Fire Department State Headquarters.

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

Budgeted financial statements

Departmental income statement

Controlled income statement

Total income is estimated to be \$1.097 billion in 2026-27, an increase of \$13.5 million from the 2025-26 Estimated Actual. The increase is mainly due to additional Emergency Management Levy revenues which have increased in accordance with government indexation policy.

The 2025-26 Estimated Actual includes \$15.3 million in both income and expenditure associated with the operational response to bushfire and severe weather disaster events. The department receives additional income for the reimbursement of eligible expenditure under the Disaster Recovery Funding Arrangements (DRFA).

Total expenses are estimated to be \$1.070 billion in 2026-27. This is a \$26.6 million increase from the 2025-26 Estimated Actual. The increase is mainly due to cost increases associated with enterprise bargaining arrangements.

The estimated operating surplus in 2026-27 of \$26.6 million will fund the sustainable delivery of the Queensland Fire Department capital program.

Administered income statement

The 2026-27 administered expenses estimate mainly represents 12 months of grants and subsidies payments to the Queensland Reconstruction Authority (QRA) to fund its disaster recovery and resilience programs. There is an increase of \$338.6 million from the 2025-26 Estimated Actual due to additional grant funding required by QRA in 2026-27 to support recovery from the extensive disaster events that occurred in 2025-26.

Departmental balance sheet

The department's major assets are property, plant and equipment (\$1.380 billion) and cash and receivables (\$199.8 million). Non-current assets are expected to increase 11% over the next 4 years, principally due to anticipated acquisitions and programmed major capital works projects. The department's main liabilities relate to payables (\$55.3 million) and accrued employee benefits (\$26.3 million), with the value of these estimated to remain at current levels through to 2029-30.

Controlled income statement

Queensland Fire Department	2025-26 Adjusted Budget \$'000	2025-26 Est. Actual \$'000	2026-27 Budget \$'000
INCOME			
Appropriation revenue	243,675	269,041	274,696
Taxes	703,344	700,468	734,791
User charges and fees	52,542	62,945	64,612
Royalties and land rents	..	..	..
Grants and other contributions	17,007	46,559	18,269
Interest and distributions from managed funds	2,601	2,956	3,101
Other revenue	1,103	1,103	1,103
Gains on sale/revaluation of assets	..	..	..
Total income	1,020,272	1,083,072	1,096,572
EXPENSES			
Employee expenses	672,562	688,666	702,268
Supplies and services	250,888	268,396	281,632
Grants and subsidies	1,000	1,000	1,000
Depreciation and amortisation	55,436	63,533	63,237
Finance/borrowing costs	58	8,260	8,140
Other expenses	13,199	13,235	13,426
Losses on sale/revaluation of assets	520	260	260
Total expenses	993,663	1,043,350	1,069,963
OPERATING SURPLUS/(DEFICIT)	26,609	39,722	26,609

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 Fire Department	2025-26 Adjusted Budget \$'000	2025-26 Est. Actual \$'000	2026-27 Budget \$'000
CURRENT ASSETS			
Cash assets	30,006	140,458	133,334
Receivables	64,525	66,503	66,503
Other financial assets	..	..	..
Inventories	6,996	5,620	5,620
Other	5,029	4,668	4,668
Non-financial assets held for sale	7,728	..	..
Total current assets	114,284	217,249	210,125
NON-CURRENT ASSETS			
Receivables	..	..	..
Other financial assets	..	..	..
Property, plant and equipment	1,223,160	1,342,479	1,379,603
Intangibles	1,058	1,098	2,142
Other	..	..	..
Total non-current assets	1,224,218	1,343,577	1,381,745
TOTAL ASSETS	1,338,502	1,560,826	1,591,870
CURRENT LIABILITIES			
Payables	49,422	55,329	55,329
Accrued employee benefits	24,288	26,347	26,347
Interest bearing liabilities and derivatives	909	2,881	3,428
Provisions	..	..	..
Other	745	155	155
Total current liabilities	75,364	84,712	85,259
NON-CURRENT LIABILITIES			
Payables	..	..	..
Accrued employee benefits	..	..	..
Interest bearing liabilities and derivatives	24,549	164,695	161,264
Provisions	..	..	..
Other	..	..	..
Total non-current liabilities	24,549	164,695	161,264
TOTAL LIABILITIES	99,913	249,407	246,523
NET ASSETS/(LIABILITIES)	1,238,589	1,311,419	1,345,347
EQUITY			
TOTAL EQUITY	1,238,589	1,311,419	1,345,347

