

DOING WHAT MATTERS FOR QUEENSLAND

QUEENSLAND BUDGET 2024–25



SERVICE DELIVERY STATEMENTS

Department of the Premier and Cabinet



Queensland
Government

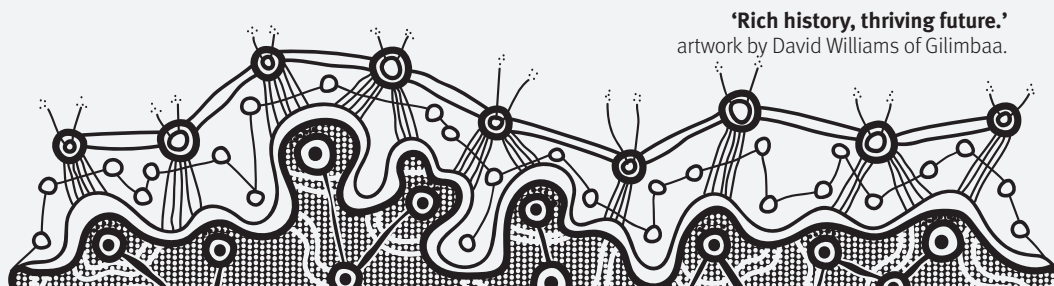
2024–25 Queensland Budget Papers

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

First Nations acknowledgement

Queensland Treasury acknowledges Aboriginal peoples and Torres Strait Islander peoples as the Traditional Owners and custodians of the land. We recognise their connection to land, sea and community, and pay our respects to Elders past, present and emerging.



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Service Delivery Statements

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Department of the Premier and Cabinet

Portfolio overview

Premier of Queensland
The Honourable Steven Miles MP

Department of the Premier and Cabinet
Director-General: Mike Kaiser

The Premier is also responsible for:

Public Sector Commission
Public Sector Commissioner: David Mackie

Office of the Governor
Acting Official Secretary: Yolande Yorke

Queensland Audit Office
Auditor-General: Brendan Worrall

Office of the Queensland Integrity Commissioner
Queensland Integrity Commissioner: Linda Waugh

Additional information about these agencies can be sourced from:

premiers.qld.gov.au

legislation.qld.gov.au

psc.qld.gov.au

govhouse.qld.gov.au

integrity.qld.gov.au

qao.qld.gov.au

Department of the Premier and Cabinet

Overview

As part of the machinery-of-government changes, effective 18 December 2023, there were changes to the following departmental functions and portfolio bodies:

- Brisbane 2032 Coordination Office was transferred to the Department of State Development and Infrastructure
- Office for Rural and Regional Queensland was transferred to the Department of Regional Development, Manufacturing and Water
- Future Economy Taskforce was transferred to the Department of Energy and Climate
- Responsibility for veterans, including the Office for Veterans, and responsibility for screen industry development became part of the portfolio responsibilities of the Minister for Treaty, Minister for Aboriginal and Torres Strait Islander Partnerships, Minister for Communities and Minister for the Arts.

The Department of the Premier and Cabinet (the department) serves the Premier and Cabinet and the people of Queensland, focusing on our vision: An informed and influential department that delivers for Queenslanders. Our role is to lead the public sector to provide government with the best advice for the best outcomes and deliver on the government priorities for Queensland. The department's objectives include:

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

Contributions to the government's objectives for the community

The department supports the government's objectives for the community.¹

Good jobs: Good, secure jobs in our traditional and emerging industries.

- Supporting jobs.
- Backing small business.
- Making it for Queensland.
- Investing in skills.

Better Services: Deliver even better services right across Queensland.

- Backing our frontline services.
- Keeping Queenslanders safe.
- Connecting Queensland.
- Educating for the future.

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

- Protecting the environment.
- Growing our regions.
- Building Queensland.
- Honouring and embracing our rich and ancient cultural history.

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

Key deliverables

In 2024–25, the department will:

- support the delivery of outstanding policy advice and evidence-based policy and reform proposals to inform government decisions, engagement and communication with Queenslanders
- improve outcomes in existing and new approaches to drive service delivery of the government's priorities and support the implementation of key initiatives
- support the Premier and Cabinet in the coordination and delivery of the strategic, forward Cabinet and Cabinet Committee agenda and the delivery of Regional and Community Cabinet
- achieve beneficial outcomes for Queensland through national intergovernmental policy forums including National Cabinet, First Secretaries' Group and First Deputies' Group and support delivery of federal funding arrangements and reform initiatives for key sectors including renewable energy, skills and training, schools, health, disability, First Nations and housing
- develop new engagement opportunities through delivery of strategically focused trade missions and functions, including the Heads of Mission program
- embrace First Nations' people and communities across Queensland to inform innovative and culturally inclusive decisions and service delivery
- 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
- coordinate and negotiate Queensland delivery of state-like services to Norfolk Island with the Commonwealth Department of Transport, Infrastructure, Regional Development, Communications and the Arts, in accordance with the *Intergovernmental Partnership Agreement for delivery of state services to Norfolk Island*, 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.

Budget highlights

In the 2024–25 Queensland Budget, the government is providing:

- additional funding of \$28.9 million over 4 years and \$6.8 million per annum ongoing to deliver a range of high priority policy and reform initiatives and an All Hazards Permanent Crisis Capability, Queensland Leaders Forum, an enhanced Community Cabinet program and extension of the Taskforce responsible for supporting the implementation of Putting Queensland Kids First
- \$20 million over 2 years to support the implementation of Putting Queensland Kids First package. This will deliver the Putting Queensland Kids First Partnership Fund of \$15 million which will support non-government organisations and Aboriginal and Torres Strait Islander community-controlled organisations, to develop and deliver community-led responses that will ensure improved outcomes for children and families. The balance of funding will be used for system level monitoring and evaluation to support a cross-government approach to measuring progress and impact. This forms part of the government's total funding of \$502 million over 4 years for Putting Queensland Kids First Plan
- additional funding of \$14.6 million over 4 years and \$3.8 million per annum ongoing, to establish an Implementation Division in the Department of the Premier and Cabinet. The division will work closely with delivery agencies to progress service priorities and to improve in-house implementation and program evaluation capability
- additional funding of \$9.3 million over 5 years and \$2 million ongoing to deliver an attraction and retention incentive scheme for the legislation drafting cohort within the Office of the Queensland Parliamentary Counsel.

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

Performance statement

Government Decision Support¹

Objective

Provide outstanding decision support to implement government priorities.

