

SERVICE DELIVERY STATEMENTS

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



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Service Delivery Statements

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

Portfolio overview

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

The Honourable Steven (Steve) Minnikin MP

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

Director-General: Chris Lamont

Queensland Shared Services

Deputy Director-General, Data and Digital Government: Andrew Spina

Corporate Administration Agency

Deputy Director-General, Data and Digital Government: Andrew Spina

CITEC

Deputy Director-General, Data and Digital Government: Andrew Spina

Additional information about this agency can be sourced from:

cdsb.qld.gov.au

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

Overview

As part of the machinery-of-government changes effective 1 November 2024, the Department of Customer Services, Open Data and Small and Family Business (the department) was established as a new department. As a result, there were changes to the following functions:

- Small Business received from the former Department of Employment, Small Business and Training
- Queensland Government Customer and Digital Group received from the Department of Transport and Main Roads
- Corporate Services (partial) received from the former Department of Energy and Climate.

As part of further machinery-of-government changes effective 1 July 2025, additional functions are now included in the department:

- Customer Services Branch, Customer Digital Identity Services, and Customer Technology and Strategy received from the Department of Transport and Main Roads
- Corporate ICT services servicing the department received from the Department of Housing and Public Works.

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

Our vision is: Better customer service for Queenslanders, small business and Government.

Our strategic objectives are:

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

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

Key deliverables

In 2025–26, the department will:

- provide support for Queensland small and family businesses to start, grow and thrive through the delivery of the *Small Business First* agenda, including over \$130 million over 4 years in funded activities and measures to reduce red tape, support innovation and make it easier to do business
- continue to implement better ways for customers to access help from government, in person, over the phone and online
- progress the delivery of a customer service application, portal and improvements to the Queensland Government website qld.gov.au
- continue to capture customer perspectives, motivations, and expectations to guide the development of product and service delivery
- play a lead role in designing and maintaining critical government ICT systems, including a coordinated approach to targeted investment in current digital and IT systems across the public sector, and a strategic joined-up approach to future ICT design and investment

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

- work with partners to improve and extend network connectivity across Queensland
- establish an interoperable digital identity and secure credentialing ecosystem across the Queensland Government
- support better frontline services through improved data management, sharing and use, continuing to protect and respect government's use of Queenslanders' personal data
- enable frontline services by providing guardrails for the safe, ethical and responsible use of artificial intelligence within government
- continue to support Queensland Government service delivery through provision of shared corporate services through Queensland Shared Services and Corporate Administration Agency. This includes finance, human resource management, enterprise systems, and payroll for over 80,000 employees
- strengthen whole-of-government cyber security capability with effective cyber governance, enhanced cyber skills, and advanced defence capabilities to better protect Queenslanders and government.

Budget highlights

The government has committed \$1 billion, held centrally, over 4 years to establish the Queensland Government Digital Fund. The Fund, which will be managed by the department, will drive a coordinated approach to strategic and targeted investment in digital and IT systems across the public sector.

In the 2025–26 Queensland Budget, the government is providing:

- \$44.7 million over 5 years to boost productivity with a suite of initiatives including a Business Concierge for small business accessing government services, two new grant programs and regional innovation and start-up hubs. This funding also includes a refocus on the Small Business Commissioner on red tape reduction and dispute resolution, and to simplify small business procurement processes, standardise contracts and support smaller tenders, including delivering a 5-business day On Time, Every Time Payment Guarantee for small businesses and immediate payments for invoices under \$10,000
- \$40 million over 3 years to small businesses and local governments to implement measures to improve community safety and implement crime prevention measures in public commercial precincts and business strips
- \$25.1 million in 2025–26 to deliver a consolidated online services experience for Queenslanders
- \$19 million over 4 years to support small and family businesses with the cost of apprentice wages
- \$16.8 million increased funding over 3 years for small business wellness coaches and financial counsellors and the Small Business Support Services Fund.

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

Performance statement

Customer Services¹

Objective

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

Description

This service area:

- delivers whole-of-government customer service, including developing and delivering innovative, digitally-enabled and integrated government services that are simpler and faster for the community to access online or through phone and face-to-face channels
- builds better in-person services in rural and remote communities
- ensures the needs of customers drive the evolution of government systems and services
- provides around the clock support during disaster events
- connects services across platforms and leverages existing customer channels and infrastructure to simplify dealing with government.

Service standards	2024–25 Target/Est.	2024–25 Est. Actual	2025–26 Target/Est.
Effectiveness measures			
Percentage of customers satisfied with the services provided by Smart Service Queensland on behalf of government agencies ²	≥90%	94%	≥90%
Overall customer satisfaction with transactional services (on a scale of 1 to 10) ³	..	..	8.0
Efficiency measures			
Cost per customer interaction through all service delivery channels provided by Smart Service Queensland ^{2,4}	\$1.00	\$0.71	\$1.00
Average unit cost per transaction in a Customer Service Centre ^{3,5}	..	..	\$23.87

Notes:

1. This is a new service area for the 2025–26 *Service Delivery Statements* (SDS) to align with the structure and responsibilities of the Department of Customer Services, Open Data and Small and Family Business.
2. Due to machinery-of-government changes effective 1 November 2024, this service standard was transferred from the 'Customer and Digital Services' service area in the Department of Transport and Main Roads (DTMR) 2024–25 SDS.
3. Due to machinery-of-government changes effective 1 July 2025, this service standard was transferred from the 'Customer Experience' service area in the DTMR 2024–25 SDS and represents customer interactions from all service delivery channels. The 2024–25 Target/Estimate and 2024–25 Estimated Actual is presented in the DTMR 2025–26 SDS. Actual performance for the service standard will be reported for a final time in the DTMR 2024–25 annual report.
4. The variance between the 2024–25 Target/Estimate and 2024–25 Estimated Actual is due to continued growth in online interactions and realising efficiencies through existing platforms.
5. Due to machinery-of-government changes effective 1 July 2025, this service standard was transferred from the 'Customer Experience' service area in the DTMR 2024–25 SDS and represents in person channel only. The 2024–25 Target/Estimate and 2024–25 Estimated Actual is presented in the DTMR 2025–26 SDS. Actual performance for the service standard will be reported for a final time in the DTMR 2024–25 annual report.

