



SERVICE DELIVERY STATEMENTS

Department of the Premier and Cabinet



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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Department of the Premier and Cabinet

Portfolio overview

Premier and Minister for the Olympic and Paralympic Games

The Honourable Anastacia Palaszczuk MP

Department of the Premier and Cabinet

Director-General: Rachel Hunter

The Premier and Minister for the Olympic and Paralympic Games is also responsible for:

Public Sector Commission

Public Sector Commissioner: David Mackie

Office of the Governor

Official Secretary: Kate Hastings

Queensland Audit Office

Auditor-General: Brendan Worrall

Additional information about these agencies can be sourced from:

premiers.qld.gov.au

legislation.qld.gov.au

www.integrity.qld.gov.au

psc.qld.gov.au

govhouse.qld.gov.au

qao.qld.gov.au

Department of the Premier and Cabinet

Overview

The Department of the Premier and Cabinet (the department) serves the Premier and Cabinet and the people of Queensland, focusing on our vision: A thriving, inclusive Queensland envied for our lifestyle.

Our role is to lead and enable strategic policy and Westminster system governance to engage stakeholders, resolve complex issues and deliver on the government's objectives for the community.

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.

- Supporting jobs: Good, secure jobs in more industries to diversify the Queensland economy and build on existing strengths in agriculture, resources and tourism.
- Backing small business: Help small business, the backbone of the state's economy, thrive in a changing environment.
- Making it for Queensland: Grow manufacturing across traditional and new industries, making new products in new ways and creating new jobs.
- Investing in skills: Ensure Queenslanders have the skills they need to find meaningful jobs and set up pathways for the future.

Better services: Deliver even better services right across Queensland.

- Backing our frontline services: Deliver world-class frontline services in key areas such as health, education, transport and community safety.
- Keeping Queenslanders safe: Continue to keep Queenslanders safe as we learn to live with COVID-19 and ensure all Queenslanders can access world-class healthcare no matter where they live.
- Connecting Queensland: Drive the economic benefits, improve social outcomes and create greater social inclusion through digital technology and services.
- Educating for the future: Give our children the best start by investing in our teachers and schools.

Great lifestyle: Protect and enhance our Queensland lifestyle as we grow.

- Protecting the environment: Protect and enhance our natural environment and heritage for future generations and achieve a 70 per cent renewable energy target by 2032 and net zero emissions by 2050.
- Growing our regions: Help Queensland's regions grow by attracting people, talent and investment, and driving sustainable economic prosperity.
- Building Queensland: Drive investment in the infrastructure that supports the State's economy and jobs, builds resilience and underpins future prosperity.
- Honouring and embracing our rich and ancient cultural history: Create opportunities for First Nations Queenslanders to thrive in a modern Queensland.

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>Policy leadership:</p> <p>Lead agile, collaborative and effective policy outcomes for Queenslanders.</p>	<p>Policy Advice and Coordination, and Cabinet Support</p> <p>Lead agile, collaborative and effective policy outcomes for Queenslanders.</p>
<p>Strong, accountable government:</p> <p>Ensure a strong and accountable system of government.</p>	<p>Governance Support and Advisory Services</p> <p>Ensure strong, accountable government through providing high level constitutional, legal and public administration and protocol support across government and to the Premier.</p>
<p>Communication and engagement leadership:</p> <p>Lead collaborative communication and engagement to achieve effective outcomes for Queenslanders.</p>	<p>Engagement and Events Support</p> <p>Lead collaborative communication and engagement outcomes across government and with the community, businesses, and stakeholders across Queensland.</p>
<p>Lead Brisbane 2032 Olympic and Paralympic Games:</p> <p>Lead the coordination and integration of government planning and delivery responsibilities for the Brisbane 2032 Olympic and Paralympic Games in partnership with state agencies and Games Delivery Partners.</p>	<p>Brisbane 2032 Coordination Office</p> <p>Lead the coordination and integration of government planning and delivery responsibilities for the Brisbane 2032 Olympic and Paralympic Games in partnership with state agencies and Games Delivery Partners.</p>
<p>Excellence in legislative drafting and access..</p> <p>Stewardship of innovation and change. Strategic engagement with partners.</p>	<p>Legislative Drafting and e-Publishing</p> <p>Draft and provide access to Queensland legislation of the highest standard.</p>
<p>Provide advice on ethics, integrity and interest issues..</p> <p>Regulate lobbying activities.</p> <p>Raise awareness of ethics and integrity.</p>	<p>Office of the Queensland Integrity Commissioner</p> <p>To promote confidence in public institutions and public office.</p>

Department highlights

In 2023–24, the department will:

- support the delivery of the government's strategic and policy priorities
- support the government's objectives through targeted programs and taskforces that address and achieve significant social, economic, functional and legislative reforms within Queensland
- improve the design and delivery of public policy solutions through evidence-based research and innovation
- support the Premier and Cabinet in the coordination and delivery of the strategic, forward Cabinet and Cabinet Committee agenda, and monitoring and reporting on the implementation of government election commitments
- support the Premier and Cabinet in disaster management responses
- achieve beneficial outcomes for Queensland through national intergovernmental policy forums including National Cabinet, First Secretaries' Group and First Deputies' Group and support delivery of federal funding arrangements and reform initiatives for key sectors including renewable energy, skills and training, schools, health, and housing
- develop new engagement opportunities through delivery of strategically focused trade missions and functions, including the Heads of Mission program
- lead and advise best practice in event delivery and sponsorship strategy across government through the Events Sponsorship Fund to drive economic and community benefit through attracting, leveraging and delivering high value events
- continue to progress the government's election commitments to provide greater support to veterans and the veterans' community, including providing legal services for veterans, supporting veterans to find stable and secure accommodation, providing free TAFE training and apprenticeships for transitioning veterans and delivering targeted grant programs
- deliver Regional Community Forums to strengthen the Queensland Government's partnership with regional communities across Queensland
- implement and evolve fit for purpose Brisbane 2032 governance arrangements, ensuring effective oversight of budget, program management and benefits realisation
- lead the development, maintenance and reporting of the Brisbane 2032 Games Coordination Plan
- lead and collaborate with stakeholders to raise awareness of the Queensland Government's role in the planning and delivery of Brisbane 2032
- oversee the Queensland Government's commitments under the Olympic Host Contract
- coordinate and negotiate Queensland delivery of state-like services to Norfolk Island with the Commonwealth Department of Transport, Infrastructure, Regional Development, Communication and the Arts, in accordance with the *Intergovernmental Partnership Agreement for delivery of state services to Norfolk Island (IGA)*, delivering a net benefit to Queensland
- pursue excellence in legislative drafting and access to legislation adopting best practice, including through maintaining open data arrangements, to ensure Queensland legislation is easy to find, understand and use
- explore future drafting and publishing solutions to enhance the services provided by the Office of the Queensland Parliamentary Counsel
- continue to work with key partners on a clear ordering of priorities within the government's legislative program.