Description

The Government Decision Support service area provides outstanding advice and insights to support government decisions on key social, economic, law and justice, environment and planning, and First Nations policy and service delivery. The service area provides whole of government policy coordination, advice and leadership, behavioural insights, external relations support, all hazards disaster and crisis coordination, and policy research and reform initiatives. The service area also supports timely decision-making through the Cabinet and Cabinet Committee processes, Regional and Community Cabinet and drives the government's objectives in intergovernmental forums and initiatives.

| Service standards | 2023–24 Target/Est. | 2023–24 Est. Actual | 2024–25 Target/Est. |
|---|------------------------|------------------------|------------------------|
| Effectiveness measures | | | |
| Overall client satisfaction with engagement in the policy development process | 85% | 79% | 85% |
| Overall client satisfaction with advice and support relating to intergovernmental relations | 85% | 71% | 85% |
| Overall client satisfaction with advice and support relating to Cabinet support and Parliamentary services | New Measure | New Measure | 85% |
| Efficiency measures | | | |
| Total cost per hour of government decision support output ^{2,3} | New measure | New measure | \$171 |
| Average cost of supporting Regional and Community Cabinet meetings ^{5,6} | New measure | New measure | \$30,000 |
| Discontinued measure | | | |
| Overall client satisfaction with advice and support relating to Cabinet support and Parliamentary services ⁴ | 85% | 66% | Discontinued measure |
| Total cost per hour of policy advice and development output ^{2,3} | \$149 | \$152 | Discontinued measure |
| Average cost of supporting Regional and Community Cabinet ^{5,6} | \$15,000 | \$27,637 | Discontinued measure |

Notes:

1. The name of the service area has changed from 'Policy Advice and Coordination and Cabinet Support' in the 2023–24 *Service Delivery Statements* to reflect revised departmental strategic objectives and structural changes, from 1 February 2024.
2. The service standard has been discontinued and reintroduced with a changed wording and calculation methodology, due to revised departmental strategic objectives and structural changes, from 1 February 2024.
3. The higher 2024–25 Target/Estimate (compared to 2023–24 Target/Estimate and Estimated Actual of the discontinued measure) is due to additional funding to support service delivery.
4. The service standard has been discontinued and reintroduced with a changed wording and calculation methodology, due to revised departmental strategic objectives and structural changes, from 1 February 2024.
5. The service standard 'Average cost of supporting Regional and Community Cabinet' has been discontinued and reintroduced with a changed calculation methodology as the program format has changed significantly.
6. The higher 2024–25 Target/Estimate compared to the 2023–24 Target/Estimate, and 2023–24 Estimated Actual, is due to the rollout of an expanded Regional and Community Cabinet program to include more opportunity for communities to engage with Cabinet. Increases in service costs has also impacted the 2023–24 result which also contributes to the to the higher 2024–25 Target/Estimate.

Government Service Delivery Implementation Support¹

Objective

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

Description

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

| Service standards | 2023–24 Target/Est. | 2023–24 Est. Actual | 2024–25 Target/Est. |
|--|------------------------|------------------------|------------------------|
| Effectiveness measure | | | |
| Overall client satisfaction with advice and support relating to performance management and reporting requirements ² | 85% | 84% | 85% |
| Efficiency measure | | | |
| Not identified | | | |

Notes:

1. This is a new service area introduced as part of a review of the department's strategic objectives, and structural changes from 1 February 2024.
2. This service standard was previously presented in the service area Policy Advice and Coordination and Cabinet Support (now Government Decision Support) in the *2023–24 Service Delivery Statements*. It has been moved to this service area, as it better contributes to this new service area objective.

Governance Support and Advisory Services

Objective

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

Description

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

| Service standards | 2023–24 Target/Est. | 2023–24 Est. Actual | 2024–25 Target/Est. |
|--|------------------------|------------------------|------------------------|
| Effectiveness measure | | | |
| Overall client satisfaction with governance support and advisory services ¹ | New measure | New measure | 85% |
| Efficiency measure | | | |
| Cost per hour to provide governance support and advisory services ² | New measure | New measure | \$149 |
| Discontinued measures | | | |
| Overall client satisfaction with governance support and advisory services ¹ | 85% | 77% | Discontinued measure |
| Cost per hour to provide governance support and advisory services ^{3,4} | \$147 | \$173 | Discontinued measure |

Notes

1. The service standard has been discontinued and reintroduced with a changed calculation methodology due to revised departmental strategic objectives and structural changes, from 1 February 2024. Past performance is not comparable.
2. The variance between the 2024–25 Target/Estimate and the discontinued measure 2023–24 Estimated Actual is primarily due to structural changes from 1 February 2024.
3. The service standard 'Cost per hour to provide governance support and advisory services' has been discontinued and reintroduced with a changed calculation methodology, due to revised departmental strategic objectives and structural changes, from 1 February 2024.
4. The variance between the 2023–24 Target/Estimate and 2023–24 Estimated Actual is primarily due to increased support for services and impact of enterprise bargaining outcomes.

Engagement and Events Support

Objective

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

Description

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

| Service standards | 2023–24 Target/Est. | 2023–24 Est. Actual | 2024–25 Target/Est. |
|--|------------------------|------------------------|------------------------|
| Effectiveness measure | | | |
| Overall client satisfaction with advice and support relating to engagement and events ¹ | New measure | New measure | 85% |
| Efficiency measure | | | |
| Cost per hour of engagement and events support ² | New measure | New measure | \$178 |
| Discontinued measures | | | |
| Overall client satisfaction with advice and support relating to engagement and events ¹ | 85% | 80% | Discontinued measure |
| Cost per hour of engagement and events support ^{3,4} | \$168 | \$182 | Discontinued measure |

Notes:

1. The service standard has been discontinued and reintroduced due to revised departmental strategic objectives and structural changes, from 1 February 2024. The calculation methodology has changed, and past performance is no longer comparable.
2. The variance between the 2024–25 Target/Estimate and the discontinued measure 2023–24 Estimated Actual primarily due to structural changes from 1 February 2024.
3. The service standard has been discontinued and reintroduced with a changed calculation methodology, due to revised departmental strategic objectives and structural changes, from 1 February 2024.
4. The variance between the 2023–24 Target/Estimate and 2023–24 Estimated Actual is primarily due to increased support services and impact of enterprise bargaining outcomes.

