

# SERVICE DELIVERY STATEMENTS

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Queensland Police Service,  
Office of the Inspector-General of  
Emergency Management

Queensland Budget 2026-27

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**Service Delivery Statements**

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## Queensland Police Service

### Portfolio overview

**Minister for Police and Emergency Services**

The Honourable Daniel Purdie MP

**Queensland Police Service**

Acting Commissioner: Brett Pointing APM

**State Emergency Service**

Acting Chief Officer: Danny Baade

**Marine Rescue Queensland**

Chief Officer: Tony Wulff

The Minister for Police and Emergency Services is also responsible for:

**Office of the Inspector-General of Emergency Management**

Inspector-General: Alistair Dawson APM

Additional information about these organisations can be sourced from:

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

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

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

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

# Queensland Police Service

## Overview

The vision of the Queensland Police Service (QPS) is for a safer, more resilient Queensland. Our purpose is to keep our community safe.

Our strategic objectives are:

- Safer Communities – People and places are safer, with policing and rescue services that are responsive, victim-centred, locally informed and delivered
- Trusted Relationships – Collaborative partnerships, open engagement and accountable services that strengthen public safety and confidence
- Modern Services – Resources, reform, technology and innovation are aligned to improve frontline and specialist capability, improve service delivery and support responsible stewardship of public resources.

The QPS contributes to the *Government's objectives for the community*<sup>1</sup> by working to provide *Safety where you live, A better lifestyle through a stronger economy, and A plan for Queensland's future* by delivering effective and responsive policing and community safety services across Queensland.

### Key deliverables

In 2026-27, the department will:

- work collaboratively with partner agencies to reduce total victim of crime numbers per capita
- carefully consider the recommendations arising from the QPS Independent Financial Review, with a view to informing future decision-making
- work with the Department of Youth Justice and Victim Support to implement youth crime initiatives and targeted responses to prevent crime, improve outcomes and enhance community safety
- progress maintenance and upgrades to police stations and watchhouses across Queensland
- fully operationalise the rollout of Taser 10s across the QPS to enhance frontline officer safety and improve response options
- develop a QPS Demand Management Framework that strengthens workforce planning and enhances sustainable service delivery
- develop and implement a fatigue risk management framework tailored to QPS operations that enhances employee wellbeing and supports safe, sustainable service delivery
- implement reforms to domestic and family violence processes that will enable police to get to more victims sooner
- review QPS crime prevention programs and strategies and reorient to evidence-based, frontline-focused strategies
- strengthen QPS responses to mental health calls for service in collaboration with key partner agencies
- maintain high-visibility policing, targeted enforcement and strong community engagement to deter dangerous behaviour and reinforce safer choices
- enhance community and police safety through improvements in law enforcement capability, weapons licensing management and the implementation of the National Firearms Register.

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

## Budget highlights

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

- \$96 million over three years, of total project costs of \$100 million, for the design and construction of Stage 2 of the Kirwan Police Complex which will deliver a new state-of-the-art Police Academy, Dog Squad and other specialised facilities in Townsville
- \$23 million in 2026-27 to continue recruitment and retention initiatives
- \$15 million in 2026-27 to undertake traffic upgrades at the Wacol Police Precinct
- \$5.4 million over three years for the latest drone and surveillance technology capable of rapid launch and operating in difficult terrain to strengthen policing, emergency services, and disaster management responses
- \$976,000 in 2026-27 to meet increased demand for electronic monitoring devices for adult bailees.

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

# Performance statement

## Police and Community Safety

### Objective

To keep our community safe.

### Description

The service area provides services to the Queensland community designed to uphold and administer the law responsibly, fairly and efficiently; to preserve peace and good order; to protect and support the community; to prioritise the safety of victims of domestic and family violence and other serious offences; to work toward fair, just and lasting outcomes for victims and offenders; to coordinate responses to disaster events and emergencies; and to promote road safety. This includes, but is not limited to:

- working with partner agencies to reduce victim of crime numbers and providing support through victim-centric, trauma informed and culturally safe approaches
- working to prevent and reduce youth crime
- working with partner agencies and service providers to ensure perpetrators are held to account
- protecting property and personal safety
- maintaining public order and safety during disasters and major events
- working collaboratively with partner agencies and stakeholders to minimise the impact of disaster events and being response-focused to ensure the Queensland community is kept safe and supported in their recovery
- preventing and responding to driver behaviours contributing to road trauma.

