



SERVICE DELIVERY STATEMENTS

Department of Treaty, Aboriginal and Torres Strait
Islander Partnerships, Communities and the Arts



2023–24 Queensland Budget Papers

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The budget papers are available online at budget.qld.gov.au

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Service Delivery Statements

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**Queensland
Government**

Department of Treaty, Aboriginal and Torres Strait Islander Partnerships, Communities and the Arts

Portfolio overview

**Minister for Treaty
Minister for Aboriginal and Torres Strait Islander Partnerships
Minister for Communities
Minister for the Arts
The Honourable Leeanne Enoch MP**

**Department of Treaty, Aboriginal and Torres Strait Islander Partnerships,
Communities and the Arts
Director-General: Clare O'Connor**

The Minister for Treaty, Minister for Aboriginal and Torres Strait Islander Partnerships, Minister for Communities and Minister for the Arts is also responsible for:

**Library Board of Queensland
State Librarian and Chief Executive Officer: Vicki McDonald AM**

**Queensland Art Gallery
Director: Chris Saines CNZM**

**Queensland Museum
Chief Executive Officer: Dr Jim Thompson PSM**

**Queensland Performing Arts Trust
Chief Executive Officer: John Kotzas AM**

Additional information about these agencies can be sourced from:

dsdsatsip.qld.gov.au

chde.qld.gov.au

arts.qld.gov.au

slq.qld.gov.au

museum.qld.gov.au

qagoma.qld.gov.au

qpac.com.au

Department of Treaty, Aboriginal and Torres Strait Islander Partnerships, Communities, and the Arts

Overview

As part of the machinery-of-government changes, effective 18 May 2023, the former Department of Seniors, Disability Services, Aboriginal and Torres Islander Partnerships was renamed the Department of Treaty, Aboriginal and Torres Islander Partnerships, Communities and the Arts. As a result, there were changes to the following functions:

- Community Services was transferred from the Department of Communities, Housing and Digital Economy (DCHDE)
- The Arts was transferred from the DCHDE
- Library Board of Queensland was transferred from the DCHDE
- Queensland Art Gallery was transferred from the DCHDE
- Queensland Museum was transferred from the DCHDE
- Queensland Performing Arts Trust was transferred from the DCHDE
- Youth Engagement was transferred from the Department of Environment and Science
- Seniors and Disability Services was transferred to the Department of Child Safety, Seniors and Disability Services.

The Department of Treaty, Aboriginal and Torres Islander Partnerships, Communities, and the Arts' (the department) vision is to work with Aboriginal and Torres Strait Islander peoples and non-Indigenous Queenslanders to build a new future and support thriving communities where all Queenslanders can enjoy high levels of cultural, social and economic wellbeing, supported by a vibrant arts sector.

Contribution to the government's objectives for the community

The department supports the government's objectives for the community¹:

- Good jobs: Good, secure jobs in our traditional and emerging industries
- Better services: Deliver even better services right across Queensland
- Great lifestyle: Protect and enhance our Queensland lifestyle as we grow.

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

Department service areas

The service areas within the department align with the following department objectives:

Department's objectives	Department's service areas
<p>Influence social and economic outcomes.</p> <p>Foster safe and connected communities.</p> <p>Ensure Aboriginal and Torres Strait Islander peoples and their culture are central to all engagement, design and delivery.</p>	<p>Treaty and Aboriginal and Torres Strait Islander Partnerships Services</p> <p>To progress the Path to Treaty through truth-telling and healing, and to work in partnership with Aboriginal and Torres Strait Islander peoples to increase cultural, social and economic opportunities.</p>
<p>Influence social and economic outcomes.</p> <p>Foster safe and connected communities.</p> <p>Integrate proactive frontline services, assistance and programs.</p>	<p>Community Services</p> <p>Accessible, timely and responsive community services and support for Queenslanders.</p>
<p>Empower Queensland's young people.</p> <p>Influence social and economic outcomes.</p> <p>Foster safe and connected communities.</p>	<p>Youth Engagement</p> <p>Elevate youth perspectives through the development of relevant Queensland Government policies, programs, and services, enabling them to shape social and economic outcomes.</p> <p>Provide opportunities to strengthen youth leadership capabilities.</p>
<p>Influence social and economic outcomes.</p> <p>Foster safe and connected communities.</p> <p>Ensure Aboriginal and Torres Strait Islander peoples and their culture are central to all engagement, design and delivery.</p> <p>Integrate proactive frontline services, assistance and programs.</p>	<p>Arts Queensland</p> <p>Enhance Queenslanders' access to arts and culture, through investment in the creation, development and presentation of arts product, cultural experiences and cultural infrastructure.</p>

Department highlights

In 2023–24, the department will:

- take the next steps to redefine the future of the state by establishing the First Nations Treaty Institute and Truth-telling and Healing Inquiry through the *Path to Treaty Act 2023*
- work in partnership with Aboriginal and Torres Strait Islander peoples and all Queensland Government agencies to deliver long-term social and economic outcomes for Queensland's First Nations peoples by progressing the National Agreement on Closing the Gap Priority Reforms and Targets
- continue work to codesign a new, whole-of-government Aboriginal and Torres Strait Islander Economic Strategy
- drive the whole-of-government implementation of the Queensland Indigenous (Aboriginal and Torres Strait Islander) Procurement Policy
- support the Ministerial and Government Champions Program to work with communities to improve life outcomes for Aboriginal and Torres Strait Islander peoples
- empower young Queenslanders to thrive and ensure their contributions, skills and ideas are recognised through a whole-of-government approach to youth engagement, and create opportunities to influence policy and investment on issues that impact them
- deliver key youth leadership programs, including the Queensland Indigenous Youth Leadership Program and the Queensland Youth Parliament
- deliver a coordinated Safer Schoolies response in key locations to ensure the schoolies period is as safe as possible for school leavers, residents, businesses and the community
- continue to deliver key initiatives and programs as part of *Grow 2022–2026*, the second action plan of the whole-of-government *Creative Together 2020–2030: A 10-Year Roadmap for arts, culture and creativity in Queensland*
- continue construction of the \$175 million new performing arts venue at the Queensland Performing Arts Centre, and deliver critical infrastructure asset upgrades and maintenance works, including security enhancements and improved accessibility across the Queensland Cultural Centre
- implement the *Communities 2032 Action Plan 2022–25* to enable Queensland's communities to support and empower every person to connect, participate, contribute and thrive. The action plan will transform the social connections and security of our communities and build equity and prosperity for future generations through targeted actions
- implement changes to the *Public Records Act 2002* in response to the recommendations from the Independent Review conducted in 2022–23
- deliver recovery funding packages that support neighbourhood and community strengthening activities focussed on flood education, resilience building, and future disaster preparedness, as well as connecting disaster impacted community members to access recovery support and services.

Budget highlights

In the 2023–24 Queensland Budget, the government is providing:

- \$1.4 million in new funding over 4 years to support engagement on First Nations economic development
- \$2.7 million over 2 years to expand the delivery of school breakfast programs delivered by non-government organisations in areas experiencing hardship across Queensland
- \$4.3 million to extend and expand food and emergency relief throughout Queensland in 2023–24 to continue the provision of emergency relief supports (including vouchers, food parcels and contributions to payments such as utility bills)
- \$4 million capital over 2 years to upgrade and expand the Mount Isa public intoxication diversionary centre, to enable tailored services for men and women, as well as \$2.06 million over 2 years for new public intoxication services to be delivered including community patrols and case management support
- \$8.3 million over 2 years to support the preservation of the state's significant collections, in addition to the maintenance and management of and the heritage-listed Queensland Cultural Centre as home to the state's leading cultural institutions. Investment will support key initiatives including:
 - \$6.3 million to enhance asset management capability, undertake asset maintenance and improve security capabilities at the Queensland Cultural Centre
 - \$2 million for the development of an options assessment to improve flood resilience at the Queensland Cultural Centre.

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

Performance statement

Treaty and Aboriginal and Torres Strait Islander Partnerships

Objective

To progress the Path to Treaty through truth-telling and healing, and to work in partnership with Aboriginal and Torres Strait Islander peoples to increase cultural, social and economic opportunities.