Budget highlights

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

- additional funding of \$100.3 million over four years and \$13.6 million per year ongoing from 2027–28, for delivering the Brisbane 2032 Games. The Brisbane 2032 Coordination Office will oversee key aspects of Games preparations. This includes planning and designing infrastructure like venues and athletes' villages, as well as transport, environment, legacy, First Nations and security. The Coordination Office will also work closely with the Organising Committee for the Brisbane 2032 Olympic and Paralympic Games (OCOG) to ensure government meets its contractual commitments to the International Olympic Committee
- additional funding of \$6.1 million over 4 years and \$1.3 million ongoing to implement recommendations from the *Let the sunshine in: Review of culture and accountability in the Queensland public sector* report (Coaldrake Report) including for Cabinet material be proactively released
- additional funding of \$4.1 million over 5 years from 2022–23 (of which \$2 million is held centrally) and \$958,000 per annum ongoing from 2027–28 to enhance the functions of the Office of the Queensland Integrity Commissioner (OQIC) in relation to capability and competency building across the public sector and support the OQIC's independence
- increased funding of \$3.5 million over 4 years for the continuation of monitoring and evaluation activities and to support the operation of the DFV Prevention Council, for the remainder of the *Domestic and Family Violence Prevention Strategy 2016–2026*
- additional funding of \$1.1 million over 2 years to support the Queensland Community Forum Program in the Sunshine Coast and Gold Coast regions
- increased funding of \$1.9 million over 3 years to extend the Queensland Remembers Grants Program
- additional funding of \$28 million in 2023–24 for the Production Attraction Strategy to help grow a pipeline of large scale film and high-end television productions in Queensland.

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

Performance statement

Policy Advice and Coordination, and Cabinet Support

Objective

Lead agile, collaborative and effective policy outcomes for Queenslanders.

Description

The Policy Advice and Coordination, and Cabinet Support service area provides advice and insights to the Premier on key social, economic, law and justice, and environment and planning policy issues, and drives major reform initiatives. The service area supports the Cabinet and Cabinet Committee process, undertakes whole-of-government performance management and reporting, supports the Premier's participation at National Cabinet, and advocates for Queensland's interests in intergovernmental forums and initiatives. The service area also provides critical whole-of-government emergency response and disaster management support.

Service standards	2022–23 Target/Est.	2022–23 Est. Actual	2023–24 Target/Est.
Effectiveness measures			
Overall client satisfaction with engagement in the policy development process ¹	85%	69%	85%
Overall client satisfaction with advice and support relating to intergovernmental relations	85%	91%	85%
Overall client satisfaction with advice and support relating to Cabinet support and Parliamentary services	85%	81%	85%
Overall client satisfaction with advice and support relating to performance management and reporting requirements ¹	85%	71%	85%
Efficiency measures			
Total cost per hour of policy advice and development output	\$149	\$146	\$149
Average cost of supporting Regional and Community Cabinet meetings ²	\$15,000	\$16,823	\$15,000

Notes:

1. The department is committed to strong satisfaction and sets targets to reflect this commitment. Results may fluctuate due to the contestable nature of much of the department's work. The department is committed to continuously improving service delivery and continues to implement strategies to achieve these targets.
2. The increased average cost for 2022–23 estimated actual is due to the additional costs associated with holding a meeting on Thursday Island given the remote location.

Governance Support and Advisory Services

Objective

Ensure strong, accountable government through providing high level constitutional, legal and public administration and protocol support across government and to the Premier.

Description

Governance support and advisory services provide policy and operational advice and support to the Premier in relation to constitutional, executive government and machinery-of-government matters, and protocol and international engagement activities and programs and supports the administration of business before Executive Council. The service area also supports Ministerial Offices and the Office of the Leader of the Opposition.

Service standards	2022–23 Target/Est.	2022–23 Est. Actual	2023–24 Target/Est.
Effectiveness measure			
Overall client satisfaction with governance support and advisory services	85%	92%	85%
Efficiency measure			
Cost per hour to provide governance support and advisory services	\$147	\$156	\$147

Engagement and Events Support

Objective

Lead collaborative communication and engagement outcomes across government and with the community, businesses, and stakeholders across Queensland.

Description

The service area leads whole-of-government strategic communication and engagement to enhance the government's profile and to communicate with all Queenslanders.

Activities include whole-of-government strategic communication management, government advertising, best-practice event delivery and sponsorship strategy to deliver economic and community benefit. The service area also provides support for veterans through the Office for Veterans and leads engagement with Queensland's regions through the Office for Rural and Regional Queensland.

Service standards	2022–23 Target/Est.	2022–23 Est. Actual	2023–24 Target/Est.
Effectiveness measure			
Overall client satisfaction with advice and support relating to engagement and events	85%	84%	85%
Efficiency measure			
Cost per hour of engagement and events support	\$168	\$169	\$168

Brisbane 2032 Coordination Office¹

Objective

Lead the coordination and integration of government planning and delivery responsibilities for the Brisbane 2032 Olympic and Paralympic Games (Brisbane 2032), in partnership with state agencies and games delivery partners.

Description

Provide key planning activities including the establishment of governance arrangements and oversight of and reporting on, the Queensland Government's commitments under the Olympic Host Contract to deliver Brisbane 2032.

Service standards	2022–23 Target/Est.	2022–23 Est. Actual	2023–24 Target/Est.
Effectiveness measure			
International Olympic Committee Coordination Commission satisfaction with progress of the delivery of Brisbane 2032 Olympic and Paralympic Games	New measure	New measure	Satisfied
Efficiency measure			
Project facilitation (administration cost) per dollar spent in the financial reporting period	New measure	New measure	\$0.11

Note:

1. The name of this service area has changed from the 2022–23 *Service Delivery Statements* and was previously Brisbane 2032 Taskforce. The name has changed to reflect the approved Brisbane 2032 governance arrangements, including the establishment of the Brisbane 2032 Coordination Office announced by the Premier and Minister for the Olympic and Paralympic Games on 14 March 2023.

Legislative Drafting and e-Publishing

Objective

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

Description

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

Service standards	2022–23 Target/Est.	2022–23 Est. Actual	2023–24 Target/Est.
Effectiveness measures			
Overall client satisfaction with legislative drafting services provided by the Office of the Queensland Parliamentary Counsel	90%	93%	90%
Overall client satisfaction with the quality of access to legislation available online	90%	93%	90%
Efficiency measure			
Average cost per hour of legislative drafting and publishing output	\$157	\$155	\$157

Office of the Queensland Integrity Commissioner

Objective

To promote confidence in public institutions and public office.

Description

The Integrity Commissioner is responsible for providing advice to designated persons, raising awareness on ethics and integrity issues, maintaining the Queensland Register of Lobbyists, and setting standards for registered lobbyists. The Integrity Commissioner is an independent officer of the Queensland Parliament who reports to the Economics and Governance Committee of the Parliament. Funding for the Office of the Queensland Integrity Commissioner is included in the appropriation to the Department of the Premier and Cabinet.

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 the Premier and Cabinet	2022–23 Budget \$'000	2022–23 Est. Actual \$'000	2023–24 Budget \$'000
CONTROLLED			
Income			
Appropriation revenue ^{1,2}	131,627	139,762	192,338
Other revenue	13,317	15,222	14,135
Total income	144,944	154,984	206,473
Expenses			
Policy Advice and Coordination, and Cabinet Support ¹	50,073	59,701	58,184
Governance support and advisory services	14,028	15,826	15,193
Engagement and Events Support	33,061	30,666	35,017
Legislative drafting and e-Publishing	15,159	15,293	16,359
Brisbane 2032 Coordination Office	30,926	32,040	78,194
Office of the Queensland Integrity Commissioner	-	-	2,012
Other	1,697	1,458	1,514
Total expenses	144,944	154,984	206,473
Operating surplus/deficit	..	..	..
Net assets	4,520	4,520	4,836
ADMINISTERED			
Revenue			
Appropriation revenue ³	126,352	128,566	136,982
Total revenue	126,352	128,566	136,982
Expenses			
Administered expenses	126,352	128,566	136,982
Total expenses	126,352	128,566	136,982
Net assets	4,996	4,995	4,995

Notes:

1. Includes state and Australian Government funding.
2. Variance of \$12 million to Controlled Appropriation Receipts in the Controlled Cash Flow Statement is due to the impact of prior year end deferrals of \$11.9 million and a timing adjustment for the implementation of revised public sector superannuation arrangements of \$96,000 in 2022–23 that are not payable until 1 July 2023.
3. Variance of \$14.5 million to Administered Appropriation Receipts in the Administered Cash Flow Statement is due to the impact of prior year deferrals of \$13.9 million and a timing adjustment for the implementation of revised public sector superannuation adjustments of \$578,000 in 2022–23 that are not payable until 1 July 2023.

