

SERVICE DELIVERY STATEMENTS

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



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Service Delivery Statements

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Queensland Police Service

Portfolio overview

Minister for Police and Emergency Services

The Honourable Daniel Purdie MP

Queensland Police Service

Acting Commissioner: Shane Chelepy APM

State Emergency Service

Chief Officer: Mark Armstrong CSC

Marine Rescue Queensland

Chief Officer: Tony Wulff

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

Office of the Inspector-General of Emergency Management

Inspector-General: Alistair Dawson APM

Additional information about these organisations can be sourced from:

police.qld.gov.au

ses.qld.gov.au

mrq.qld.gov.au

igem.qld.gov.au

Queensland Police Service

Overview

The purpose of the Queensland Police Service (QPS) is to keep our community safe and feeling safe.

Our strategic objectives are:

- Community Safety – Deliver effective and responsive policing and community safety services, ensuring our communities are safe and feel safe
- Engaged and Trusted Relationships – Provide better services through connected and trusted relationships
- Effective and Efficient Service Delivery – Deliver transformational reform, to modernise and strengthen our capability to deliver community safety services in a fiscally responsible manner.

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

Key deliverables

In 2025–26, the department will:

- work collaboratively with partner agencies to reduce total victim of crime numbers per capita
- enforce the *Making Queensland Safer Laws* and other laws to combat crime and improve community safety, including establishing a new three-tiered public sex offender register to protect Queensland children
- work with Department of Youth Justice and Victim Support to implement youth crime initiatives and targeted responses to prevent crime, improve outcomes and enhance community safety
- support the attraction and retention of frontline police to bolster police numbers, to deliver at least 1,600 more police recruits
- create healthy workplaces and workforces through delivery of a new mental health support framework
- implement reforms to domestic and family violence processes that will enable police to get to more victims sooner and continue to improve police responses to domestic and family violence in line with a victim-centric, trauma informed approach
- deliver justice-related commitments under the *National Agreement on Closing the Gap* through strong partnerships with First Nations representatives and communities
- build and enhance State Emergency Service and Marine Rescue Queensland capability to deliver effective and sustainable community safety and disaster and emergency management response
- deliver a reduction in road crash fatalities and hospitalisations through an increase in enforcement and prevention activities and enhancing police capabilities to improve road safety across Queensland's road networks
- enhance community and police safety through improvements in law enforcement capability, weapons licensing management and the implementation of the National Firearms Register.

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

Budget highlights

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

- \$290.3 million over 5 years and \$3.3 million per annum ongoing for new and upgraded capital works on police stations, facilities and beats at Burleigh Heads, Nambour, Logan Central, Mount Gravatt, Boondall, Ferny Grove, Redcliffe, Edmonton, Goodna, Palm Island, Yarrabilba, Caboolture West and Rainbow Beach
- \$226.1 million over 5 years and \$37.6 million per annum ongoing to implement the Making Queensland Safer Laws
- \$147.9 million over 5 years to provide frontline police with essential equipment including Body Worn Cameras, Integrated Load Bearing Vests, Taser 10s, Tactical First Aid Kits, Portable Handheld radios and access to Tyre Deflation Devices
- \$52.4 million over 2 years to reduce the DNA case backlog
- \$37 million over 4 years and \$9.6 million per annum ongoing to enhance the response to domestic and family violence
- \$20.7 million over 4 years and \$5.3 million per annum ongoing for the Digital Intelligence and Community Engagement to restore the capability with a focus on youth crime, and support disaster management communications.

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

Performance statement

Police and Community Safety

Objective

To keep our community safe and feeling safe.