Description

This service area aims to increase the social and economic participation of Aboriginal and Torres Strait Islander Queenslanders by:

- progressing steps to prepare Queenslanders for treaty-making between Aboriginal and Torres Strait Islander peoples, the Queensland Government and non-Indigenous people providing Aboriginal and Torres Strait Islander Queenslanders a greater voice through Indigenous Voice reform
- building local Aboriginal and Torres Strait Islander authority and governance, and supporting local decision-making bodies
- supporting communities to protect and value Aboriginal and Torres Strait Islander cultures, language, histories and heritage
- delivering key initiatives that empower individuals, businesses and communities to achieve their economic aspirations through development of a new whole-of-government First Nations Economic Strategy
- driving the whole-of-government Queensland Indigenous (Aboriginal and Torres Strait Islander) Procurement Policy
- leading the Queensland coordination and implementation of the National Agreement on Closing the Gap.

Service standards	2022–23 Target/Est.	2022–23 Est. Actual	2023–24 Target/Est.
Effectiveness measures			
Overall customer satisfaction with cultural heritage services provided by the department	75%	75%	75%
Number of Aboriginal and Torres Strait Islander businesses securing government procurement ¹	450	480	520
Value of government procurement from Aboriginal and Torres Strait Islander businesses ¹	\$350M	\$380M	\$395M
Efficiency measures			
Average cost per cultural heritage search request processed ²	\$25	\$20	\$21
Total cost per hour of policy development, advice and engagement provided for the Treaty and Aboriginal and Torres Strait Islander Partnerships service areas ³	\$103	\$103	\$106

Notes:

1. The 2023–24 Target/Estimate has been increased to reflect the average number of Aboriginal and Torres Strait Islander businesses, and value of government procurement contracts by Aboriginal and Torres Strait Islander businesses for the preceding 2 financial years and implementation of the Queensland Indigenous Procurement Policy. The trend is expected to increase throughout the implementation period however it is also affected by the total value of Queensland Government Procurement, and other external factors.
2. The 2023–24 Target/Estimate has been revised to reflect the cost of Enterprise Bargaining Agreement (EBA) increases.
3. The 2023–24 Target/Estimate has increased from \$103 per hour in 2022–23 to \$106 per hour in 2023–24 to reflect the cost of EBA increases. The service standard wording has changed to reflect the post-machinery-of-government service area name. There is no change to the calculation methodology.

Community Services

Objective

Accessible, timely and responsive community services and support for Queenslanders.

Description

The service area:

- leads the whole-of-government Communities 2032 strategy, the Queensland Government's long-term plan to create vibrant, cohesive communities that support and empower every person to connect, participate, contribute and thrive
- funds and partners with Neighbourhood Centres across the state, supporting the needs and priorities of Queensland communities and assisting individuals and families using a local, place-based approach
- supports the Queensland community service system through place-based and community-focused approaches to building community wellbeing
- promotes and invests in strategies that support inclusion, participation, and cohesion for Queensland communities
- facilitates the provision of low intensity supports through the Queensland Community Support Scheme to eligible people who, with a small amount of assistance, can maintain or regain their independence and continue living safely in their homes and communities
- delivers programs that increase financial resilience and ease cost of living pressures for low-income households
- leads and supports human and social recovery and resilience in disaster-impacted communities
- provides support to communities affected by crises and incidents, outside of traditional natural disaster responses
- implements strategies that promote and preserve the Queensland State Archive collection and make it accessible for the benefit of current and future generations.

Service standards	2022–23 Target/Est.	2022–23 Est. Actual	2023–24 Target/Est.
Effectiveness measures			
Percentage of Community Recovery Emergency Hardship Assistance applications processed for payment within 24 hours	80%	88.2%	80%
Percentage increase in online engagement with the archival collection held at Queensland State Archives ^{1,2}	5%	0%	2%
Percentage of contracted service capacity for in-home and community connection support used ³	65%	61%	65%
Percentage of service users reported as having improved life skills after receiving a Financial Literacy and Resilience service	New measure	New measure	65%
Efficiency measure			
Average cost per record to manage and maintain the Queensland State Archive collection	New measure	New measure	\$5.00
Discontinued measure			
Cost to Queensland State Archives per record accessed ⁴	\$1.00	\$1.00	Discontinued measure

Notes:

1. The variance between the 2022–23 Target/Estimate and 2022–23 Estimated Actual is due to the traditional social media platforms that Queensland State Archives utilises for online engagement experiencing a considerable decline in usage that aligned with the post-pandemic return to normalcy. This reflects a global industry trend in the reduced use of these social media platforms, post-COVID isolation measures. Community engagement remains high, with Queenslanders continuing to use traditional methods to engage with the collection.
2. The decrease between the 2022–23 Target/Estimate and 2023–24 Target/Estimate is due to the change in online behaviour across Queensland State Archives' online channels.
3. The variance between the 2022–23 Target/Estimate and 2022–23 Estimated Actual is due to the Queensland Community Support Scheme (QCSS) result being forecast from 2 quarters of data and is in line with the reported data trend for the year to date. Service delivery is being impacted by funded non-government organisation workforce issues across the community and health service sector, resulting in a forecast result below the 2022–23 Target/Estimate.
4. Due to service improvements and efficiencies this service standard has been discontinued as it no longer represents a material proportion of the budget for the service. A new service standard 'Average cost per record to manage and maintain the Queensland State Archive collection' has been introduced to better measure the efficiency of the service.

Youth Engagement

Objective

Elevate youth perspectives through the development of relevant Queensland Government policies, programs, and services, enabling them to shape social and economic outcomes.

Provide opportunities to strengthen youth leadership capabilities

The service area:

- supports the engagement of young Queenslanders to inform government policies, programs and services that impact them. It provides opportunities for young people to build their leadership capabilities
- ensures the Schoolies holiday period is as manageable, safe and respectful as possible for schoolies and local communities.

Service standards	2022–23 Target/Est.	2022–23 Est. Actual	2023–24 Target/Est.
Effectiveness measure			
Percentage of participants who identify as having improved leadership capabilities as a result of attending a youth leadership program	85%	92%	90%
Efficiency measure			
Average cost per hour of policy development, advice provision and cross-government engagement ¹	\$127	\$140	\$145

Note:

1. The variance between the 2022–23 Target/Estimate and 2022–23 Estimated Actual is due to increased resources dedicated to cross-government establishment during the financial year. The 2023–24 Target/Estimate has been revised to reflect increased resources dedicated to cross-government engagement. The total cost per hour is the cumulative cost of all the resources.

Arts Queensland

Objective

Enhance Queenslanders' access to arts and culture, through investment in the creation, development and presentation of arts product, cultural experiences, and cultural infrastructure.

Description

The service area:

- leads the implementation of *Creative Together 2020–2030: A 10-Year Roadmap for arts, culture and creativity in Queensland*, along with its action plan *Grow 2022–2026*, across the Queensland Government in partnership with key stakeholders
- facilitates the delivery of the Queensland Government's arts and cultural priorities and administers government investment in funding programs and capital works programs
- manages the state's arts and cultural assets that provides public spaces for arts production and engagement, including the Queensland Cultural Centre at Brisbane's South Bank; Festival House at 381 Brunswick Street, Fortitude Valley; Judith Wright Arts Centre; and Bulmba-ja in Cairns
- supports the governance and compliance of arts companies and arts statutory bodies in the arts portfolio
- provides arts and cultural policy and strategy advice to the Queensland Government.

Service standards	2022–23 Target/Est.	2022–23 Est. Actual	2023–24 Target/Est.
Service: Investment programs			
Effectiveness measure			
Percentage of grant recipients who are satisfied Arts Queensland investment programs delivered intended objectives	>90%	98%	>90%
Efficiency measure			
Government funding provided direct to arts and cultural sector as a proportion of total investment program budget	88%	91%	90%
Service: Facilities management			
Effectiveness measure			
Utilisation of arts-owned and/or managed arts and cultural facilities ¹	5,197,600 visitors	5,660,815 visitors	5,820,127 visitors
Efficiency measure			
Percentage cost of delivering facilities management ²	<10%	10.7%	<10%

Notes:

1. The variance between the 2022–23 Target/Estimate and 2022–23 Estimated Actual is due to onsite visitation progressively returning to pre-COVID levels. The 2023–24 Target/Estimate has been increased to reflect this ongoing trend.
2. The variance between the 2022–23 Target/Estimate and 2022–23 Estimated Actual is due to reallocation of funding for facilities management to flood mitigation and resilience works following the February 2022 flood event.

