

SERVICE DELIVERY STATEMENTS

Department of the Premier and Cabinet



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Service Delivery Statements

ISSN 1445-4890 (Print)

ISSN 1445-4904 (Online)



Department of the Premier and Cabinet

Portfolio overview

Premier and Minister for Veterans

The Honourable David Crisafulli MP

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

Dr Christian Rowan MP

Assistant Minister to the Premier for Cabinet and South West Queensland

Mr Trevor Watts MP

Department of the Premier and Cabinet

Director-General: Damien Walker

The Premier is also responsible for:

Public Sector Commission

Public Sector Commissioner: David Mackie

Office of the Governor

Official Secretary: Yolande Yorke

Queensland Audit Office

Auditor-General: Rachel Vagg

Additional information about these agencies can be sourced from:

premiers.qld.gov.au

legislation.qld.gov.au

psc.qld.gov.au

govhouse.qld.gov.au

qao.qld.gov.au

Department of the Premier and Cabinet

Overview

As part of the machinery-of-government changes effective 1 November 2024, there were changes to the functions listed below:

- Office of the Queensland Cross-Border Commissioner was received from the former Department of Regional Development, Manufacturing and Water
- Office for Veterans was received from the former Department of Treaty, Aboriginal and Torres Strait Islander Partnerships, Communities and the Arts
- Office of First Nations Engagement and Innovation was transferred to Department of Women, Aboriginal and Torres Strait Islander Partnerships and Multiculturalism
- Office of the Queensland Integrity Commissioner was transferred to Department of Justice.

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

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

The department supports the *Government's objectives for the community*:¹

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

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

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

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

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

Key deliverables

In 2025–26, the department will:

- improve outcomes in existing and new approaches to drive service delivery of the government's priorities and support the implementation of key initiatives
- support the Premier and Cabinet in the coordination and delivery of the strategic, forward Cabinet and Cabinet Committee agenda and the delivery of Regional and Community Cabinet
- achieve beneficial outcomes for Queensland through national intergovernmental policy forums including National Cabinet, First Secretaries' Group and First Deputies' Group
- engage and consult with cross-border communities to inform good decision-making and achieve positive outcomes
- enhance engagement with the veterans' community and stakeholders to develop, coordinate and implement policies, programs and initiatives to support veterans
- pursue excellence in legislative drafting and access to legislation adopting best practice, including through maintaining open data arrangements to ensure Queensland legislation is easy to find, understand and use
- reform Budget Estimates to deliver a more transparent and rigorous system of oversight
- establish a new Future Leaders corporate graduate program.

Budget highlights

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

- \$19 million over 4 years to deliver programs and services to support and honour veterans and their families in Queensland
- \$7.4 million over 5 years and \$1.8 million per annum ongoing to the Queensland Veterans' Council for maintenance and management, visitor and curatorial services for Anzac Square and its Memorial Galleries
- \$500,000 in 2025–26 for the construction of the statue in honour of the late Dr Merle Thornton AM, to be delivered in partnership with Department of Women, Aboriginal and Torres Strait Islander Partnerships and Multiculturalism.

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

Performance statement

Government Decision Support¹

Objective

Provide outstanding decision support to implement government priorities.

Description

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

Service standards	2024–25 Target/Est.	2024–25 Est. Actual	2025–26 Target/Est.
Effectiveness measures			
Overall client satisfaction with engagement in the policy development process	85%	71%	85%
Overall client satisfaction with advice and support relating to intergovernmental relations	85%	83%	85%
Overall client satisfaction with advice and support relating to Cabinet support and Parliamentary services	85%	72%	85%
Efficiency measures			
Total cost per hour of government decision support output ²	\$171	\$166	\$168
Average cost of supporting Regional and Community Cabinet meetings ³	\$30,000	\$32,387	\$31,500

Notes:

1. This service area has been amended to include focused support for cross-border communities through support for the Office of the Cross-Border Commissioner as a result of machinery-of-government changes on 1 November 2024, and departmental structural changes in 2025.
2. The variance between the 2024–25 Target/Estimate and the 2024–25 Estimated Actual and adjusted 2025–26 Target/Estimate is primarily due to departmental structural changes in 2025.
3. The variance between the 2024–25 Target/Estimate and the 2024–25 Estimated Actual is due to the increased costs of goods and services required to support the delivery of the program. The 2025–26 Target/Estimate reflects increased staffing costs and CPI.

Government Service Delivery Implementation Support¹

Objective

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

Description

The service area is responsible for improving outcomes in existing programs and implementing new and improved approaches according to the government's priorities. The service area will work closely with delivery agencies to progress service priorities and to improve in-house implementation and program evaluation capability. The service area also provides behavioural economics, research insights and reform initiatives and strengthens implementation of the whole-of-government *Performance Management Framework* policy across the public sector and drives delivery of the government's commitments.

Service standards	2024–25 Target/Est.	2024–25 Est. Actual	2025–26 Target/Est.
Effectiveness measure			
Overall client satisfaction with advice and support relating to performance management and reporting requirements	85%	71%	85%
Efficiency measure			
Not identified			

Note:

1. This service area has been amended to reflect departmental structural changes in 2025 which now includes behavioural economics, research insights and reform activities formerly included in the Government Decision Support service area.

Government Support and Advisory Services

Objective

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

Description

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

Service standards	2024–25 Target/Est.	2024–25 Est. Actual	2025–26 Target/Est.
Effectiveness measure			
Overall client satisfaction with governance support and advisory services	85%	83%	85%
Efficiency measure			
Cost per hour to provide governance support and advisory services ¹	\$149	\$149	\$152

Note:

1. The increase between the 2024–25 Target/Estimate and the 2025–26 Target/Estimate is primarily due to the impact of enterprise bargaining outcomes.

Engagement and Events Support¹

Objective

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

Description

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

Service standards	2024–25 Target/Est.	2024–25 Est. Actual	2025–26 Target/Est.
Effectiveness measure			
Overall client satisfaction with advice and support relating to engagement and events ²	85%	64%	85%
Efficiency measure			
Cost per hour of engagement and events support ^{3,4}	\$178	\$172	\$182

Notes:

1. This service area includes support for veterans, which became the responsibility of the department as a result of machinery-of-government changes on 1 November 2024 and reflects departmental structural changes in 2025.
2. The variance between the 2024–25 Target/Estimate and the 2024–25 Estimated Actual is primarily due to higher levels of 'neither satisfied nor dissatisfied' responses.
3. The variance between the 2024–25 Target/Estimate and the 2024–25 Estimated Actual is primarily due to machinery-of-government changes on 1 November 2024 and departmental structural changes in 2025.
4. The increase between the 2024–25 Target/Estimate and the 2025–26 Target/Estimate is due to the full year impact of machinery-of-government changes and enterprise bargaining outcomes.