Description

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

- working with partner agencies to reduce victim of crime numbers and providing support through victim-centric, trauma informed and culturally safe approaches
- working to prevent and reduce youth crime
- working with partner agencies and service providers to ensure perpetrators are held to account
- protecting property and personal safety
- maintaining public order and safety during disasters and major events
- working with partner agencies and service providers to reduce demand on the criminal justice system and address over-representation of vulnerable groups, including First Nations people
- working collaboratively with partner agencies and stakeholders to minimise the impact of disaster events to ensure the Queensland community is kept safe and supported in their recovery
- preventing and responding to driver behaviours contributing to road trauma.

Service standards	2024–25 Target/Est.	2024–25 Est. Actual	2025–26 Target/Est.
Effectiveness measures			
Percentage of offences against the person cleared within 30 days ¹			
• Homicide (murder and other homicide)	70-83%	66.7%	70-83%
• Assault	54-63%	54.8%	54-63%
• Sexual assault ²	48-57%	33.0%	48-57%
• Robbery	60-68%	56.3%	60-68%
• Total personal safety	54-61%	50.3%	54-61%
Percentage of offences against property cleared within 30 days			
• Unlawful entry	18-21%	22.4%	18-21%
• Other property damage	25-27%	35.6%	25-27%
• Motor vehicle theft	36-40%	38.1%	36-40%
• Other theft (excluding unlawful entry)	26-28%	27.4%	26-28%
• Total offences against property cleared	28-30%	29.6%	28-30%
Percentage of good order offences cleared within 30 days	80-85%	72.4%	80-85%
Rate of Domestic and Family Violence (DFV) related offences (rate per 100,000 population) ³			
• Total personal offences	6-7	7.7	600-700
• Total property offences	2-3	2.9	200-300
Rate of crime victimisation per 100,000 population ³			
• Total personal offences	<12.0	14.9	<1200.0
• Total property offences	<44.0	47.1	<4400.0

Service standards	2024–25 Target/Est.	2024–25 Est. Actual	2025–26 Target/Est.
Rate of repeat crime victimisation per 100,000 population ³			
• Total personal offences	<2.4	3.8	<240.0
• Total property offences	<21.7	25.8	<2170.0
Proportion of young offenders subject of a diversion who do not reoffend within the following 24 months	New Measure	New Measure	>60%
Percentage of code 1 and code 2 incidents attended within 12 minutes (Triple Zero calls only)	>80%	74.2%	>80%
Public perceptions of safety ⁴ :			
• Feelings of safety walking alone in neighbourhood during the night	>50%	43.5%	>50%
• Feelings of safety travelling alone on public transport during the night	>30%	27.8%	>30%
Satisfaction of members of the public who had contact with police in the last 12 months ⁴	>85%	70.4%	>85%
Public satisfaction with police dealing with emergencies and disasters ⁴	>85%	68.8%	>85%
Percentage of disaster management training participants with enhanced capability ⁵	80%	..	80%
Public confidence to contact the police to report domestic and family violence ⁴	>75%	62.1%	>75%
Perception of police integrity ⁴ :			
• Police perform their job professionally	>85%	68.9%	>85%
• I do have confidence in police	>85%	64.9%	>85%
• Police treat people fairly and equally	>75%	52.5%	>75%
• Police are honest	>75%	57.5%	>75%
• I trust the police	>75%	67.2%	>75%
Rate of complaints against police per 100 sworn staff	<9.8	14.1	<9.8
Road Fatalities per 100,000 population ⁶	4.28	5.09	4.28
Hospitalised road casualties per 100,000 population ⁶	110	150.3	110
Efficiency measure			
Cost of police services per person ⁷	\$610	\$622	\$670
Discontinued measures			
Proportion of young offenders who have another charged offence or are referred by the QPS to a Restorative Justice Conference within 12 months of an initial finalisation for a proven offence ^{8,9}	69%	70%	Discontinued measure
Percentage of proceedings where young offenders were offered and accepted a diversion option ¹⁰	>40%	45.2%	Discontinued measure

Notes:

1. Previous references to 'personal safety offences' and 'property security offences' in the wording of this service standard has been amended to 'offences against the person' and 'offences against property' to maintain broad consistency with other service standards and to ensure clarity for readers of what is being measured. The measure definition and target are unaffected.
2. Variances between the 2024–25 Target/Estimate and the 2024–25 Estimated Actual may be due a combination of higher volumes of offences in this category together with a greater focus on the needs of victims, and unique characteristics of reported offences regarding complexity, quality and availability of evidence or evidentiary requirements affecting the investigation and finalisation of these offences.