Departmental budget summary

The table below shows the total resources available in 2023–24 from all sources and summarises how resources will be applied by service area and by controlled and administered classifications.

Department of Treaty, Aboriginal and Torres Strait Islander Partnerships, Communities and the Arts	2022–23 Budget \$'000 ¹	2022–23 Est. Actual \$'000 ¹	2023–24 Budget \$'000
CONTROLLED			
Income			
Appropriation revenue ²	309,339	319,658	460,298
Other revenue	22,560	24,104	31,089
Total income	331,899	343,762	491,387
Expenses			
Arts Queensland	..	..	174,017
Youth Engagement	..	..	3,741
Community Services	..	..	194,216
Treaty and Aboriginal and Torres Strait Islander Partnerships ³	74,202	76,856	120,061
Seniors and Disability Services	258,574	267,824	..
Total expenses	332,776	344,680	492,035
Operating surplus/deficit	(877)	(918)	(648)
Net assets	220,834	233,585	1,315,962
ADMINISTERED			
Revenue			
Commonwealth revenue	218,903	218,903	..
Appropriation revenue	2,600,736	2,598,915	171,021
Other administered revenue	1,800	1,800	51,498
Total revenue	2,821,439	2,819,618	222,519
Expenses			
Transfers to government	..	..	..
Administered expenses	2,821,439	2,819,618	222,519
Total expenses	2,821,439	2,819,618	222,519
Net assets	(1,354)	(1,357)	(36,128)

Notes:

1. The 2022–23 Budget and the 2022–23 Estimated Actual information disclosed is presented on a pre-machinery-of-government basis.
2. Includes state and Australian Government funding.
3. The increase in funding for this service area is inclusive of corporate services for the former DSDSATSIP as a consequence of recent machinery-of-government changes.

Staffing

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

Service area	2022–23 Budget ¹	2022–23 Est. Actual ¹	2023–24 Budget
Arts Queensland	..	..	129
Youth Engagement	..	..	13
Community Services	..	..	200
Treaty and Aboriginal and Torres Strait Islander Partnerships	302	306	337
Seniors and Disability Services	1,601	1,601	..
Total FTEs	1,903	1,907	679

Note:

- As a consequence of the recent machinery-of-government changes, 2022–23 Budget and 2022–23 Estimated Actual FTEs are reflective of the former Department of Seniors, Disability Services and Aboriginal and Torres Strait Islander Partnerships. The distribution of these FTEs between the two services areas in 2022–23 are inclusive of notional corporate service allocations. The 2023–24 FTEs are also inclusive of corporate allocations as agreed to by the machinery-of-government impacted agencies.

Capital program

Of the total 2023–24 capital outlays of \$108.1 million, \$105.9 million will be invested in infrastructure projects across the community, arts and cultural facilities. The 2023–24 capital grants expenditure of \$2.2 million will invest in both Aboriginal and Torres Strait Islander and community services initiatives.

	2022–23 Budget \$'000	2022–23 Est. Actual \$'000	2023–24 Budget \$'000
Capital purchases	5,102	7,327	105,921
Capital grants	2,611	1,315	2,214
Total capital outlays	7,713	8,642	108,135

Note:

- The 2022–23 Budget and the 2022–23 Estimated Actual information disclosed is presented on a pre-machinery-of-government basis.

Further information about the Department of Treaty, Aboriginal and Torres Strait Islander Partnerships, Communities, and the Arts' capital outlays can be found in *Budget Paper No. 3: Capital Statement*.

Budgeted financial statements

Departmental income statement

Controlled income statement

The controlled budgeted expenses for the Department of Treaty, Aboriginal and Torres Strait Islander Partnerships, Communities and Arts are estimated to be \$492 million in 2023–24, with revenue estimated to be \$491.4 million. The department's budgeted operating deficit reflects expenditure on programs to be incurred in 2023–24 for which funds were received in the prior financial year and are reflected in the department's cash balance. The 2023–24 budgeted revenue and expenses are not directly comparable to the 2022–23 revenue and expenses as a consequence of the recent machinery-of-government changes.

Administered income statement

The department administers funds for Arts statutory bodies including the Queensland Art Gallery, Queensland Museum, Queensland Performing Arts Trust, and State Library of Queensland. Financial statements for the Queensland Art Gallery, Queensland Museum, Queensland Performing Arts Trust and State Library of Queensland are separately reported within the *2023–24 Service Delivery Statements*.

Administered funding provided for each entity in 2023–24 includes:

- \$72.2 million for State Library of Queensland
- \$35.8 million for Queensland Art Gallery
- \$38.3 million for Queensland Museum
- \$11.1 million for Queensland Performing Arts Trust.

The department also administers payments for natural disasters on behalf of the Queensland Government and the Australian Government, for example, Emergency Hardship Assistance Grants, Essential Services Hardship Assistance Grants, Essential Household Contents Grants, Structural Assistance Grants and the Essential Services Safety and Reconnection Grants.

Total expenses and revenue are estimated to be \$222.5 million in 2023–24.

The 2023–24 budget revenue and expenses are not directly comparable to the 2022–23 revenue and expenses as a consequence of the recent machinery-of-government changes.

Controlled income statement

Department of Treaty, Aboriginal and Torres Strait Islander Partnerships, Communities and the Arts*	2022–23 Budget \$'000	2022–23 Est. Actual \$'000	2023–24 Budget \$'000
INCOME			
Appropriation revenue	309,339	319,658	460,298
Taxes	..	..	..
User charges and fees	11,485	12,655	30,130
Royalties and land rents	..	..	67
Grants and other contributions	10,281	10,874	325
Interest and distributions from managed funds	..	..	..
Other revenue	794	575	567
Gains on sale/revaluation of assets	..	..	..
Total income	331,899	343,762	491,387
EXPENSES			
Employee expenses	235,947	235,900	115,756
Supplies and services	72,707	74,368	230,843
Grants and subsidies	18,287	28,529	80,053
Depreciation and amortisation	4,320	4,320	62,806
Finance/borrowing costs	..	..	..
Other expenses	1,115	1,382	2,477
Losses on sale/revaluation of assets	400	181	100
Total expenses	332,776	344,680	492,035
OPERATING SURPLUS/(DEFICIT)	(877)	(918)	(648)

* The 2022–23 Budget and 2022–23 Estimated Actuals information disclosed is presented on a pre-machinery-of-government basis.

Controlled balance sheet

Department of Treaty, Aboriginal and Torres Strait Islander Partnerships, Communities and the Arts*	2022–23 Budget \$'000	2022–23 Est. Actual \$'000	2023–24 Budget \$'000
CURRENT ASSETS			
Cash assets	30,395	33,230	49,801
Receivables	5,486	9,503	13,229
Other financial assets	..	..	..
Inventories	..	..	..
Other	1,774	54	210
Non-financial assets held for sale	..	..	445
Total current assets	37,655	42,787	63,685
NON-CURRENT ASSETS			
Receivables	..	..	1
Other financial assets	..	..	..
Property, plant and equipment	200,405	208,302	1,278,215
Intangibles	645	355	698
Other	..	..	..
Total non-current assets	201,050	208,657	1,278,914
TOTAL ASSETS	238,705	251,444	1,342,599
CURRENT LIABILITIES			
Payables	8,371	6,606	16,052
Accrued employee benefits	8,811	10,191	9,523
Interest bearing liabilities and derivatives	..	..	..
Provisions	119	..	..
Other	570	1,062	1,062
Total current liabilities	17,871	17,859	26,637
NON-CURRENT LIABILITIES			
Payables	..	..	..
Accrued employee benefits	..	..	..
Interest bearing liabilities and derivatives	..	..	..
Provisions	..	..	..
Other	..	..	..
Total non-current liabilities	..	..	..
TOTAL LIABILITIES	17,871	17,859	26,637
NET ASSETS/(LIABILITIES)	220,834	233,585	1,315,962
EQUITY			
TOTAL EQUITY	220,834	233,585	1,315,962

* The 2022–23 Budget and 2022–23 Estimated Actuals information disclosed is presented on a pre-machinery-of-government basis.