Service standards	2025-26 Target/Est.	2025-26 Est. Actual	2026-27 Target/Est.
<b><i>Effectiveness measures</i></b>			
Percentage of offences against the person cleared within 30 days <sup>1</sup>			
• Homicide (murder and other homicide)	70-83%	67.0%	70-83%
• Assault	54-63%	51.9%	54-63%
• Sexual assault	48-57%	36.5%	48-57%
• Robbery	60-68%	61.8%	60-68%
• Total personal safety	54-61%	48.7%	54-61%
Percentage of offences against property cleared within 30 days			
• Unlawful entry	18-21%	24.2%	18-21%
• Other property damage	25-27%	32.9%	25-27%
• Motor vehicle theft	36-40%	40.0%	36-40%
• Other theft (excluding unlawful entry)	26-28%	29.4%	26-28%
• Total offences against property cleared	28-30%	30.5%	28-30%
Percentage of good order offences cleared within 30 days <sup>2</sup>	80-85%	70.8%	80-85%
Rate of Domestic and Family Violence (DFV) related offences (rate per 100,000 population)			
• Total personal offences	600-700 200-300	660.5 245.7	600-700 200-300

<b>Service standards</b>	<b>2025-26 Target/Est.</b>	<b>2025-26 Est. Actual</b>	<b>2026-27 Target/Est.</b>
• Total property offences			
Rate of crime victimisation per 100,000 population <sup>3</sup>			
• Total personal offences	<1200.0	1410	<1200.0
• Total property offences	<4400.0	4570	<4400.0
Rate of repeat crime victimisation per 100,000 population <sup>3</sup>			
• Total personal offences	<240.0	348	<240.0
• Total property offences	<2170.0	2504	<2170.0
Proportion of young offenders subject to a diversion who do not reoffend within the following 24 months	>60%	59.3%	>60%
Percentage of code 1 and code 2 incidents attended within 12 minutes (Triple Zero calls only)	>80%	76.7%	>80%
Percentage of disaster management training participants with enhanced capability	80%	93%	80%
Rate of complaints against police per 100 sworn staff <sup>4</sup>	<9.8	12.4	<9.8
Road Fatalities per 100,000 population <sup>5,6</sup>	4.28	5.91	4.28
Hospitalised road casualties per 100,000 population <sup>5,7</sup>	110	156.96	110
<b>Efficiency measure</b>			
Cost of police services per person <sup>8</sup>	\$670	\$697	\$686
<b>Discontinued measures</b>			
Public perceptions of safety <sup>9,10</sup>			
• Feelings of safety walking alone in neighbourhood during the night	>50%	44.9%	Discontinued measure
• Feelings of safety travelling alone on public transport during the night	>30%	27.1%	
Satisfaction of members of the public who had contact with police in the last 12 months <sup>9,10</sup>	>85%	70.3%	Discontinued measure
Public satisfaction with police dealing with emergencies and disasters <sup>9,10</sup>	>85%	70.2%	Discontinued measure
Public confidence to contact the police to report domestic and family violence <sup>9,10</sup>	>75%	61.0%	Discontinued measure
Perception of police integrity <sup>9,10</sup>			
• Police perform their job professionally	>85%	69.9%	Discontinued measure
• I do have confidence in police	>85%	65.4%	
• Police treat people fairly and equally	>75%	53.2%	
• Police are honest	>75%	57.2%	
• I trust the police	>75%	67.0%	

Notes:

- The variance between the 2025-26 Estimated Actual and the 2025-26 Target/Estimate may be due to change in volume of offences together with a greater focus on the needs of victims, and unique characteristics of reported offences regarding complexity, quality and availability of evidence or evidentiary requirements affecting the investigation and finalisation of these offences.

2. The variance between the 2025-26 Estimated Actual and the 2025-26 Target/Estimate may reflect changes in both the volume and composition of good order offences. In particular, a shift toward more complex or lower-clearance offences has contributed to a reduction in the proportion of offences cleared within 30 days.
3. As consistent with the *2025-26 Service Delivery Statement*, these measures report as a rate per 100,000 population. To convert figures and targets of the rate per 1,000 population, the reported figures can be multiplied by a factor of 100 to obtain the rate per 100,000 population.
4. Rates of complaints may vary in response to changes in public satisfaction with police, greater scrutiny during external inquiries, and confidence in reporting of complaints. The 2025-26 Estimated Actual rate of complaints is declining toward long-term averages after high number of complaints reported during and following external inquiries.
5. This service standard is also presented in the Department of Transport and Main Roads *Service Delivery Statement*.
6. The variance between the 2025-26 Estimate Actual and the 2025-26 Target/Estimate reflect the broader upward trend in road trauma since 2023.
7. The 2025-26 Estimated Actual reflects data for hospitalised road casualties for the 2025 calendar year.
8. The variance between the 2025-26 Estimate Actual and the 2025-26 Target/Estimate is primarily driven by additional expenditure associated with enterprise bargaining outcomes and the police recruitment drive. The 2026-27 Target/Estimate reflects the ongoing impacts of enterprise bargaining arrangements, additional police personnel, police recruitment incentives and campaigns, and the expenditure required to maintain business-as-usual activities in line with community safety service level expectations.
9. 2025-26 data is sourced from the National Survey of Community Satisfaction with Policing (NSCSP) coordinated by the Australia New Zealand Policing Advisory Agency on behalf of state and territory police agencies.
10. These service standards have been discontinued due to state and territory police agencies agreeing not to extend the NSCSP survey contract beyond 30 June 2026.