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
Policy Advice and Coordination and, Cabinet Support ^{1,2}	219	253	279
Governance support and advisory services ^{1,3}	62	66	66
Engagement and Events Support ^{1,4}	88	89	100
Brisbane 2032 Coordination Office ^{1,5}	37	40	63
Legislative drafting and e-Publishing ^{1,6}	63	63	68
Office of the Queensland Integrity Commissioner ⁷	0	0	8
Other ⁸	5	5	5
Total DPC controlled	474	516	589
Ministerial Offices and Office of the Leader of the Opposition (DPC Administered) ⁹	252	271	274
Total FTEs¹⁰	726	787	863

Notes:

- Corporate FTEs are allocated across the service to which they relate.
- The 2023–24 Budget increase for Policy Advice and Coordination, and Cabinet Support, reflects the allocation of FTE for Government Taskforces addressing priority projects including youth justice, domestic and family violence initiatives, strengthening policy analytics and capability, continued implementation of Coaldrake reforms including proactive release of Cabinet material, strengthening the all-hazards and crisis management capability and support for the Policy Futures Graduate Program.
- The 2023–24 Budget increase for Governance support and advisory services, reflects the allocation of FTE to support the establishment of the Queensland Veterans Council.
- The 2023–24 Budget increase for the Engagement and Events Support service, will provide support for the Queensland Community Forum Program and the Regional Governance Program.
- The 2023–24 Budget increase for Brisbane 2032 Coordination Office is to strengthen capacity to oversee and support Games planning and delivery.
- The 2023–24 Budget increase for the Office of the Queensland Parliamentary Counsel is to meet demand for legislative drafting, editing and publishing services.
- From 1 July 2023, the department will provide administrative support for the Office of the Queensland Integrity Commissioner.
- 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 areas.
- The 2023–24 Budget increase will provide for additional staff in ministerial offices to support the delivery of the government objectives for the community.
- The department is also hosting up to 7 FTEs to support Queensland's delivery of services on Norfolk Island and the implementation of the Intergovernmental Partnership Agreement on State Service Delivery to Norfolk Island. These FTEs are fully funded by the Australian Government and are not included in the staffing table.

Capital program

The department has planned capital purchases of \$1.3 million in 2023–24 for ongoing upgrades and maintenance of departmental ICT systems and other minor works.

Capital grants of \$14.6 million in 2023–24 include \$8.1 million to complete the Screen Queensland Studio in Cairns, a multipurpose film studio and \$5 million held for the development of a production facility supporting TV and film projects in the Gold Coast Region. It also includes \$1.5 million for the Queensland Remembers Grants Program to support ex-service and not-for-profit organisations providing services to veterans to upgrade building facilities and equipment.

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

	2022–23 Budget \$'000	2022–23 Est. Actual \$'000	2023–24 Budget \$'000
Capital purchases	883	377	1,337
Capital grants	16,100	5,508	14,643
Total capital outlays	16,983	5,885	15,980

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

Budgeted financial statements

Departmental income statement

Controlled income statement

Controlled operating expenses for 2023–24 are estimated to be \$206.5 million, an increase of \$51.5 million from the 2022–23 Estimated Actual. The increase is primarily due to additional funding provided in the 2023–24 Budget, as follows:

- \$36.8 million to support the Brisbane 2032 Coordination Office to lead and oversee the Brisbane 2032 Olympic and Paralympic Games activities across three tiers of Government
- \$3.5 million increase in increased employee costs representing the impact of enterprise bargaining outcomes
- \$2.3 million to implement outcomes of the Coaldrake Report to proactively release Cabinet material, including a digital solution to support the implementation
- \$2 million to support the functions of the Office of the Queensland Integrity Commissioner (OQIC) in relation to capability and competency building across the public sector and support the OQIC's independence from 1 July 2023
- \$1 million to enhance the all-hazards disaster and crisis management capability for future disaster responses
- \$900,000 to the Office of the Queensland Parliamentary Counsel to build capacity to meet future demand for legislative drafting, editing, and publishing services
- \$651,000 for the Queensland Community Forum Program in the Sunshine and Gold Coast Regions
- \$400,000 to scope and support enhanced coordination of youth justice, early intervention and prevention services in Mount Isa and Toowoomba.

Administered income statement

Administered expenses are estimated to be \$137 million in 2023–24, which includes:

- \$66.6 million for Ministerial Offices and the Office of the Leader of the Opposition, an increase in funding of \$3.7 million for increased employee costs, including the impact of enterprise bargaining arrangements and the timing of expenses for ICT projects to be completed in 2023–24
- \$68.2 million in grant funding for Screen Queensland, representing an increase of \$38.5 million for new budget initiatives outlined in the Budget Highlights
- \$2.1 million in grant funding to the Queensland Veterans Council, including \$1.6 million for the Council to deliver the Anzac Day Trust Fund program and the transition of the management of the Anzac Square precinct.

Departmental balance sheet

The department's balance sheet is primarily represented by current assets and liabilities, reflecting the accrued position at year end. The net asset position will remain consistent, with movements primarily resulting from the effect of timing of receipts and payments. Total departmental assets are estimated to be \$44.2 million at 30 June 2024 (\$14 million in Controlled assets and \$30.1 million in Administered assets).

Controlled income statement

Department of the Premier and Cabinet	2022–23 Budget \$'000	2022–23 Est. Actual \$'000	2023–24 Budget \$'000
INCOME			
Appropriation revenue	131,627	139,762	192,338
Taxes	..	..	..
User charges and fees	3,257	3,257	3,217
Royalties and land rents	..	..	..
Grants and other contributions	6,084	7,990	5,633
Interest and distributions from managed funds	60	60	60
Other revenue	3,916	3,915	5,225
Gains on sale/revaluation of assets	..	..	..
Total income	144,944	154,984	206,473
EXPENSES			
Employee expenses	72,572	75,024	88,921
Supplies and services	46,592	32,946	42,057
Grants and subsidies	21,649	43,606	70,592
Depreciation and amortisation	363	363	432
Finance/borrowing costs	60	60	60
Other expenses	3,708	2,985	4,411
Losses on sale/revaluation of assets	..	..	..
Total expenses	144,944	154,984	206,473
OPERATING SURPLUS/(DEFICIT)	..	..	..