Data and Digital Government¹

Objective

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

Description

This service area:

- partners with departments to ensure we have reliable systems to support modern service delivery
- provides cross-agency leadership in digital investment and assurance
- leads a whole-of-government approach to cyber security
- provides and manages the open data portal
- manages complex whole-of-government IT contracts and panel arrangements on behalf of Queensland Government agencies.

The Data and Digital Government division includes the shared service providers and commercialised business unit outlined in more detail from page 9.

Service standards	2024–25 Target/Est.	2024–25 Est. Actual	2025–26 Target/Est.
Effectiveness measures			
The total expenditure as a percentage of Information and Communications Technology (ICT) services that will be awarded to small and medium sized businesses, for contracts greater than a total value of \$5,000	New measure	New measure	30%
Percentage of datasets available on data.qld.gov.au achieving a data usability rating of 3 out of 5 or higher	≥75%	75.83%	≥75%
Efficiency measure			
Operating cost per \$1,000 of managed spend on ICT products and services	≤\$10	\$3.45	≤\$10
Discontinued measure			
Percentage of whole-of-government ICT spend awarded to small to medium sized enterprises (transactions over \$5,000) ^{2,3}	25%	30.16%	Discontinued measure

Notes:

1. Due to machinery-of-government changes effective 1 November 2024, the Queensland Government Chief Digital Group was transferred from the DTMR. The service area was renamed to Data and Digital Government to align with the structure and responsibilities of the new department.
2. The service standard has been discontinued as it has been superseded by the new service standard which uses a different calculation methodology. This amendment to the methodology, calculating services as opposed to products and services, better reflects the ability for government to procure ICT services from SMEs, opposed to procuring ICT products where there may be no suitable SME provider.
3. The variance between the 2024–25 Target/Estimate and 2024–25 Estimated Actual is due to the continued application of the ICT SME participation policy across the state departments and associated entities would be a contributing factor to this 5 per cent uplift. ICT Category Management and Sourcing (ICTCMS) continue to promote the engagement of SMEs through the established ICT Procurement network as well as through showcase events such as Talk IT Up and supplier information sessions. The quarterly SME validation undertaken by ICTCMS would also ensure that all SMEs are captured under the ICT category data.

Small and Family Business¹

Objective

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

Description

This service area:

- leads Queensland's small and family business enterprise policy approach to deliver the *Small Business First* agenda
- connects small businesses to resources and initiatives to build capability, innovation and resilience, enabling them to capitalise on opportunities and meet regulatory compliance requirements
- works across government to ensure the right settings are in place to make it easy for small and family businesses to operate
- supports positive cash flow for small and family businesses through faster payment times across government
- is establishing a Business Concierge approach for small businesses across the state.

Service standards	2024–25 Target/Est.	2024–25 Est. Actual	2025–26 Target/Est.
Effectiveness measures			
Percentage of new or existing businesses reporting increased capability, (including digital), as a direct result of participation in small business grant programs	98%	98.6%	98%
Percentage of businesses assisted by small business grant programs that report a projected increase in either employment, turnover or profitability ²	98%	91%	97%
Average score out of 5 by customers for how easy it is to use the Business Queensland website	3.5	3.5	3.5
Efficiency measure			
Administrative cost per \$1,000 for small business grant programs ³	\$130.60	\$163.35	\$134.50

Notes:

1. Due to the machinery-of-government changes effective 1 November 2024, the service area 'Small Business' was transferred from the former Department of Employment, Small Business and Training 2024–25 SDS and was previously named 'Connecting Queensland small businesses to grants and support programs'. The service area was renamed to align with the structure and responsibilities of the new department.
2. The variance between the 2024–25 Target/Estimate and the 2024–25 Estimated Actual is due to the composition of grants programs in 2024–25 including a higher representation of Business Basics recipients with expectations focused on business capability and operational improvements.
3. The variance between the 2024–25 Target/Estimate and the 2024–25 Estimated Actual is due to the timing of program rounds and changes to the structure of milestone payments in some programs throughout the year. The 2025–26 Target/Estimate has increased as a result of applying a 3 per cent increase on the prior year due to CPI.

Departmental budget summary

The table below shows the total resources available in 2025–26 from all sources and summarises how resources will be applied by service area and by controlled and administered classifications.

Customer Services, Open Data and Small and Family Business	2024–25 Adjusted Budget \$'000	2024–25 Est. Actual \$'000	2025–26 Budget \$'000
CONTROLLED			
Income			
Appropriation revenue ¹	178,907	214,316	637,810
Other revenue	73,155	72,992	97,021
Total income	252,062	287,308	734,831
Expenses			
Customer Services	55,955	80,345	347,499
Data and Digital Government	185,252	141,175	300,378
Small and Family Business	10,855	65,788	86,954
Total expenses	252,062	287,308	734,831
Operating surplus/deficit	..	..	..
Net assets	(3,475)	(503)	1,127
ADMINISTERED			
Revenue			
Commonwealth revenue	..	..	..
Appropriation revenue	9,026	3,508	..
Other administered revenue	..	..	..
Total revenue	9,026	3,508	..
Expenses			
Transfers to government	..	..	..
Administered expenses	9,026	3,508	..
Total expenses	9,026	3,508	..
Net assets	..	..	..

Notes:

1. Includes state and Australian Government funding.
2. The 2024–25 Adjusted Budget and 2024–25 Estimated Actuals information disclosed is presented on a post-machinery-of-government basis.
3. Corporate Services' costs have been allocated across the service areas.
4. The administered transactions are included in the controlled entity from 2025–26.