Legislative Drafting and e-Publishing

Objective

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

Description

Legislative Drafting and e-Publishing (LDeP), through the Office of the Queensland Parliamentary Counsel (OQPC), 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 | 2023–24 Target/Est. | 2023–24 Est. Actual | 2024–25 Target/Est. |
|---|------------------------|------------------------|------------------------|
| Effectiveness measures | | | |
| Overall client satisfaction with legislative drafting services provided by the Office of the Queensland Parliamentary Counsel | 90% | 100% | 90% |
| Overall client satisfaction with the quality of access to legislation available online | 90% | 100% | 90% |
| Efficiency measure | | | |
| Average cost per hour of legislative drafting and publishing output ¹ | \$157 | \$174 | \$180 |

Note:

1. The 2023–24 Estimated Actual and the 2024–25 Target/Estimate have increased from the 2023–24 Target/Estimate primarily due to the implementation of an attraction and retention incentive scheme and increased employee costs representing the impact of enterprise bargaining outcomes.

Departmental budget summary

The table below shows the total resources available in 2024–25 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 | 2023–24 Adjusted Budget \$'000 | 2023–24 Est. Actual \$'000 | 2024–25 Budget \$'000 |
|---|--------------------------------------|----------------------------------|-----------------------------|
| CONTROLLED | | | |
| Income | | | |
| Appropriation revenue ¹ | 156,768 | 157,297 | 128,657 |
| Other revenue | 14,135 | 15,310 | 16,007 |
| Total income | 170,903 | 172,607 | 144,664 |
| Expenses | | | |
| Government Decision Support ² | 56,620 | 66,541 | 77,806 |
| Government Service Delivery Implementation Support ³ | .. | 5,858 | 8,537 |
| Governance Support and Advisory Services ^{4,5} | 18,329 | 17,575 | 12,590 |
| Engagement and Events Support ^{4,5} | 28,303 | 27,438 | 21,200 |
| Legislative Drafting and e-Publishing | 20,547 | 22,243 | 22,956 |
| Other | 1,514 | 1,514 | 1,575 |
| Brisbane 2032 Coordination Office ⁶ | 43,578 | 28,932 | .. |
| Office of the Queensland Integrity Commissioner ⁷ | 2,012 | 2,506 | .. |
| Total expenses | 170,903 | 172,607 | 144,664 |
| Operating surplus/deficit | .. | .. | .. |
| Net assets | 4,835 | 4,927 | 4,580 |
| ADMINISTERED | | | |
| Revenue | | | |
| Appropriation revenue ⁸ | 89,210 | 90,687 | 76,699 |
| Total revenue | 89,210 | 90,687 | 76,699 |
| Expenses | | | |
| Administered expenses ⁸ | 89,210 | 90,687 | 76,699 |
| Total expenses | 89,210 | 90,687 | 76,699 |
| Net assets | 4,995 | 4,995 | 4,660 |

Notes:

1. Includes state and Australian Government funding.
2. The name of the service area has changed from 'Policy Advice and Coordination and Cabinet Support' in the 2023-24 *Service Delivery Statements* to reflect revised departmental strategic objectives and structural changes, from 1 February 2024.
3. This is a new service area introduced due to a review of the department's strategic objectives and structural changes, from 1 February 2024.
4. The service standard has been changed from the 2023–24 *Service Delivery Statements* to reflect revised departmental strategic objectives and structural changes, from 1 February 2024.
5. The service area funding has decreased primarily due to the machinery-of-government changes in December 2023 - Office for Veterans transferred to the Department of Treaty, Aboriginal and Torres Strait Islander Partnerships, Communities and the Arts, and the Office for Regional and Rural Queensland transferred to the Department of Regional Development, Manufacturing and Water.
6. As part of the machinery-of-government changes in December 2023 the Brisbane 2032 Coordination Office transferred to Department of State Development and Infrastructure.

7. The Office of the Queensland Integrity Commissioner in 2024–25 will become a statutory body under changes to the *Integrity Act 2009*.
8. Administered funding has decreased primarily due to screen industry development and veterans becoming part of the responsibilities of the portfolio of the Minister for Treaty, Minister for Aboriginal and Torres Strait Islander Partnerships, Minister for Communities and Minister for the Arts as a result of machinery-of-government changes in December 2023.

Staffing

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

| Service area | 2023–24 Adjusted Budget | 2023–24 Est. Actual | 2024–25 Budget |
|---|----------------------------|------------------------|-------------------|
| Government Decision Support ^{1,2} | 273 | 259 | 270 |
| Government Service Delivery Implementation Support ^{1,3} | .. | 31 | 31 |
| Governance Support and Advisory Services ¹ | 70 | 64 | 57 |
| Engagement and Events Support ¹ | 63 | 55 | 62 |
| Legislative Drafting and e-Publishing ¹ | 77 | 73 | 71 |
| Office of the Queensland Integrity Commissioner ⁴ | 8 | 8 | .. |
| Other ⁵ | 5 | 5 | 5 |
| Total DPC controlled | 496 | 495 | 496 |
| Ministerial Offices and Office of the Leader of the Opposition (DPC Administered) | 274 | 287 | 287 |
| Total FTEs⁶ | 770 | 782 | 783 |

Notes:

- Corporate FTEs are allocated across the service to which they relate.
- The name of the service area has changed from 'Policy Advice and Coordination and Cabinet Support' in the *2023–24 Service Delivery Statements* to reflect the revised departmental strategic objectives and structural changes from 1 February 2024.
- This is a new service area introduced due to a review of the department's strategic objectives and structural changes, from 1 February 2024.
- The Office of the Queensland Integrity Commissioner in 2024–25 will become a statutory body under changes to the *Integrity Act 2009*.
- The department participates in a partnership arrangement in the delivery of its services, whereby corporate FTEs are hosted by the department to work across multiple departments, and therefore cannot be allocated by Service Area.
- The department is also hosting up to 7 FTEs to support Queensland's delivery of services on Norfolk Island and the implementation of the *Intergovernmental Partnership Agreement for Delivery of State Services to Norfolk Island*. These FTEs are fully funded by the Australian Government and are not included in the staffing table.

Capital program

The Department of the Premier and Cabinet (including Ministerial Offices and the Office of the Leader of the Opposition) has planned capital purchases of \$1.1 million in 2024–25 for ongoing upgrades and enhancements of departmental ICT systems and other minor works. The variance between 2023–24 Budget and the 2023–24 Estimated Actual is due to the deferral of projects now planned for completion in 2024-25.

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

| | 2023–24 Adjusted Budget \$'000 | 2023–24 Est. Actual \$'000 | 2024–25 Budget \$'000 |
|------------------------------|-----------------------------------|-------------------------------|--------------------------|
| Capital purchases | 1,337 | 331 | 1,060 |
| Capital grants ¹ | .. | .. | .. |
| Total capital outlays | 1,337 | 331 | 1,060 |

Note:

- Capital grants associated with veterans and screen industry development transferred as part of machinery-of-government changes to the Department of Treaty, Aboriginal and Torres Strait Islander Partnerships, Communities and the Arts.