Controlled balance sheet

Department of the Premier and Cabinet	2022–23 Budget \$'000	2022–23 Est. Actual \$'000	2023–24 Budget \$'000
CURRENT ASSETS			
Cash assets	11,330	5,800	5,635
Receivables	6,286	11,255	5,392
Other financial assets	..	..	..
Inventories	..	..	..
Other	570	610	611
Non-financial assets held for sale	..	..	..
Total current assets	18,186	17,665	11,638
NON-CURRENT ASSETS			
Receivables	2,003	..	..
Other financial assets	..	..	..
Property, plant and equipment	..	(2)	136
Intangibles	1,857	1,849	2,237
Other	..	..	..
Total non-current assets	3,860	1,847	2,373
TOTAL ASSETS	22,046	19,512	14,011
CURRENT LIABILITIES			
Payables	9,652	4,756	4,756
Accrued employee benefits	1,763	1,858	1,780
Interest bearing liabilities and derivatives	3,366	7,832	2,093
Provisions	..	..	..
Other	742	546	546
Total current liabilities	15,523	14,992	9,175
NON-CURRENT LIABILITIES			
Payables	..	..	..
Accrued employee benefits	..	..	..
Interest bearing liabilities and derivatives	2,003	..	..
Provisions	..	..	..
Other	..	..	..
Total non-current liabilities	2,003	..	..
TOTAL LIABILITIES	17,526	14,992	9,175
NET ASSETS/(LIABILITIES)	4,520	4,520	4,836
EQUITY			
TOTAL EQUITY	4,520	4,520	4,836

Controlled cash flow statement

Department of the Premier and Cabinet	2022–23 Budget \$'000	2022–23 Est. Actual \$'000	2023–24 Budget \$'000
CASH FLOWS FROM OPERATING ACTIVITIES			
Inflows:			
Appropriation receipts	131,627	127,772	192,434
User charges and fees	3,427	3,427	3,387
Royalties and land rent receipts	..	..	..
Grants and other contributions	5,375	7,281	4,924
Interest and distribution from managed funds received	60	60	60
Taxes	..	..	..
Other	10,333	10,332	11,642
Outflows:			
Employee costs	(72,365)	(74,779)	(88,971)
Supplies and services	(52,212)	(38,566)	(47,693)
Grants and subsidies	(21,649)	(43,606)	(70,592)
Borrowing costs	(60)	(60)	(60)
Other	(3,951)	(3,228)	(4,654)
Net cash provided by or used in operating activities	585	(11,367)	477
CASH FLOWS FROM INVESTING ACTIVITIES			
Inflows:			
Sales of non-financial assets	..	..	..
Investments redeemed	..	..	..
Loans and advances redeemed	5,023	..	7,803
Outflows:			
Payments for non-financial assets	(300)	(149)	(691)
Payments for investments	..	..	..
Loans and advances made	(4,000)	(1,952)	(2,000)
Net cash provided by or used in investing activities	723	(2,101)	5,112
CASH FLOWS FROM FINANCING ACTIVITIES			
Inflows:			
Borrowings	4,000	1,952	2,000
Equity injections	1,500	1,500	15,036
Outflows:			
Borrowing redemptions	(5,023)	..	(7,803)
Finance lease payments	..	..	..
Equity withdrawals	(1,500)	(1,500)	(15,000)
Net cash provided by or used in financing activities	(1,023)	1,952	(5,767)
Net increase/(decrease) in cash held	285	(11,516)	(178)
Cash at the beginning of financial year	11,045	17,316	5,800
Cash transfers from restructure	..	..	13
Cash at the end of financial year	11,330	5,800	5,635

Administered income statement

Department of the Premier and Cabinet	2022–23 Budget \$'000	2022–23 Est. Actual \$'000	2023–24 Budget \$'000
INCOME			
Appropriation revenue	126,352	128,566	136,982
Taxes	..	..	..
User charges and fees	..	..	..
Royalties and land rents	..	..	..
Grants and other contributions	..	..	..
Interest and distributions from managed funds	..	..	..
Other revenue	..	..	..
Gains on sale/revaluation of assets	..	..	..
Total income	126,352	128,566	136,982
EXPENSES			
Employee expenses	39,100	42,135	44,928
Supplies and services	20,621	20,615	21,470
Grants and subsidies	66,423	65,613	70,351
Depreciation and amortisation	95	90	129
Finance/borrowing costs	..	..	..
Other expenses	113	113	104
Losses on sale/revaluation of assets	..	..	..
Transfers of Administered Revenue to Government	..	..	..
Total expenses	126,352	128,566	136,982
OPERATING SURPLUS/(DEFICIT)	..	..	..

Administered balance sheet

Department of the Premier and Cabinet	2022–23 Budget \$'000	2022–23 Est. Actual \$'000	2023–24 Budget \$'000
CURRENT ASSETS			
Cash assets	33,305	26,734	27,790
Receivables	963	1,796	1,277
Other financial assets	..	..	..
Inventories	..	..	..
Other	224	362	362
Non-financial assets held for sale	..	..	..
Total current assets	34,492	28,892	29,429
NON-CURRENT ASSETS			
Receivables	..	..	..
Other financial assets	..	..	..
Property, plant and equipment	490	67	624
Intangibles	178	165	125
Other	..	..	..
Total non-current assets	668	232	749
TOTAL ASSETS	35,160	29,124	30,178
CURRENT LIABILITIES			
Payables	21,041	15,254	15,312
Transfers to Government payable	..	..	..
Accrued employee benefits	1,213	1,235	1,264
Interest bearing liabilities and derivatives	..	..	..
Provisions	..	..	..
Other	..	..	..
Total current liabilities	22,254	16,489	16,576
NON-CURRENT LIABILITIES			
Payables	..	..	..
Accrued employee benefits	7,910	7,640	8,607
Interest bearing liabilities and derivatives	..	..	..
Provisions	..	..	..
Other	..	..	..
Total non-current liabilities	7,910	7,640	8,607
TOTAL LIABILITIES	30,164	24,129	25,183
NET ASSETS/(LIABILITIES)	4,996	4,995	4,995
EQUITY			
TOTAL EQUITY	4,996	4,995	4,995

Administered cash flow statement

Department of the Premier and Cabinet	2022–23 Budget \$'000	2022–23 Est. Actual \$'000	2023–24 Budget \$'000
CASH FLOWS FROM OPERATING ACTIVITIES			
Inflows:			
Appropriation receipts	127,314	114,085	137,560
User charges and fees	(5)	155	(16)
Royalties and land rent receipts	..	..	..
Grants and other contributions	..	..	..
Interest and distribution from managed funds received	..	..	..
Taxes	..	..	..
Other	..	1	..
Outflows:			
Employee costs	(37,954)	(41,065)	(43,975)
Supplies and services	(20,603)	(20,411)	(21,412)
Grants and subsidies	(66,423)	(65,613)	(70,351)
Borrowing costs	..	..	..
Other	(113)	(113)	(104)
Transfers to Government	..	..	..
Net cash provided by or used in operating activities	2,216	(12,961)	1,702
CASH FLOWS FROM INVESTING ACTIVITIES			
Inflows:			
Sales of non-financial assets	..	19	..
Investments redeemed	..	..	..
Loans and advances redeemed	..	..	..
Outflows:			
Payments for non-financial assets	(583)	(228)	(646)
Payments for investments	..	..	..
Loans and advances made	..	..	..
Net cash provided by or used in investing activities	(583)	(209)	(646)
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	1,633	(13,170)	1,056
Cash at the beginning of financial year	31,672	39,904	26,734
Cash transfers from restructure	..	..	..
Cash at the end of financial year	33,305	26,734	27,790



Queensland
Government

Public Sector Commission

Public Sector Commission

Overview

The Public Sector Commission's (the Commission) vision is for a public sector of excellence that delivers the highest quality of services and outcomes for all Queenslanders. The Commission's role is to provide system leadership and stewardship of Queensland's public sector focusing on workforce performance, integrity, capability and culture.