Controlled cash flow statement

Department of Treaty, Aboriginal and Torres Strait Islander Partnerships, Communities and the Arts*	2022–23 Budget \$'000	2022–23 Est. Actual \$'000	2023–24 Budget \$'000
CASH FLOWS FROM OPERATING ACTIVITIES			
Inflows:			
Appropriation receipts	308,504	297,790	461,865
User charges and fees	12,698	13,868	41,140
Royalties and land rent receipts	..	..	67
Grants and other contributions	9,956	10,549	..
Interest and distribution from managed funds received	..	..	..
Taxes	..	..	..
Other	14,829	14,610	54,670
Outflows:			
Employee costs	(235,947)	(234,040)	(117,864)
Supplies and services	(87,056)	(88,440)	(286,181)
Grants and subsidies	(18,287)	(28,529)	(80,053)
Borrowing costs	..	..	..
Other	(2,273)	(2,270)	(11,442)
Net cash provided by or used in operating activities	2,424	(16,462)	62,202
CASH FLOWS FROM INVESTING ACTIVITIES			
Inflows:			
Sales of non-financial assets	..	699	..
Investments redeemed	..	..	..
Loans and advances redeemed	..	..	..
Outflows:			
Payments for non-financial assets	(5,102)	(7,327)	(105,921)
Payments for investments	..	..	..
Loans and advances made	..	..	..
Net cash provided by or used in investing activities	(5,102)	(6,628)	(105,921)
CASH FLOWS FROM FINANCING ACTIVITIES			
Inflows:			
Borrowings	..	..	17,165
Equity injections	4,200	5,315	70,188
Outflows:			
Borrowing redemptions	..	..	..
Finance lease payments	..	..	(17,165)
Equity withdrawals	..	..	(57,864)
Net cash provided by or used in financing activities	4,200	5,315	12,324
Net increase/(decrease) in cash held	1,522	(17,775)	(31,395)
Cash at the beginning of financial year	28,873	51,005	96,018
Cash transfers from restructure	..	..	(14,822)
Cash at the end of financial year	30,395	33,230	49,801

* The 2022–23 Budget and 2022–23 Estimated Actuals information disclosed is presented on a pre-machinery-of-government basis.

Administered income statement

Department of Treaty, Aboriginal and Torres Strait Islander Partnerships, Communities and the Arts*	2022–23 Budget \$'000	2022–23 Est. Actual \$'000	2023–24 Budget \$'000
INCOME			
Appropriation revenue	2,819,639	2,817,818	171,021
Taxes	..	..	..
User charges and fees	..	..	..
Royalties and land rents	..	..	..
Grants and other contributions	1,800	1,800	51,498
Interest and distributions from managed funds	..	..	..
Other revenue	..	..	..
Gains on sale/revaluation of assets	..	..	..
Total income	2,821,439	2,819,618	222,519
EXPENSES			
Employee expenses	..	..	..
Supplies and services	..	..	..
Grants and subsidies	2,821,439	2,819,618	222,519
Depreciation and amortisation	..	..	..
Finance/borrowing costs	..	..	..
Other expenses	..	..	..
Losses on sale/revaluation of assets	..	..	..
Transfers of Administered Revenue to Government	..	..	..
Total expenses	2,821,439	2,819,618	222,519
OPERATING SURPLUS/(DEFICIT)	..	..	..

* The 2022–23 Budget and 2022–23 Estimated Actuals information disclosed is presented on a pre-machinery-of-government basis.

Administered balance sheet

Department of Treaty, Aboriginal and Torres Strait Islander Partnerships, Communities and the Arts*	2022–23 Budget \$'000	2022–23 Est. Actual \$'000	2023–24 Budget \$'000
CURRENT ASSETS			
Cash assets	23,498	19,773	(18,850)
Receivables	1,993	1,771	9
Other financial assets	..	..	..
Inventories	..	..	..
Other	..	..	..
Non-financial assets held for sale	..	..	..
Total current assets	25,491	21,544	(18,841)
NON-CURRENT ASSETS			
Receivables	..	..	..
Other financial assets	..	..	..
Property, plant and equipment	..	..	..
Intangibles	..	..	..
Other	..	..	..
Total non-current assets	..	..	..
TOTAL ASSETS	25,491	21,544	(18,841)
CURRENT LIABILITIES			
Payables	26,845	22,901	17,287
Transfers to Government payable	..	..	..
Accrued employee benefits	..	..	..
Interest bearing liabilities and derivatives	..	..	..
Provisions	..	..	..
Other	..	..	..
Total current liabilities	26,845	22,901	17,287
NON-CURRENT LIABILITIES			
Payables	..	..	..
Accrued employee benefits	..	..	..
Interest bearing liabilities and derivatives	..	..	..
Provisions	..	..	..
Other	..	..	..
Total non-current liabilities	..	..	..
TOTAL LIABILITIES	26,845	22,901	17,287
NET ASSETS/(LIABILITIES)	(1,354)	(1,357)	(36,128)
EQUITY			
TOTAL EQUITY	(1,354)	(1,357)	(36,128)

* The 2022–23 Budget and 2022–23 Estimated Actuals information disclosed is presented on a pre-machinery-of-government basis.

Administered cash flow statement

Department of Treaty, Aboriginal and Torres Strait Islander Partnerships, Communities and the Arts*	2022–23 Budget \$'000	2022–23 Est. Actual \$'000	2023–24 Budget \$'000
CASH FLOWS FROM OPERATING ACTIVITIES			
Inflows:			
Appropriation receipts	2,819,639	2,783,226	171,021
User charges and fees	..	..	..
Royalties and land rent receipts	..	..	..
Grants and other contributions	1,800	1,800	51,498
Interest and distribution from managed funds received	..	..	..
Taxes	..	..	..
Other	25,000	25,000	25,000
Outflows:			
Employee costs	..	..	..
Supplies and services	(25,000)	(25,000)	(25,000)
Grants and subsidies	(2,821,439)	(2,819,618)	(222,519)
Borrowing costs	..	..	..
Other	..	..	..
Transfers to Government	..	..	..
Net cash provided by or used in operating activities	..	(34,592)	..
CASH FLOWS FROM INVESTING ACTIVITIES			
Inflows:			
Sales of non-financial assets	..	..	..
Investments redeemed	..	..	..
Loans and advances redeemed	..	..	..
Outflows:			
Payments for non-financial assets	..	..	..
Payments for investments	..	..	..
Loans and advances made	..	..	..
Net cash provided by or used in investing activities	..	..	..
CASH FLOWS FROM FINANCING ACTIVITIES			
Inflows:			
Borrowings	..	..	..
Equity injections	..	..	..
Outflows:			
Borrowing redemptions	..	..	..
Finance lease payments	..	..	..
Equity withdrawals	..	..	..
Net cash provided by or used in financing activities	..	..	..
Net increase/(decrease) in cash held	..	(34,592)	..
Cash at the beginning of financial year	23,498	54,365	(12)
Cash transfers from restructure	..	..	(18,838)
Cash at the end of financial year	23,498	19,773	(18,850)

* The 2022–23 Budget and 2022–23 Estimated Actuals information disclosed is presented on a pre-machinery-of-government basis.

Statutory bodies

Library Board of Queensland

Overview

The State Library of Queensland (State Library) is the leading reference and research library in Queensland and our vision is to be a library of influence, inspiring and connecting people through knowledge, storytelling and creativity. The purpose of the State Library is to collect and preserve Queensland's cultural and documentary memory providing free access to information, fostering knowledge and learning. The State Library partners with local government to realise the potential of public libraries and Indigenous Knowledge Centres across the state.

Contribution to the government's objectives for the community

The agency supports the government's objectives for the community¹:

- Good jobs: Good, secure jobs in our traditional and emerging industries
- Better services: Deliver even better services right across Queensland
- Great lifestyle: Protect and enhance our Queensland lifestyle as we grow.

Agency service area

The service areas within the State Library align with the following agency objectives:

Agency's objectives	Agency's service area
Collecting memories – sharing knowledge and stories through our collections. Enriching experiences – empowering our audiences to be open to discovery, participation and learning. People and communities – building enduring, collaborative engagements and partnerships.	State Library of Queensland To collect and preserve Queensland's cultural and documentary memory, providing free access to information.