# State Emergency Service

## Objective

To prepare for and respond to disaster events and emergencies ensuring the safety of all individuals and communities affected.

## Description

The State Emergency Service provides a community-based, volunteer, all hazards response capability that prepares for and responds to disaster events and emergencies that affect Queensland communities.

<b>Service standards</b>	<b>2025-26 Target/Est.</b>	<b>2025-26 Est. Actual</b>	<b>2026-27 Target/Est.</b>
<b><i>Effectiveness measures</i></b>			
Percentage of state-wide State Emergency Service volunteers that meet minimal operational training requirements	65%	78%	65%
Percentage of volunteers who are proud of, feel attached to, and are willing to recommend the State Emergency Service	80%	81%	80%
<b><i>Efficiency measure</i></b>			
Not identified			

# Marine Rescue Queensland

## Objective

To deliver community safety in Queensland by preparing for and responding to maritime search and rescue incidents and disaster events at sea, ensuring the safety of all individuals and communities.

## Description

Marine Rescue Queensland provides locally led community-based volunteer search and rescue capabilities to those in, near or on blue water environments across Queensland.

<b>Service standards</b>	<b>2025-26 Target/Est.</b>	<b>2025-26 Est. Actual</b>	<b>2026-27 Target/Est.</b>
<b><i>Effectiveness measures</i></b>			
Percentage of state-wide Marine Rescue Queensland volunteers that meet the minimum training requirements	65%	73%	65%
Percentage of volunteers who are proud of, feel attached to, and are willing to recommend Marine Rescue Queensland <sup>1</sup>	80%	72%	80%
<b><i>Efficiency measure</i></b>			
Not identified			

Note:

1. Internal review processes identified gaps in the volunteer experience in early 2026, which is reflected in the lower-than-target result for volunteers feeling proud, connected to, and willing to recommend Marine Rescue Queensland.

# 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 Police Service	2025-26 Budget \$'000	2025-26 Est. Actual \$'000	2026-27 Budget \$'000
<b>CONTROLLED</b>			
<b>Income</b>			
Appropriation revenue <sup>1</sup>	3,825,969	3,970,246	3,932,862
Other revenue <sup>2</sup>	223,671	297,624	285,998
<b>Total income</b>	<b>4,049,640</b>	<b>4,267,870</b>	<b>4,218,860</b>
<b>Expenses</b>			
Police and Community Safety	3,951,285	4,167,358	4,128,601
State Emergency Service	63,043	72,318	63,473
Marine Rescue Queensland	35,312	38,554	26,786
<b>Total expenses</b>	<b>4,049,640</b>	<b>4,278,230</b>	<b>4,218,860</b>
<b>OPERATING SURPLUS/(DEFICIT)</b>	<b>..</b>	<b>(10,360)</b>	<b>..</b>
<b>Net assets</b>	<b>2,799,438</b>	<b>2,750,782</b>	<b>2,884,978</b>
<b>ADMINISTERED</b>			
<b>Revenue</b>			
Commonwealth revenue	..	..	..
Appropriation revenue	..	..	..
Other administered revenue	14,126	19,872	20,368
<b>Total revenue</b>	<b>14,126</b>	<b>19,872</b>	<b>20,368</b>
<b>Expenses</b>			
Transfers to government	14,126	19,872	20,368
Administered expenses	..	..	..
<b>Total expenses</b>	<b>14,126</b>	<b>19,872</b>	<b>20,368</b>
<b>Net assets</b>	<b>..</b>	<b>..</b>	<b>..</b>

Notes:

1. Includes state and Federal Government funding.
2. The increase in "Other Revenue" for the 2025-26 Estimated Actual is primarily driven by cost-recovery payments from the Camera Detected Offence Program following its transfer to the Department of Transport and Main Roads, as well as funding received under the Disaster Recovery Funding Arrangements.
3. 2025-26 Estimated Actual deficit is due to increased operational overheads for Queensland Government Air that provides fixed and rotary wing services including lifesaving and emergency aviation support.