3. To maintain consistency with reporting in other publications/forums, these measures have been amended to report as a rate per 100,000 population, not per 1,000 population. Targets have been maintained but adjusted to account for the change. To convert previously published figures and targets of the rate per 1,000 population, the reported figures can be multiplied by a factor of 100 to obtain the rate per 100,000 population.
4. Data is sourced from the National Survey of Community Satisfaction with Policing coordinated by the Australia New Zealand Policing Advisory Agency.
5. Data for 2024–25 is not yet available as the review of the survey (from which is derived data for the measure) has been temporarily deferred due to multiple disaster activations.
6. This service standard is also presented in the Department of Transport and Main Roads *Service Delivery Statements*.
7. The variance between the 2024–25 Target/Estimate and 2024–25 Estimated Actual is mainly due to expenditure to support the Making Queensland Safer Legislation, the Caboolture Watchhouse Hub and the police recruitment drive. The 2025–26 Target/Estimate reflects enterprise bargaining arrangements, additional police personnel and expenditure to maintain business as usual activities in line with community safety service level expectations.
8. This service standard has been discontinued and replaced with 'Proportion of young offenders' subject of a diversion who do not reoffend within the following 24 months', which measures services of police involving a larger cohort of offenders and is a better indicator of our objective to reduce youth crime.
9. This discontinued service standard is presented in the Department of Youth Justice and Victim Support *Service Delivery Statements*.
10. This service standard has been discontinued. Percentage of proceedings where young offenders were offered and accepted a diversion option will continue to be reported nationally in the *Report on Government Services*.

State Emergency Service

Objective

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

Description

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

Service standards	2024–25 Target/Est.	2024–25 Est. Actual	2025–26 Target/Est.
Effectiveness measures			
Percentage of state-wide State Emergency Service volunteers that meet minimal operational training requirements	65%	81%	65%
Percentage of volunteers who are proud of, feel attached to, and are willing to recommend State Emergency Service ¹	80%	87%	80%
Efficiency measures			
Not identified			

Note:

1. The measure is sourced from the Volunteering for Queensland Survey conducted annually in April/May each year. The wording of the service standard has been amended from 'Volunteer engagement' to clarify for readers what is being measured. The definition and target are unaffected.

Marine Rescue Queensland

Objective

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

Description

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

Service standards	2024–25 Target/Est.	2024–25 Est. Actual	2025–26 Target/Est.
Effectiveness measures			
Percentage of state-wide Marine Rescue Queensland volunteers that meet the minimum training requirements	65%	75%	65%
Percentage of volunteers who are proud of, feel attached to, and are willing to recommend Marine Rescue Queensland ¹	New Measure	New Measure	80%
Efficiency measures			
Not identified			

Note:

1. The measure is sourced from the Volunteering for Queensland Survey conducted annually in April/May each year. The target is set to the same value as for volunteers of the State Emergency Service.

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.

Queensland Police Service	2024–25 Adjusted Budget \$'000	2024–25 Est. Actual \$'000	2025–26 Budget \$'000
CONTROLLED			
Income			
Appropriation revenue ¹	3,395,860	3,499,594	3,825,969
Other revenue	211,848	226,181	223,671
Total income	3,607,708	3,725,775	4,049,640
Expenses			
Police and Community Safety	3,519,972	3,636,961	3,951,285
State Emergency Service	60,000	64,730	63,043
Marine Rescue Queensland	27,736	24,084	35,312
Total expenses	3,607,708	3,725,775	4,049,640
Operating surplus/deficit	..	..	..
Net assets	2,635,753	2,702,719	2,799,438
ADMINISTERED			
Revenue			
Commonwealth revenue	..	..	..
Appropriation revenue	..	..	..
Other administered revenue	14,126	14,126	14,126
Total revenue	14,126	14,126	14,126
Expenses			
Transfers to government	14,126	14,126	14,126
Administered expenses	..	..	..
Total expenses	14,126	14,126	14,126
Net assets	..	..	..