Staffing^{1,2,3}

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

Service area	2024–25 Adjusted Budget	2024–25 Est. Actual	2025–26 Budget
Customer Services ^{4,5}	570	493	1,860
Data and Digital Government ⁴	190	195	186
Small and Family Business ^{3,6}	80	89	76
Total FTEs	840	777	2,122

Notes:

1. Corporate FTEs are allocated across the service area to which they relate.
2. 27 Corporate FTE which service the Department of Customer Services, Open Data and Small and Family Business, transferring as a result of the further machinery-of-government change effective 1 July 2025, are allocated across the service areas of the Department of Housing and Public Works' Service Delivery Statement's Departmental Staffing.
3. The 2024–25 Adjusted Budget and 2024–25 Estimated Actuals information disclosed is presented on a post-machinery-of-government basis.
4. Variance between 2024–25 Adjusted Budget and 2024–25 Estimated Actual is due to internal realignment within the department.
5. Variance between 2024–25 Adjusted Budget and 2025–26 Budget is a result of the further machinery-of-government change effective 1 July 2025.
6. Variance between 2024–25 Adjusted Budget and 2025–26 Budget is due to internal realignment within the department.

Budgeted financial statements

Departmental income statement

Controlled income statement

As a result of machinery-of-government changes there are no corresponding comparatives between 2024–25 Estimated Actual and 2025–26 Budget.

Administered income statement

From 2025–26, administered funding will be passed through and reported in the controlled entity.

Departmental balance sheet

The value of the department's assets in 2025–26 are estimated to total \$99.9 million. This comprises current assets of \$50.1 million and non-current assets of \$49.8 million. The non-current assets primarily comprise of right-of-use leased assets, the value of which decreases over the term of the lease.

Total departmental liabilities in 2025–26 are estimated to be \$98.8 million. This is mainly comprised of payables of \$40.6 million and right-of-use lease liabilities of \$53.7 million, the value of which decreases over the term of the lease.

Controlled income statement

Department of Customer Services, Open Data and Small and Family Business*	2024–25 Adjusted Budget \$'000	2024–25 Est. Actual \$'000	2025–26 Budget \$'000
INCOME			
Appropriation revenue	178,907	214,316	637,810
Taxes	..	..	..
User charges and fees	67,144	45,582	79,684
Royalties and land rents	..	..	..
Grants and other contributions	..	14,629	2,848
Interest and distributions from managed funds	..	..	..
Other revenue	6,011	12,781	14,489
Gains on sale/revaluation of assets	..	..	..
Total income	252,062	287,308	734,831
EXPENSES			
Employee expenses	80,626	84,455	296,946
Supplies and services	140,434	140,036	354,987
Grants and subsidies	11,413	46,609	58,561
Depreciation and amortisation	17,686	14,011	21,586
Finance/borrowing costs	1,625	1,851	2,273
Other expenses	281	349	478
Losses on sale/revaluation of assets	(3)	(3)	..
Total expenses	252,062	287,308	734,831
OPERATING SURPLUS/(DEFICIT)	..	..	..

*The 2024–25 Budget and 2024–25 Estimated Actuals information disclosed is presented on a post-machinery-of-government basis.

Controlled balance sheet

Department of Customer Services, Open Data and Small and Family Business*	2024–25 Adjusted Budget \$'000	2024–25 Est. Actual \$'000	2025–26 Budget \$'000
CURRENT ASSETS			
Cash assets	13,855	25,333	24,398
Receivables	15,418	20,717	21,011
Other financial assets	..	..	..
Inventories	..	..	..
Other	4,331	4,678	4,678
Non-financial assets held for sale	..	..	..
Total current assets	33,604	50,728	50,087
NON-CURRENT ASSETS			
Receivables	..	..	..
Other financial assets	..	..	..
Property, plant and equipment	55,362	69,950	49,131
Intangibles	427	188	21
Other	1,211	667	667
Total non-current assets	57,000	70,805	49,819
TOTAL ASSETS	90,604	121,533	99,906
CURRENT LIABILITIES			
Payables	23,163	41,296	40,604
Accrued employee benefits	2,548	3,618	3,669
Interest bearing liabilities and derivatives	18,368	22,616	23,380
Provisions	964	..	..
Other	586	765	765
Total current liabilities	45,629	68,295	68,418
NON-CURRENT LIABILITIES			
Payables	..	..	..
Accrued employee benefits	..	..	..
Interest bearing liabilities and derivatives	48,450	53,741	30,361
Provisions	..	..	..
Other	..	..	..
Total non-current liabilities	48,450	53,741	30,361
TOTAL LIABILITIES	94,079	122,036	98,779
NET ASSETS/(LIABILITIES)	(3,475)	(503)	1,127
EQUITY			
TOTAL EQUITY	(3,475)	(503)	1,127

*The 2024–25 Budget and 2024–25 Estimated Actuals information disclosed is presented on a post-machinery-of-government basis.

Controlled cash flow statement

Department of Customer Services, Open Data and Small and Family Business*	2024–25 Adjusted Budget \$'000	2024–25 Est. Actual \$'000	2025–26 Budget \$'000
CASH FLOWS FROM OPERATING ACTIVITIES			
Inflows:			
Appropriation receipts	148,066	145,136	636,854
User charges and fees	61,318	39,474	81,480
Royalties and land rent receipts	..	..	..
Grants and other contributions	..	14,629	2,848
Interest and distribution from managed funds received	..	..	..
Taxes	..	..	..
Other	33,989	40,759	34,187
Outflows:			
Employee costs	(79,757)	(83,582)	(296,914)
Supplies and services	(160,931)	(158,928)	(376,492)
Grants and subsidies	(11,413)	(46,609)	(58,561)
Borrowing costs	(1,625)	(1,851)	(2,273)
Other	2,196	2,128	(478)
Net cash provided by or used in operating activities	(8,157)	(48,844)	20,651
CASH FLOWS FROM INVESTING ACTIVITIES			
Inflows:			
Sales of non-financial assets	..	..	..
Investments redeemed	..	..	..
Loans and advances redeemed	..	..	..
Outflows:			
Payments for non-financial assets	(587)	(347)	(600)
Payments for investments	..	..	..
Loans and advances made	15,000	15,000	..
Net cash provided by or used in investing activities	14,413	14,653	(600)
CASH FLOWS FROM FINANCING ACTIVITIES			
Inflows:			
Borrowings	..	..	..
Equity injections	20,843	22,309	26,218
Appropriated equity injections	20,843	21,856	24,717
Non-appropriated equity injections	..	453	1,501
Outflows:			
Borrowing redemptions	..	..	..
Finance lease payments	(12,868)	(14,218)	(22,616)
Equity withdrawals	(24,056)	(21,160)	(24,588)
Appropriated equity withdrawals	(24,056)	(20,598)	(23,087)
Non-appropriated equity withdrawals	..	(562)	(1,501)
Net cash provided by or used in financing activities	(16,081)	(13,069)	(20,986)
Net increase/(decrease) in cash held	(9,825)	(47,260)	(935)
Cash at the beginning of financial year	..	..	25,333
Cash transfers from restructure	23,680	72,593	..
Cash at the end of financial year	13,855	25,333	24,398

*The 2024–25 Budget and 2024–25 Estimated Actuals information disclosed is presented on a post-machinery-of-government basis.