Legislative Drafting and e-Publishing

Objective

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

Description

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

Service standards	2024–25 Target/Est.	2024–25 Est. Actual	2025–26 Target/Est.
Effectiveness measures			
Overall client satisfaction with legislative drafting services provided by Office of the Queensland Parliamentary Counsel	90%	100%	90%
Overall client satisfaction with the quality of access to legislation available online	90%	100%	90%
Efficiency measure			
Average cost per hour of legislative drafting and publishing output ¹	\$180	\$183	\$188

Note:

1. The increase between the 2024–25 Target/Estimate and the 2025–26 Target/Estimate is primarily due to the impact of enterprise bargaining outcomes.

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.

Department of the Premier and Cabinet	2024–25 Adjusted Budget \$'000	2024–25 Est. Actual \$'000	2025–26 Budget \$'000
CONTROLLED			
Income			
Appropriation revenue ¹	132,394	138,695	141,067
Other revenue	16,007	17,425	16,011
Total income	148,401	156,120	157,078
Expenses			
Government Decision Support ^{2,3}	65,065	74,793	68,066
Government Service Delivery Implementation Support ³	14,737	13,960	13,464
Governance Support and Advisory Services	12,303	12,779	13,926
Engagement and Events Support ^{2,3}	32,184	30,221	38,043
Legislative Drafting and e-Publishing	22,598	22,853	22,004
Other	1,514	1,514	1,575
Total expenses	148,401	156,120	157,078
Operating surplus/deficit	..	..	..
Net assets	4,580	4,549	4,551
ADMINISTERED			
Revenue			
Appropriation revenue ^{2,4}	75,945	75,865	77,914
Total revenue	75,945	75,865	77,914
Expenses			
Administered expenses ^{2,4}	75,945	75,865	77,914
Total expenses	75,945	75,865	77,914
Net assets	4,660	4,660	4,660

Notes:

1. Includes state and Australian Government funding.
2. The 2024–25 Budget and 2024–25 Estimated Actuals information disclosed is presented on a post-machinery-of-government basis.
3. The service area has been changed from the *2024–25 Service Delivery Statements* to reflect 2025 departmental structural changes.
4. The 2025–26 Budget reflects additional funding for Queensland Veterans' Council as outlined in the *Budget highlights* section.

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
Government Decision Support ^{1,2,3,4}	239	267	263
Government Service Delivery Implementation Support ^{1,4}	48	48	48
Governance Support and Advisory Services ¹	56	56	56
Engagement and Events Support ^{1,2,4}	89	89	92
Legislative Drafting and e-Publishing ¹	70	70	70
Other ⁵	5	5	5
Total DPC controlled	507	535	534
Ministerial Offices and Office of the Leader of the Opposition (DPC Administered)	287	287	287
Total FTEs⁶	794	822	821

Notes:

- Corporate FTEs are allocated across the service to which they relate.
- The 2024–25 Adjusted Budget and 2024–25 Estimated Actuals information disclosed is presented on a post-machinery-of-government basis.
- The variance between the 2024–25 Adjusted Budget and the 2024–25 Estimated Actual is primarily due to the expansion of the 2025 Policy Futures Graduate Program.
- The service area has been changed from the *2024–25 Service Delivery Statements* to reflect 2025 departmental structural changes.
- 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.
- The department is also hosting up to 9 FTEs to support Queensland's delivery of services on Norfolk Island and the implementation of the *Intergovernmental Partnership Agreement on State Service Delivery to Norfolk Island*. These FTEs are fully funded by the Australian Government and are not included in the staffing table.

Capital program

The Department of the Premier and Cabinet (including Ministerial Offices and the Office of the Leader of the Opposition) has planned capital purchases of \$559,000 in 2025–26 for ongoing upgrades and enhancements of departmental ICT systems and other minor works.

The Department of the Premier and Cabinet has provided additional funding of \$500,000 in 2024–25 towards building a new Maudsland Cenotaph and enhancing the Upper Coomera Cenotaph at Tallowood Park. Funding of \$350,000 in the 2025–26 Budget is for capital grants honouring our veterans.

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	1,060	906	559
Capital grants	347	2,054	350
Total capital outlays^{1,2}	1,407	2,960	909

Notes:

- The 2024–25 Adjusted Budget and 2024–25 Estimated Actuals information disclosed is presented on a post-machinery-of-government basis.
- The 2024–25 Estimated Actual includes the rephasing of capital grants from 2025–26 to honour our veterans.

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

Budgeted financial statements

Departmental income statement

Controlled income statement

Controlled operating expenses for 2025–26 are estimated to be \$157.1 million, an increase of \$958,000 from the 2024–25 Estimated Actual.

Administered income statement

Administered expenses are estimated to be \$77.9 million in 2025–26, which includes:

- \$73.3 million for Ministerial Offices and the Office of the Leader of the Opposition. The increase in funding is primarily due to the impact of enterprise bargaining arrangements.
- \$4.6 million in grant funding to the Queensland Veterans' Council to deliver the Anzac Day Trust Fund program and the management of the Anzac Square and its Memorial Galleries.

Departmental balance sheet

The department's balance sheet is primarily represented by current assets and liabilities, reflecting the accrued position at year end. The net asset position will remain consistent, with movements primarily resulting from the effect of timing of receipts and payments. Total departmental assets are estimated to be \$33.2 million at 30 June 2026 (\$14.4 million in controlled assets and \$18.8 million in administered assets).