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 Fire Department	2025-26 Adjusted Budget \$'000	2025-26 Est. Actual \$'000	2026-27 Budget \$'000
CASH FLOWS FROM OPERATING ACTIVITIES			
Inflows:			
Appropriation receipts	243,675	263,796	274,696
User charges and fees	52,542	62,945	64,612
Royalties and land rent receipts	..	..	..
Grants and other contributions	5,924	35,440	6,959
Interest and distribution from managed funds received	2,601	2,956	3,101
Taxes	712,824	710,208	734,531
Other	1,103	1,103	1,103
Outflows:			
Employee costs	(672,562)	(688,666)	(702,268)
Supplies and services	(250,888)	(268,396)	(281,632)
Grants and subsidies	(1,000)	(1,000)	(1,000)
Borrowing costs	..	..	..
Other	(2,116)	(2,116)	(2,116)
Net cash provided by or used in operating activities	92,103	116,270	97,986
CASH FLOWS FROM INVESTING ACTIVITIES			
Inflows:			
Sales of non-financial assets	500	500	500
Investments redeemed	..	..	..
Loans and advances redeemed	..	..	..
Outflows:			
Payments for non-financial assets	(134,104)	(132,185)	(101,905)
Payments for investments	..	..	..
Loans and advances made	..	..	..
Net cash provided by or used in investing activities	(133,604)	(131,685)	(101,405)
CASH FLOWS FROM FINANCING ACTIVITIES			
Inflows:			
Borrowings	..	..	..
Equity injections	10,309	10,309	10,457
Appropriated equity injections	10,309	10,309	10,457
Non-appropriated equity injections	..	..	..
Outflows:			
Borrowing redemptions	..	..	..
Finance lease payments	(1,264)	(10,836)	(11,024)
Equity withdrawals	(3,138)	(3,138)	(3,138)
Appropriated equity withdrawals	(3,138)	(3,138)	(3,138)
Non-appropriated equity withdrawals	..	..	..
Net cash provided by or used in financing activities	5,907	(3,665)	(3,705)
Net increase/(decrease) in cash held	(35,594)	(19,080)	(7,124)
Cash at the beginning of financial year	65,600	159,538	140,458
Cash transfers from restructure	..	..	..
Cash at the end of financial year	30,006	140,458	133,334

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

Queensland Fire Department	2025-26 Adjusted Budget \$'000	2025-26 Est. Actual \$'000	2026-27 Budget \$'000
INCOME			
Appropriation revenue	3,229,008	3,198,025	3,536,581
Taxes	..	..	..
User charges and fees	..	..	..
Royalties and land rents	..	..	..
Grants and other contributions	..	..	..
Interest and distributions from managed funds	..	..	..
Other revenue	100	100	100
Gains on sale/revaluation of assets	..	..	..
Total income	3,229,108	3,198,125	3,536,681
EXPENSES			
Employee expenses	..	..	..
Supplies and services	..	..	..
Grants and subsidies	3,229,008	3,198,025	3,536,581
Depreciation and amortisation	..	..	..
Finance/borrowing costs	..	..	..
Other expenses	..	..	..
Losses on sale/revaluation of assets	..	..	..
Administered revenue transferred to Government	100	100	100
Total expenses	3,229,108	3,198,125	3,536,681
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.