Funding for the Office of the Queensland Integrity Commissioner (OQIC) is included in the appropriation to the Commission for 2022–23. From 1 July 2023, administrative support for the OQIC will be provided by the Department of the Premier and Cabinet (DPC).

Contribution to the government's objectives for the community

The Commission 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.

Department service area

The service area within the department aligns with the following department objectives:

Department's objectives	Department's service area
<p>Support a modern employment framework providing for the fair treatment of all public sector employees</p> <p>Ensure the public sector has the capacity and capability to effectively serve the community</p> <p>Ensure the public sector is equitable, diverse, inclusive and respectful</p> <p>Ensure public sector leadership drives high performance, integrity and accountability</p>	<p>Provision of services for a high performing, future-focused public sector</p> <p>To deliver high quality strategies, programs and advice on public sector workforce matters to support Queensland Government agencies to deliver on their strategic vision, purpose and objectives.</p>

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

Department highlights

In 2023–24, the Public Sector Commission will:

- continue to implement the recommendation from Professor Coaldrake's *Let the sunshine in: Review of culture and accountability in the Queensland public sector* report to rejuvenate the public sector
- provide dedicated and focused support to the sector to implement the *Public Sector Act 2022* requirements, including equity, diversity, respect and inclusion, and recruitment and selection, and reframing the relationship with First Nations people
- review and make an additional 12 directives to support operation of the *Public Sector Act 2022*
- drive improved diversity and inclusion outcomes, through reporting against new sector-wide targets for key diversity groups including people with disability, and implementing programs to support safe, respectful and inclusive workplace cultures
- support the inclusion of the LGBTIQ+ cohort by increasing the evidence base on representation and work experience
- ensure that agencies implement appropriate advisory and support services for officers who have experienced sexual harassment at work
- implement the equity and diversity audit process that was piloted in 2022–23, as well as increase publicly available data on gender equality and the gender pay gap
- implement the third stage of program expansion to support more Aboriginal and Torres Strait Islander employees into management and leadership positions by providing access to a range of capability development support pathways, and expand activities relating to cultural capability development in the sector
- implement improved guidance and resources on strategic workforce planning, to build the capability of the sector
- continue to provide data insights that inform sector-wide strategic workforce policy and programs, and monitor performance through the publication of a State of the Sector report
- work with the sector to improve approaches to strategic talent acquisition, through enhanced graduate programs and a new employment value proposition.

Budget highlights

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

- additional funding of \$18.6 million over 5 years and \$4.2 million per annum ongoing from 2027–28 for the Commission to:
 - progress the substantial structural and cultural public sector reforms envisaged by the Coaldrake Report – the most significant and all-encompassing of these is the rejuvenation of the capability and capacity of the Queensland public sector; and
 - implement reforms and support an increased role for the Commission as a system leader and steward of public sector culture and capability.

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

Performance statement

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

Objective

To deliver high quality strategies, programs and advice on public sector workforce matters to support Queensland Government agencies to deliver on their strategic vision, purpose and objectives.

Description

The Commission performs its role by:

- administering the *Public Sector Act 2022* and supporting the consistent application of the public sector employment framework
- providing advice on, and building human resources, ethics, conduct and performance management capability
- leading the delivery of programs to support diversity and inclusion, and working through the Special Commissioner, Equity and Diversity to understand and address equity and diversity issues
- supporting sector-wide approaches to strategic workforce planning and talent acquisition to ensure Queensland Government has the skills and capabilities required
- supporting the executive development of the senior executive service and future senior leaders
- providing support and stewardship to public sector leaders and executives to enable them to resolve and respond to emerging challenges
- delivering sector-wide programs, for example through central procurement and management of technology platforms.

Service standards	2022–23 Target/Est.	2022–23 Est. Actual	2023–24 Target/Est.
Effectiveness measures			
Overall participant satisfaction with PSC leadership development offerings	85%	91%	85%
Client satisfaction with specialist workforce services advice ¹	85%	53%	85%
Overall stakeholder satisfaction with PSC's role in providing services for a high-performing public sector	85%	71%	85%
Efficiency measures			
Cost per participant at PSC leadership development offerings	\$250	\$98	\$250
Cost per employee of conducting annual sector-wide employee opinion survey	\$3.00	\$2.69	\$3.00

Note:

1. Factors that may have contributed to the variance between the 2022–23 Target/Estimate and the 2022–23 Estimated Actual include the Public Sector Commission having an increased regulatory role with stakeholders across the sector to action policy positions associated with the response to the COVID-19 pandemic.

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.

Public Sector Commission	2022–23 Budget \$'000	2022–23 Est. Actual \$'000	2023–24 Budget \$'000
CONTROLLED			
Income			
Appropriation revenue ¹	14,828	16,312	18,351
Other revenue	1,200	1,201	1,456
Total income	16,028	17,513	19,807
Expenses			
Provision of services for a high performing, future-focused public sector	16,028	17,513	19,807
Total expenses	16,028	17,513	19,807
Operating surplus/deficit	..	..	..
Net assets	936	1,199	919

Note:

- Variance of \$556,000 to Appropriation Receipts in the Cash Flow Statement is due to the impact of prior year end deferrals of \$536,000 and a timing adjustment for the implementation of revised public sector superannuation arrangements of \$20,000 in 2022–23 that are not payable till 1 July 2023.

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
Provision of services for a high-performing, future-focused public sector	64	94	82
Total FTEs^{1,2,3}	64	94	82

Notes:

1. Total for 2022–23 Budget includes 5 FTEs in the Office of the Integrity Commissioner (OQIC).
2. FTE increase from the 2022–23 Budget to the 2022–23 Estimated Actual is due to the allocation of 25 FTE to the Commission for public sector reform, an additional 3 FTE for the OQIC established as an independent Office from 1 March 2023, and 2 FTEs provided by the Department of Education and Queensland Health to support the Office of the Special Commissioner, Equity and Diversity, for 2022–23 only.
3. The decrease of 12 FTE from the 2022–23 Estimated Actual to the 2023–24 Budget comprises 8 FTEs for the OQIC who will receive administrative support from DPC from 1 July 2023. An additional 2 FTEs are being provided to support Regional Governance initiatives in DPC (one FTE) and the Department of Regional Development, Manufacturing and Water (one FTE) and a further 2 FTE supporting the Office of the Special Commissioner, Equity and Diversity, will cease in 2023.

Capital program

Capital expenditure in 2022–23 Est. Actual reflects investment in the replacement of the Lobbyist Register for the OQIC. The asset will transfer to DPC from 1 July 2023.

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

	2022–23 Budget \$'000	2022–23 Est. Actual \$'000	2023–24 Budget \$'000
Capital purchases	2	273	2
Capital grants	..	..	..
Total capital outlays	2	273	2

Budgeted financial statements

Departmental income statement

Operating expenses for 2023–24 are estimated to be \$19.8 million, an increase of \$2.3 million over the 2022–23 Estimated Actual. The increase is primarily due to additional funding of \$2.7 million for integrity reform and enterprise bargaining arrangements of \$200,000. It is also due to timing of \$400,000 in expenditure for public sector rejuvenation, reviewing Path to Treaty documentation, work programs for the Special Commissioner, Equity and Diversity and, technology rollout at 1 William Street.