Key deliverables

In 2023–24, the State Library will:

- engage and amplify a process of truth-telling and healing, by enabling treaty readiness through First Peoples' stories, cultural safety of our staff and culturally safe services for all Queenslanders
- strengthen our offer as a cultural destination
- implement an audience development strategy to increase engagement with regional Queenslanders
- attract, retain and invest in a skilled, diverse and culturally responsive workforce
- increase community engagement with Queensland public libraries and Indigenous Knowledge Centres through the delivery of a marketing campaign
- plan and deliver fit-for-purpose, safe and secure digital systems.

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

Performance statement

Library Board of Queensland

Objective

To collect and preserve Queensland's cultural and documentary memory, providing free access to information.

Description

State Library serves all Queenslanders through onsite and online services and partnerships with local governments, to provide free access to print, digital and original resources; information and research services; and documenting and making accessible Queensland's diverse history and stories. We partner with local government to realise the potential of public libraries and Indigenous Knowledge Centres.

Service standards	2022–23 Target/Est.	2022–23 Est. Actual	2023–24 Target/Est.
Effectiveness measures			
Overall visitor satisfaction with services and programs	95%	96%	95%
Visits to State Library onsite and online	4.5M	4.5M	4.75M
Efficiency measure			
Average cost per visit ¹	≤\$7.50	\$6.00	≤\$7.50

Notes:

1. The variance between the 2022–23 Target/Estimate and 2022–23 Estimated Actual is due to an increase in online visitation and delays in recruitment which has reduced operational costs.

Budgeted summary

Staffing

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

Service area	2022–23 Budget	2022–23 Est. Actual	2023–24 Budget
Library Board of Queensland	287	287	287

Capital program

The Library Board of Queensland has capital purchases of \$2.2 million in 2023–24 comprising:

- \$1.6 million to acquire new items for the digital, heritage and information collections
- \$600,000 to replace information technology equipment.

	2022–23 Budget \$'000	2022–23 Est. Actual \$'000	2023–24 Budget \$'000
Capital purchases	2,047	2,047	2,247
Capital grants	..	..	..
Total capital outlays	2,047	2,047	2,247

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

Financial statements

Income statement

Total expenses are estimated to be \$89.1 million in 2023–24 and are comparable to the 2022–23 Estimated Actual.

Total revenues are estimated to be \$89.1 million in 2023–24 and are comparable to the 2022–23 Estimated Actual.

Balance sheet

The Library Board of Queensland is projecting a net asset position of \$164.1 million at the end of the 2023–24 financial year. The major assets are property, plant and equipment of \$130.3 million and cash of \$12.7 million.

Income statement

Library Board of Queensland	2022–23 Budget \$'000	2022–23 Est. Actual \$'000	2023–24 Budget \$'000
INCOME			
Taxes	..	..	..
User charges and fees	4,780	5,401	4,838
Grants and other contributions	78,978	82,948	83,380
Interest and distributions from managed funds	893	425	893
Other revenue	..	2,927	..
Gains on sale/revaluation of assets	..	..	..
Total income	84,651	91,701	89,111
EXPENSES			
Employee expenses	34,647	32,790	33,925
Supplies and services	23,541	30,416	27,633
Grants and subsidies	25,698	27,208	26,788
Depreciation and amortisation	545	545	545
Finance/borrowing costs	..	..	..
Other expenses	200	722	200
Losses on sale/revaluation of assets	20	20	20
Total expenses	84,651	91,701	89,111
OPERATING SURPLUS/(DEFICIT)	..	..	..

Balance sheet

Library Board of Queensland	2022–23 Budget \$'000	2022–23 Est. Actual \$'000	2023–24 Budget \$'000
CURRENT ASSETS			
Cash assets	19,527	13,677	12,690
Receivables	783	749	749
Other financial assets	..	7,768	7,768
Inventories	208	151	151
Other	841	676	676
Non-financial assets held for sale	..	..	..
Total current assets	21,359	23,021	22,034
NON-CURRENT ASSETS			
Receivables	..	..	..
Other financial assets	..	..	..
Property, plant and equipment	124,872	129,115	130,307
Intangibles	14,565	15,404	15,999
Other	..	..	..
Total non-current assets	139,437	144,519	146,306
TOTAL ASSETS	160,796	167,540	168,340
CURRENT LIABILITIES			
Payables	2,612	1,082	1,082
Accrued employee benefits	2,785	2,676	2,676
Interest bearing liabilities and derivatives	..	..	..
Provisions	..	..	..
Other	332	518	518
Total current liabilities	5,729	4,276	4,276
NON-CURRENT LIABILITIES			
Payables	..	..	..
Accrued employee benefits	..	..	..
Interest bearing liabilities and derivatives	..	..	..
Provisions	..	..	..
Other	..	..	..
Total non-current liabilities	..	..	..
TOTAL LIABILITIES	5,729	4,276	4,276
NET ASSETS/(LIABILITIES)	155,067	163,264	164,064
EQUITY			
TOTAL EQUITY	155,067	163,264	164,064

Cash flow statement

Library Board of Queensland	2022–23 Budget \$'000	2022–23 Est. Actual \$'000	2023–24 Budget \$'000
CASH FLOWS FROM OPERATING ACTIVITIES			
Inflows:			
User charges and fees	5,183	5,804	5,241
Grants and other contributions	71,800	75,770	76,202
Interest and distribution from managed funds received	893	425	893
Taxes	..	..	..
Other	311	3,238	311
Outflows:			
Employee costs	(34,647)	(32,790)	(33,925)
Supplies and services	(16,363)	(23,238)	(20,455)
Grants and subsidies	(25,698)	(27,208)	(26,788)
Borrowing costs	..	..	..
Other	(934)	(1,436)	(914)
Net cash provided by or used in operating activities	545	565	565
CASH FLOWS FROM INVESTING ACTIVITIES			
Inflows:			
Sales of non-financial assets	715	695	695
Investments redeemed	..	..	..
Loans and advances redeemed	..	..	..
Outflows:			
Payments for non-financial assets	(2,047)	(2,047)	(2,247)
Payments for investments	..	..	..
Loans and advances made	..	..	..
Net cash provided by or used in investing activities	(1,332)	(1,352)	(1,552)
CASH FLOWS FROM FINANCING ACTIVITIES			
Inflows:			
Borrowings	..	..	..
Equity injections	..	..	..
Outflows:			
Borrowing redemptions	..	..	..
Finance lease payments	..	..	..
Equity withdrawals	..	..	..
Net cash provided by or used in financing activities	..	..	..
Net increase/(decrease) in cash held	(787)	(787)	(987)
Cash at the beginning of financial year	20,314	14,464	13,677
Cash transfers from restructure	..	..	..
Cash at the end of financial year	19,527	13,677	12,690

Queensland Art Gallery

Overview

The Queensland Art Gallery | Gallery of Modern Art (the Gallery) vision is to be Australia's most inspiring and welcoming gallery, and a global leader in the contemporary art of Australia, Asia, and the Pacific. The Gallery's purpose is to connect people with the enduring power of art and creativity.

Contribution to the government's objectives for the community

The agency supports the government's objectives for the community¹:

- Good jobs: Good, secure jobs in our traditional and emerging industries
- Better services: Deliver even better services right across Queensland
- Great lifestyle: Protect and enhance our Queensland lifestyle as we grow.

Agency service area

The service area within the Gallery aligns with the following agency objectives:

Agency's objectives	Agency's service area
<p>Collections and exhibitions – Build Queensland's collection of works of art and deliver compelling exhibitions.</p> <p>Transformative experiences – Present transformative experiences and programs that enhance audience engagement, knowledge, and wellbeing.</p> <p>First Nations engagement – Respect and represent Aboriginal peoples, Torres Strait Islander peoples and Australian South Sea Islander peoples and work together towards meaningful reconciliation.</p> <p>Partners and support – Value and build our community of supporters and deepen their engagement with the Gallery.</p>	<p>Queensland Art Gallery</p> <p>To engage audiences through an inspiring and inclusive visual arts program.</p>

Key deliverables

In 2023–24, the Gallery will:

- deliver major ticketed exhibitions including the exclusive *Fairy Tales* Australian and international group exhibition, and solo exhibitions by contemporary Australian artists, enabled by \$6 million in limited life exhibition funding from 2022–23 to 2024–25
- elevate the work of First Nations artists through the presentation of a major survey exhibition of the work of Judy Watson (Waanyi people, Qld) and commence a new six-venue regional Queensland tour of the critically acclaimed *Object* exhibition (first shown at the Gallery of Modern Art in 2020)
- open the winter 2024 ticketed exhibition *Iris Van Herpen: Fashioning the Future*, presented in partnership with Art Exhibitions Australia and Musée des Arts Décoratifs, Paris
- expand public engagement and other initiatives that support welcoming and inclusion, with a focus on young people and First Nations, LGBTIQ+ and Access communities
- continue to progress the Gallery's Digital Transformation Initiative, including launching a new app to increase access to the Gallery's Collection Online resource
- progress research and development of the eleventh iteration of the *Asia Pacific Triennial of Contemporary Art*, opening summer 2024–25.