Administered income statement

Department of Customer Services, Open Data and Small and Family Business*	2024–25 Adjusted Budget \$'000	2024–25 Est. Actual \$'000	2025–26 Budget \$'000
INCOME			
Appropriation revenue	9,026	3,508	..
Taxes	..	..	..
User charges and fees	..	..	..
Royalties and land rents	..	..	..
Grants and other contributions	..	..	..
Interest and distributions from managed funds	..	..	..
Other revenue	..	..	..
Gains on sale/revaluation of assets	..	..	..
Total income	9,026	3,508	..
EXPENSES			
Employee expenses	..	..	..
Supplies and services	9,026	3,508	..
Grants and subsidies	..	..	..
Depreciation and amortisation	..	..	..
Finance/borrowing costs	..	..	..
Other expenses	..	..	..
Losses on sale/revaluation of assets	..	..	..
Transfers of Administered Revenue to Government	..	..	..
Total expenses	9,026	3,508	..
OPERATING SURPLUS/(DEFICIT)	..	..	..

*The 2024–25 Budget and 2024–25 Estimated Actuals information disclosed is presented on a post-machinery-of-government basis.

Administered balance sheet

Department of Customer Services, Open Data and Small and Family Business*	2024–25 Adjusted Budget \$'000	2024–25 Est. Actual \$'000	2025–26 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

*The 2024–25 Budget and 2024–25 Estimated Actuals information disclosed is presented on a post-machinery-of-government basis.

Administered cash flow statement

Department of Customer Services, Open Data and Small and Family Business*	2024–25 Adjusted Budget \$'000	2024–25 Est. Actual \$'000	2025–26 Budget \$'000
CASH FLOWS FROM OPERATING ACTIVITIES			
Inflows:			
Appropriation receipts	7,165	2,340	..
User charges and fees	(7)	..	..
Royalties and land rent receipts	..	..	..
Grants and other contributions	..	..	..
Interest and distribution from managed funds received	..	..	..
Taxes	..	..	..
Other	..	..	..
Outflows:			
Employee costs	..	..	..
Supplies and services	(8,342)	(3,910)	..
Grants and subsidies	..	..	..
Borrowing costs	..	..	..
Other	..	..	..
Transfers to Government	..	..	..
Net cash provided by or used in operating activities	(1,184)	(1,570)	..
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	345	(262)	..
Appropriated equity withdrawals	..	..	..
Non-appropriated equity withdrawals	345	(262)	..
Net cash provided by or used in financing activities	345	(262)	..
Net increase/(decrease) in cash held	(839)	(1,832)	..
Cash at the beginning of financial year	..	..	..
Cash transfers from restructure	839	1,832	..
Cash at the end of financial year	..	..	..

*The 2024–25 Budget and 2024–25 Estimated Actuals information disclosed is presented on a post-machinery-of-government basis.

Reporting Entity Financial Statements

Reporting Entity comprises:

- Department of Customer Services, Open Data and Small and Family Business (excluding Administered)
- CITEC (from 1 November 2024)
- Corporate Administration Agency (from 1 November 2024)
- Queensland Shared Services (from 1 November 2024)

Reporting entity income statement

Department of Customer Services, Open Data and Small and Family Business*	2024–25 Adjusted Budget \$'000	2024–25 Est. Actual \$'000	2025–26 Budget \$'000
INCOME			
Appropriation revenue	178,907	214,316	637,810
Taxes	..	..	..
User charges and fees	242,531	254,706	400,721
Royalties and land rents	..	..	..
Grants and other contributions	..	14,629	2,929
Interest and distributions from managed funds	..	..	..
Other revenue	15,981	16,817	18,252
Gains on sale/revaluation of assets	..	..	..
Total income	437,419	500,468	1,059,712
EXPENSES			
Employee expenses	181,171	190,891	468,452
Supplies and services	212,445	240,939	511,690
Grants and subsidies	11,413	46,609	58,561
Depreciation and amortisation	30,421	23,181	40,742
Finance/borrowing costs	2,829	1,993	2,559
Other expenses	1,529	1,431	2,315
Losses on sale/revaluation of assets	(3)	(3)	..
Total expenses	439,805	505,041	1,084,319
Income tax expense/revenue	..	..	..
OPERATING SURPLUS/(DEFICIT)	(2,386)	(4,573)	(24,607)

*The 2024–25 Budget and 2024–25 Estimated Actuals information disclosed is presented on a post-machinery-of-government basis.