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.

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
Police and Community Safety	19,113	19,241	19,537
State Emergency Service	219	219	219
Marine Rescue Queensland	35	35	35
Total FTEs	19,367	19,495	19,791

Note:

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

Capital program

The 2025–26 Queensland Police Service (QPS) capital program of \$252.4 million supports quality frontline services throughout Queensland. The program will fund aircraft acquisitions, police facilities, motor vehicles, vessels, information and communications technology and other essential equipment.

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

	2024–25 Adjusted Budget \$'000	2024–25 Est. Actual \$'000	2025–26 Budget ^{2,3} \$'000
Capital purchases			
Police and Community Safety	627,767	562,527	234,718
State Emergency Service	0	3,816	0
Marine Rescue Queensland	7,064	14,263	11,859
Total capital purchases	634,831	580,606	246,577
Capital grants			
Police and Community Safety	17,000	0	0
State Emergency Service	3,786	4,132	5,783
Total capital grants	20,786	4,132	5,783
Total capital outlays	655,617	584,738	252,360

Notes:

- The 2024–25 Budget and 2024–25 Estimated Actuals information disclosed is presented on a post-machinery-of-government basis.
- The decrease in the 2025–26 Budget is mainly due to the construction of the new youth remand facility at Wacol that was completed in 2024–25.
- The decrease in the capital grants in 2024–25 is mainly due to the transfer of funding for the PCYC QLD Redcliffe Upgrade and the Caloundra New Club to the Department of Tourism and Sport.

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

Budgeted financial statements

Departmental income statement

Total expenses are estimated to be \$4.050 billion in 2025–26, an increase of \$324 million from the 2024–25 Estimated Actual. The increase includes the cost of additional police personnel, enterprise bargaining arrangements and maintaining core activities in line with community safety service level expectations.

Total revenue is estimated to be \$4.050 billion in 2025–26, an increase of \$324 million from the 2024–25 Estimated Actual. The increase is mainly due to the funding for additional police personnel, enterprise bargaining arrangements and maintaining core activities in line with community safety service level expectations.

Departmental balance sheet

The department's major assets in 2024–25 are estimated to be plant and equipment and intangibles (\$2.86 billion), receivables (\$128.2 million) and cash (\$123.3 million). The department's main liabilities relate to leased assets (\$114.7 million), accrued employee benefits (\$97.6 million) and payables (\$126.5 million).

Controlled income statement

Queensland Police Service*	2024–25 Adjusted Budget \$'000	2024–25 Est. Actual \$'000	2025–26 Budget \$'000
INCOME			
Appropriation revenue	3,395,860	3,499,594	3,825,969
Taxes	..	..	..
User charges and fees	174,083	186,951	183,627
Royalties and land rents	..	..	..
Grants and other contributions	31,801	33,266	34,080
Interest and distributions from managed funds	550	550	550
Other revenue	3,414	3,414	3,414
Gains on sale/revaluation of assets	2,000	2,000	2,000
Total income	3,607,708	3,725,775	4,049,640
EXPENSES			
Employee expenses	2,856,077	2,916,847	3,138,693
Supplies and services	552,166	620,771	724,744
Grants and subsidies	53,852	38,843	36,547
Depreciation and amortisation	112,299	115,515	115,901
Finance/borrowing costs	4,920	4,920	4,578
Other expenses	26,394	26,879	27,177
Losses on sale/revaluation of assets	2,000	2,000	2,000
Total expenses	3,607,708	3,725,775	4,049,640
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