Controlled income statement

Department of the Premier and Cabinet*	2024–25 Adjusted Budget \$'000	2024–25 Est. Actual \$'000	2025–26 Budget \$'000
INCOME			
Appropriation revenue	132,394	138,695	141,067
Taxes	..	..	..
User charges and fees	3,390	3,373	3,948
Royalties and land rents	..	..	..
Grants and other contributions	6,080	7,565	1,546
Interest and distributions from managed funds	..	..	..
Other revenue	6,537	6,487	10,517
Gains on sale/revaluation of assets	..	..	..
Total income	148,401	156,120	157,078
EXPENSES			
Employee expenses	82,078	85,866	88,801
Supplies and services	41,237	40,678	29,854
Grants and subsidies	19,040	24,220	31,383
Depreciation and amortisation	464	456	555
Finance/borrowing costs	..	..	..
Other expenses	5,582	4,900	6,485
Losses on sale/revaluation of assets	..	..	..
Total expenses	148,401	156,120	157,078
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 the Premier and Cabinet*	2024–25 Adjusted Budget \$'000	2024–25 Est. Actual \$'000	2025–26 Budget \$'000
CURRENT ASSETS			
Cash assets	7,825	5,885	6,169
Receivables	4,899	5,435	5,407
Other financial assets	..	..	..
Inventories	..	..	..
Other	837	849	1,065
Non-financial assets held for sale	..	..	..
Total current assets	13,561	12,169	12,641
NON-CURRENT ASSETS			
Receivables	..	..	..
Other financial assets	..	..	..
Property, plant and equipment	296	167	3
Intangibles	1,809	1,819	1,802
Other	..	..	..
Total non-current assets	2,105	1,986	1,805
TOTAL ASSETS	15,666	14,155	14,446
CURRENT LIABILITIES			
Payables	8,132	6,601	6,601
Accrued employee benefits	2,453	2,377	2,666
Interest bearing liabilities and derivatives	..	..	..
Provisions	..	..	..
Other	501	628	628
Total current liabilities	11,086	9,606	9,895
NON-CURRENT LIABILITIES			
Payables	..	..	..
Accrued employee benefits	..	..	..
Interest bearing liabilities and derivatives	..	..	..
Provisions	..	..	..
Other	..	..	..
Total non-current liabilities	..	..	..
TOTAL LIABILITIES	11,086	9,606	9,895
NET ASSETS/(LIABILITIES)	4,580	4,549	4,551
EQUITY			
TOTAL EQUITY	4,580	4,549	4,551

*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 the Premier and Cabinet*	2024–25 Adjusted Budget \$'000	2024–25 Est. Actual \$'000	2025–26 Budget \$'000
CASH FLOWS FROM OPERATING ACTIVITIES			
Inflows:			
Appropriation receipts	132,394	112,475	141,067
User charges and fees	3,560	3,543	4,118
Royalties and land rent receipts	..	..	..
Grants and other contributions	5,371	6,636	617
Interest and distribution from managed funds received	..	..	..
Taxes	..	..	..
Other	12,954	12,904	16,934
Outflows:			
Employee costs	(82,265)	(86,132)	(88,699)
Supplies and services	(46,873)	(46,095)	(35,281)
Grants and subsidies	(19,040)	(24,220)	(31,383)
Borrowing costs	..	..	..
Other	(5,825)	(5,142)	(6,717)
Net cash provided by or used in operating activities	276	(26,031)	656
CASH FLOWS FROM INVESTING ACTIVITIES			
Inflows:			
Sales of non-financial assets	(81)	(81)	..
Investments redeemed	..	..	..
Loans and advances redeemed	..	..	..
Outflows:			
Payments for non-financial assets	(749)	(773)	(374)
Payments for investments	..	..	..
Loans and advances made	..	..	..
Net cash provided by or used in investing activities	(830)	(854)	(374)
CASH FLOWS FROM FINANCING ACTIVITIES			
Inflows:			
Borrowings	..	..	..
Equity injections	..	36	..
Appropriated equity injections	..	36	..
Non-appropriated equity injections	..	..	..
Outflows:			
Borrowing redemptions	..	..	..
Finance lease payments	..	..	..
Equity withdrawals	2	2	2
Appropriated equity withdrawals	2	2	2
Non-appropriated equity withdrawals	..	..	..
Net cash provided by or used in financing activities	2	38	2
Net increase/(decrease) in cash held	(552)	(26,847)	284
Cash at the beginning of financial year	8,377	32,732	5,885
Cash transfers from restructure	..	..	..
Cash at the end of financial year	7,825	5,885	6,169

*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 the Premier and Cabinet*	2024–25 Adjusted Budget \$'000	2024–25 Est. Actual \$'000	2025–26 Budget \$'000
INCOME			
Appropriation revenue	75,945	75,865	77,914
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	75,945	75,865	77,914
EXPENSES			
Employee expenses	49,691	49,177	50,834
Supplies and services	22,768	22,572	22,244
Grants and subsidies	3,276	3,892	4,586
Depreciation and amortisation	106	106	146
Finance/borrowing costs	..	..	..
Other expenses	104	118	104
Losses on sale/revaluation of assets	..	..	..
Transfers of Administered Revenue to Government	..	..	..
Total expenses	75,945	75,865	77,914
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 the Premier and Cabinet*	2024–25 Adjusted Budget \$'000	2024–25 Est. Actual \$'000	2025–26 Budget \$'000
CURRENT ASSETS			
Cash assets	41,619	16,253	17,213
Receivables	1,269	889	889
Other financial assets	..	..	..
Inventories	..	..	..
Other	770	478	478
Non-financial assets held for sale	..	..	..
Total current assets	43,658	17,620	18,580
NON-CURRENT ASSETS			
Receivables	..	..	..
Other financial assets	..	..	..
Property, plant and equipment	223	171	250
Intangibles	..	..	(40)
Other	..	..	..
Total non-current assets	223	171	210
TOTAL ASSETS	43,881	17,791	18,790
CURRENT LIABILITIES			
Payables	27,600	2,045	2,045
Transfers to Government payable	..	..	..
Accrued employee benefits	1,978	2,975	2,974
Interest bearing liabilities and derivatives	..	..	..
Provisions	..	..	..
Other	..	..	..
Total current liabilities	29,578	5,020	5,019
NON-CURRENT LIABILITIES			
Payables	..	..	..
Accrued employee benefits	9,643	8,111	9,111
Interest bearing liabilities and derivatives	..	..	..
Provisions	..	..	..
Other	..	..	..
Total non-current liabilities	9,643	8,111	9,111
TOTAL LIABILITIES	39,221	13,131	14,130
NET ASSETS/(LIABILITIES)	4,660	4,660	4,660
EQUITY			
TOTAL EQUITY	4,660	4,660	4,660