Reporting entity balance sheet

Department of Customer Services, Open Data and Small and Family Business*	2024–25 Adjusted Budget \$'000	2024–25 Est. Actual \$'000	2025–26 Budget \$'000
CURRENT ASSETS			
Cash assets	71,937	118,555	79,616
Receivables	47,442	52,680	53,583
Other financial assets	..	..	..
Inventories	..	..	..
Other	18,051	23,586	26,146
Non-financial assets held for sale	..	..	..
Total current assets	137,430	194,821	159,345
NON-CURRENT ASSETS			
Receivables	..	..	..
Other financial assets	..	..	..
Property, plant and equipment	122,777	124,210	108,402
Deferred tax assets	..	..	..
Intangibles	6,855	3,199	2,239
Other	6,301	3,975	3,375
Total non-current assets	135,933	131,384	114,016
TOTAL ASSETS	273,363	326,205	273,361
CURRENT LIABILITIES			
Payables	37,021	64,595	64,731
Current tax liabilities	..	..	..
Accrued employee benefits	6,834	7,874	8,306
Interest bearing liabilities and derivatives	23,624	37,587	32,243
Provisions	964	..	..
Other	2,285	4,917	4,968
Total current liabilities	70,728	114,973	110,248
NON-CURRENT LIABILITIES			
Payables	..	..	..
Deferred tax liabilities	..	..	..
Accrued employee benefits	..	..	..
Interest bearing liabilities and derivatives	61,081	62,496	37,354
Provisions	..	..	..
Other	108	620	620
Total non-current liabilities	61,189	63,116	37,974
TOTAL LIABILITIES	131,917	178,089	148,222
NET ASSETS/(LIABILITIES)	141,446	148,116	125,139
EQUITY			
TOTAL EQUITY	141,446	148,116	125,139

*The 2024–25 Budget and 2024–25 Estimated Actuals information disclosed is presented on a post-machinery-of-government basis.

Reporting entity cash flow statement

Department of Customer Services, Open Data and Small and Family Business*	2024–25 Adjusted Budget \$'000	2024–25 Est. Actual \$'000	2025–26 Budget \$'000
CASH FLOWS FROM OPERATING ACTIVITIES			
Inflows:			
Appropriation receipts	148,066	145,136	636,854
User charges and fees	256,760	272,494	430,368
Royalties and land rent receipts	..	..	..
Grants and other contributions	..	14,629	2,929
Interest and distribution from managed funds received	..	..	..
Taxes	..	..	..
Other	56,307	59,743	52,149
Outflows:			
Employee costs	(175,127)	(188,647)	(468,088)
Supplies and services	(259,371)	(299,349)	(550,393)
Grants and subsidies	(11,413)	(46,609)	(58,561)
Borrowing costs	(2,831)	(1,995)	(2,559)
Taxation equivalents paid	..	..	..
Other	(10,562)	(6,101)	(28,808)
Net cash provided by or used in operating activities	1,829	(50,699)	13,891
CASH FLOWS FROM INVESTING ACTIVITIES			
Inflows:			
Sales of non-financial assets	..	147	..
Investments redeemed	..	..	..
Loans and advances redeemed	..	..	..
Outflows:			
Payments for non-financial assets	(9,082)	(5,458)	(18,974)
Payments for investments	..	..	..
Loans and advances made	15,000	15,000	..
Net cash provided by or used in investing activities	5,918	9,689	(18,974)
CASH FLOWS FROM FINANCING ACTIVITIES			
Inflows:			
Borrowings	(15,000)	..	..
Equity injections	20,761	23,478	27,719
Appropriated equity injections	20,843	21,856	24,717
Non-appropriated equity injections	(82)	1,622	3,002
Outflows:			
Borrowing redemptions	..	(5,000)	(7,500)
Finance lease payments	(15,490)	(14,840)	(27,986)
Equity withdrawals	(24,056)	(21,613)	(26,089)
Appropriated equity withdrawals	(24,056)	(20,598)	(23,087)
Non-appropriated equity withdrawals	..	(1,015)	(3,002)
Dividends paid	..	..	..
Net cash provided by or used in financing activities	(33,785)	(17,975)	(33,856)
Net increase/(decrease) in cash held	(26,038)	(58,985)	(38,939)
Cash at the beginning of financial year	..	..	118,555
Cash transfers from restructure	97,975	177,540	..
Cash at the end of financial year	71,937	118,555	79,616

*The 2024–25 Budget and 2024–25 Estimated Actuals information disclosed is presented on a post-machinery-of-government basis.

Shared service provider

Queensland Shared Services

Overview

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

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

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

Key deliverables

In 2025–26, QSS will:

- continue to streamline and modernise business processes, underpinned by reliable core technology solutions to improve the client experience
- process more than 2 million payroll payments to Queensland Government employees and \$12.2 billion in financial payments to vendors on behalf of partner agencies.

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

Performance statement

Queensland Shared Services¹

Objective

To provide effective corporate services that support Queensland Government entities.

Description

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

Service standards	2024–25 Target/Est.	2024–25 Est. Actual	2025–26 Target/Est.
Effectiveness measures			
Overall customer satisfaction with QSS services	≥80%	81%	≥80%
ICT service availability of QSS supported technologies	≥99%	99.6%	≥99%
Efficiency measures			
Number of pays processed per FTE per fortnight ²	365	382	365
Number of accounts payable transactions processed per FTE per annum ³	19,000	23,886	21,000

Notes:

1. Due to machinery-of-government changes effective 1 November 2024, QSS transferred from the Department of Transport and Main Roads *2024–25 Service Delivery Statements*.
2. The variance between the 2024–25 Target/Estimate and 2024–25 Estimated Actual reflects process efficiencies, primarily due to an increase in (payroll) service volumes which QSS has processed with an economical resource base increase. This measure is subject to the utilisation of agencies consuming shared services.
3. The variance between the 2024–25 Target/Estimate and 2024–25 Estimated Actual reflects process efficiencies, primarily due to an increase in accounts payable service volumes which QSS has processed with an economical resource base increase. This measure is subject to utilisation of agencies consuming shared services. This is also reflected in the 2025–26 Target/Estimate.

Budget summary

Staffing

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

Service area	2024–25 Budget	2024–25 Est. Actual	2025–26 Budget
Queensland Shared Services	745	753	753
Total FTEs	745	753	753

Financial statements

Income statement

Total revenues are estimated to be \$146.8 million in 2025–26, a decrease of \$7.6 million to the 2024–25 Estimated Actual mainly resulting from the discontinuation of services provided to by Department of Transport and Main Roads.

Total expenses are estimated to be \$175 million in 2025–26, an increase of \$15.1 million from the 2024–25 Estimated Actual mainly due to delivery of the finance system upgrade, partially offset by a reduction resulting from the discontinuation of services provided to Department of Transport and Main Roads.