Queensland Police Service*	2024–25 Adjusted Budget \$'000	2024–25 Est. Actual \$'000	2025–26 Budget \$'000
CURRENT ASSETS			
Cash assets	(28,928)	159,264	123,316
Receivables	116,894	128,164	128,164
Other financial assets	..	..	..
Inventories	10,009	9,352	9,352
Other	19,456	21,782	21,782
Non-financial assets held for sale	7,887	1,823	1,823
Total current assets	125,318	320,385	284,437
NON-CURRENT ASSETS			
Receivables	..	..	..
Other financial assets	..	..	..
Property, plant and equipment	2,731,802	2,704,000	2,817,144
Intangibles	31,809	38,329	38,949
Other	..	..	..
Total non-current assets	2,763,611	2,742,329	2,856,093
TOTAL ASSETS	2,888,929	3,062,714	3,140,530
CURRENT LIABILITIES			
Payables	39,134	135,761	126,478
Accrued employee benefits	79,073	97,575	97,575
Interest bearing liabilities and derivatives	124,200	118,099	108,990
Provisions	..	..	..
Other	3,674	2,330	2,330
Total current liabilities	246,081	353,765	335,373
NON-CURRENT LIABILITIES			
Payables	..	..	..
Accrued employee benefits	..	..	..
Interest bearing liabilities and derivatives	7,095	6,230	5,719
Provisions	..	..	..
Other	..	..	..
Total non-current liabilities	7,095	6,230	5,719
TOTAL LIABILITIES	253,176	359,995	341,092
NET ASSETS/(LIABILITIES)	2,635,753	2,702,719	2,799,438
EQUITY			
TOTAL EQUITY	2,635,753	2,702,719	2,799,438

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

Controlled cash flow statement

Queensland Police Service*	2024–25 Adjusted Budget \$'000	2024–25 Est. Actual \$'000	2025–26 Budget \$'000
CASH FLOWS FROM OPERATING ACTIVITIES			
Inflows:			
Appropriation receipts	3,395,146	3,558,610	3,816,686
User charges and fees	186,715	199,583	195,672
Royalties and land rent receipts	..	..	..
Grants and other contributions	12,197	13,177	13,693
Interest and distribution from managed funds received	550	550	550
Taxes	..	..	..
Other	38,527	38,527	38,527
Outflows:			
Employee costs	(2,856,080)	(2,916,850)	(3,138,693)
Supplies and services	(589,560)	(658,165)	(759,857)
Grants and subsidies	(53,852)	(38,843)	(36,547)
Borrowing costs	..	(4,920)	(4,578)
Other	(18,835)	(18,835)	(18,835)
Net cash provided by or used in operating activities	114,808	172,834	106,618
CASH FLOWS FROM INVESTING ACTIVITIES			
Inflows:			
Sales of non-financial assets	13,710	18,310	16,912
Investments redeemed	..	..	..
Loans and advances redeemed	..	..	..
Outflows:			
Payments for non-financial assets	(510,232)	(456,007)	(246,577)
Payments for investments	..	..	..
Loans and advances made	..	..	..
Net cash provided by or used in investing activities	(496,522)	(437,697)	(229,665)
CASH FLOWS FROM FINANCING ACTIVITIES			
Inflows:			
Borrowings	..	..	..
Equity injections	399,522	353,031	151,726
Appropriated equity injections	399,522	353,031	151,726
Non-appropriated equity injections	..	..	..
Outflows:			
Borrowing redemptions	..	..	..
Finance lease payments	(13,803)	(8,883)	(9,620)
Equity withdrawals	(53,142)	(56,055)	(55,007)
Appropriated equity withdrawals	(53,142)	(56,055)	(55,007)
Non-appropriated equity withdrawals	..	..	..
Net cash provided by or used in financing activities	332,577	288,093	87,099
Net increase/(decrease) in cash held	(49,137)	23,230	(35,948)
Cash at the beginning of financial year	57,308	182,376	159,264
Cash transfers from restructure	(37,099)	(46,342)	..
Cash at the end of financial year	(28,928)	159,264	123,316