Administered balance sheet

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

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

Queensland Fire Department	2025-26 Adjusted Budget \$'000	2025-26 Est. Actual \$'000	2026-27 Budget \$'000
CASH FLOWS FROM OPERATING ACTIVITIES			
Inflows:			
Appropriation receipts	3,229,008	3,198,025	3,536,581
User charges and fees	..	..	..
Royalties and land rent receipts	..	..	..
Grants and other contributions	..	..	..
Interest and distribution from managed funds received	..	..	..
Taxes	..	..	..
Other	100	100	100
Outflows:			
Employee costs	..	..	..
Supplies and services	..	..	..
Grants and subsidies	(3,229,008)	(3,198,025)	(3,536,581)
Borrowing costs	..	..	..
Other	..	..	..
Transfers to Government	(100)	(100)	(100)
Net cash provided by or used in operating activities	..	..	..
CASH FLOWS FROM INVESTING ACTIVITIES			
Inflows:			
Sales of non-financial assets	..	..	..
Investments redeemed	..	..	..
Loans and advances redeemed	..	..	..
Outflows:			
Payments for non-financial assets	..	..	..
Payments for investments	..	..	..
Loans and advances made	..	..	..
Net cash provided by or used in investing activities	..	..	..
CASH FLOWS FROM FINANCING ACTIVITIES			
Inflows:			
Borrowings	..	..	..
Equity injections	..	..	..
Appropriated equity injections	..	..	..
Non-appropriated equity injections	..	..	..
Outflows:			
Borrowing redemptions	..	..	..
Finance lease payments	..	..	..
Equity withdrawals	..	..	..
Appropriated equity withdrawals	..	..	..
Non-appropriated equity withdrawals	..	..	..
Net cash provided by or used in financing activities	..	..	..
Net increase/(decrease) in cash held	..	..	..
Cash at the beginning of financial year	..	..	..
Cash transfers from restructure	..	..	..
Cash at the end of financial year	..	..	..

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.

Statutory body

Queensland Reconstruction Authority

Overview

Queensland Reconstruction Authority's (QRA) vision is for stronger, safer, resilient Queensland communities. QRA's purpose is to coordinate action to improve the resilience of Queensland communities and support locally led disaster recovery.

QRA's strategic objectives are:

- Lead state recovery under a changing climate
- Strengthen resilience through preparedness
- Invest in betterment and disaster risk reduction for resilience.

QRA contributes to the *Government's objectives for the community*¹ by working to provide *A better lifestyle through a stronger economy* and *A plan for Queensland's future* by coordinating disaster recovery and resilience for Queensland communities.

Key deliverables

In 2026-27, QRA will:

- deliver acquittal of the 2025-26 claim to the Federal Government under the Disaster Recovery Funding Arrangements (DRFA) to secure the Federal Government's contribution to the State's program of recovery and reconstruction
- coordinate and deliver responsive recovery activities that incorporate risk reduction and resilience building as standard for communities that have been impacted by extensive natural disasters in 2026-27
- support local governments and communities to build knowledge and capacity that drives best practice in recovery management, maximises risk reduction and builds resilience
- prioritise and coordinate disaster recovery funding programs to strengthen community resilience to disasters such as ongoing implementation of the \$450 million Queensland Resilience and Risk Reduction Program, including the Government's commitment to restore Queensland's Betterment Fund and deliver other disaster resilience programs
- manage Queensland-based projects funded under Federal Government risk reduction and resilience programs, including the Disaster Ready Fund
- prepare Queenslanders for disasters through targeted all-hazard communication and community education awareness campaigns and outreach activities under the Get Ready Queensland and the If It's Flooded Forget It programs
- support the Queensland Government's negotiations with the Federal Government on proposed reforms to the disaster management system to ensure any changes to existing arrangements are appropriate, fair and sustainable, reflecting Queensland's decentralised nature and high exposure to natural disasters.

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

Performance statement

Coordination of natural disaster recovery and resilience activities

Objective

To support Queensland communities by coordinating rapid restoration and recovery following natural disasters and undertaking activities that assist communities to build their resilience to future events, while demonstrating accountability in the use of natural disaster and resilience funding.

Description

QRA actively manages Queensland's program of recovery and reconstruction works within disaster impacted communities to ensure timely delivery of outcomes, value for money is achieved and expenditure claimed is eligible for Federal Government reimbursement under the Disaster Recovery Funding Arrangements (DRFA).