The deficit in 2024–25 Estimated Actual is mainly due to the expenditure relating to the Finance Modernisation program which is being funded from cash reserves.

The deficit in 2025–26 Budget is mainly due to the expenditure relating to the Finance Modernisation program which is being funded from cash reserves.

Balance sheet

QSS is projecting a net asset position of \$25.8 million at the end of 2025–26 financial year consisting mainly of cash and net receivables.

Income statement

Queensland Shared Services	2024–25 Budget \$'000	2024–25 Est. Actual \$'000	2025–26 Budget \$'000
INCOME			
User charges and fees	152,787	154,364	146,739
Grants and other contributions	..	..	..
Interest and distributions from managed funds	..	..	..
Other revenue	103	106	103
Gains on sale/revaluation of assets	..	..	..
Total income	152,890	154,470	146,842
EXPENSES			
Employee expenses	88,364	94,535	99,593
Supplies and services	62,816	63,721	73,802
Grants and subsidies	..	..	..
Depreciation and amortisation	845	835	798
Finance/borrowing costs	..	..	..
Other expenses	865	847	852
Losses on sale/revaluation of assets	..	..	..
Total expenses	152,890	159,938	175,045
OPERATING SURPLUS/(DEFICIT)	..	(5,468)	(28,203)

Balance sheet

Queensland Shared Services	2024–25 Budget \$'000	2024–25 Est. Actual \$'000	2025–26 Budget \$'000
CURRENT ASSETS			
Cash assets	51,937	44,323	17,448
Receivables	12,753	12,655	12,962
Other financial assets	..	..	..
Inventories	..	..	..
Other	1,299	1,466	1,519
Non-financial assets held for sale	..	..	..
Total current assets	65,989	58,444	31,929
NON-CURRENT ASSETS			
Receivables	..	..	..
Other financial assets	..	..	..
Property, plant and equipment	414	346	383
Intangibles	3,336	1,436	901
Other	6	..	..
Total non-current assets	3,756	1,782	1,284
TOTAL ASSETS	69,745	60,226	33,213
CURRENT LIABILITIES			
Payables	3,687	3,766	4,612
Accrued employee benefits	2,726	2,443	2,787
Interest bearing liabilities and derivatives	..	..	..
Provisions	..	..	..
Other	3	5	5
Total current liabilities	6,416	6,214	7,404
NON-CURRENT LIABILITIES			
Payables	..	..	..
Accrued employee benefits	..	..	..
Interest bearing liabilities and derivatives	..	..	..
Provisions	..	..	..
Other	..	..	..
Total non-current liabilities	..	..	..
TOTAL LIABILITIES	6,416	6,214	7,404
NET ASSETS/(LIABILITIES)	63,329	54,012	25,809
EQUITY			
TOTAL EQUITY	63,329	54,012	25,809

Cash flow statement

Queensland Shared Services	2024–25 Budget \$'000	2024–25 Est. Actual \$'000	2025–26 Budget \$'000
CASH FLOWS FROM OPERATING ACTIVITIES			
Inflows:			
User charges and fees	168,013	169,726	161,267
Grants and other contributions	..	..	..
Interest and distribution from managed funds received	..	..	..
Other	6,146	6,632	7,234
Outflows:			
Employee costs	(88,065)	(98,037)	(99,298)
Supplies and services	(69,023)	(69,973)	(80,393)
Grants and subsidies	..	..	..
Borrowing costs	..	..	..
Other	(16,115)	(16,682)	(15,385)
Net cash provided by or used in operating activities	956	(8,334)	(26,575)
CASH FLOWS FROM INVESTING ACTIVITIES			
Inflows:			
Sales of non-financial assets	..	..	..
Investments redeemed	..	..	..
Loans and advances redeemed	..	..	..
Outflows:			
Payments for non-financial assets	(300)	(300)	(300)
Payments for investments	..	..	..
Loans and advances made	..	..	..
Net cash provided by or used in investing activities	(300)	(300)	(300)
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	656	(8,634)	(26,875)
Cash at the beginning of financial year	51,281	52,957	44,323
Cash transfers from restructure	..	..	..
Cash at the end of financial year	51,937	44,323	17,448

Corporate Administration Agency

Overview

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

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

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

Key deliverables

In 2025–26, CAA will:

- continue to provide value for money to customers through responsible fiscal and resource management
- focus on automation and self-service as we continue to invest in technologies to improve the employee and customer experience
- review our services, capability and capacity to meet future demands and maintain our reputation of high quality, lower cost services.

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

Performance statement

Corporate Administration Agency¹

Objective

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

Description

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

Service standards	2024–25 Target/Est.	2024–25 Est. Actual	2025–26 Target/Est.
Effectiveness measures			
Overall customer satisfaction with CAA services ²	90%	79%	90%
Overall customers consider CAA services are value for money ³	95%	78%	95%
CAA Electronic Document and Records Management System and Human Resource Information System availability during business hours	99%	99.71%	99%
Efficiency measures			
CAA operating surplus/(deficit)	±2%	-2%	±2%
Cost per pay for salary-based employees ⁴	≤\$16.76	\$16.57	≤\$17.07

Notes:

1. Due to machinery-of-government changes effective 1 November 2024, CAA transferred from the Department of Transport and Main Roads *2024–25 Service Delivery Statements*.
2. The variance between the 2024–25 Target/Estimate and 2024–25 Estimated Actual is due to there being less respondents to the customer survey than the previous year, with only two additional respondents selecting "Neutral" response which is reflected as a negative response. This has significantly impacted the overall result.
3. The variance between the 2024–25 Target/Estimate and 2024–25 Estimated Actual is due to the same number of respondents as last year with two respondents choosing neutral and negative impacting a reduction in value for money.
4. The 2025–26 Target/Estimate has increased due to the CAA applying a 3 per cent increase on the prior year due to the forecasted effect of enterprise bargaining and overhead increases on CAA staff costs that apply to the calculation of this rate.