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

Administered income statement

Queensland Police Service	2024–25 Budget \$'000	2024–25 Est. Actual \$'000	2025–26 Budget \$'000
INCOME			
Appropriation revenue	..	..	..
Taxes	..	..	..
User charges and fees	11,594	11,594	11,594
Royalties and land rents	..	..	..
Grants and other contributions	..	..	..
Interest and distributions from managed funds	..	..	..
Other revenue	2,532	2,532	2,532
Gains on sale/revaluation of assets	..	..	..
Total income	14,126	14,126	14,126
EXPENSES			
Employee expenses	..	..	..
Supplies and services	..	..	..
Grants and subsidies	..	..	..
Depreciation and amortisation	..	..	..
Finance/borrowing costs	..	..	..
Other expenses	..	..	..
Losses on sale/revaluation of assets	..	..	..
Transfers of Administered Revenue to Government	14,126	14,126	14,126
Total expenses	14,126	14,126	14,126
OPERATING SURPLUS/(DEFICIT)	..	..	..

Administered balance sheet

Queensland Police Service	2024–25 Budget \$'000	2024–25 Est. Actual \$'000	2025–26 Budget \$'000
CURRENT ASSETS			
Cash assets	1,423	1,797	1,797
Receivables	(9)	(3)	(3)
Other financial assets	..	..	..
Inventories	..	..	..
Other	..	..	..
Non-financial assets held for sale	..	..	..
Total current assets	1,414	1,794	1,794
NON-CURRENT ASSETS			
Receivables	..	..	..
Other financial assets	..	..	..
Property, plant and equipment	..	..	..
Intangibles	..	..	..
Other	..	..	..
Total non-current assets	..	..	..
TOTAL ASSETS	1,414	1,794	1,794
CURRENT LIABILITIES			
Payables	880	1,075	1,075
Transfers to Government payable	534	719	719
Accrued employee benefits	..	..	..
Interest bearing liabilities and derivatives	..	..	..
Provisions	..	..	..
Other	..	..	..
Total current liabilities	1,414	1,794	1,794
NON-CURRENT LIABILITIES			
Payables	..	..	..
Accrued employee benefits	..	..	..
Interest bearing liabilities and derivatives	..	..	..
Provisions	..	..	..
Other	..	..	..
Total non-current liabilities	..	..	..
TOTAL LIABILITIES	1,414	1,794	1,794
NET ASSETS/(LIABILITIES)	..	..	..
EQUITY			
TOTAL EQUITY	..	..	..

Administered cash flow statement

Queensland Police Service	2024–25 Budget \$'000	2024–25 Est. Actual \$'000	2025–26 Budget \$'000
CASH FLOWS FROM OPERATING ACTIVITIES			
Inflows:			
Appropriation receipts	..	..	..
User charges and fees	11,594	11,594	11,594
Royalties and land rent receipts	..	..	..
Grants and other contributions	..	..	..
Interest and distribution from managed funds received	..	..	..
Taxes	..	..	..
Other	2,532	2,532	2,532
Outflows:			
Employee costs	..	..	..
Supplies and services	..	..	..
Grants and subsidies	..	..	..
Borrowing costs	..	..	..
Other	..	..	..
Transfers to Government	(14,126)	(14,126)	(14,126)
Net cash provided by or used in operating activities	..	..	..
CASH FLOWS FROM INVESTING ACTIVITIES			
Inflows:			
Sales of non-financial assets	..	..	..
Investments redeemed	..	..	..
Loans and advances redeemed	..	..	..
Outflows:			
Payments for non-financial assets	..	..	..
Payments for investments	..	..	..
Loans and advances made	..	..	..
Net cash provided by or used in investing activities	..	..	..
CASH FLOWS FROM FINANCING ACTIVITIES			
Inflows:			
Borrowings	..	..	..
Equity injections	..	..	..
Appropriated equity injections	..	..	..
Non-appropriated equity injections	..	..	..
Outflows:			
Borrowing redemptions	..	..	..
Finance lease payments	..	..	..
Equity withdrawals	..	..	..
Appropriated equity withdrawals	..	..	..
Non-appropriated equity withdrawals	..	..	..
Net cash provided by or used in financing activities	..	..	..
Net increase/(decrease) in cash held	..	..	..
Cash at the beginning of financial year	1,423	1,797	1,797
Cash transfers from restructure	..	..	..
Cash at the end of financial year	1,423	1,797	1,797