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 2024–25 are estimated to be \$144.7 million, a decrease of \$27.9 million from the 2023–24 Estimated Actual. The decrease in 2024–25 budgeted revenue and expenses are primarily due to the December 2023 machinery-of-government changes totalling \$30.2 million.

Administered income statement

Administered expenses are estimated to be \$76.7 million in 2024-25, which includes:

- \$72.7 million for Ministerial Offices and the Office of the Leader of the Opposition, an increase in funding of \$4.8 million for increased employee costs, including the impact of enterprise bargaining arrangements and the timing of expenses for information technology projects to be completed in 2024–25.
- \$4 million in grant funding to the Office of the Queensland Integrity Commissioner established as a statutory body from 2024–25.

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 \$59.5 million at 30 June 2025 (\$15.7 million in controlled assets and \$43.9 million in administered assets).

Controlled income statement

| Department of the Premier and Cabinet* | 2023–24 Adjusted Budget \$'000 | 2023–24 Est. Actual \$'000 | 2024–25 Budget \$'000 |
|---|---|----------------------------------|-----------------------------|
| INCOME | | | |
| Appropriation revenue | 156,768 | 157,297 | 128,657 |
| Taxes | .. | .. | .. |
| User charges and fees | 3,217 | 3,217 | 3,390 |
| Royalties and land rents | .. | .. | .. |
| Grants and other contributions | 5,633 | 5,632 | 6,080 |
| Interest and distributions from managed funds | 60 | 221 | .. |
| Other revenue | 5,225 | 6,240 | 6,537 |
| Gains on sale/revaluation of assets | .. | .. | .. |
| Total income | 170,903 | 172,607 | 144,664 |
| EXPENSES | | | |
| Employee expenses | 79,946 | 86,324 | 81,122 |
| Supplies and services | 29,016 | 34,398 | 39,985 |
| Grants and subsidies | 57,039 | 48,552 | 17,511 |
| Depreciation and amortisation | 431 | 431 | 464 |
| Finance/borrowing costs | 60 | 221 | .. |
| Other expenses | 4,411 | 2,681 | 5,582 |
| Losses on sale/revaluation of assets | .. | .. | .. |
| Total expenses | 170,903 | 172,607 | 144,664 |
| OPERATING SURPLUS/(DEFICIT) | .. | .. | .. |

*The 2023–24 Budget and 2023–24 Estimated Actuals information disclosed is presented on a post-machinery-of-government basis.

Controlled balance sheet

| Department of the Premier and Cabinet* | 2023–24 Adjusted Budget \$'000 | 2023–24 Est. Actual \$'000 | 2024–25 Budget \$'000 |
|--|---|----------------------------------|-----------------------------|
| CURRENT ASSETS | | | |
| Cash assets | 5,635 | 8,377 | 7,825 |
| Receivables | 3,299 | 4,927 | 4,899 |
| Other financial assets | .. | .. | .. |
| Inventories | .. | .. | .. |
| Other | 611 | 621 | 837 |
| Non-financial assets held for sale | .. | .. | .. |
| Total current assets | 9,545 | 13,925 | 13,561 |
| NON-CURRENT ASSETS | | | |
| Receivables | .. | .. | .. |
| Other financial assets | .. | .. | .. |
| Property, plant and equipment | 135 | 33 | 296 |
| Intangibles | 2,237 | 2,055 | 1,809 |
| Other | .. | .. | .. |
| Total non-current assets | 2,372 | 2,088 | 2,105 |
| TOTAL ASSETS | 11,917 | 16,013 | 15,666 |
| CURRENT LIABILITIES | | | |
| Payables | 4,756 | 8,132 | 8,132 |
| Accrued employee benefits | 1,780 | 2,453 | 2,453 |
| Interest bearing liabilities and derivatives | .. | .. | .. |
| Provisions | .. | .. | .. |
| Other | 546 | 501 | 501 |
| Total current liabilities | 7,082 | 11,086 | 11,086 |
| NON-CURRENT LIABILITIES | | | |
| Payables | .. | .. | .. |
| Accrued employee benefits | .. | .. | .. |
| Interest bearing liabilities and derivatives | .. | .. | .. |
| Provisions | .. | .. | .. |
| Other | .. | .. | .. |
| Total non-current liabilities | .. | .. | .. |
| TOTAL LIABILITIES | 7,082 | 11,086 | 11,086 |
| NET ASSETS/(LIABILITIES) | 4,835 | 4,927 | 4,580 |
| EQUITY | | | |
| TOTAL EQUITY | 4,835 | 4,927 | 4,580 |

*The 2023–24 Budget and 2023–24 Estimated Actuals information disclosed is presented on a post-machinery-of-government basis.

Controlled cash flow statement

| Department of the Premier and Cabinet* | 2023–24 Adjusted Budget \$'000 | 2023–24 Est. Actual \$'000 | 2024–25 Budget \$'000 |
|---|---|----------------------------------|-----------------------------|
| CASH FLOWS FROM OPERATING ACTIVITIES | | | |
| Inflows: | | | |
| Appropriation receipts | 156,864 | 142,249 | 128,657 |
| User charges and fees | 3,387 | 3,387 | 3,560 |
| Royalties and land rent receipts | .. | .. | .. |
| Grants and other contributions | 4,924 | 4,923 | 5,371 |
| Interest and distribution from managed funds received | 60 | 221 | .. |
| Taxes | .. | .. | .. |
| Other | 11,642 | 12,657 | 12,954 |
| Outflows: | | | |
| Employee costs | (79,996) | (86,374) | (81,309) |
| Supplies and services | (34,652) | (40,034) | (45,621) |
| Grants and subsidies | (57,039) | (48,552) | (17,511) |
| Borrowing costs | (60) | (221) | .. |
| Other | (4,654) | (2,924) | (5,825) |
| Net cash provided by or used in operating activities | 476 | (14,668) | 276 |
| CASH FLOWS FROM INVESTING ACTIVITIES | | | |
| Inflows: | | | |
| Sales of non-financial assets | .. | .. | (81) |
| Investments redeemed | .. | .. | .. |
| Loans and advances redeemed | 7,803 | 7,803 | .. |
| Outflows: | | | |
| Payments for non-financial assets | (691) | (331) | (749) |
| Payments for investments | .. | .. | .. |
| Loans and advances made | (2,000) | (7,018) | .. |
| Net cash provided by or used in investing activities | 5,112 | 454 | (830) |
| CASH FLOWS FROM FINANCING ACTIVITIES | | | |
| Inflows: | | | |
| Borrowings | 2,000 | 7,018 | .. |
| Equity injections | 15,036 | 51 | .. |
| Appropriated equity injections | 15,000 | 15 | .. |
| Non-appropriated equity injections | 36 | 36 | .. |
| Outflows: | | | |
| Borrowing redemptions | (7,803) | (7,803) | .. |
| Finance lease payments | .. | .. | .. |
| Equity withdrawals | (14,999) | (1,499) | 2 |
| Appropriated equity withdrawals | 1 | 1 | 2 |
| Non-appropriated equity withdrawals | (15,000) | (1,500) | .. |
| Net cash provided by or used in financing activities | (5,766) | (2,233) | 2 |
| Net increase/(decrease) in cash held | (178) | (16,447) | (552) |
| Cash at the beginning of financial year | 5,800 | 24,811 | 8,377 |
| Cash transfers from restructure | 13 | 13 | .. |
| Cash at the end of financial year | 5,635 | 8,377 | 7,825 |