Increased operating expenses are offset by the financial impact of the transfer of the administrative support for the Office of the Queensland Integrity Commissioner to DPC of \$1.3 million from 1 July 2023.

Departmental balance sheet

The Commission's balance sheet is primarily represented by current assets and liabilities, reflecting the accrued position at year end. The movement in Intangible Assets in the current financial year reflects the replacement of the Lobbyist Register for the Office of the Queensland Integrity Commissioner (OQIC). OQIC will receive administrative support from the Department of the Premier and Cabinet from 1 July 2023.

Controlled income statement

Public Sector Commission	2022–23 Budget \$'000	2022–23 Est. Actual \$'000	2023–24 Budget \$'000
INCOME			
Appropriation revenue	14,828	16,312	18,351
Taxes	..	..	..
User charges and fees	210	211	216
Royalties and land rents	..	..	..
Grants and other contributions	713	713	895
Interest and distributions from managed funds	..	..	..
Other revenue	277	277	345
Gains on sale/revaluation of assets	..	..	..
Total income	16,028	17,513	19,807
EXPENSES			
Employee expenses	10,882	12,145	14,391
Supplies and services	5,074	5,287	5,342
Grants and subsidies	28	28	29
Depreciation and amortisation	3	12	1
Finance/borrowing costs	..	..	..
Other expenses	41	41	44
Losses on sale/revaluation of assets	..	..	..
Total expenses	16,028	17,513	19,807
OPERATING SURPLUS/(DEFICIT)	..	..	..

Controlled balance sheet

Public Sector Commission	2022–23 Budget \$'000	2022–23 Est. Actual \$'000	2023–24 Budget \$'000
CURRENT ASSETS			
Cash assets	675	124	246
Receivables	575	986	976
Other financial assets	..	..	..
Inventories	..	..	..
Other	560	583	563
Non-financial assets held for sale	..	..	..
Total current assets	1,810	1,693	1,785
NON-CURRENT ASSETS			
Receivables	..	..	..
Other financial assets	..	..	..
Property, plant and equipment	6	8	..
Intangibles	..	258	..
Other	..	..	..
Total non-current assets	6	266	..
TOTAL ASSETS	1,816	1,959	1,785
CURRENT LIABILITIES			
Payables	536	439	495
Accrued employee benefits	344	321	371
Interest bearing liabilities and derivatives	..	..	..
Provisions	..	..	..
Other	..	..	..
Total current liabilities	880	760	866
NON-CURRENT LIABILITIES			
Payables	..	..	..
Accrued employee benefits	..	..	..
Interest bearing liabilities and derivatives	..	..	..
Provisions	..	..	..
Other	..	..	..
Total non-current liabilities	..	..	..
TOTAL LIABILITIES	880	760	866
NET ASSETS/(LIABILITIES)	936	1,199	919
EQUITY			
TOTAL EQUITY	936	1,199	919

Controlled cash flow statement

Public Sector Commission	2022–23 Budget \$'000	2022–23 Est. Actual \$'000	2023–24 Budget \$'000
CASH FLOWS FROM OPERATING ACTIVITIES			
Inflows:			
Appropriation receipts	14,828	15,756	18,371
User charges and fees	300	301	306
Royalties and land rent receipts	..	..	..
Grants and other contributions	713	713	895
Interest and distribution from managed funds received	..	..	..
Taxes	..	..	..
Other	632	632	700
Outflows:			
Employee costs	(10,881)	(12,071)	(14,346)
Supplies and services	(5,296)	(5,799)	(5,620)
Grants and subsidies	(28)	(28)	(29)
Borrowing costs	..	..	..
Other	(137)	(137)	(140)
Net cash provided by or used in operating activities	131	(633)	137
CASH FLOWS FROM INVESTING ACTIVITIES			
Inflows:			
Sales of non-financial assets	..	..	..
Investments redeemed	..	..	..
Loans and advances redeemed	..	..	..
Outflows:			
Payments for non-financial assets	(2)	(273)	(2)
Payments for investments	..	..	..
Loans and advances made	..	..	..
Net cash provided by or used in investing activities	(2)	(273)	(2)
CASH FLOWS FROM FINANCING ACTIVITIES			
Inflows:			
Borrowings	..	..	..
Equity injections	..	263	..
Outflows:			
Borrowing redemptions	..	..	..
Finance lease payments	..	..	..
Equity withdrawals	..	..	..
Net cash provided by or used in financing activities	..	263	..
Net increase/(decrease) in cash held	129	(643)	135
Cash at the beginning of financial year	546	767	124
Cash transfers from restructure	..	..	(13)
Cash at the end of financial year	675	124	246



Office of the Governor

Office of the Governor

Overview

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

While the Governor, as the representative of The King (who is the Head of State in Queensland), does not participate in the political process, it is the main constitutional responsibility of the Governor to ensure that the state continues to have a stable government which commands the popular support of the parliament.

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

In 2023–24, the Office is working towards its objectives to:

- support the Governor in safeguarding Queensland's Constitution and democratic system of government
- support the Governor in fulfilling ceremonial responsibilities
- facilitate the Governor's civic and community engagement with all Queenslanders
- promote Queensland by supporting Queensland's trade, investment and cultural endeavours locally and internationally
- provide strong corporate governance and management and continuously improve performance, capability, accountability and value for money service delivery
- provide efficient and effective stewardship of the Government House Estate.

Department highlights

In 2023–24, the Office will:

- support the delivery of the Governor's 7 day a week program engaging in over 1,000 events encompassing the Governor's constitutional, ceremonial and community responsibilities
- support the Governor's commitment to visit every Queensland Hospital and Health service facility (124 total); every First Nations community (16 total) and their local schools; and a minimum of 45 Queensland regional centres per year during her term
- support businesses that supply products grown, made or produced in Queensland and ensure that 90 per cent of menu items served at Government House events feature Queensland produce
- operate the Heritage Quarters and guest wing of Government House to host official international, regional and interstate guests
- open the Government House Estate to the Queensland community for walks, open days and picnic days, in addition to group community and public tours, and increase the number of visitors
- promote the Governor's role and functions across Queensland and educate the community regarding the role of the Governor and Government House through online reach, community and patronage engagement
- undertake a review of recruitment and selection practices within the Office, to attract and retain people with the skills, capabilities and character to effectively support the Governor now, and in the future
- increase and promote sustainability initiatives across the Government House Estate, which includes bushland management and flora and fauna presentation
- enhance our service delivery through an uplift to technological systems and processes to optimise efficiency.

Budget highlights

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

- additional funding of \$1.3 million over 4 years and \$284,000 ongoing to meet increased Office of the Governor commitments.

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

Performance statement

Office of the Governor

Objective

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

Description

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

Service standards	2022–23 Target/Est.	2022–23 Est. Actual	2023–24 Target/Est.
Effectiveness measures			
Client satisfaction with support provided to the Governor on constitutional, legal and ceremonial duties of office	90%	100%	90%
Visits to Queensland regional centres	45	45	45
Percentage of menu items featuring Queensland produce as its main element	90%	100%	90%
Visitor satisfaction with presentation of the grounds and the Government House Estate	90%	95%	90%
Efficiency measure			
Not identified			

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.