*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 the Premier and Cabinet*	2024–25 Adjusted Budget \$'000	2024–25 Est. Actual \$'000	2025–26 Budget \$'000
CASH FLOWS FROM OPERATING ACTIVITIES			
Inflows:			
Appropriation receipts	75,945	75,911	77,914
User charges and fees	(5)	(5)	..
Royalties and land rent receipts	..	..	..
Grants and other contributions	..	..	..
Interest and distribution from managed funds received	..	..	..
Taxes	..	..	..
Other	..	..	..
Outflows:			
Employee costs	(48,598)	(48,084)	(49,835)
Supplies and services	(22,762)	(22,566)	(22,244)
Grants and subsidies	(3,276)	(3,892)	(4,586)
Borrowing costs	..	..	..
Other	(104)	(118)	(104)
Transfers to Government	..	..	..
Net cash provided by or used in operating activities	1,200	1,246	1,145
CASH FLOWS FROM INVESTING ACTIVITIES			
Inflows:			
Sales of non-financial assets	..	..	..
Investments redeemed	..	..	..
Loans and advances redeemed	..	..	..
Outflows:			
Payments for non-financial assets	(311)	(133)	(185)
Payments for investments	..	..	..
Loans and advances made	..	..	..
Net cash provided by or used in investing activities	(311)	(133)	(185)
CASH FLOWS FROM FINANCING ACTIVITIES			
Inflows:			
Borrowings	..	..	..
Equity injections	..	(335)	..
Appropriated equity injections	..	(335)	..
Non-appropriated equity injections	..	..	..
Outflows:			
Borrowing redemptions	..	..	..
Finance lease payments	..	..	..
Equity withdrawals	(335)	..	..
Appropriated equity withdrawals	(335)	..	..
Non-appropriated equity withdrawals	..	..	..
Net cash provided by or used in financing activities	(335)	(335)	..
Net increase/(decrease) in cash held	554	778	960
Cash at the beginning of financial year	41,065	15,475	16,253
Cash transfers from restructure	..	..	..
Cash at the end of financial year	41,619	16,253	17,213

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



Public Sector Commission

Public Sector Commission

Overview

The Public Sector Commission's (PSC) vision is a capable, ethical and connected public sector that delivers for Queenslanders. The PSC's independent role is to support public sector agencies to continually improve their workforce and workplaces.

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

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

The PSC contributes to the Government's objectives for the community¹ by working with agencies to help them deliver:

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

Key deliverables

In 2025–26, the PSC will:

- promote pride in public service by promoting the Queensland public sector as a great place to build a career
- review the current offering of leadership and capability development solutions to ensure Queensland continues to develop a home-grown public service
- work with the public sector to improve recruitment and selection and conflict of interest practices through a review of the directive and policies
- facilitate mobility opportunities in priority roles and functions and implement a new workforce mobility directive and procedure
- transition the Complaints Clearinghouse project team to a Complaints Handling Improvement Centre within the PSC to ensure ongoing improvement of customer complaint handling across the sector
- continue to strengthen the inclusiveness of workplaces across the sector through initiatives such as the Executive Women's Network and the Aboriginal and Torres Strait Islander Career Pathways Service
- implement a refined operating model for PSC which aligns to the sector's needs supported by a PSC service catalogue and engagement strategy.

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

Performance statement

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

Objective

The PSC is responsible for the implementation and consistent application of the *Public Sector Act 2022* which provides the framework for a fair and integrated public sector that serves the people of Queensland and the State.

Description

The PSC performs its role by:

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

Service standards	2024–25 Target/Est.	2024–25 Est. Actual	2025–26 Target/Est.
Effectiveness measures			
Overall participant satisfaction with the PSC leadership development offerings	85%	94%	85%
Overall client satisfaction with specialist workforce services advice ¹	85%	92%	85%
Overall stakeholder satisfaction with the PSC ²	85%	73%	85%
Efficiency measures			
Cost per participant at PSC leadership development offerings ³	\$250	\$28.60	\$250
Cost per employee of conducting annual sector-wide employee opinion survey ⁴	\$3.00	\$2.56	\$3.00

Notes:

1. In 2024–25, satisfaction was measured using a Microsoft Forms survey distributed following the completion of an enquiry. This was implemented to ensure that satisfaction was measured about the advice at the time the advice was provided.
2. The 2024–25 Estimated Actual reflects all except one training course delivered as data was captured prior to end of reporting period. The wording of the service standard has been amended to more appropriately reflect the survey topic. It was previously worded 'Overall stakeholder satisfaction with the PSC's role in providing services for a high-performing public sector' in the *2024–25 Service Delivery Statements*.
3. Variance between 2024–25 Target/Estimate and 2024–25 Estimated Actual created by significant economies of scale gained by online training delivery and increase in training participation. Participation increased from 5,789 in 2023–24 (actual) to 7,788 in 2024–25 (YTD) but the unit cost of training has not changed. The cost per participant is therefore significantly lower than the 2024–25 Target/Estimate. Face-to-face programs will be offered in 2025–26 which will not yield such significant economies of scale and will result in a higher cost per participant.
4. The variance between 2024–25 Target/Estimate and 2024–25 Estimated Actual is due to changes in the survey scope with fewer Hospital and Health Services participating in the 2024 survey.

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.

Public Sector Commission	2024–25 Budget \$'000	2024–25 Est. Actual \$'000	2025–26 Budget \$'000
CONTROLLED			
Income			
Appropriation revenue ¹	25,701	27,137	19,087
Other revenue	1,429	1,429	1,511
Total income	27,130	28,566	20,598
Expenses			
Provision of services for a high performing future-focused public sector	27,130	28,566	20,598
Total expenses	27,130	28,566	20,598
Operating surplus/deficit	..	..	..
Net assets	965	984	984

Note:

1. Refer to the Departmental income statement for an explanation of the decrease from the 2024–25 Estimated Actual to the 2025–26 Budget.

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
Provision of services for a high performing, future-focused public sector	100	100	90
Total FTEs¹	100	100	90

Note:

- The decrease of 10 FTEs from the 2024–25 Estimated Actual to the 2025–26 Budget is due to the transition of the Complaints Clearinghouse Project Team (15 FTEs) to the Complaints Handling Improvement Centre (5 FTEs). The previous functions of the former Office of the Special Commissioner, Equity and Diversity (2 FTEs) has been absorbed into the responsibilities of the PSC. This includes the transition of 2 FTEs from the Department of Women, Aboriginal and Torres Strait Islander Partnerships and Multiculturalism to the PSC to manage the Aboriginal and Torres Strait Islander Career Pathways Service.