Budget summary

Staffing

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

Service area	2024–25 Budget	2024–25 Est. Actual	2025–26 Budget
Corporate Administration Agency	74	74	74
Total FTEs	74	74	74

Financial statements

Income statement

Total revenues are estimated to be \$16.3 million in 2025–26, an increase of \$1.8 million from the 2024–25 Estimated Actual due to increased customer revenue mainly attributable to the onboarding of new customers in 2025–26.

Total expenses are estimated to be \$16.3 million in 2025–26, an increase of \$1.5 million from the 2024–25 Estimated Actual due to higher employee and vendor expenses associated with the onboarding of new customers in 2025–26.

The deficit in 2024–25 Estimated Actual is a result of a marginally lower volume of work than budgeted.

Balance sheet

CAA is projecting a net asset position of \$3.5 million at the end of 2025–26 financial year. The major assets being cash of \$2.5 million which mainly consists of working capital and retained earnings and receivables of \$1.1 million.

Income statement

Corporate Administration Agency	2024–25 Budget \$'000	2024–25 Est. Actual \$'000	2025–26 Budget \$'000
INCOME			
User charges and fees	14,740	14,440	16,196
Grants and other contributions	81	81	81
Interest and distributions from managed funds	..	..	..
Other revenue	..	..	..
Gains on sale/revaluation of assets	..	..	..
Total income	14,821	14,521	16,277
EXPENSES			
Employee expenses	10,805	10,805	12,072
Supplies and services	3,770	3,770	3,925
Grants and subsidies	..	..	..
Depreciation and amortisation	..	..	..
Finance/borrowing costs	..	..	..
Other expenses	246	246	280
Losses on sale/revaluation of assets	..	..	..
Total expenses	14,821	14,821	16,277
OPERATING SURPLUS/(DEFICIT)	..	(300)	..

Balance sheet

Corporate Administration Agency	2024–25 Budget \$'000	2024–25 Est. Actual \$'000	2025–26 Budget \$'000
CURRENT ASSETS			
Cash assets	2,742	2,396	2,498
Receivables	1,447	1,102	1,082
Other financial assets	..	..	..
Inventories	..	..	..
Other	810	984	984
Non-financial assets held for sale	..	..	..
Total current assets	4,999	4,482	4,564
NON-CURRENT ASSETS			
Receivables	..	..	..
Other financial assets	..	..	..
Property, plant and equipment	..	..	..
Intangibles	..	..	..
Other	..	..	..
Total non-current assets	..	..	..
TOTAL ASSETS	4,999	4,482	4,564
CURRENT LIABILITIES			
Payables	477	149	231
Accrued employee benefits	236	265	265
Interest bearing liabilities and derivatives	..	..	..
Provisions	..	..	..
Other	306	610	610
Total current liabilities	1,019	1,024	1,106
NON-CURRENT LIABILITIES			
Payables	..	..	..
Accrued employee benefits	..	..	..
Interest bearing liabilities and derivatives	..	..	..
Provisions	..	..	..
Other	..	..	..
Total non-current liabilities	..	..	..
TOTAL LIABILITIES	1,019	1,024	1,106
NET ASSETS/(LIABILITIES)	3,980	3,458	3,458
EQUITY			
TOTAL EQUITY	3,980	3,458	3,458

Cash flow statement

Corporate Administration Agency	2024–25 Budget \$'000	2024–25 Est. Actual \$'000	2025–26 Budget \$'000
CASH FLOWS FROM OPERATING ACTIVITIES			
Inflows:			
User charges and fees	14,570	14,270	16,026
Grants and other contributions	81	81	81
Interest and distribution from managed funds received	..	..	..
Other	745	745	745
Outflows:			
Employee costs	(10,805)	(10,805)	(12,072)
Supplies and services	(4,243)	(4,243)	(4,398)
Grants and subsidies	..	..	..
Borrowing costs	..	..	..
Other	(246)	(246)	(280)
Net cash provided by or used in operating activities	102	(198)	102
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	102	(198)	102
Cash at the beginning of financial year	2,640	2,594	2,396
Cash transfers from restructure	..	..	..
Cash at the end of financial year	2,742	2,396	2,498

Commercialised business unit

CITEC

Overview

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

The strategic objectives of the agency are to:

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

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

Key deliverables

In 2025–26, CITEC will:

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

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

Performance statement

CITEC^{1,2}

Objective

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

Description

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

Service standards	2024–25 Target/Est.	2024–25 Est. Actual	2025–26 Target/Est.
Service: CITEC ICT			
Effectiveness measures			
CITEC ICT overall customer satisfaction	>75%	92%	>75%
CITEC ICT service availability	99.9%	99.99%	99.9%
Efficiency measure			
CITEC ICT earnings before interest and tax less depreciation and amortisation (EBITDA) ³	\$17.159M	\$16.27M	\$22.14M
Service: CITEC Information Brokerage (IB)			
Effectiveness measures			
CITEC IB overall customer satisfaction	>80%	87%	>80%
CITEC IB service availability	New measure	New measure	98%
Efficiency measure			
CITEC IB earnings before interest and tax less depreciation and amortisation (EBITDA) ^{4,5,6}	(\$123,350)	(\$268,000)	\$104,000

Notes:

- As part of the machinery-of-government changes effective 1 September 2024, Public Safety Network Management Centre (PSNMC) transferred from the Queensland Police Service into CITEC.
- Due to machinery-of-government changes effective 1 November 2024, CITEC transferred from the Department of Transport and Main Roads *2024–25 Service Delivery Statements*.
- The 2025–26 Target/Estimate has increased due to the need to account for the inclusion of PSNMC for the full 2025–26 financial year compared to the part year in 2024–25.
- The 2024–25 Target/Estimate is negative due to continued investment in internal business review and development.
- The variance between the 2024–25 Target/Estimate and 2024–25 Estimated Actual is due to lower than anticipated client demand.
- The variance between the 2024–25 Target/Estimate and 2025–26 Target/Estimate is due to a higher forecast demand for services in the 2025–26 financial year.

Budget summary

Staffing

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

Service area	2024–25 Adjusted Budget	2024–25 Est. Actual	2025–26 Budget
CITEC	351	351	351
Total FTEs	351	351	351

Capital program

CITEC has capital purchases of \$23.1 million in 2025–26, comprising of capital infrastructure, hardware replacement and storage services.