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

Performance statement

Queensland Art Gallery

Objective

To engage audiences through an inspiring and inclusive visual arts program.

Description

The Gallery:

- builds Queensland's collection of works of art and delivers compelling exhibitions
- presents experiences and programs that enhance engagement, knowledge, and wellbeing for diverse audiences
- engages with partners and supporters to generate revenue to support art and cultural outcomes for Queensland.

Service standards	2022–23 Target/Est.	2022–23 Est. Actual	2023–24 Target/Est.
Effectiveness measures			
Overall audience satisfaction with exhibitions and programs	≥92%	93%	≥92%
Visits to Queensland Art Gallery | Gallery of Modern Art onsite and at touring venues	≥1,000,000	1,050,000	1,100,000
Non-government revenue as a percentage of total revenue	≥25%	25%	≥25%
Efficiency measure			
Average staff hours to prepare a work of art for display at Queensland Art Gallery | Gallery of Modern Art	≤25	25	≤25

Budgeted summary

Staffing

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

Service area	2022–23 Budget	2022–23 Est. Actual	2023–24 Budget
Queensland Art Gallery	290	290	290

Capital program

The Queensland Art Gallery has capital purchases of \$2.8 million in 2023–24 comprising:

- \$2.5 million to acquire art for the gallery's collection
- \$300,000 to replace other property, plant and equipment.

	2022–23 Budget \$'000	2022–23 Est. Actual \$'000	2023–24 Budget \$'000
Capital purchases ¹	2,800	3,891	2,800
Capital grants	..	..	..
Total capital outlays	2,800	3,891	2,800

Notes:

1. The decrease in 2023–24 Budget compared to 2022–23 Estimated Actual is mainly due to the nature of artwork acquisition, which is highly variable and dependent upon donations and when artworks become available to purchase.

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

Financial statements

Income statement

Total expenses are estimated to be \$63.4 million in 2023–24, an increase of \$1.2 million from the 2022–23 Estimated Actual mainly relating to increases in labour cost a result of the enterprise bargaining agreement increase and changes to superannuation payments to casual staff.

Total revenues are estimated to be \$66.8 million in 2023–24, an increase of \$619,000 from the 2022–23 Estimated Actual mainly relating to funding for storage costs and digitalisation of the collection.

Balance sheet

The Queensland Art Gallery is projecting a net asset position of \$701.8 million at the end of the 2023–24 financial year. This reflects the investment in property, plant and equipment of \$658.6 million that mainly relates to the Queensland Art Gallery's extensive art collection.

Income statement

Queensland Art Gallery	2022–23 Budget \$'000	2022–23 Est. Actual \$'000	2023–24 Budget \$'000
INCOME			
Taxes	..	..	..
User charges and fees	10,000	11,091	10,000
Grants and other contributions	51,821	51,821	53,531
Interest and distributions from managed funds	1,355	1,355	1,355
Other revenue	605	605	605
Gains on sale/revaluation of assets	1,325	1,325	1,325
Total income	65,106	66,197	66,816
EXPENSES			
Employee expenses	34,084	34,084	35,278
Supplies and services	15,913	15,913	15,882
Grants and subsidies	..	..	..
Depreciation and amortisation	600	600	600
Finance/borrowing costs	..	..	..
Other expenses	11,591	11,591	11,604
Losses on sale/revaluation of assets	..	..	..
Total expenses	62,188	62,188	63,364
OPERATING SURPLUS/(DEFICIT)	2,918	4,009	3,452

Balance sheet

Queensland Art Gallery	2022–23 Budget \$'000	2022–23 Est. Actual \$'000	2023–24 Budget \$'000
CURRENT ASSETS			
Cash assets	17,676	15,723	14,521
Receivables	826	955	955
Other financial assets	..	..	..
Inventories	875	762	762
Other	447	303	303
Non-financial assets held for sale	..	..	..
Total current assets	19,824	17,743	16,541
NON-CURRENT ASSETS			
Receivables	..	..	..
Other financial assets	40,746	35,913	35,867
Property, plant and equipment	590,498	648,917	658,617
Intangibles	103	372	372
Other	..	..	..
Total non-current assets	631,347	685,202	694,856
TOTAL ASSETS	651,171	702,945	711,397
CURRENT LIABILITIES			
Payables	1,957	4,271	4,271
Accrued employee benefits	2,814	2,876	2,876
Interest bearing liabilities and derivatives	189	188	188
Provisions	..	..	..
Other	1,338	1,281	1,281
Total current liabilities	6,298	8,616	8,616
NON-CURRENT LIABILITIES			
Payables	..	..	..
Accrued employee benefits	..	..	..
Interest bearing liabilities and derivatives	1,119	886	886
Provisions	..	..	..
Other	..	79	79
Total non-current liabilities	1,119	965	965
TOTAL LIABILITIES	7,417	9,581	9,581
NET ASSETS/(LIABILITIES)	643,754	693,364	701,816
EQUITY			
TOTAL EQUITY	643,754	693,364	701,816

Cash flow statement

Queensland Art Gallery	2022–23 Budget \$'000	2022–23 Est. Actual \$'000	2023–24 Budget \$'000
CASH FLOWS FROM OPERATING ACTIVITIES			
Inflows:			
User charges and fees	10,000	11,091	10,000
Grants and other contributions	37,417	37,417	39,127
Interest and distribution from managed funds received	1,355	1,355	1,355
Taxes	..	..	..
Other	635	635	635
Outflows:			
Employee costs	(34,084)	(34,084)	(35,278)
Supplies and services	(14,943)	(14,943)	(14,912)
Grants and subsidies	..	..	..
Borrowing costs	..	..	..
Other	(687)	(687)	(700)
Net cash provided by or used in operating activities	(307)	784	227
CASH FLOWS FROM INVESTING ACTIVITIES			
Inflows:			
Sales of non-financial assets	..	..	..
Investments redeemed	2,501	2,501	2,501
Loans and advances redeemed	..	..	..
Outflows:			
Payments for non-financial assets	(2,800)	(3,891)	(2,800)
Payments for investments	(1,130)	(1,130)	(1,130)
Loans and advances made	..	..	..
Net cash provided by or used in investing activities	(1,429)	(2,520)	(1,429)
CASH FLOWS FROM FINANCING ACTIVITIES			
Inflows:			
Borrowings	..	..	..
Equity injections	..	..	..
Outflows:			
Borrowing redemptions	..	..	..
Finance lease payments	..	..	..
Equity withdrawals	..	..	..
Net cash provided by or used in financing activities	..	..	..
Net increase/(decrease) in cash held	(1,736)	(1,736)	(1,202)
Cash at the beginning of financial year	19,412	17,459	15,723
Cash transfers from restructure	..	..	..
Cash at the end of financial year	17,676	15,723	14,521

Queensland Museum

Overview

Queensland Museum Network's (QMN) purpose is to celebrate the cultural, social, and natural heritage of Queensland. The QMN vision is to be a world-class museum network where everyone is welcome to discover Queensland and share authentic, inspiring stories.

Contribution to the government's objectives for the community

The agency supports the government's objectives for the community¹:

- Good jobs: Good, secure jobs in our traditional and emerging industries
- Better services: Deliver even better services right across Queensland
- Great lifestyle: Protect and enhance our Queensland lifestyle as we grow.