Capital program

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

	2024–25 Budget \$'000	2024–25 Est. Actual \$'000	2025–26 Budget \$'000
Capital purchases	2	2	2
Capital grants	..	..	..
Total capital outlays	2	2	2

Budgeted financial statements

Departmental income statement

Operating expenses for 2025–26 are estimated to be \$20.6 million, a decrease of \$8 million from the 2024–25 Estimated Actual. The decrease is primarily due to the additional funding in 2024–25 for the Queensland Complaints Clearinghouse Foundation Stage of \$6.2 million, one-off funding for Even Better Strategy and other initiatives of \$2.0 million, and is offset by the transfer of funding from 2025–26 from the Department of Women, Aboriginal and Torres Strait Islander Partnerships and Multiculturalism to manage the Aboriginal and Torres Strait Islander Career Pathways Service (\$309,000).

Departmental balance sheet

The PSC balance sheet is primarily represented by current assets and liabilities, reflecting the accrued position at year end. The net asset will remain consistent, with movements primarily resulting from the effect of timing of receipts and payments. The PSC's assets are estimated to be \$2.4 million as at 30 June 2026.

Controlled income statement

Public Sector Commission	2024–25 Budget \$'000	2024–25 Est. Actual \$'000	2025–26 Budget \$'000
INCOME			
Appropriation revenue	25,701	27,137	19,087
Taxes	..	..	..
User charges and fees	207	207	198
Royalties and land rents	..	..	..
Grants and other contributions	896	896	896
Interest and distributions from managed funds	..	..	..
Other revenue	326	326	417
Gains on sale/revaluation of assets	..	..	..
Total income	27,130	28,566	20,598
EXPENSES			
Employee expenses	18,222	18,272	15,172
Supplies and services	8,841	10,227	5,373
Grants and subsidies	..	..	..
Depreciation and amortisation	7	7	5
Finance/borrowing costs	..	..	..
Other expenses	60	60	48
Losses on sale/revaluation of assets	..	..	..
Total expenses	27,130	28,566	20,598
OPERATING SURPLUS/(DEFICIT)	..	..	..

Controlled balance sheet

Public Sector Commission	2024–25 Budget \$'000	2024–25 Est. Actual \$'000	2025–26 Budget \$'000
CURRENT ASSETS			
Cash assets	1,842	348	473
Receivables	419	1,076	1,089
Other financial assets	..	..	..
Inventories	..	..	..
Other	451	778	746
Non-financial assets held for sale	..	..	..
Total current assets	2,712	2,202	2,308
NON-CURRENT ASSETS			
Receivables	..	..	..
Other financial assets	..	..	..
Property, plant and equipment	39	66	63
Intangibles	..	..	..
Other	..	..	..
Total non-current assets	39	66	63
TOTAL ASSETS	2,751	2,268	2,371
CURRENT LIABILITIES			
Payables	1,371	777	833
Accrued employee benefits	415	507	554
Interest bearing liabilities and derivatives	..	..	..
Provisions	..	..	..
Other	..	..	..
Total current liabilities	1,786	1,284	1,387
NON-CURRENT LIABILITIES			
Payables	..	..	..
Accrued employee benefits	..	..	..
Interest bearing liabilities and derivatives	..	..	..
Provisions	..	..	..
Other	..	..	..
Total non-current liabilities	..	..	..
TOTAL LIABILITIES	1,786	1,284	1,387
NET ASSETS/(LIABILITIES)	965	984	984
EQUITY			
TOTAL EQUITY	965	984	984

Controlled cash flow statement

Public Sector Commission	2024–25 Budget \$'000	2024–25 Est. Actual \$'000	2025–26 Budget \$'000
CASH FLOWS FROM OPERATING ACTIVITIES			
Inflows:			
Appropriation receipts	25,701	25,552	19,087
User charges and fees	297	297	288
Royalties and land rent receipts	..	..	..
Grants and other contributions	896	896	896
Interest and distribution from managed funds received	..	..	..
Taxes	..	..	..
Other	681	681	769
Outflows:			
Employee costs	(18,160)	(18,210)	(15,130)
Supplies and services	(9,445)	(10,831)	(5,639)
Grants and subsidies	..	..	..
Borrowing costs	..	..	..
Other	(156)	(156)	(144)
Net cash provided by or used in operating activities	(186)	(1,771)	127
CASH FLOWS FROM INVESTING ACTIVITIES			
Inflows:			
Sales of non-financial assets	..	..	..
Investments redeemed	..	..	..
Loans and advances redeemed	..	..	..
Outflows:			
Payments for non-financial assets	(2)	(2)	(2)
Payments for investments	..	..	..
Loans and advances made	..	..	..
Net cash provided by or used in investing activities	(2)	(2)	(2)
CASH FLOWS FROM FINANCING ACTIVITIES			
Inflows:			
Borrowings	..	..	..
Equity injections	..	(36)	..
Appropriated equity injections	..	(36)	..
Non-appropriated equity injections	..	..	..
Outflows:			
Borrowing redemptions	..	..	..
Finance lease payments	..	..	..
Equity withdrawals	..	..	..
Appropriated equity withdrawals	..	..	..
Non-appropriated equity withdrawals	..	..	..
Net cash provided by or used in financing activities	..	(36)	..
Net increase/(decrease) in cash held	(188)	(1,809)	125
Cash at the beginning of financial year	2,030	2,157	348
Cash transfers from restructure	..	..	..
Cash at the end of financial year	1,842	348	473



Queensland
Government

Office of the Governor

Office of the Governor

Overview

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

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

Key deliverables

In 2025–26, the Office will:

- support the delivery of the Governor's 7-day a week program engaging in over 700 events that encompass the Governor's constitutional, ceremonial and community responsibilities
- support the Governor's commitment to visit every Queensland Hospital and Health service facility (124 total), every First Nations community (18 total) and their local schools, and every local government area (77 total) during her term; and a minimum of 45 Queensland regional centres per year
- support businesses that supply products grown, made or produced in Queensland and ensure that 90 per cent of menu items served at Government House events feature Queensland produce
- operate the Heritage Quarters and guest wing of Government House to host official international, regional and interstate guests
- open the Government House Estate to the Queensland community for walks, open days and picnic days, in addition to group community and public tours, and increase the number of visitors
- promote the Governor's role and functions across Queensland and educate the community regarding the role of the Governor and Government House through online reach, community and patronage engagement
- increase and promote sustainability initiatives across the Government House Estate, which includes bushland management and flora and fauna presentation
- undertake key trade and investment activities to promote Queensland's interests.