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

	2024–25 Adjusted Budget \$'000	2024–25 Est. Actual \$'000	2025–26 Budget \$'000
Capital purchases	36,803	20,810	23,074
Capital grants	..	..	..
Total capital outlays	36,803	20,810	23,074

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

Financial statements

Income statement

Total revenues are estimated to be \$219 million in 2025–26, an increase of \$6.8 million from the 2024–25 Estimated Actual. This reflects a full year budget for Public Safety Network Management Centre following its transfer into CITEC during the 2024–25 financial year.

Total expenses are estimated to be \$215.4 million in 2025–26, an increase of \$6.8 million from the 2024–25 Estimated Actual. This reflects a full year budget for Public Safety Network Management Centre following its transfer into CITEC during the 2024–25 financial year.

Balance sheet

CITEC is projecting a net asset position of \$94.7 million at the end of the 2025–26 financial year mainly consisting of cash and property, plant and equipment.

Income statement

CITEC*	2024–25 Adjusted Budget \$'000	2024–25 Est. Actual \$'000	2025–26 Budget \$'000
INCOME			
User charges and fees	175,960	208,756	215,328
Grants and other contributions	..	..	..
Interest and distributions from managed funds	..	..	..
Other revenue	9,417	3,480	3,660
Gains on sale/revaluation of assets	..	..	..
Total income	185,377	212,236	218,988
EXPENSES			
Employee expenses	56,195	55,915	59,841
Supplies and services	111,403	139,726	136,202
Grants and subsidies	..	..	..
Depreciation and amortisation	15,687	12,132	18,358
Finance/borrowing costs	1,268	206	286
Other expenses	743	595	705
Losses on sale/revaluation of assets	..	..	..
Total expenses	185,296	208,574	215,392
Income tax expense/revenue	..	..	..
OPERATING SURPLUS/(DEFICIT)	81	3,662	3,596

*The 2024–25 Budget and 2024–25 Estimated Actuals information disclosed is presented on a post-machinery-of-government basis.

Balance sheet

CITEC*	2024–25 Adjusted Budget \$'000	2024–25 Est. Actual \$'000	2025–26 Budget \$'000
CURRENT ASSETS			
Cash assets	3,403	46,503	35,272
Receivables	17,824	21,178	21,454
Other financial assets	..	..	..
Inventories	..	..	..
Other	11,611	16,458	18,965
Non-financial assets held for sale	..	..	..
Total current assets	32,838	84,139	75,691
NON-CURRENT ASSETS			
Receivables	..	..	..
Other financial assets	..	..	..
Property, plant and equipment	67,001	53,914	58,888
Deferred tax assets	..	..	..
Intangibles	3,092	1,575	1,317
Other	5,084	3,308	2,708
Total non-current assets	75,177	58,797	62,913
TOTAL ASSETS	108,015	142,936	138,604
CURRENT LIABILITIES			
Payables	9,694	22,309	22,170
Current tax liabilities	..	..	..
Accrued employee benefits	1,324	1,548	1,585
Interest bearing liabilities and derivatives	5,256	14,971	8,863
Provisions	..	..	..
Other	1,390	3,584	3,628
Total current liabilities	17,664	42,412	36,246
NON-CURRENT LIABILITIES			
Payables	..	..	..
Deferred tax liabilities	..	..	..
Accrued employee benefits	..	..	..
Interest bearing liabilities and derivatives	12,631	8,755	6,993
Provisions	..	..	..
Other	108	620	620
Total non-current liabilities	12,739	9,375	7,613
TOTAL LIABILITIES	30,403	51,787	43,859
NET ASSETS/(LIABILITIES)	77,612	91,149	94,745
EQUITY			
TOTAL EQUITY	77,612	91,149	94,745

*The 2024–25 Budget and 2024–25 Estimated Actuals information disclosed is presented on a post-machinery-of-government basis.

Cash flow statement

CITEC*	2024–25 Adjusted Budget \$'000	2024–25 Est. Actual \$'000	2025–26 Budget \$'000
CASH FLOWS FROM OPERATING ACTIVITIES			
Inflows:			
User charges and fees	188,417	222,711	228,770
Grants and other contributions	..	..	..
Interest and distribution from managed funds received	..	..	..
Other	16,078	11,540	10,073
Outflows:			
Employee costs	(56,155)	(55,878)	(59,804)
Supplies and services	(116,606)	(155,481)	(146,336)
Grants and subsidies	..	..	..
Borrowing costs	(1,268)	(206)	(286)
Taxation equivalents paid	..	..	..
Other	(14,342)	(8,813)	(12,704)
Net cash provided by or used in operating activities	16,124	13,873	19,713
CASH FLOWS FROM INVESTING ACTIVITIES			
Inflows:			
Sales of non-financial assets	..	147	..
Investments redeemed	..	..	..
Loans and advances redeemed	..	..	..
Outflows:			
Payments for non-financial assets	(18,104)	(14,720)	(18,074)
Payments for investments	..	..	..
Loans and advances made	..	..	..
Net cash provided by or used in investing activities	(18,104)	(14,573)	(18,074)
CASH FLOWS FROM FINANCING ACTIVITIES			
Inflows:			
Borrowings	..	15,000	..
Equity injections	..	1,251	1,501
Outflows:			
Borrowing redemptions	..	(5,000)	(7,500)
Finance lease payments	(4,265)	(2,265)	(5,370)
Equity withdrawals	..	(453)	(1,501)
Dividends paid	..	..	..
Net cash provided by or used in financing activities	(4,265)	8,533	(12,870)
Net increase/(decrease) in cash held	(6,245)	7,833	(11,231)
Cash at the beginning of financial year	793	20,572	46,503
Cash transfers from restructure	8,855	18,098	..
Cash at the end of financial year	3,403	46,503	35,272

*The 2024–25 Budget and 2024–25 Estimated Actuals information disclosed is presented on a post-machinery-of-government basis.

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 Commonwealth 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.