## 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
Police and Community Safety	19,537	19,532	19,754
State Emergency Service	219	219	219
Marine Rescue Queensland	35	35	35
<b>Total FTEs</b>	<b>19,791</b>	<b>19,786</b>	<b>20,008</b>

Note:

- The variance in the 2025-26 Actual to the 2025-26 Budget was due to a rebalancing of unsworn, unfilled and unfunded positions to refocus the organisation on frontline policing as per the QPS Commissioner's 100 Day Review and QPS Independent Financial Review. The number of sworn police officers has increased by over 430 in 2025-26.

## Capital program

The 2026-27 Queensland Police Service capital program of \$303.2 million supports the delivery of effective and responsive policing services throughout Queensland. The program will fund police facilities, motor vehicles, vessels, information and communications technology and other essential equipment.

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
<b>Capital purchases</b>			
Police and Community Safety	234,718	196,685	295,688
State Emergency Service	..	5,803	..
Marine Rescue Queensland	11,859	22,388	3,750
<b>Total capital purchases</b>	<b>246,577</b>	<b>224,876</b>	<b>299,438</b>
<b>Capital grants</b>			
State Emergency Service	5,783	7,274	3,786
<b>Total capital grants<sup>1</sup></b>	<b>5,783</b>	<b>7,274</b>	<b>3,786</b>
<b>Total capital outlays</b>	<b>252,360</b>	<b>232,150</b>	<b>303,224</b>

Note:

- The increase in the capital grants in 2025-26 is mainly due to the completion of the new State Emergency Service facility at Deception Bay that forms part of *the Local Infrastructure Improvements* program.

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

# Budgeted financial statements

## Departmental income statement

Total expenses are estimated to be \$4.219 billion in 2026-27, a decrease of \$59.4 million from the 2025-26 Estimated Actual. The decrease mainly reflects lower supplies and services costs due to the timing of program delivery and cessation of one-off initiatives in 2025-26.

Total revenue is estimated to be \$4.219 billion in 2026-27, a decrease of \$49.0 million from the 2025-26 Estimated Actual. This primarily reflects the cessation of one-off funding in 2025-26.

## Departmental balance sheet

The department's main liabilities relate to leased assets (\$211.6 million), accrued employee benefits (\$119.7 million) and payables (\$99.2 million). The shift in interest bearing liabilities from current to non-current between the 2025-26 Budget figures and the 2025-26 Estimated Actuals relates to accounting reclassification changes where information was not known at the time of the 2025-26 State Budget.

# Controlled income statement

Queensland Police Service	2025-26 Adjusted Budget \$`000	2025-26 Est. Actual \$`000	2026-27 Budget \$`000
<b>INCOME</b>			
Appropriation revenue	3,825,969	3,970,246	3,932,862
Taxes	..	..	..
User charges and fees	183,627	199,429	207,116
Royalties and land rents	..	..	..
Grants and other contributions	34,080	49,611	29,247
Interest and distributions from managed funds	550	550	550
Other revenue	3,414	46,034	47,085
Gains on sale/revaluation of assets	2,000	2,000	2,000
<b>Total income</b>	<b>4,049,640</b>	<b>4,267,870</b>	<b>4,218,860</b>
<b>EXPENSES</b>			
Employee expenses	3,138,693	3,271,399	3,336,833
Supplies and services	724,744	811,060	696,407
Grants and subsidies	36,547	41,517	30,448
Depreciation and amortisation	115,901	118,323	119,450
Finance/borrowing costs	4,578	6,924	6,353
Other expenses	27,177	27,007	27,369
Losses on sale/revaluation of assets	2,000	2,000	2,000
<b>Total expenses</b>	<b>4,049,640</b>	<b>4,278,230</b>	<b>4,218,860</b>
<b>OPERATING SURPLUS/(DEFICIT)</b>	<b>..</b>	<b>(10,360)</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