Office of the Governor	2022–23 Budget \$'000	2022–23 Est. Actual \$'000	2023–24 Budget \$'000
CONTROLLED			
Income			
Appropriation revenue	11,179	12,019	10,275
Other revenue	..	..	..
Total income	..	..	..
Expenses			
Provision of Services	11,179	12,019	10,275
Total expenses	11,179	12,019	10,275
Operating surplus/deficit	0	0	0
Net assets	4,333	4,530	4,557

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
Office of the Governor	47	47	50
Total FTEs	47	47	50

Capital program

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

	2022–23 Budget \$'000	2022–23 Est. Actual \$'000	2023–24 Budget \$'000
Capital purchases	64	64	64
Capital grants	..	0	0
Total capital outlays	64	64	64

Budgeted financial statements

Departmental income statement

Controlled income statement

The change in appropriation revenue is to offset increased employment related costs \$113,000, which is primarily due to the Governor's salary increase per *Remuneration Tribunal (Judicial and Related Offices-Remuneration and Allowances) Determination 2022*, and additional superannuation expenses resulting from the change to State Government superannuation policy, and the carry forward of \$729,000 for commitments for supplies and services incurred in 2021–2022 and unspent at the end of that financial year. The respective movements in Employee Expenses and Supplies and Services reflect the above. The decrease in appropriation revenue and supplies and service expenses in 2023–24 reflect the one-off funding received in 2022–23 of \$1.8 million.

Departmental balance sheet

The Office of the Governor's capital program primarily relates to replacement of vehicles, plant and equipment under the Office of the Governor - Asset Management Framework and Plans, and to fair wear and tear and/or scheduled replacement.

The Office of the Governor undertakes a full valuation of its Heritage and Cultural Assets every 5 years, with market assessments undertaken in the intervening years. The last full revaluation of assets was undertaken for the financial year ended 30 June 2021.

Controlled income statement

Office of the Governor	2022–23 Budget \$'000	2022–23 Est. Actual \$'000	2023–24 Budget \$'000
INCOME			
Appropriation revenue	11,179	12,019	10,275
Taxes	..	..	..
User charges and fees	..	..	..
Royalties and land rents	..	..	..
Grants and other contributions	..	..	..
Interest and distributions from managed funds	..	..	..
Other revenue	..	..	..
Gains on sale/revaluation of assets	..	..	..
Total income	11,179	12,019	10,275
EXPENSES			
Employee expenses	7,031	7,144	7,970
Supplies and services	4,028	4,755	2,185
Grants and subsidies	..	..	..
Depreciation and amortisation	96	96	96
Finance/borrowing costs	..	..	..
Other expenses	24	24	24
Losses on sale/revaluation of assets	..	..	..
Total expenses	11,179	12,019	10,275
OPERATING SURPLUS/(DEFICIT)	..	..	..

Controlled balance sheet

Office of the Governor	2022–23 Budget \$'000	2022–23 Est. Actual \$'000	2023–24 Budget \$'000
CURRENT ASSETS			
Cash assets	1,694	1,327	1,359
Receivables	171	156	156
Other financial assets	..	..	..
Inventories	47	22	22
Other	66	28	28
Non-financial assets held for sale	..	..	..
Total current assets	1,978	1,533	1,565
NON-CURRENT ASSETS			
Receivables	..	..	..
Other financial assets	..	..	..
Property, plant and equipment	2,710	3,005	3,000
Intangibles	1	1	1
Other	..	..	..
Total non-current assets	2,711	3,006	3,001
TOTAL ASSETS	4,689	4,539	4,566
CURRENT LIABILITIES			
Payables	236	(228)	(228)
Accrued employee benefits	120	237	237
Interest bearing liabilities and derivatives	..	..	..
Provisions	..	..	..
Other	..	..	..
Total current liabilities	356	9	9
NON-CURRENT LIABILITIES			
Payables	..	..	..
Accrued employee benefits	..	..	..
Interest bearing liabilities and derivatives	..	..	..
Provisions	..	..	..
Other	..	..	..
Total non-current liabilities	..	..	..
TOTAL LIABILITIES	356	9	9
NET ASSETS/(LIABILITIES)	4,333	4,530	4,557
EQUITY			
TOTAL EQUITY	4,333	4,530	4,557

Controlled cash flow statement

Office of the Governor	2022–23 Budget \$'000	2022–23 Est. Actual \$'000	2023–24 Budget \$'000
CASH FLOWS FROM OPERATING ACTIVITIES			
Inflows:			
Appropriation receipts	11,179	11,292	10,275
User charges and fees	..	..	..
Royalties and land rent receipts	..	..	..
Grants and other contributions	..	..	..
Interest and distribution from managed funds received	..	..	..
Taxes	..	..	..
Other	..	..	..
Outflows:			
Employee costs	(7,031)	(7,144)	(7,970)
Supplies and services	(4,028)	(4,755)	(2,185)
Grants and subsidies	..	..	..
Borrowing costs	..	..	..
Other	(24)	(24)	(24)
Net cash provided by or used in operating activities	96	(631)	96
CASH FLOWS FROM INVESTING ACTIVITIES			
Inflows:			
Sales of non-financial assets	..	..	..
Investments redeemed	..	..	..
Loans and advances redeemed	..	..	..
Outflows:			
Payments for non-financial assets	(64)	(64)	(64)
Payments for investments	..	..	..
Loans and advances made	..	..	..
Net cash provided by or used in investing activities	(64)	(64)	(64)
CASH FLOWS FROM FINANCING ACTIVITIES			
Inflows:			
Borrowings	..	..	..
Equity injections	..	..	..
Outflows:			
Borrowing redemptions	..	..	..
Finance lease payments	..	..	..
Equity withdrawals	..	..	..
Net cash provided by or used in financing activities	..	..	..
Net increase/(decrease) in cash held	32	(695)	32
Cash at the beginning of financial year	1,662	2,022	1,327
Cash transfers from restructure	..	..	..
Cash at the end of financial year	1,694	1,327	1,359



Queensland Audit Office

Queensland Audit Office

Overview

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

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

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

In 2023–24, the QAO is working towards its objectives:

- we support and inspire our people including our audit service providers to best serve Parliament and our clients
- those we serve trust and value our services and insights
- we use contemporary auditing practices to deliver services that are used to improve accountability and performance.

Department highlights

In 2023–24, the QAO will continue:

- delivering value from independent services through a strategy to contribute positive changes to our clients' businesses and the services they provide to Queenslanders
- sharing insights widely within the public sector
- delivering quality audits that meet expectations and regulatory requirements
- leveraging our high value data assets
- tackling the resourcing challenges due to a highly competitive professional labour market.

Performance statement

Independent public sector auditing and reporting

Objective

The Queensland Audit Office (QAO) provides independent, timely, and valued assurance and insights to achieve better public services.