Performance statement

Office of the Governor

Objective

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

Description

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

Service standards	2024–25 Target/Est.	2024–25 Est. Actual	2025–26 Target/Est.
Effectiveness measures			
Client satisfaction with support provided to the Governor on constitutional, legal and ceremonial duties of office	90%	100%	90%
Visits to Queensland regional centres ¹	45	63	45
Percentage of menu items featuring Queensland produce as its main element	90%	99%	90%
Visitor satisfaction with presentation of the grounds and the Government House Estate	90%	98%	90%
Efficiency measure			
Not identified			

Note:

1. The variance between the 2024–25 Target/Estimate and the 2024–25 Estimated Actual is attributed to the Governor of Queensland's visits to regional areas affected by natural disasters to offer support.

Departmental budget summary

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

Office of the Governor	2024–25 Budget \$'000	2024–25 Est. Actual \$'000	2025–26 Budget \$'000
CONTROLLED			
Income			
Appropriation revenue	11,031	14,115	11,002
Other revenue	..	..	..
Total income	11,031	14,115	11,002
Expenses			
Employee expenses	8,712	8,712	8,818
Other supplies and services	2,199	5,283	2,064
Depreciation and amortisation	96	96	96
Other expenses	24	24	24
Total expenses	11,031	14,115	11,002
Operating surplus/deficit	..	..	..
Net assets	4,708	4,841	4,868

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
Office of the Governor	51	51	51
Total FTEs	51	51	51

Capital program

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

	2024–25 Budget \$'000	2024–25 Est. Actual \$'000	2025–26 Budget \$'000
Capital purchases	64	64	64
Capital grants	..	..	..
Total capital outlays	64	64	64

Budgeted financial statements

Departmental income statement

Controlled income statement

The Operating Expenses for 2025–26 are estimated to be \$11.0 million, a decrease of \$3.1 million from the 2024–25 Estimated Actual. The decrease in 2025–26 budgeted revenue and expenses are primarily due to funds deferred from 2023–24 for projects on the Government House Estate during 2024–25.

Departmental balance sheet

The Office of the Governor's capital program primarily focuses on the replacement of motor vehicles, plant, and equipment under the Office of the Governor's Asset Management Framework and Asset Management Plans. These replacements are either due to fair wear and tear or as part of scheduled asset replacement.

The Office of the Governor conducts a full valuation of its Heritage and Cultural Assets every 5 years, with market assessments undertaken in the intervening years. The most recent full valuation was completed for the financial year ending 30 June 2021, with the next comprehensive valuation due during 2025–26.

Controlled income statement

Office of the Governor	2024–25 Budget \$'000	2024–25 Est. Actual \$'000	2025–26 Budget \$'000
INCOME			
Appropriation revenue	11,031	14,115	11,002
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	11,031	14,115	11,002
EXPENSES			
Employee expenses	8,712	8,712	8,818
Supplies and services	2,199	5,283	2,064
Grants and subsidies	..	..	..
Depreciation and amortisation	96	96	96
Finance/borrowing costs	..	..	..
Other expenses	24	24	24
Losses on sale/revaluation of assets	..	..	..
Total expenses	11,031	14,115	11,002
OPERATING SURPLUS/(DEFICIT)	..	..	..

Controlled balance sheet

Office of the Governor	2024–25 Budget \$'000	2024–25 Est. Actual \$'000	2025–26 Budget \$'000
CURRENT ASSETS			
Cash assets	1,578	1,722	1,754
Receivables	54	106	106
Other financial assets	..	..	..
Inventories	37	36	36
Other	..	74	74
Non-financial assets held for sale	..	..	..
Total current assets	1,669	1,938	1,970
NON-CURRENT ASSETS			
Receivables	..	..	..
Other financial assets	..	..	..
Property, plant and equipment	3,232	3,247	3,242
Intangibles	1	..	..
Other	..	..	..
Total non-current assets	3,233	3,247	3,242
TOTAL ASSETS	4,902	5,185	5,212
CURRENT LIABILITIES			
Payables	73	165	165
Accrued employee benefits	121	179	179
Interest bearing liabilities and derivatives	..	..	..
Provisions	..	..	..
Other	..	..	..
Total current liabilities	194	344	344
NON-CURRENT LIABILITIES			
Payables	..	..	..
Accrued employee benefits	..	..	..
Interest bearing liabilities and derivatives	..	..	..
Provisions	..	..	..
Other	..	..	..
Total non-current liabilities	..	..	..
TOTAL LIABILITIES	194	344	344
NET ASSETS/(LIABILITIES)	4,708	4,841	4,868
EQUITY			
TOTAL EQUITY	4,708	4,841	4,868

Controlled cash flow statement

Office of the Governor	2024–25 Budget \$'000	2024–25 Est. Actual \$'000	2025–26 Budget \$'000
CASH FLOWS FROM OPERATING ACTIVITIES			
Inflows:			
Appropriation receipts	11,031	11,031	11,002
User charges and fees	..	..	..
Royalties and land rent receipts	..	..	..
Grants and other contributions	..	..	..
Interest and distribution from managed funds received	..	..	..
Taxes	..	..	..
Other	..	..	..
Outflows:			
Employee costs	(8,712)	(8,712)	(8,818)
Supplies and services	(2,199)	(5,283)	(2,064)
Grants and subsidies	..	..	..
Borrowing costs	..	..	..
Other	(24)	(24)	(24)
Net cash provided by or used in operating activities	96	(2,988)	96
CASH FLOWS FROM INVESTING ACTIVITIES			
Inflows:			
Sales of non-financial assets	..	..	..
Investments redeemed	..	..	..
Loans and advances redeemed	..	..	..
Outflows:			
Payments for non-financial assets	(64)	(64)	(64)
Payments for investments	..	..	..
Loans and advances made	..	..	..
Net cash provided by or used in investing activities	(64)	(64)	(64)
CASH FLOWS FROM FINANCING ACTIVITIES			
Inflows:			
Borrowings	..	..	..
Equity injections	..	..	..
Appropriated equity injections	..	..	..
Non-appropriated equity injections	..	..	..
Outflows:			
Borrowing redemptions	..	..	..
Finance lease payments	..	..	..
Equity withdrawals	..	..	..
Appropriated equity withdrawals	..	..	..
Non-appropriated equity withdrawals	..	..	..
Net cash provided by or used in financing activities	..	..	..
Net increase/(decrease) in cash held	32	(3,052)	32
Cash at the beginning of financial year	1,546	4,774	1,722
Cash transfers from restructure	..	..	..
Cash at the end of financial year	1,578	1,722	1,754



Queensland Audit Office

Queensland Audit Office

Overview

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

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

QAO's vision is for better public services. It strives to achieve this vision by providing independent, valued assurance and insights.