*The 2023–24 Budget and 2023–24 Estimated Actuals information disclosed is presented on a post-machinery-of-government basis.

Administered income statement

| Department of the Premier and Cabinet* | 2023–24 Adjusted Budget \$'000 | 2023–24 Est. Actual \$'000 | 2024–25 Budget \$'000 |
|---|---|----------------------------------|-----------------------------|
| INCOME | | | |
| Appropriation revenue | 89,210 | 90,687 | 76,699 |
| 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 | 89,210 | 90,687 | 76,699 |
| EXPENSES | | | |
| Employee expenses | 44,928 | 46,717 | 49,691 |
| Supplies and services | 21,470 | 20,694 | 22,768 |
| Grants and subsidies | 22,579 | 23,078 | 4,030 |
| Depreciation and amortisation | 129 | 89 | 106 |
| Finance/borrowing costs | .. | .. | .. |
| Other expenses | 104 | 109 | 104 |
| Losses on sale/revaluation of assets | .. | .. | .. |
| Transfers of Administered Revenue to Government | .. | .. | .. |
| Total expenses | 89,210 | 90,687 | 76,699 |
| OPERATING SURPLUS/(DEFICIT) | .. | .. | .. |

*The 2023–24 Budget and 2023–24 Estimated Actuals information disclosed is presented on a post-machinery-of-government basis.

Administered balance sheet

| Department of the Premier and Cabinet* | 2023–24 Adjusted Budget \$'000 | 2023–24 Est. Actual \$'000 | 2024–25 Budget \$'000 |
|--|---|----------------------------------|-----------------------------|
| CURRENT ASSETS | | | |
| Cash assets | 27,790 | 41,065 | 41,619 |
| Receivables | 1,277 | 1,243 | 1,269 |
| Other financial assets | .. | .. | .. |
| Inventories | .. | .. | .. |
| Other | 362 | 750 | 770 |
| Non-financial assets held for sale | .. | .. | .. |
| Total current assets | 29,429 | 43,058 | 43,658 |
| NON-CURRENT ASSETS | | | |
| Receivables | .. | .. | .. |
| Other financial assets | .. | .. | .. |
| Property, plant and equipment | 624 | 18 | 223 |
| Intangibles | 125 | .. | .. |
| Other | .. | .. | .. |
| Total non-current assets | 749 | 18 | 223 |
| TOTAL ASSETS | 30,178 | 43,076 | 43,881 |
| CURRENT LIABILITIES | | | |
| Payables | 15,312 | 27,574 | 27,600 |
| Transfers to Government payable | .. | .. | .. |
| Accrued employee benefits | 1,264 | 1,864 | 1,978 |
| Interest bearing liabilities and derivatives | .. | .. | .. |
| Provisions | .. | .. | .. |
| Other | .. | .. | .. |
| Total current liabilities | 16,576 | 29,438 | 29,578 |
| NON-CURRENT LIABILITIES | | | |
| Payables | .. | .. | .. |
| Accrued employee benefits | 8,607 | 8,643 | 9,643 |
| Interest bearing liabilities and derivatives | .. | .. | .. |
| Provisions | .. | .. | .. |
| Other | .. | .. | .. |
| Total non-current liabilities | 8,607 | 8,643 | 9,643 |
| TOTAL LIABILITIES | 25,183 | 38,081 | 39,221 |
| NET ASSETS/(LIABILITIES) | 4,995 | 4,995 | 4,660 |
| EQUITY | | | |
| TOTAL EQUITY | 4,995 | 4,995 | 4,660 |

*The 2023–24 Budget and 2023–24 Estimated Actuals information disclosed is presented on a post-machinery-of-government basis.

Administered cash flow statement

| Department of the Premier and Cabinet* | 2023–24 Adjusted Budget \$'000 | 2023–24 Est. Actual \$'000 | 2024–25 Budget \$'000 |
|---|---|----------------------------------|-----------------------------|
| CASH FLOWS FROM OPERATING ACTIVITIES | | | |
| Inflows: | | | |
| Appropriation receipts | 89,788 | 86,975 | 76,699 |
| User charges and fees | (16) | (16) | (5) |
| Royalties and land rent receipts | .. | .. | .. |
| Grants and other contributions | .. | .. | .. |
| Interest and distribution from managed funds received | .. | .. | .. |
| Taxes | .. | .. | .. |
| Other | .. | .. | .. |
| Outflows: | | | |
| Employee costs | (43,975) | (45,764) | (48,598) |
| Supplies and services | (21,412) | (20,636) | (22,762) |
| Grants and subsidies | (22,579) | (23,078) | (4,030) |
| Borrowing costs | .. | .. | .. |
| Other | (104) | (109) | (104) |
| Transfers to Government | .. | .. | .. |
| Net cash provided by or used in operating activities | 1,702 | (2,628) | 1,200 |
| CASH FLOWS FROM INVESTING ACTIVITIES | | | |
| Inflows: | | | |
| Sales of non-financial assets | .. | .. | .. |
| Investments redeemed | .. | .. | .. |
| Loans and advances redeemed | .. | .. | .. |
| Outflows: | | | |
| Payments for non-financial assets | (646) | .. | (311) |
| Payments for investments | .. | .. | .. |
| Loans and advances made | .. | .. | .. |
| Net cash provided by or used in investing activities | (646) | .. | (311) |
| CASH FLOWS FROM FINANCING ACTIVITIES | | | |
| Inflows: | | | |
| Borrowings | .. | .. | .. |
| Equity injections | .. | .. | .. |
| Appropriated equity injections | .. | .. | .. |
| Non-appropriated equity injections | .. | .. | .. |
| Outflows: | | | |
| Borrowing redemptions | .. | .. | .. |
| Finance lease payments | .. | .. | .. |
| Equity withdrawals | .. | .. | (335) |
| Appropriated equity withdrawals | .. | .. | (335) |
| Non-appropriated equity withdrawals | .. | .. | .. |
| Net cash provided by or used in financing activities | .. | .. | (335) |
| Net increase/(decrease) in cash held | 1,056 | (2,628) | 554 |
| Cash at the beginning of financial year | 26,734 | 43,693 | 41,065 |
| Cash transfers from restructure | .. | .. | .. |
| Cash at the end of financial year | 27,790 | 41,065 | 41,619 |

*The 2023–24 Budget and 2023–24 Estimated Actuals information disclosed is presented on a post-machinery-of-government basis.