Queensland Police Service	2025-26 Adjusted Budget \$`000	2025-26 Est. Actual \$`000	2026-27 Budget \$`000
<b>CURRENT ASSETS</b>			
Cash assets	123,316	74,551	23,308
Receivables	128,164	180,568	180,568
Other financial assets	..	..	..
Inventories	9,352	12,807	12,807
Other	21,782	29,335	29,335
Non-financial assets held for sale	1,823	1,664	1,664
<b>Total current assets</b>	<b>284,437</b>	<b>298,925</b>	<b>247,682</b>
<b>NON-CURRENT ASSETS</b>			
Receivables	..	..	..
Other financial assets	..	..	..
Property, plant and equipment	2,817,144	2,862,525	3,033,903
Intangibles	38,949	45,302	40,202
Other	..	629	629
<b>Total non-current assets</b>	<b>2,856,093</b>	<b>2,908,456</b>	<b>3,074,734</b>
<b>TOTAL ASSETS</b>	<b>3,140,530</b>	<b>3,207,381</b>	<b>3,322,416</b>
<b>CURRENT LIABILITIES</b>			
Payables	126,478	103,094	99,230
Accrued employee benefits	97,575	119,732	119,732
Interest bearing liabilities and derivatives	108,990	(273)	(15,059)
Provisions	..	854	854
Other	2,330	3,487	3,487
<b>Total current liabilities</b>	<b>335,373</b>	<b>226,894</b>	<b>208,244</b>
<b>NON-CURRENT LIABILITIES</b>			
Payables	..	..	..
Accrued employee benefits	..	..	..
Interest bearing liabilities and derivatives	5,719	227,155	226,644
Provisions	..	2,550	2,550
Other	..	..	..
<b>Total non-current liabilities</b>	<b>5,719</b>	<b>229,705</b>	<b>229,194</b>
<b>TOTAL LIABILITIES</b>	<b>341,092</b>	<b>456,599</b>	<b>437,438</b>
<b>NET ASSETS/(LIABILITIES)</b>	<b>2,799,438</b>	<b>2,750,782</b>	<b>2,884,978</b>
<b>EQUITY</b>			
<b>TOTAL EQUITY</b>	<b>2,799,438</b>	<b>2,750,782</b>	<b>2,884,978</b>

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# Controlled cash flow statement

Queensland Police Service	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	3,816,686	3,893,842	3,928,998
User charges and fees	183,627	219,429	227,116
Royalties and land rent receipts	..	..	..
Grants and other contributions	13,693	29,394	8,668
Interest and distribution from managed funds received	550	550	550
Taxes	..	..	..
Other	3,414	146,034	147,085
<b>Outflows:</b>			
Employee costs	(3,138,693)	(3,271,399)	(3,336,833)
Supplies and services	(724,744)	(911,060)	(796,407)
Grants and subsidies	(36,547)	(41,517)	(30,448)
Borrowing costs	(4,578)	(4,578)	(4,205)
Other	(6,790)	(26,790)	(26,790)
<b>Net cash provided by or used in operating activities</b>	<b>106,618</b>	<b>33,905</b>	<b>117,734</b>
<b>CASH FLOWS FROM INVESTING ACTIVITIES</b>			
<b>Inflows:</b>			
Sales of non-financial assets	16,912	17,807	13,710
Investments redeemed	..	..	..
Loans and advances redeemed	..	..	..
<b>Outflows:</b>			
Payments for non-financial assets	(246,577)	(224,876)	(299,438)
Payments for investments	..	..	..
Loans and advances made	..	..	..
<b>Net cash provided by or used in investing activities</b>	<b>(229,665)</b>	<b>(207,069)</b>	<b>(285,728)</b>
<b>CASH FLOWS FROM FINANCING ACTIVITIES</b>			
<b>Inflows:</b>			
Borrowings	..	..	..
Equity injections	151,726	149,319	189,693
Appropriated equity injections	151,726	149,319	189,693
Non-appropriated equity injections	..	..	..
<b>Outflows:</b>			
Borrowing redemptions	..	..	..
Finance lease payments	(9,620)	(15,667)	(17,445)
Equity withdrawals	(55,007)	(63,631)	(55,497)
Appropriated equity withdrawals	(55,007)	(63,631)	(55,497)
Non-appropriated equity withdrawals	..	..	..
<b>Net cash provided by or used in financing activities</b>	<b>87,099</b>	<b>70,021</b>	<b>116,751</b>
<b>Net increase/(decrease) in cash held</b>	<b>(35,948)</b>	<b>(103,143)</b>	<b>(51,243)</b>
<b>Cash at the beginning of financial year</b>	<b>159,264</b>	<b>178,778</b>	<b>74,551</b>
Cash transfers from restructure	..	(1,084)	..
<b>Cash at the end of financial year</b>	<b>123,316</b>	<b>74,551</b>	<b>23,308</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

Queensland Police Service	2025-26 Adjusted Budget \$`000	2025-26 Est. Actual \$`000	2026-27 Budget \$`000
<b>INCOME</b>			
Appropriation revenue	..	..	..
Taxes	..	..	..
User charges and fees	11,594	17,646	18,086
Royalties and land rents	..	..	..
Grants and other contributions	..	..	..
Interest and distributions from managed funds	..	..	..
Other revenue	2,532	2,226	2,282
Gains on sale/revaluation of assets	..	..	..
<b>Total income</b>	<b>14,126</b>	<b>19,872</b>	<b>20,368</b>
<b>EXPENSES</b>			
Employee expenses	..	..	..
Supplies and services	..	..	..
Grants and subsidies	..	..	..
Depreciation and amortisation	..	..	..
Finance/borrowing costs	..	..	..
Other expenses	..	..	..
Losses on sale/revaluation of assets	..	..	..
Administered revenue transferred to Government	14,126	19,872	20,368
<b>Total expenses</b>	<b>14,126</b>	<b>19,872</b>	<b>20,368</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