In 2025–26, QAO is working towards its objective of providing assurance to Parliament on the management of public resources through:

- trusted, impactful work. We will foster trust through products, advice, and engagements that add value
- contemporary, quality audits. We will embrace innovation and evolve our systems, tools, and ways of working
- capable, empowered people. We will invest in our people and culture to maintain a workforce that meets our needs.

Key deliverables

In 2025–26, QAO will continue:

- investing in stakeholder engagement and nurturing client relationships
- using contemporary auditing practices to deliver effective, high-quality services that provide value to clients
- creating opportunities to innovate and use data and technology in meaningful ways
- continue developing the skills and capabilities of our workforce
- investing in our systems and processes to enhance our digital capability and drive performance.

Performance statement

Independent public sector auditing and reporting

Objective

The Queensland Audit Office (QAO) provides assurance to Parliament on the management of public resources to achieve better public services.

Description

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

Service standards	2024–25 Target/Est.	2024–25 Est. actual	2025–26 Target/Est.
Effectiveness measures			
Parliament's overall satisfaction with services ¹	80%	..	80%
Audit clients' overall satisfaction (weighted average) (index points)	80	83	80
Financial audit clients' overall satisfaction (index points)	80	83	80
Performance audit clients' overall satisfaction (index points) ²	80	72	80
Average time to produce reports – financial audits (months)	9	8.5	8
Average time to produce reports – performance audits (months) ³	12	12.2	12
Significant deficiencies from financial audit recommendations agreed to by our audit clients (per cent)	90	100	90
Performance audit recommendations agreed to by our audit clients (per cent)	90	100	90
Significant deficiencies addressed by significant clients within 24 months (per cent)	New measure	New measure	90
Performance audit recommendations implemented by significant clients within 24 months (per cent)	New measure	New measure	70
Efficiency measures			
Average life cycle costs of reports tabled – financial audits (\$'000) ⁴	165	215	190
Average life cycle costs of reports tabled – performance audits (\$'000) ³	435	461	500
Average cost of financial audits – state entities (\$'000)	100–120	109	115–140
Average cost of financial audits – local government entities (\$'000) ⁵	90–95	101	99–105

Notes:

1. A 2024–25 Estimated Actual is not provided as QAO typically surveys members of parliament (MP) twice during the parliamentary term. During 2024–25, QAO established a practice of not conducting MP surveys in an election year. The next survey will be conducted and reported in 2025–26. For this statistic to be considered valid, the Auditor-General set a minimum response rate of 40 per cent (37 responses).
2. The variance between the 2024–25 Target/Estimate and 2024–25 Estimated Actual overall satisfaction of performance audit clients is due to several reasons. QAO added additional questions to the survey to improve the information we receive, tabled less performance audit reports than expected, and audited sensitive topics during the financial year – all of which impacted on the score. Our clients' feedback on our business knowledge and understanding of their organisations and the subject matter has provided us with opportunities to improve our engagement.
3. The variance between the 2024–25 Target/Estimate and 2024–25 Estimated Actual time and cost of performance audit reports is due to the performance audits reports tabled being complex and sensitive in nature. Due to our protocols to not table reports during a general election, these audits took longer to complete impacting on the cost of the report.
4. The variance between 2024–25 Target/Estimate and 2024–25 Estimated Actual cost of financial audit reports is due to additional work required to address multiple machinery-of-government changes. This especially impacted the cost of the State Entities 2024 report.

5. The variance between 2024–25 Target/Estimate and 2024–25 Estimated Actual was due to several long outstanding financial audits certified this year increasing the average cost of local government entity audits. The increased time taken to complete the audit impacts the cost.

Departmental budget summary

The table below shows the total resources available in 2025–26 from all sources.

Queensland Audit Office	2024–25 Budget \$'000	2024–25 Est. Actual \$'000	2025–26 Budget \$'000
CONTROLLED			
Income			
Appropriation revenue	8,090	8,090	8,216
Other revenue	44,357	48,406	49,996
Total income	52,447	56,496	58,212
Expenses			
Expenses	53,884	55,685	57,994
Total expenses	53,884	55,685	57,994
Operating surplus/deficit¹	(1,437)	811	218
Net assets	16,901	19,089	19,307

Note:

- The 2024–25 Budget did not include any increase in QAO's charge out rates. Changes to the *Auditor-General Act 2009* meant that from December 2023 the parliamentary committee was responsible for approving QAO charge out rates. This required QAO to make a submission to the former Cost of Living and Economics Committee requesting approval of the proposed increase in rates to be applied from 1 October 2024. As this had not happened at the time the 2024–25 Budget was submitted in February 2024, QAO could not include any associated increase in revenue in the original budget. Once the committee approved QAO's charge out rates in July 2024, QAO submitted a revised forecast in September 2024.

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
Independent public sector auditing and reporting ¹	191	204	204
Total FTEs	191	204	204

Note:

- The increase in 2024–25 Estimated Actual and 2025–26 Budget FTE reflects recommendations from the 2023 Strategic Review of QAO to:
 - address the impact of mandatory sustainability reporting and assurance on QAO staffing requirements
 - assess the staffing levels of the performance audit team and limit their reassignment to other reviews
 - fully implement the learning and development refresh project, with greater time allocated to coaching and mentoring of staff.

This increase in FTEs was dependent on increases to QAO's charge out rates being approved. Changes to the *Auditor-General Act 2009* meant that from December 2023 the parliamentary committee was responsible for approving QAO's charge out rates. This required QAO to make a submission to the former Cost of Living and Economics Committee requesting approval of the proposed increase in rates to be applied from 1 October 2024.

As this had not happened at the time the 2024–25 Budget was submitted in February 2024, QAO could not include the associated change in FTE numbers in the original staffing budget. Once the committee approved QAO's charge out rates in July 2024, QAO submitted a revised forecast in September 2024 which included FTEs of 204.