Office of the Inspector-General of Emergency Management

Overview

The Office of the Inspector-General of Emergency Management (the office) vision of a strong, resilient, and safer Queensland community is guided through a purpose of providing independent and valued assurance and insights that enhance Queensland's disaster management arrangements.

The office objectives are to:

- Strengthen – Ensure the Standard for Disaster Management in Queensland remains contemporary
- Assure – Enhance effective disaster management and community resilience within the disaster management system
- Collaborate – Facilitate strategic connections within and across the disaster management sector, researcher sector, industry, and the community.

The office contributes to the *Government's objectives for the community*¹ by:

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

Key deliverables

In 2025–26, the office will:

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

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

Performance statement

Disaster management assurance and advice

Objective

To provide independent and valued assurance and insights to enhance Queensland's disaster management arrangements.

Description

The office provides independent assurance and advice about Queensland's disaster management arrangements and conducts monitoring, evaluation and reporting activities to enhance accountability and improve outcomes for the community. Assurance activities, such as post-event reviews, disaster management plan assessments, capability reviews, and research activities, may be undertaken at the direction of government or scheduled as part of the office program of work. Outputs of assurance activities include briefing, discussion and research papers, and review reports.

Service standards	2024–25 Target/Est.	2024–25 Est. Actual	2025–26 Target/Est.
Effectiveness measure			
Overall customer satisfaction with the office's assurance activities	80%	92%	80%
Efficiency measure			
Average cost per assurance activity (\$'000)	233	229	233

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 Inspector-General of Emergency Management	2024–25 Budget \$'000	2024–25 Est. Actual \$'000	2025–26 Budget \$'000
CONTROLLED			
Income			
Appropriation revenue	4,723	5,460	4,827
Other revenue	622	622	638
Total income	5,345	6,082	5,465
Expenses			
Disaster management assurance and advice	5,345	6,082	5,465
Total expenses	5,345	6,082	5,465
Operating surplus/deficit	..	..	..
Net assets	3,113	3,339	3,339

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
Disaster management assurance and advice	22	22	22
Total FTEs	22	22	22

Note:

1. The department participates in a partnership arrangement in the delivery of its services, whereby corporate FTEs are hosted by the department to work across multiple departments, and therefore cannot be allocated by Service Area.

Budgeted financial statements

Departmental income statement

Total expenses are estimated to be \$5.5 million in 2025–26, an increase of \$120,000 from the 2024–25 Budget. The increase is mainly associated with enterprise bargaining arrangements.

Departmental balance sheet

The office will have assets estimated at \$3.6 million at the end of 2025–26. The main liabilities relate to payables and accrued employee benefits at \$263,000 at the end of 2025–26.