Queensland Police Service	2025-26 Adjusted Budget \$`000	2025-26 Est. Actual \$`000	2026-27 Budget \$`000
<b>CURRENT ASSETS</b>			
Cash assets	1,797	1,918	1,918
Receivables	(3)	(9)	(9)
Other financial assets	..	..	..
Inventories	..	..	..
Other	..	..	..
Non-financial assets held for sale	..	..	..
<b>Total current assets</b>	<b>1,794</b>	<b>1,909</b>	<b>1,909</b>
<b>NON-CURRENT ASSETS</b>			
Receivables	..	..	..
Other financial assets	..	..	..
Property, plant and equipment	..	..	..
Intangibles	..	..	..
Other	..	..	..
<b>Total non-current assets</b>	<b>..</b>	<b>..</b>	<b>..</b>
<b>TOTAL ASSETS</b>	<b>1,794</b>	<b>1,909</b>	<b>1,909</b>
<b>CURRENT LIABILITIES</b>			
Payables	1,075	1,205	1,205
Transfers to Government payable	719	704	704
Accrued employee benefits	..	..	..
Interest bearing liabilities and derivatives	..	..	..
Provisions	..	..	..
Other	..	..	..
<b>Total current liabilities</b>	<b>1,794</b>	<b>1,909</b>	<b>1,909</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>1,794</b>	<b>1,909</b>	<b>1,909</b>
<b>NET ASSETS/(LIABILITIES)</b>	<b>..</b>	<b>..</b>	<b>..</b>
<b>EQUITY</b>			
<b>TOTAL EQUITY</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 cash flow statement

Queensland Police Service	2025-26 Adjusted Budget \$'000	2025-26 Est. Actual \$'000	2026-27 Budget \$'000
<b>CASH FLOWS FROM OPERATING ACTIVITIES</b>			
<b>Inflows:</b>			
Appropriation receipts	..	..	..
User charges and fees	11,594	17,646	18,086
Royalties and land rent receipts	..	..	..
Grants and other contributions	..	..	..
Interest and distribution from managed funds received	..	..	..
Taxes	..	..	..
Other	2,532	2,226	2,282
<b>Outflows:</b>			
Employee costs	..	..	..
Supplies and services	..	..	..
Grants and subsidies	..	..	..
Borrowing costs	..	..	..
Other	..	..	..
Transfers to Government	(14,126)	(19,872)	(20,368)
<b>Net cash provided by or used in operating activities</b>	..	..	..
<b>CASH FLOWS FROM INVESTING ACTIVITIES</b>			
<b>Inflows:</b>			
Sales of non-financial assets	..	..	..
Investments redeemed	..	..	..
Loans and advances redeemed	..	..	..
<b>Outflows:</b>			
Payments for non-financial assets	..	..	..
Payments for investments	..	..	..
Loans and advances made	..	..	..
<b>Net cash provided by or used in investing activities</b>	..	..	..
<b>CASH FLOWS FROM FINANCING ACTIVITIES</b>			
<b>Inflows:</b>			
Borrowings	..	..	..
Equity injections	..	..	..
Appropriated equity injections	..	..	..
Non-appropriated equity injections	..	..	..
<b>Outflows:</b>			
Borrowing redemptions	..	..	..
Finance lease payments	..	..	..
Equity withdrawals	..	..	..
Appropriated equity withdrawals	..	..	..
Non-appropriated equity withdrawals	..	..	..
<b>Net cash provided by or used in financing activities</b>	..	..	..
<b>Net increase/(decrease) in cash held</b>	..	..	..
<b>Cash at the beginning of financial year</b>	<b>1,797</b>	<b>1,918</b>	<b>1,918</b>
Cash transfers from restructure	..	..	..
<b>Cash at the end of financial year</b>	<b>1,797</b>	<b>1,918</b>	<b>1,918</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.

# Office of the Inspector-General of Emergency Management

## Overview

The Office of the Inspector-General of Emergency Management's (the Office) vision is for united and resilient Queensland Disaster Management Arrangements (QDMA), now and for the future. Our purpose is to safeguard people, property and the environment through impartial assurance and insights.