Agency service area

The service area within the QMN aligns with the following agency objectives:

Agency's objectives	Agency's service area
<p>A collection like no other: manage, preserve, and curate our collections as the best example of Queensland's story— past, present, and future.</p> <p>Knowledge becomes wisdom: increase visibility, understanding and appreciation of Queensland's natural, cultural, and geological heritage through evidence-based research influencing real-world outcomes.</p> <p>Transformative engagement: embrace diverse audiences with reimagined, participatory experiences that stimulate lifelong learning, foster social connection, and provoke change.</p> <p>160-years young: be a visionary, entrepreneurial museum network that delivers triple-bottom-line benefits — people, profit, and planet — across the state, and beyond.</p>	<p>Queensland Museum</p> <p>To care for and build the State Collection and create experiences that explore Queensland's unique stories.</p>

Key deliverables

In 2023–24, QMN will:

- continue to future-proof the State Collection by investing in best-practice collection care, management, and digitisation initiatives
- integrate the languages, knowledge and histories of Aboriginal and Torres Strait Islander peoples in everything we do and affirm our role as Queensland's lead agency for repatriation
- reinforce our position as a leader in the preservation of Queensland's cultural and natural heritage through high quality research, knowledge dissemination and advocacy in priority areas of climate change, essential ecosystems, and the Great Barrier Reef
- create accessible, audience-focussed experiences that highlight collection and research strengths, respond to contemporary social issues and drive tourism and commercial outcomes
- remain responsive to the needs of communities in regional and outer metropolitan areas via a state-wide network of public museums; education loans service; virtual museum online; popular publications; and best practice professional support.

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

Performance statement

Queensland Museum

Objective

To care for and build the State Collection and create experiences that explore Queensland's unique stories.

Description

Queensland Museum Network is custodian of the State Collection: a magnificent assemblage of \$15.2 million cultural objects, natural history specimens and geological treasures documenting Queensland's story — past, present, and future. Our dynamic, state-wide network includes 4 award-winning museums; a collections and research centre; a vibrant exhibition schedule; learning and outreach programs and major events such as World Science Festival Brisbane.

Service standards	2022–23 Target/Est.	2022–23 Est. Actual	2023–24 Target/Est.
Effectiveness measures			
Overall audience satisfaction with museum experiences ¹	95%	93%	95%
Visits to Queensland Museum onsite and at touring venues ²	≥2.1M	2.0M	2.06M
Non-government revenue as a percentage of total revenue ³	28%	39%	28%
Efficiency measure			
Average cost per access to museum services (base operating grant)	New measure	New measure	\$10.73

Notes:

1. The variance between the 2022–23 Target/Estimate and 2022–23 Estimated Actual is due to the temporary suspension of onsite, face-to-face surveys required as part of COVID-safe arrangements.
2. The variance between the 2022–23 Target/Estimate and 2022–23 Estimated Actual is attributed to Public Health Directions associated with COVID-19 that impacted attendance in the first few months of the financial year.
3. This service standard was previously presented as a measure of efficiency in the 2022–23 Service Delivery Statements and has been reclassified as a measure of effectiveness as required by the Queensland Government Performance Management Framework policy. The variance between the 2022–23 Target/Estimate and 2022–23 Estimated Actual is due to higher than anticipated admissions revenue for touring exhibitions.

Budgeted summary

Staffing

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

Service area	2022–23 Budget	2022–23 Est. Actual	2023–24 Budget
Queensland Museum Network ¹	250	250	255

Notes:

- 1. Corporate FTEs are allocated across the service to which they relate.

Financial statements

Income statement

Total expenses are estimated to be \$70.7 million in 2023–24, an increase of \$1.3 million from the 2022–23 Estimated Actual mainly due to lower supplies and services.

Total revenues are estimated to be \$65.6 million in 2023–24, a decrease of \$1 million from the 2022–23 Estimated Actual mainly relating to grants and contributions.

Balance sheet

The Queensland Museum Network is projecting a net asset position of \$792.4 million at the end of the 2023–24 financial year. This mainly reflects the value of property, plant and equipment of \$781.1 million that includes the State Collection and other buildings.

Income statement

Queensland Museum	2022–23 Budget \$'000	2022–23 Est. Actual \$'000	2023–24 Budget \$'000
INCOME			
Taxes	..	..	..
User charges and fees	10,677	11,927	13,686
Grants and other contributions	46,373	51,136	50,357
Interest and distributions from managed funds	325	590	608
Other revenue	96	2,623	581
Gains on sale/revaluation of assets	76	400	412
Total income	57,547	66,676	65,644
EXPENSES			
Employee expenses	29,424	30,128	31,710
Supplies and services	27,001	31,102	30,753
Grants and subsidies	..	..	..
Depreciation and amortisation	7,613	7,618	7,655
Finance/borrowing costs	9	6	2
Other expenses	527	604	620
Losses on sale/revaluation of assets	..	..	..
Total expenses	64,574	69,458	70,740
OPERATING SURPLUS/(DEFICIT)	(7,027)	(2,782)	(5,096)

Balance sheet

Queensland Museum	2022–23 Budget \$'000	2022–23 Est. Actual \$'000	2023–24 Budget \$'000
CURRENT ASSETS			
Cash assets	6,161	10,317	7,422
Receivables	2,513	2,976	3,115
Other financial assets	..	3,113	3,311
Inventories	478	570	570
Other	1,079	737	632
Non-financial assets held for sale	..	..	..
Total current assets	10,231	17,713	15,050
NON-CURRENT ASSETS			
Receivables	..	..	..
Other financial assets	3,623	3,378	3,592
Property, plant and equipment	704,015	768,691	781,070
Intangibles	198	346	346
Other	..	..	..
Total non-current assets	707,836	772,415	785,008
TOTAL ASSETS	718,067	790,128	800,058
CURRENT LIABILITIES			
Payables	1,827	2,004	2,405
Accrued employee benefits	2,486	2,704	2,704
Interest bearing liabilities and derivatives	218	231	8
Provisions	..	..	..
Other	1,391	4,556	2,278
Total current liabilities	5,922	9,495	7,395
NON-CURRENT LIABILITIES			
Payables	..	..	..
Accrued employee benefits	..	..	..
Interest bearing liabilities and derivatives	15	13	5
Provisions	..	..	..
Other	20	218	214
Total non-current liabilities	35	231	219
TOTAL LIABILITIES	5,957	9,726	7,614
NET ASSETS/(LIABILITIES)	712,110	780,402	792,444
EQUITY			
TOTAL EQUITY	712,110	780,402	792,444

Cash flow statement

Queensland Museum	2022–23 Budget \$'000	2022–23 Est. Actual \$'000	2023–24 Budget \$'000
CASH FLOWS FROM OPERATING ACTIVITIES			
Inflows:			
User charges and fees	9,082	7,063	13,474
Grants and other contributions	43,169	45,063	44,243
Interest and distribution from managed funds received	325	590	608
Taxes	..	..	..
Other	96	4,123	2,081
Outflows:			
Employee costs	(29,424)	(30,128)	(31,710)
Supplies and services	(24,195)	(29,953)	(28,507)
Grants and subsidies	..	..	..
Borrowing costs	(9)	(6)	(2)
Other	(526)	(1,438)	(1,454)
Net cash provided by or used in operating activities	(1,483)	(4,687)	(1,268)
CASH FLOWS FROM INVESTING ACTIVITIES			
Inflows:			
Sales of non-financial assets	..	..	..
Investments redeemed	..	..	..
Loans and advances redeemed	..	..	..
Outflows:			
Payments for non-financial assets	(320)	(506)	(470)
Payments for investments	..	..	..
Loans and advances made	..	..	..
Net cash provided by or used in investing activities	(320)	(506)	(470)
CASH FLOWS FROM FINANCING ACTIVITIES			
Inflows:			
Borrowings	..	..	..
Equity injections	..	..	..
Outflows:			
Borrowing redemptions	..	..	..
Finance lease payments	(289)	(305)	(231)
Equity withdrawals	(926)	(926)	(926)
Net cash provided by or used in financing activities	(1,215)	(1,231)	(1,157)
Net increase/(decrease) in cash held	(3,018)	(6,424)	(2,895)
Cash at the beginning of financial year	9,179	16,741	10,317
Cash transfers from restructure	..	..	..
Cash at the end of financial year	6,161	10,317	7,422

Queensland Performing Arts Trust

Overview

The Queensland Performing Arts Trust (QPAT) operates the Queensland Performing Arts Centre (QPAC) as a producer, a presenter, an investor, and a venue manager with a vision to be a thriving arts centre for everyone. QPAT's purpose is to contribute to the cultural, social, and intellectual development of all Queenslanders.