Queensland
Government

Public Sector Commission

Public Sector Commission

Overview

The Public Sector Commission's (the Commission) vision is an empowered organisation that positions the public sector workforce to serve Queensland now and into the future. The Commission's role is to lead the provision of workforce advice and services that support a fair, equitable, high-performing and apolitical public sector.

The Commission's strategic objectives are:

- Effective public sector system governance and stewardship.
- Frameworks that support fairness, performance, integrity and employee engagement in the public sector.
- A public sector workforce that consistently enacts the principles of equity, diversity, respect and inclusion.
- Enhanced public sector workforce capability for future generations.

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.

Key deliverables

In 2024–25, the Commission will:

- lead implementation of the *Even better public sector for Queensland strategy 2024–2028*
- progress actions outlined in the *Even better public sector for Queensland Action Plan 2024 and 2025*, in partnership with key departments
- provide strategic advice to the Public Sector Governance Council
- provide dedicated and focused support to the sector to implement the *Public Sector Act 2022* requirements, including equity, diversity, respect and inclusion; recruitment and selection; and reframing the relationship with First Nations people
- continue supporting the delivery of initiatives that improve equity and diversity outcomes such as the provision of superannuation on both paid and unpaid parental leave and the provision of reproductive health leave
- drive improved diversity and inclusion outcomes through audit processes and by reporting against sector-wide targets for key diversity groups including people with disability
- support agencies to promote respectful and inclusive workplace cultures including through a new sexual harassment framework, to support safe and inclusive workplaces for all employees
- deliver the foundation phase of a complaints clearinghouse and work with agencies adopting a continuous improvement approach to complaints handling
- continue coordinating the Executive Women's Network and other initiatives to support the development of women in leadership in the Queensland public sector
- expand the Aboriginal and Torres Strait Islander career pathways program to develop and support more First Nations employees into management and leadership positions, and increase sector-wide cultural capability development activities
- provide program management oversight to the implementation of the Regional Collaborative Governance Model, in partnership with the Department of Regional Development, Manufacturing and Water and chairs of the Regional Leadership Networks.

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

Budget highlights

In the 2024–25 Queensland Budget, the government is providing:

- additional funding of \$6.2 million in 2024–25 for the Queensland Complaints Clearinghouse Foundation Stage to progress the implementation of recommendation 6 of Professor Coaldrake AO report, *Let the sunshine in: Review of culture and accountability in the Queensland public sector*.

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

The Commission is responsible for the implementation and consistent application of the *Public Sector Act 2022* which provides the framework for a responsive, culturally capable, fair and high-performing public sector.

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
- develop systems and processes supporting public sector leaders and executives to build capability in sector stewardship
- delivering detailed design options for a full Queensland Complaints Clearinghouse to provide best practice in complaints intake, assessment, tracking and resolution.

| Service standards | 2023–24 Target/Est. | 2023–24 Est. Actual | 2024–25 Target/Est. |
|---|------------------------|------------------------|------------------------|
| Effectiveness measures | | | |
| Overall participant satisfaction with the PSC leadership development offerings | 85% | 91% | 85% |
| Overall client satisfaction with specialist workforce services advice ¹ | 85% | 50% | 85% |
| Overall stakeholder satisfaction with the PSC's role in providing services for a high-performing public sector ² | 85% | 67% | 85% |
| Efficiency measures | | | |
| Cost per participant at PSC leadership development offerings ³ | \$250 | \$110 | \$250 |
| Cost per employee of conducting annual sector-wide employee opinion survey | \$3.00 | \$2.56 | \$3.00 |

Notes:

1. The description of the measure has changed with the inclusion of 'overall' to indicate the result is representing all responses measuring client satisfaction. Factors that may have contributed to the variance between the 2023–24 Target/Estimate and the 2023–24 Estimated Actual include the commencement of new employment framework settings through the *Public Sector Act 2022* and the introduction of additional policy settings through newly issued directives.
2. Factors that may have contributed to the variance between the 2023–24 Target/Estimate and the 2023–24 Estimated Actual include the implementation of new requirements under the *Public Sector Act 2022*.
3. The variance between the 2023–24 Target/Estimate and the 2023–24 Estimated Actual is due to significant economies of scale gained through the use of online training delivery with participation in training increasing by 37 per cent since 2021 with the unit cost of training only increasing marginally.

Departmental budget summary

The table below shows the total resources available in 2024–25 from all sources and summarises how resources will be applied by service area and by controlled and administered classifications.

| Public Sector Commission | 2023–24 Budget \$'000 | 2023–24 Est. Actual \$'000 | 2024–25 Budget \$'000 |
|--|-----------------------------|----------------------------------|-----------------------------|
| CONTROLLED | | | |
| Income | | | |
| Appropriation revenue ¹ | 18,351 | 19,051 | 25,701 |
| Other revenue | 1,456 | 1,456 | 1,429 |
| Total income | 19,807 | 20,507 | 27,130 |
| Expenses | | | |
| Provision of services for a high performing future-focused public sector | 19,807 | 20,507 | 27,130 |
| Total expenses | 19,807 | 20,507 | 27,130 |
| Operating surplus/deficit | .. | .. | .. |
| Net assets | 919 | 965 | 965 |

Note:

- The increase of \$6.6 million from the 2023–24 Estimated Actual to the 2024–25 Budget is primarily due to additional funding of \$6.2 million for the Queensland Complaints Clearinghouse Foundation Stage.