Capital program

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

	2024–25 Budget \$'000	2024–25 Est. Actual \$'000	2025–26 Budget \$'000
Capital purchases	..	120 ¹	160 ²
Capital grants
Total capital outlays	..	120	160

Notes:

- QAO Estimated Actual capital outlay in 2024–25 is for replacement of core network switches.
- The 2025–26 Budget capital outlay is for replacement of wireless access points and upgrades to meeting room technology.

Budgeted financial statements

Departmental income statement

Total income is estimated to be \$58.2 million in 2025–26, an increase of \$1.7 million from 2024–25 Estimated Actual.

This primarily reflects the full year impact of the increase in QAO's charge out rates from 1 October 2024 and some additional revenue from providing assurance over new climate-related financial disclosures.

The 2024–25 Budget did not include any increase in QAO charge out rates. Changes to the *Auditor-General Act 2009* meant that from December 2023 the parliamentary committee was responsible for approving QAO charge out rates. This required QAO to make a submission to the former Cost of Living and Economics Committee requesting approval of the proposed increase in rates to be applied from 1 October 2024. As this had not happened at the time the 2024–25 Budget was submitted in February 2024, QAO could not include any associated increase in revenue in the original budget. Once the committee approved QAO's charge out rates in July 2024, QAO submitted a revised forecast in September 2024.

Total expenses are estimated to be \$58.0 million in 2025–26, an increase of \$2.3 million from 2024–25 Estimated Actual.

This mainly relates to an increase in employee expenses, driven by an increase in the number of employees, to address recommendations from the 2023 Strategic Review of QAO, and an increase in salary rates in line with state agreements.

Departmental balance sheet

The balance sheet position remains sustainable over the forward estimates. QAO's balance sheet primarily reflects liquid assets and liabilities. Major asset holdings in 2024–25 are cash (\$10.9 million), receivables (\$6.9 million) and work-in-progress (\$4.0 million).

Controlled income statement

Queensland Audit Office	2024–25 Budget \$'000	2024–25 Est. Actual \$'000	2025–26 Budget \$'000
INCOME			
Appropriation revenue	8,090	8,090	8,216
Taxes	..	..	..
User charges and fees	44,147	48,127	49,786
Royalties and land rents	..	..	..
Grants and other contributions	210	210	210
Interest and distributions from managed funds	..	..	..
Other revenue	..	69	..
Gains on sale/revaluation of assets	..	..	..
Total income	52,447	56,496	58,212
EXPENSES			
Employee expenses	31,053	31,645	33,479
Supplies and services	22,058	23,391	23,786
Grants and subsidies	..	..	..
Depreciation and amortisation	223	125	162
Finance/borrowing costs	..	..	..
Other expenses	550	524	567
Losses on sale/revaluation of assets	..	..	..
Total expenses	53,884	55,685	57,994
OPERATING SURPLUS/(DEFICIT)	(1,437)	811	218

Controlled balance sheet

Queensland Audit Office	2024–25 Budget \$'000	2024–25 Est. Actual \$'000	2025–26 Budget \$'000
CURRENT ASSETS			
Cash assets	9,488	10,863	10,981
Receivables	5,500	6,871	6,895
Other financial assets	..	..	..
Inventories	..	..	..
Other	3,022	3,985	3,985
Non-financial assets held for sale	..	..	..
Total current assets	18,010	21,719	21,861
NON-CURRENT ASSETS			
Receivables	..	..	..
Other financial assets	..	..	..
Property, plant and equipment	751	252	250
Intangibles	..	..	..
Other	..	..	..
Total non-current assets	751	252	250
TOTAL ASSETS	18,761	21,971	22,111
CURRENT LIABILITIES			
Payables	839	1,584	1,487
Accrued employee benefits	1,021	1,298	1,317
Interest bearing liabilities and derivatives	..	..	..
Provisions	..	..	..
Other	..	..	..
Total current liabilities	1,860	2,882	2,804
NON-CURRENT LIABILITIES			
Payables	..	..	..
Accrued employee benefits	..	..	..
Interest bearing liabilities and derivatives	..	..	..
Provisions	..	..	..
Other	..	..	..
Total non-current liabilities	..	..	..
TOTAL LIABILITIES	1,860	2,882	2,804
NET ASSETS/(LIABILITIES)	16,901	19,089	19,307
EQUITY			
TOTAL EQUITY	16,901	19,089	19,307

Controlled cash flow statement

Queensland Audit Office	2024–25 Budget \$'000	2024–25 Est. Actual \$'000	2025–26 Budget \$'000
CASH FLOWS FROM OPERATING ACTIVITIES			
Inflows:			
Appropriation receipts	8,090	8,090	8,216
User charges and fees	48,020	52,000	53,719
Royalties and land rent receipts	..	..	..
Grants and other contributions	..	..	..
Interest and distribution from managed funds received	..	..	..
Taxes	..	..	..
Other	2,020	2,089	1,846
Outflows:			
Employee costs	(31,050)	(31,642)	(33,474)
Supplies and services	(24,181)	(25,514)	(25,718)
Grants and subsidies	..	..	..
Borrowing costs	..	..	..
Other	(4,235)	(4,209)	(4,311)
Net cash provided by or used in operating activities	(1,336)	814	278
CASH FLOWS FROM INVESTING ACTIVITIES			
Inflows:			
Sales of non-financial assets	..	..	..
Investments redeemed	..	..	..
Loans and advances redeemed	..	..	..
Outflows:			
Payments for non-financial assets	..	(120)	(160)
Payments for investments	..	..	..
Loans and advances made	..	..	..
Net cash provided by or used in investing activities	..	(120)	(160)
CASH FLOWS FROM FINANCING ACTIVITIES			
Inflows:			
Borrowings	..	..	..
Equity injections	..	..	..
Appropriated equity injections	..	..	..
Non-appropriated equity injections	..	..	..
Outflows:			
Borrowing redemptions	..	..	..
Finance lease payments	..	..	..
Equity withdrawals	..	..	..
Appropriated equity withdrawals	..	..	..
Non-appropriated equity withdrawals	..	..	..
Net cash provided by or used in financing activities	..	..	..
Net increase/(decrease) in cash held	(1,336)	694	118
Cash at the beginning of financial year	10,824	10,169	10,863
Cash transfers from restructure	..	..	..
Cash at the end of financial year	9,488	10,863	10,981

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.