Contribution to the government's objectives for the community

The agency supports the government's objectives for the community¹:

- Good jobs: Good, secure jobs in our traditional and emerging industries
- Better services: Deliver even better services right across Queensland
- Great lifestyle: Protect and enhance our Queensland lifestyle as we grow.

Agency service area

The service area within the QPAT aligns with the following agency objectives:

Agency's objectives	Agency's service area
Respect – Prioritise reconciliation led by First Nations knowledge. Connect – Create opportunities for artists and audiences to meaningfully engage. Aspire – Lead a thriving and sustainable arts culture for the benefit for everyone.	Queensland Performing Arts Trust To engage all through an inspiring, diverse and relevant performing arts program.

Key deliverables

In 2023–24, QPAT will:

- program and deliver Clancestry Festival in November 2023
- host Opera Australia's Ring Cycle presentation in the Lyric Theatre
- deliver First Nations Sparks playwright's program regionally in Townsville
- extend the reach of programming by engaging online audiences through QPAC's Digital Stage
- deliver QPAC's First Nations Innovate Reconciliation Action Plan
- support the delivery of the Brisbane Metro project and surrounding public realm improvements at QPAC
- provide professional and technical input into finalising the construction of the new theatre venue at QPAC.

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

Performance statement

Queensland Performing Arts Trust

Objective

To engage all through an inspiring, diverse and relevant performing arts program.

Description

QPAT:

- provides leadership and excellence in the performing arts
- presents a diverse performing arts program that features a breadth of artform
- manages the venues within QPAC to generate commercial revenue and arts outcomes for Queensland.

Service standards	2022–23 Target/Est.	2022–23 Est. Actual	2023–24 Target/Est.
Effectiveness measures			
Audience satisfaction with programming	95%	95%	95%
Visits to QPAC onsite	1.3M	1.3M	1.36M
Venue utilisation	84%	84%	84%
Non-government revenue as a percentage of total revenue	86%	86%	86%
Efficiency measure			
Average cost per on-site attendee (base operating grant)	\$8.00	\$8.00	\$8.00

Budgeted summary

Staffing

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

Service area	2022–23 Budget	2022–23 Est. Actual	2023–24 Budget
Queensland Performing Arts Trust ¹	360	360	365

Note:

1. Corporate FTEs are allocated across the service to which they relate.

Capital program

The Queensland Performing Arts Trust has capital purchases of \$1 million in 2023–24 to invest in the lifecycle replacement of operational property, plant and equipment assets such as theatre equipment, and food and beverage equipment.

	2022–23 Budget \$'000	2022–23 Est. Actual \$'000	2023–24 Budget \$'000
Capital purchases ¹	2,000	2,000	1,000
Capital grants	..	..	..
Total capital outlays	2,000	2,000	1,000

Notes:

1. The decrease in 2023–24 Budget compared to 2022–23 Estimated Actual is mainly due to the higher spend in 2022–23 to replace items lost in the 2022 flood.

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

Financial statements

Income statement

Total expenses are estimated to be \$73 million in 2023–24, an increase of \$4.7 million from the 2022–23 Estimated Actual mainly due to staffing costs and CPI related increase in operating costs.

Total revenues are estimated to be \$73 million in 2023–24, a decrease of \$6.3 million from the 2022–23 Estimated Actual mainly due to the one off recognition of insurance receipts resulting from the 2022 flood claim and curated event activities.

Balance sheet

The Queensland Performing Arts Trust is projecting a net asset position of \$24.6 million at the end of the 2023–24 financial year. The major assets are cash assets and property, plant and equipment of \$19 million and \$9.5 million respectively.

Income statement

Queensland Performing Arts Trust	2022–23 Budget \$'000	2022–23 Est. Actual \$'000	2023–24 Budget \$'000
INCOME			
Taxes	..	..	..
User charges and fees	51,930	58,697	52,133
Grants and other contributions	21,758	19,037	19,596
Interest and distributions from managed funds	260	1,592	1,302
Other revenue	..	..	..
Gains on sale/revaluation of assets	..	..	..
Total income	73,948	79,326	73,031
EXPENSES			
Employee expenses	34,344	31,924	35,701
Supplies and services	27,368	27,040	27,893
Grants and subsidies	..	..	..
Depreciation and amortisation	1,283	1,374	1,396
Finance/borrowing costs	..	..	..
Other expenses	7,953	7,988	8,041
Losses on sale/revaluation of assets	..	..	..
Total expenses	70,948	68,326	73,031
OPERATING SURPLUS/(DEFICIT)	3,000	11,000	..

Balance sheet

Queensland Performing Arts Trust	2022–23 Budget \$'000	2022–23 Est. Actual \$'000	2023–24 Budget \$'000
CURRENT ASSETS			
Cash assets	5,768	18,516	19,020
Receivables	2,402	1,781	1,767
Other financial assets	..	433	433
Inventories	322	362	372
Other	187	1,948	1,953
Non-financial assets held for sale	..	..	..
Total current assets	8,679	23,040	23,545
NON-CURRENT ASSETS			
Receivables	..	..	..
Other financial assets	..	..	..
Property, plant and equipment	10,604	9,929	9,545
Intangibles	121	12	..
Other	..	..	..
Total non-current assets	10,725	9,941	9,545
TOTAL ASSETS	19,404	32,981	33,090
CURRENT LIABILITIES			
Payables	4,423	3,328	3,428
Accrued employee benefits	1,472	1,642	1,632
Interest bearing liabilities and derivatives	18	36	36
Provisions	..	..	..
Other	857	3,379	3,398
Total current liabilities	6,770	8,385	8,494
NON-CURRENT LIABILITIES			
Payables	..	..	..
Accrued employee benefits	..	..	..
Interest bearing liabilities and derivatives	14	23	23
Provisions	..	..	..
Other	..	..	..
Total non-current liabilities	14	23	23
TOTAL LIABILITIES	6,784	8,408	8,517
NET ASSETS/(LIABILITIES)	12,620	24,573	24,573
EQUITY			
TOTAL EQUITY	12,620	24,573	24,573

Cash flow statement

Queensland Performing Arts Trust	2022–23 Budget \$'000	2022–23 Est. Actual \$'000	2023–24 Budget \$'000
CASH FLOWS FROM OPERATING ACTIVITIES			
Inflows:			
User charges and fees	56,193	65,668	56,396
Grants and other contributions	14,217	11,502	12,068
Interest and distribution from managed funds received	260	1,592	1,302
Taxes	..	..	..
Other	2,310	2,310	2,310
Outflows:			
Employee costs	(34,354)	(31,674)	(35,711)
Supplies and services	(29,607)	(29,580)	(30,132)
Grants and subsidies	..	..	..
Borrowing costs	..	..	..
Other	(4,628)	(4,669)	(4,729)
Net cash provided by or used in operating activities	4,391	15,149	1,504
CASH FLOWS FROM INVESTING ACTIVITIES			
Inflows:			
Sales of non-financial assets	..	..	..
Investments redeemed	..	..	..
Loans and advances redeemed	..	..	..
Outflows:			
Payments for non-financial assets	(2,000)	(2,000)	(1,000)
Payments for investments	..	(283)	..
Loans and advances made	..	..	..
Net cash provided by or used in investing activities	(2,000)	(2,283)	(1,000)
CASH FLOWS FROM FINANCING ACTIVITIES			
Inflows:			
Borrowings	..	..	..
Equity injections	..	..	..
Outflows:			
Borrowing redemptions	..	..	..
Finance lease payments	..	..	..
Equity withdrawals	(6,000)	(6,000)	..
Net cash provided by or used in financing activities	(6,000)	(6,000)	..
Net increase/(decrease) in cash held	(3,609)	6,866	504
Cash at the beginning of financial year	9,377	11,650	18,516
Cash transfers from restructure	..	..	..
Cash at the end of financial year	5,768	18,516	19,020

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"> 2. delivery of agreed services 3. administered items 4. 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.