Staffing

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

| Service area | 2023–24 Budget | 2023–24 Est. Actual | 2024–25 Budget |
|---|----------------|---------------------|----------------|
| Provision of services for a high-performing, future-focused public sector | 82 | 93 | 100 |
| Total FTEs^{1,2} | 82 | 93 | 100 |

Notes

1. The increase of 11 FTEs from the 2023–24 Budget to the 2023–24 Estimated Actual is due to the additional 6 FTEs for the Queensland Complaints Clearinghouse and the temporary movement of 5 FTEs from the sector to support the Commission's core functions.
2. The increase of 7 FTEs from the 2023–24 Estimated Actual to the 2024–25 Budget is due to an additional 9 FTEs for the Queensland Complaints Clearinghouse, offset by cessation of 2 FTE contributed from the sector to the Commission.

Capital program

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

| | 2023–24 Budget \$'000 | 2023–24 Est. Actual \$'000 | 2024–25 Budget \$'000 |
|------------------------------|--------------------------|-------------------------------|--------------------------|
| Capital purchases | 2 | 47 | 2 |
| Capital grants | .. | .. | .. |
| Total capital outlays | 2 | 47 | 2 |

Budgeted financial statements

Departmental income statement

Operating expenses for 2024–25 are estimated to be \$27.1 million, an increase of \$6.6 million over the 2023–24 Estimated Actual. The increase is primarily due to additional funding of \$6.2 million for the implementation and support of the continuous improvement of whole-of-government complaints management as recommended in the *Let the sunshine in: Review of culture and accountability in the Queensland public sector* by Professor Coaldrake AO and enterprise bargaining arrangements of \$262,000.

Departmental balance sheet

The Commission's balance sheet is primarily represented by current assets and liabilities, reflecting the accrued position at year end. The net asset will remain consistent, with movements primarily resulting from the effect of timing of receipts and payments. The Commission's assets are estimated to be \$2.8 million at 30 June 2025.

Controlled income statement

| Public Sector Commission | 2023–24 Budget \$'000 | 2023–24 Est. Actual \$'000 | 2024–25 Budget \$'000 |
|---|-----------------------------|----------------------------------|-----------------------------|
| INCOME | | | |
| Appropriation revenue | 18,351 | 19,051 | 25,701 |
| Taxes | .. | .. | .. |
| User charges and fees | 216 | 216 | 207 |
| Royalties and land rents | .. | .. | .. |
| Grants and other contributions | 895 | 895 | 896 |
| Interest and distributions from managed funds | .. | .. | .. |
| Other revenue | 345 | 345 | 326 |
| Gains on sale/revaluation of assets | .. | .. | .. |
| Total income | 19,807 | 20,507 | 27,130 |
| EXPENSES | | | |
| Employee expenses | 14,391 | 14,472 | 18,222 |
| Supplies and services | 5,342 | 5,958 | 8,841 |
| Grants and subsidies | 29 | 29 | .. |
| Depreciation and amortisation | 1 | 4 | 7 |
| Finance/borrowing costs | .. | .. | .. |
| Other expenses | 44 | 44 | 60 |
| Losses on sale/revaluation of assets | .. | .. | .. |
| Total expenses | 19,807 | 20,507 | 27,130 |
| OPERATING SURPLUS/(DEFICIT) | .. | .. | .. |

Controlled balance sheet

| Public Sector Commission | 2023–24 Budget \$'000 | 2023–24 Est. Actual \$'000 | 2024–25 Budget \$'000 |
|--|-----------------------------|----------------------------------|-----------------------------|
| CURRENT ASSETS | | | |
| Cash assets | 246 | 2,030 | 1,842 |
| Receivables | 976 | 409 | 419 |
| Other financial assets | .. | .. | .. |
| Inventories | .. | .. | .. |
| Other | 563 | 145 | 451 |
| Non-financial assets held for sale | .. | .. | .. |
| Total current assets | 1,785 | 2,584 | 2,712 |
| NON-CURRENT ASSETS | | | |
| Receivables | .. | .. | .. |
| Other financial assets | .. | .. | .. |
| Property, plant and equipment | .. | 44 | 39 |
| Intangibles | .. | .. | .. |
| Other | .. | .. | .. |
| Total non-current assets | .. | 44 | 39 |
| TOTAL ASSETS | 1,785 | 2,628 | 2,751 |
| CURRENT LIABILITIES | | | |
| Payables | 495 | 1,315 | 1,371 |
| Accrued employee benefits | 371 | 348 | 415 |
| Interest bearing liabilities and derivatives | .. | .. | .. |
| Provisions | .. | .. | .. |
| Other | .. | .. | .. |
| Total current liabilities | 866 | 1,663 | 1,786 |
| NON-CURRENT LIABILITIES | | | |
| Payables | .. | .. | .. |
| Accrued employee benefits | .. | .. | .. |
| Interest bearing liabilities and derivatives | .. | .. | .. |
| Provisions | .. | .. | .. |
| Other | .. | .. | .. |
| Total non-current liabilities | .. | .. | .. |
| TOTAL LIABILITIES | 866 | 1,663 | 1,786 |
| NET ASSETS/(LIABILITIES) | 919 | 965 | 965 |
| EQUITY | | | |
| TOTAL EQUITY | 919 | 965 | 965 |

Controlled cash flow statement

| Public Sector Commission | 2023–24 Budget \$'000 | 2023–24 Est. Actual \$'000 | 2024–25 Budget \$'000 |
|---|-----------------------------|----------------------------------|-----------------------------|
| CASH FLOWS FROM OPERATING ACTIVITIES | | | |
| Inflows: | | | |
| Appropriation receipts | 18,371 | 17,179 | 25,701 |
| User charges and fees | 306 | 306 | 297 |
| Royalties and land rent receipts | .. | .. | .. |
| Grants and other contributions | 895 | 895 | 896 |
| Interest and distribution from managed funds received | .. | .. | .. |
| Taxes | .. | .. | .. |
| Other | 700 | 700 | 681 |
| Outflows: | | | |
| Employee costs | (14,346) | (14,439) | (18,160) |
| Supplies and services | (5,620) | (5,802) | (9,445) |
| Grants and subsidies | (29) | (29) | .. |
| Borrowing costs | .. | .. | .. |
| Other | (140) | (140) | (156) |
| Net cash provided by or used in operating activities | 137 | (1,330) | (186) |
| CASH FLOWS FROM INVESTING ACTIVITIES | | | |
| Inflows: | | | |
| Sales of non-financial assets | .. | .. | .. |
| Investments redeemed | .. | .. | .. |
| Loans and advances redeemed | .. | .. | .. |
| Outflows: | | | |
| Payments for non-financial assets | (2) | (47) | (2) |
| Payments for investments | .. | .. | .. |
| Loans and advances made | .. | .. | .. |
| Net cash provided by or used in investing activities | (2) | (47) | (2) |
| CASH FLOWS FROM FINANCING ACTIVITIES | | | |
| Inflows: | | | |
| Borrowings | .. | .. | .. |
| Equity injections | .. | 123 | .. |
| Appropriated equity injections | 36 | 159 | .. |
| Non-appropriated equity injections | (36) | (36) | .. |
| Outflows: | | | |
| Borrowing redemptions | .. | .. | .. |
| Finance lease payments | .. | .. | .. |
| Equity withdrawals | .. | .. | .. |
| Appropriated equity withdrawals | .. | .. | .. |
| Non-appropriated equity withdrawals | .. | .. | .. |
| Net cash provided by or used in financing activities | .. | 123 | .. |
| Net increase/(decrease) in cash held | 135 | (1,254) | (188) |
| Cash at the beginning of financial year | 124 | 3,297 | 2,030 |
| Cash transfers from restructure | (13) | (13) | .. |
| Cash at the end of financial year | 246 | 2,030 | 1,842 |