The Office objectives are:

- Trusted partnerships – Build collaborative relationships that enhance disaster management through shared knowledge, trust and coordinated efforts
- Evidence and insights – Provide and leverage data-driven analysis to improve disaster preparedness and inform effective, future-focussed decision-making
- Assurance – Deliver impartial evaluations to promote accountability, continuous improvement, and confidence in Queensland's Disaster Management Arrangements.

The Office contributes to the *Government's objectives for the community*<sup>1</sup> by working to provide:

- *Safety where you live* by ensuring the standard for Disaster Management in Queensland remains contemporary; and enhancing effective disaster management and community resilience
- *A plan for Queensland's future* by facilitating strategic connections within and across the disaster management, research, industry sectors and community.

### Key deliverables

In 2026-27, the Office will:

- support the Queensland Government by undertaking reviews to provide assurance that disaster management arrangements continue to keep our communities safe
- partner with key stakeholders to deliver assurance activities that enhance disaster management capability by promoting shared responsibility for all Queenslanders
- promote inclusive engagement through all aspects of Queensland's disaster management arrangements providing future focused, equitable and resilient disaster management arrangements
- broker cooperative partnerships that build pathways for future research programs to connect research expertise with real world problems to improve disaster management outcomes
- commence the review of the Disaster Management Standard to ensure it remains contemporary and fit for purpose.

<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

## Disaster management assurance and advice

### Objective

To provide independent, timely and valued assurance and insights that inform and enhance Queensland's Disaster Management Arrangements.

### Description

The Office provides impartial assurance and evidence-based advice about Queensland's Disaster Management Arrangements, and conducts performance monitoring and reporting activities to enhance accountability and improve outcomes for the community.

Service standards	2025-26 Target/Est.	2025-26 Est. Actual	2026-27 Target/Est.
<b>Effectiveness measure</b>			
Overall Customer satisfaction with the office's assurance activities	80%	84%	80%
<b>Efficiency measure</b>			
Average cost per assurance activity (\$'000) <sup>1,2</sup>	233	239	241

Notes:

1. The variance between the 2025-26 Target/Estimate and 2025-26 Estimated Actual includes rises to the Consumer Price Index and employee expenses associated with enterprise bargaining outcomes, and the 2025 Significant Weather Events Reports which assessed disaster management performance across 97 per cent of Queensland.
2. The increase in the 2026-27 Target Estimate is due to the increasing complexity of Queensland's disaster management environment and the corresponding increase in the cost of conducting assurance activities.

# 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>Office of the Inspector-General of Emergency Management</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	4,827	5,498	4,965
Other revenue	638	1,964	802
<b>Total income</b>	<b>5,465</b>	<b>7,462</b>	<b>5,767</b>
<b>Expenses</b>			
Disaster management assurance and advice	5,465	7,462	5,767
<b>Total expenses</b>	<b>5,465</b>	<b>7,462</b>	<b>5,767</b>
<b>OPERATING SURPLUS/(DEFICIT)</b>	<b>..</b>	<b>..</b>	<b>..</b>
<b>Net assets</b>	<b>3,339</b>	<b>3,339</b>	<b>3,339</b>

# Staffing

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

<b>Service area</b>	<b>2025-26 Budget</b>	<b>2025-26 Est. Actual</b>	<b>2026-27 Budget</b>
Disaster management assurance and advice	22	22	22
<b>Total FTEs</b>	<b>22</b>	<b>22</b>	<b>22</b>

Note:

1. 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.

# Budgeted financial statements

## Departmental income statement

Total expenses are estimated to be \$5.8 million in 2026-27, a decrease of \$1.7 million from the 2025-26 Estimated Actual. This reduction is primarily due the 2025-26 Estimated Actual including funds that the Office is managing for the QDMA Research Capability Project (the Project) funded under Round 2 of the Disaster Recovery Funding Arrangement (DRFA) Efficiencies, in partnership with the Queensland Reconstruction Authority and Queensland Police Service; these funds are specifically allocated for the Project. As such, they do not reflect the Office's business as usual operational expenditure.

Total revenue is estimated to be \$5.8 million in 2026-27, a decrease of \$1.7 million from the 2025-26 Estimated Actual. This reduction is primarily due the 2025-26 Estimated Actual funds that the Office is managing for the Project; these funds are specifically allocated for the Project but do not form part of the Office's business as usual operating revenue.

## Departmental balance sheet

The Office will have estimated assets at \$3.5 million at the end of 2026-27. The main liabilities relate to payables and accrued employee benefits totalling \$163,000 at the end of 2026-27.