QRA also leads the coordination of whole-of-government policies for ensuring Queensland and its communities effectively and efficiently recover from the impacts of disasters; and improving the resilience of communities for potential disasters, including increasing public awareness to ensure communities are prepared for future disaster events through education initiatives such as Get Ready Queensland; and coordinating the delivery of betterment and other disaster resilience building programs.

Service standards	2025-26 Target/Est.	2025-26 Est. Actual	2026-27 Target/Est.
Effectiveness measures			
Percentage of reconstruction projects completed within DRFA required timeframes and eligible for reimbursement from the Federal Government	100%	100%	100%
Percentage of Queenslanders that intend to take action to increase preparedness following exposure to Get Ready Queensland campaign	80%	78.7%	80%
Efficiency measure			
Operational administration cost per \$1,000 of disaster event damage over active reconstruction program lifespan ¹	<\$5.00	\$1.74	<\$5.00

Note:

1. The variance between the 2025-26 Target/Estimate and the 2025-26 Estimated Actual is due to the nature and scale of disaster events that impacted the state during the current year, meaning QRA was able to effectively meet recovery requirements through utilisation of existing operational capacity despite the significant extent and quantum of damage.

Budgeted summary

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
Coordination of natural disaster recovery and resilience activities	165	165	165
Total FTEs	165	165	165

Capital program

In 2026-27, the Queensland Reconstruction Authority has capital grants of \$2.709 billion to support infrastructure renewal and recovery within disaster-affected communities, and to help build disaster resilience across Queensland.

Program Highlights (Capital Grants):

- \$2.486 billion for DRFA will be paid to councils, Queensland Government departments and agencies for reconstruction, betterment and other projects relating to natural disaster events between 2022 and 2026. This program is jointly funded by the Queensland and Federal Governments
- \$54.9 million as part of \$95.4 million towards infrastructure projects supporting crucial access links and upgrades to rural and remote access points, jointly funded by the Queensland and Federal Governments
- \$41.4 million as part of the \$84.8 million Recovery and Resilience Grants to support 18 local government areas, funded by the Federal Government
- \$32.0 million for councils, Queensland Government departments and agencies to deliver high priority betterment infrastructure projects, as part of the broader Queensland Betterment Fund. This program is jointly funded by the Queensland and Federal Governments
- \$12.0 million to support locally led disaster resilience and risk reduction activities, as part of the Queensland Resilience and Risk Reduction Program, jointly funded by the Queensland and Federal Governments
- \$7.7 million to assist recovery and post-disaster initiatives in communities significantly impacted by the South East Queensland Rainfall and Flooding event, as part of the Emergency Response Fund, funded by the Federal Government

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	..	..	..
Capital grants ¹	2,638,907	2,452,751	2,709,920
Total capital outlays	2,638,907	2,452,751	2,709,920

Note:

1. The decrease in 2025-26 capital grants from budget to estimated actual relates to a greater proportion of operating grants being paid out relative to budget.

Further information about the QRA capital outlays can be found in *Budget Paper No. 3: Capital Statement*. There may be variations between the capital program figures quoted across papers as payments across Queensland Government agencies are excluded from *Budget Paper No. 3: Capital Statement* and may be included in the figures quoted above.

Financial statements

Income statement

Major variations between 2025-26 Estimated Actual and 2026-27 Budget include:

The increase in grants and other contributions is due to additional grants income required to fund the recovery program expenditure.

The increase in grants and subsidies expenditure is in line with the increase in grants income and is mainly due to DRFA grant payments expected to be made to support recovery from the extensive disaster events that occurred in 2025-26.

Major variations between 2025-26 Adjusted Budget and 2026-27 Budget include:

The increase in grants and other contributions is due to additional grants income required to fund the recovery program expenditure.

The increase in grants and subsidies expenditure is in line with the increase in grants income and is mainly due to DRFA grant payments expected to be made to support recovery from the extensive disaster events that occurred in 2025-26.

Balance sheet

QRA's 2026-27 net asset position is expected to remain unchanged from the 2025-26 Estimated Actual. The balance sheet is primarily made up of cash holdings and receivables offset by payables.