Controlled income statement

Office of the Inspector-General of Emergency Management	2024–25 Budget \$'000	2024–25 Est. Actual \$'000	2025–26 Budget \$'000
INCOME			
Appropriation revenue	4,723	5,460	4,827
Taxes	..	..	..
User charges and fees	..	..	..
Royalties and land rents	..	..	..
Grants and other contributions	622	622	638
Interest and distributions from managed funds	..	..	..
Other revenue	..	..	..
Gains on sale/revaluation of assets	..	..	..
Total income	5,345	6,082	5,465
EXPENSES			
Employee expenses	3,481	3,502	3,587
Supplies and services	1,220	1,936	1,218
Grants and subsidies	..	..	..
Depreciation and amortisation	..	..	..
Finance/borrowing costs	..	..	..
Other expenses	644	644	660
Losses on sale/revaluation of assets	..	..	..
Total expenses	5,345	6,082	5,465
OPERATING SURPLUS/(DEFICIT)	..	..	..

Controlled balance sheet

Office of the Inspector-General of Emergency Management	2024–25 Budget \$'000	2024–25 Est. Actual \$'000	2025–26 Budget \$'000
CURRENT ASSETS			
Cash assets	3,111	3,456	3,456
Receivables	75	146	146
Other financial assets	..	..	..
Inventories	..	..	..
Other	..	..	..
Non-financial assets held for sale	..	..	..
Total current assets	3,186	3,602	3,602
NON-CURRENT ASSETS			
Receivables	..	..	..
Other financial assets	..	..	..
Property, plant and equipment	..	..	..
Intangibles	..	..	..
Other	..	..	..
Total non-current assets	..	..	..
TOTAL ASSETS	3,186	3,602	3,602
CURRENT LIABILITIES			
Payables	50	145	145
Accrued employee benefits	23	118	118
Interest bearing liabilities and derivatives	..	..	..
Provisions	..	..	..
Other	..	..	..
Total current liabilities	73	263	263
NON-CURRENT LIABILITIES			
Payables	..	..	..
Accrued employee benefits	..	..	..
Interest bearing liabilities and derivatives	..	..	..
Provisions	..	..	..
Other	..	..	..
Total non-current liabilities	..	..	..
TOTAL LIABILITIES	73	263	263
NET ASSETS/(LIABILITIES)	3,113	3,339	3,339
EQUITY			
TOTAL EQUITY	3,113	3,339	3,339

Controlled cash flow statement

Office of the Inspector-General of Emergency Management	2024–25 Budget \$'000	2024–25 Est. Actual \$'000	2025–26 Budget \$'000
CASH FLOWS FROM OPERATING ACTIVITIES			
Inflows:			
Appropriation receipts	4,723	4,824	4,827
User charges and fees	..	..	..
Royalties and land rent receipts	..	..	..
Grants and other contributions	..	..	..
Interest and distribution from managed funds received	..	..	..
Taxes	..	..	..
Other	113	113	113
Outflows:			
Employee costs	(3,481)	(3,502)	(3,587)
Supplies and services	(1,333)	(2,049)	(1,331)
Grants and subsidies	..	..	..
Borrowing costs	..	..	..
Other	(22)	(22)	(22)
Net cash provided by or used in operating activities	..	(636)	..
CASH FLOWS FROM INVESTING ACTIVITIES			
Inflows:			
Sales of non-financial assets	..	..	..
Investments redeemed	..	..	..
Loans and advances redeemed	..	..	..
Outflows:			
Payments for non-financial assets	..	..	..
Payments for investments	..	..	..
Loans and advances made	..	..	..
Net cash provided by or used in investing activities	..	..	..
CASH FLOWS FROM FINANCING ACTIVITIES			
Inflows:			
Borrowings	..	..	..
Equity injections	..	..	..
Appropriated equity injections	..	..	..
Non-appropriated equity injections	..	..	..
Outflows:			
Borrowing redemptions	..	..	..
Finance lease payments	..	..	..
Equity withdrawals	..	..	..
Appropriated equity withdrawals	..	..	..
Non-appropriated equity withdrawals	..	..	..
Net cash provided by or used in financing activities	..	..	..
Net increase/(decrease) in cash held	..	(636)	..
Cash at the beginning of financial year	3,111	4,092	3,456
Cash transfers from restructure	..	..	..
Cash at the end of financial year	3,111	3,456	3,456

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.