# Controlled income statement

Office of the Inspector-General of Emergency Management	2025-26 Adjusted Budget \$'000	2025-26 Est. Actual \$'000	2026-27 Budget \$'000
<b>INCOME</b>			
Appropriation revenue	4,827	5,498	4,965
Taxes	..	..	..
User charges and fees	..	..	..
Royalties and land rents	..	..	..
Grants and other contributions	638	1,964	802
Interest and distributions from managed funds	..	..	..
Other revenue	..	..	..
Gains on sale/revaluation of assets	..	..	..
<b>Total income</b>	<b>5,465</b>	<b>7,462</b>	<b>5,767</b>
<b>EXPENSES</b>			
Employee expenses	3,587	3,616	3,731
Supplies and services	1,218	3,186	1,360
Grants and subsidies	..	..	..
Depreciation and amortisation	..	..	..
Finance/borrowing costs	..	..	..
Other expenses	660	660	676
Losses on sale/revaluation of assets	..	..	..
<b>Total expenses</b>	<b>5,465</b>	<b>7,462</b>	<b>5,767</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 Inspector-General of Emergency Management	2025-26 Adjusted Budget \$'000	2025-26 Est. Actual \$'000	2026-27 Budget \$'000
<b>CURRENT ASSETS</b>			
Cash assets	3,456	3,402	3,402
Receivables	146	100	100
Other financial assets	..	..	..
Inventories	..	..	..
Other	..	..	..
Non-financial assets held for sale	..	..	..
<b>Total current assets</b>	<b>3,602</b>	<b>3,502</b>	<b>3,502</b>
<b>NON-CURRENT ASSETS</b>			
Receivables	..	..	..
Other financial assets	..	..	..
Property, plant and equipment	..	..	..
Intangibles	..	..	..
Other	..	..	..
<b>Total non-current assets</b>	<b>..</b>	<b>..</b>	<b>..</b>
<b>TOTAL ASSETS</b>	<b>3,602</b>	<b>3,502</b>	<b>3,502</b>
<b>CURRENT LIABILITIES</b>			
Payables	145	64	64
Accrued employee benefits	118	99	99
Interest bearing liabilities and derivatives	..	..	..
Provisions	..	..	..
Other	..	..	..
<b>Total current liabilities</b>	<b>263</b>	<b>163</b>	<b>163</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>263</b>	<b>163</b>	<b>163</b>
<b>NET ASSETS/(LIABILITIES)</b>	<b>3,339</b>	<b>3,339</b>	<b>3,339</b>
<b>EQUITY</b>			
<b>TOTAL EQUITY</b>	<b>3,339</b>	<b>3,339</b>	<b>3,339</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.

# Controlled cash flow statement

Office of the Inspector-General of Emergency Management	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	4,827	4,852	4,965
User charges and fees	..	..	..
Royalties and land rent receipts	..	..	..
Grants and other contributions	..	1,326	148
Interest and distribution from managed funds received	..	..	..
Taxes	..	..	..
Other	..	..	..
<b>Outflows:</b>			
Employee costs	(3,587)	(3,616)	(3,731)
Supplies and services	(1,218)	(3,186)	(1,360)
Grants and subsidies	..	..	..
Borrowing costs	..	..	..
Other	(22)	(22)	(22)
<b>Net cash provided by or used in operating activities</b>	..	<b>(646)</b>	..
<b>CASH FLOWS FROM INVESTING ACTIVITIES</b>			
<b>Inflows:</b>			
Sales of non-financial assets	..	..	..
Investments redeemed	..	..	..
Loans and advances redeemed	..	..	..
<b>Outflows:</b>			
Payments for non-financial assets	..	..	..
Payments for investments	..	..	..
Loans and advances made	..	..	..
<b>Net cash provided by or used in investing activities</b>	-	-	-
<b>CASH FLOWS FROM FINANCING ACTIVITIES</b>			
<b>Inflows:</b>			
Borrowings	..	..	..
Equity injections	-	-	-
Appropriated equity injections	..	..	..
Non-appropriated equity injections	..	..	..
<b>Outflows:</b>			
Borrowing redemptions	..	..	..
Finance lease payments	..	..	..
Equity withdrawals	-	-	-
Appropriated equity withdrawals	..	..	..
Non-appropriated equity withdrawals	..	..	..
<b>Net cash provided by or used in financing activities</b>	-	-	-
<b>Net increase/(decrease) in cash held</b>	..	<b>(646)</b>	..
<b>Cash at the beginning of financial year</b>	<b>3,456</b>	<b>4,048</b>	<b>3,402</b>
Cash transfers from restructure	..	..	..
<b>Cash at the end of financial year</b>	<b>3,456</b>	<b>3,402</b>	<b>3,402</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.