Description

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

Service standards	2022–23 Target/Est.	2022–23 Est. Actual	2023–24 Target/Est.
Effectiveness measures			
Parliament's overall satisfaction with services ¹	80%	97%	..
Audit clients' overall satisfaction (index points)	80	83	80
Average time to produce reports – financial audits (months) ²	6	8.5	6
Average time to produce reports – performance audits (months) ²	9	12.6	9
Efficiency measures			
Average life-cycle costs of reports tabled – financial audits (\$'000) ³	130	169	140
Average life-cycle costs of report tabled – performance audits (\$'000)	395	325	395
Average cost of financial audits – state entities (\$'000) ⁴	80-90	99	80-90
Average cost of financial audits – local government entities (\$'000) ⁴	70-75	84	70-75

Notes:

1. A 2023–24 Target/Estimate has not been established as the QAO will not undertake a survey in that year. QAO typically surveys members of Parliament twice during the parliamentary term and the next survey will be in 2024–25.
2. The time variance between the 2022–23 Target/Estimate and 2022–23 Estimated Actual reflects the challenges QAO is facing with resources in the current competitive professional labour market. Several financial audit reports (*Queensland regions 2022*, *Managing Queensland's Debt and Investments 2022* and *Major projects 2022*) took longer to prepare because they were new reports in 2022. The timing of performance audits can be impacted by the release of related expert reports. An example of this was the *Keeping people safe from domestic and family violence* (Report 5: 2022–23). Reporting was postponed and timed to work in with the Women's Safety and Justice Taskforce and the Independent Commission of Inquiry into Queensland Police Service responses to domestic and family violence. Clients also requested additional time to respond to several reports.
3. The monetary variance between the 2022–23 Target/Estimate and 2022–23 Estimated Actual reflects the increase in reporting costs in general including the challenges QAO is actively managing in resourcing audit services in the current competitive professional labour market. Three new reports were introduced this year and more senior staff were involved in the delivery. These reports will be tabled annually going forward. Similarly, a new assessment tool for internal controls was introduced. QAO continues to report on deficiencies in internal controls and this assessment tool complements QAO reporting.
4. The monetary variance between the 2022–23 Target/Estimate and 2022–23 Estimated Actual is due to several factors including the number of audit opinions issued by QAO and the ongoing impact of illness across clients and QAO audit teams which delayed the delivery of financial statements and the finalisation of audits. The cost of audits reflects the increase in audit service providers costs and this target will be revisited in future years to reflect cost increases.

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.

Queensland Audit Office	2022–23 Budget \$'000	2022–23 Est. Actual \$'000	2023–24 Budget \$'000
CONTROLLED			
Income			
Appropriation revenue	7,301	7,301	7,767
Other revenue	39,304	40,997	43,760
Total income	46,605	48,298	51,527
Expenses			
Expenses	47,059	47,658	51,718
Total expenses	47,059	47,658	51,718
Operating surplus/deficit	(454)	640	(191)
Net assets	15,924	17,605	17,414

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
Independent Public Sector Auditing and Reporting	191	191	191
Total FTEs	191	191	191

Capital program

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

	2022–23 Budget \$'000	2022–23 Est. Actual \$'000	2023–24 Budget \$'000
Capital purchases	110	19	360
Total capital outlays	110	19	360

Budgeted financial statements

Departmental income statement

Total income is estimated to be \$51.5 million in 2023–24, an increase of \$3.2 million from 2022–23 Estimated Actual.

This mainly reflects a 5 per cent fee increase approved to commence from 1 October 2023 and the timing differences between when work is performed and when it is planned to be performed. This timing difference is due to the audit readiness of clients and the availability of internal resources.

Total expenses are estimated to be \$51.7 million in 2023–24, an increase of \$4.1 million. The main drivers behind the increase in expenses is increase in salaries and a technology refresh.

Departmental balance sheet

The balance sheet position remains sustainable over the short-term forward estimates. QAO’s balance sheet primarily reflects liquid assets and liabilities. Major asset holdings in 2023–24 are cash (\$11.2 million), receivables (\$4.1 million) and work-in-progress (\$3.9 million).

Controlled income statement

Queensland Audit Office	2022–23 Budget \$'000	2022–23 Est. Actual \$'000	2023–24 Budget \$'000
INCOME			
Appropriation revenue	7,301	7,301	7,767
Taxes	..	..	..
User charges and fees	39,094	40,787	43,550
Royalties and land rents	..	..	..
Grants and other contributions	210	210	210
Interest and distributions from managed funds	..	..	..
Other revenue	..	..	..
Gains on sale/revaluation of assets	..	..	..
Total income	46,605	48,298	51,527
EXPENSES			
Employee expenses	27,238	26,300	28,558
Supplies and services	19,189	20,749	22,506
Grants and subsidies	..	..	..
Depreciation and amortisation	57	34	146
Finance/borrowing costs	..	..	..
Other expenses	575	575	508
Losses on sale/revaluation of assets	..	..	..
Total expenses	47,059	47,658	51,718
OPERATING SURPLUS/(DEFICIT)	(454)	640	(191)

Controlled balance sheet

Queensland Audit Office	2022–23 Budget \$'000	2022–23 Est. Actual \$'000	2023–24 Budget \$'000
CURRENT ASSETS			
Cash assets	9,954	12,544	11,203
Receivables	3,772	3,908	4,125
Other financial assets	..	..	..
Inventories	..	..	..
Other	3,715	3,148	3,864
Non-financial assets held for sale	..	..	..
Total current assets	17,441	19,600	19,192
NON-CURRENT ASSETS			
Receivables	..	..	..
Other financial assets	..	..	..
Property, plant and equipment	115	37	251
Intangibles	..	..	..
Other	..	..	..
Total non-current assets	115	37	251
TOTAL ASSETS	17,556	19,637	19,443
CURRENT LIABILITIES			
Payables	842	1,359	1,290
Accrued employee benefits	790	673	739
Interest bearing liabilities and derivatives	..	..	..
Provisions	..	..	..
Other	..	..	..
Total current liabilities	1,632	2,032	2,029
NON-CURRENT LIABILITIES			
Payables	..	..	..
Accrued employee benefits	..	..	..
Interest bearing liabilities and derivatives	..	..	..
Provisions	..	..	..
Other	..	..	..
Total non-current liabilities	..	..	..
TOTAL LIABILITIES	1,632	2,032	2,029
NET ASSETS/(LIABILITIES)	15,924	17,605	17,414
EQUITY			
TOTAL EQUITY	15,924	17,605	17,414

Controlled cash flow statement

Queensland Audit Office	2022–23 Budget \$'000	2022–23 Est. Actual \$'000	2023–24 Budget \$'000
CASH FLOWS FROM OPERATING ACTIVITIES			
Inflows:			
Appropriation receipts	7,301	7,301	7,767
User charges and fees	42,797	45,993	47,283
Royalties and land rent receipts	..	..	..
Grants and other contributions	..	..	..
Interest and distribution from managed funds received	..	..	..
Taxes	..	..	..
Other	1,779	1,974	2,056
Outflows:			
Employee costs	(27,137)	(26,250)	(28,450)
Supplies and services	(20,967)	(21,291)	(25,298)
Grants and subsidies	..	..	..
Borrowing costs	..	..	..
Other	(3,878)	(4,243)	(4,339)
Net cash provided by or used in operating activities	(105)	3,484	(981)
CASH FLOWS FROM INVESTING ACTIVITIES			
Inflows:			
Sales of non-financial assets	..	..	..
Investments redeemed	..	..	..
Loans and advances redeemed	..	..	..
Outflows:			
Payments for non-financial assets	(110)	(19)	(360)
Payments for investments	..	..	..
Loans and advances made	..	..	..
Net cash provided by or used in investing activities	(110)	(19)	(360)
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	(215)	3,465	(1,341)
Cash at the beginning of financial year	10,169	9,079	12,544
Cash transfers from restructure	..	..	..
Cash at the end of financial year	9,954	12,544	11,203

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: 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.



Queensland Budget 2023–24

Service Delivery Statements

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'Rich history, thriving future.' artwork
by David Williams of Gilimbaa.