Income statement

Queensland Reconstruction Authority	2025-26 Adjusted Budget \$'000	2025-26 Est. Actual \$'000	2026-27 Budget \$'000
INCOME			
Taxes	..	..	..
User charges and fees	..	..	..
Grants and other contributions	3,229,008	3,198,025	3,536,581
Interest and distributions from managed funds	..	..	..
Other revenue	420	420	420
Gains on sale/revaluation of assets	..	..	..
Total income	3,229,428	3,198,445	3,537,001
EXPENSES			
Employee expenses	27,465	27,465	28,249
Supplies and services	38,749	25,289	46,006
Grants and subsidies	3,162,599	3,145,076	3,462,132
Depreciation and amortisation	3	3	2
Finance/borrowing costs	..	..	..
Other expenses	612	612	612
Losses on sale/revaluation of assets	..	..	..
Total expenses	3,229,428	3,198,445	3,537,001
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.

Balance sheet

Queensland Reconstruction Authority	2025-26 Adjusted Budget \$'000	2025-26 Est. Actual \$'000	2026-27 Budget \$'000
CURRENT ASSETS			
Cash assets	24,259	24,037	24,039
Receivables	31,485	26,377	26,377
Other financial assets	..	..	..
Inventories	..	..	..
Other	589	901	901
Non-financial assets held for sale	..	..	..
Total current assets	56,333	51,315	51,317
NON-CURRENT ASSETS			
Receivables	..	..	..
Other financial assets	..	..	..
Property, plant and equipment	2	2	..
Intangibles	..	..	..
Other	..	..	..
Total non-current assets	2	2	..
TOTAL ASSETS	56,335	51,317	51,317
CURRENT LIABILITIES			
Payables	2,306	1,927	1,927
Accrued employee benefits	704	950	950
Interest bearing liabilities and derivatives	..	..	..
Provisions	..	..	..
Other	..	..	..
Total current liabilities	3,010	2,877	2,877
NON-CURRENT LIABILITIES			
Payables	..	..	..
Accrued employee benefits	..	..	..
Interest bearing liabilities and derivatives	..	..	..
Provisions	..	..	..
Other	..	..	..
Total non-current liabilities	..	..	..
TOTAL LIABILITIES	3,010	2,877	2,877
NET ASSETS/(LIABILITIES)	53,325	48,440	48,440
EQUITY			
TOTAL EQUITY	53,325	48,440	48,440

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

Cash flow statement

Queensland Reconstruction Authority	2025-26 Adjusted Budget \$'000	2025-26 Est. Actual \$'000	2026-27 Budget \$'000
CASH FLOWS FROM OPERATING ACTIVITIES			
Inflows:			
User charges and fees	..	..	..
Grants and other contributions	3,229,008	3,198,025	3,536,581
Interest and distribution from managed funds received	..	..	..
Taxes	..	..	..
Other	420	320,223	354,078
Outflows:			
Employee costs	(27,465)	(27,465)	(28,249)
Supplies and services	(38,749)	(345,092)	(399,664)
Grants and subsidies	(3,162,599)	(3,145,076)	(3,462,132)
Borrowing costs	..	..	..
Other	(612)	(612)	(612)
Net cash provided by or used in operating activities	3	3	2
CASH FLOWS FROM INVESTING ACTIVITIES			
Inflows:			
Sales of non-financial assets	..	..	..
Investments redeemed	..	..	..
Loans and advances redeemed	..	..	..
Outflows:			
Payments for non-financial assets	..	..	..
Payments for investments	..	..	..
Loans and advances made	..	..	..
Net cash provided by or used in investing activities	..	..	..
CASH FLOWS FROM FINANCING ACTIVITIES			
Inflows:			
Borrowings	..	..	..
Equity injections	..	..	..
Outflows:			
Borrowing redemptions	..	..	..
Finance lease payments	..	..	..
Equity withdrawals	..	..	..
Net cash provided by or used in financing activities	..	..	..
Net increase/(decrease) in cash held	3	3	2
Cash at the beginning of financial year	24,256	24,034	24,037
Cash transfers from restructure	..	..	..
Cash at the end of financial year	24,259	24,037	24,039

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.