Queensland
Government

Office of the Governor

Office of the Governor

Overview

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

As an independent entity, the Office of the Governor provides executive, administrative, logistical and personal support that enables the Governor to effectively exercise 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 Housing, Local Government, Planning and Public Works.

Key deliverables

In 2024–25, the Office will:

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

Budget highlights

In the 2024–25 Queensland Budget, the government is providing:

- \$2.4 million over 4 years, and \$631,000 and one FTE 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 | 2023–24 Target/Est. | 2023–24 Est. Actual | 2024–25 Target/Est. |
|--|------------------------|------------------------|------------------------|
| Effectiveness measures | | | |
| Client satisfaction with support provided to the Governor on constitutional, legal and ceremonial duties of office | 90% | 100% | 90% |
| Visits to Queensland regional centres ¹ | 45 | 70 | 45 |
| Percentage of menu items featuring Queensland produce as its main element | 90% | 99% | 90% |
| Visitor satisfaction with presentation of the grounds and the Government House Estate | 90% | 96.5% | 90% |
| Efficiency measures | | | |
| Not identified | | | |

Note:

1. The variance between the 2023–24 Target/Estimate and the 2023–24 Estimated Actual is due to invitations received for the Governor of Queensland to visit regional centres and visits by the Governor of Queensland to support regional areas impacted by natural disasters.

Departmental budget summary

The table below shows the total resources available in 2024–25 from all sources and summarises how resources will be applied by service area and by controlled and administered classifications.

| Office of the Governor | 2023–24 Budget \$'000 | 2023–24 Est. Actual \$'000 | 2024–25 Budget \$'000 |
|----------------------------------|-----------------------------|----------------------------------|-----------------------------|
| CONTROLLED | | | |
| Income | | | |
| Appropriation revenue | 10,275 | 12,918 | 11,031 |
| Other revenue | .. | .. | .. |
| Total income | 10,275 | 12,918 | 11,031 |
| Expenses | | | |
| Employee Expenses | 7,970 | 8,050 | 8,712 |
| Supplies & Services | 2,185 | 4,748 | 2,199 |
| Depreciation and Amortisation | 96 | 96 | 96 |
| Other Expenses | 24 | 24 | 24 |
| Total expenses | 10,275 | 12,918 | 11,031 |
| Operating surplus/deficit | .. | .. | .. |
| Net assets | 4,557 | 4,681 | 4,708 |

Staffing

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

| Service area | 2023–24 Budget | 2023–24 Est. Actual | 2024–25 Budget |
|------------------------|----------------|---------------------|----------------|
| Office of the Governor | 50 | 50 | 51 |
| Total FTEs | 50 | 50 | 51 |

Capital program

The Office of the Governor capital program primarily relates to replacement of items of plant and equipment under the Office of the Governor – Assets Management Framework and Asset Management Plans, and generally as a result of fair wear and tear and/or scheduled replacement.

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

| | 2023–24 Budget \$'000 | 2023–24 Est. Actual \$'000 | 2024–25 Budget \$'000 |
|------------------------------|--------------------------|-------------------------------|--------------------------|
| Capital purchases | 64 | 64 | 64 |
| Capital grants | .. | .. | .. |
| Total capital outlays | 64 | 64 | 64 |

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

Budgeted financial statements

Departmental income statement

Controlled income statement

Operating expenses for 2024–25 are estimated to be \$11 million, a decrease of \$1.9 million from the 2023–24 Estimated Actual. The decrease in 2024–25 budgeted revenue and expenses are primarily due to funds deferred from 2022–23 for projects on the Government House Estate, offset by additional funding provided in 2024–25 for increased employee expenses.

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 | 2023–24 Budget \$'000 | 2023–24 Est. Actual \$'000 | 2024–25 Budget \$'000 |
|---|-----------------------------|----------------------------------|-----------------------------|
| INCOME | | | |
| Appropriation revenue | 10,275 | 12,918 | 11,031 |
| 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 | 10,275 | 12,918 | 11,031 |
| EXPENSES | | | |
| Employee expenses | 7,970 | 8,050 | 8,712 |
| Supplies and services | 2,185 | 4,748 | 2,199 |
| 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 | 10,275 | 12,918 | 11,031 |
| OPERATING SURPLUS/(DEFICIT) | .. | .. | .. |

Controlled balance sheet

| Office of the Governor | 2023–24 Budget \$'000 | 2023–24 Est. Actual \$'000 | 2024–25 Budget \$'000 |
|--|-----------------------------|----------------------------------|-----------------------------|
| CURRENT ASSETS | | | |
| Cash assets | 1,359 | 1,546 | 1,578 |
| Receivables | 156 | 54 | 54 |
| Other financial assets | .. | .. | .. |
| Inventories | 22 | 37 | 37 |
| Other | 28 | .. | .. |
| Non-financial assets held for sale | .. | .. | .. |
| Total current assets | 1,565 | 1,637 | 1,669 |
| NON-CURRENT ASSETS | | | |
| Receivables | .. | .. | .. |
| Other financial assets | .. | .. | .. |
| Property, plant and equipment | 3,000 | 3,237 | 3,232 |
| Intangibles | 1 | 1 | 1 |
| Other | .. | .. | .. |
| Total non-current assets | 3,001 | 3,238 | 3,233 |
| TOTAL ASSETS | 4,566 | 4,875 | 4,902 |
| CURRENT LIABILITIES | | | |
| Payables | (228) | 73 | 73 |
| Accrued employee benefits | 237 | 121 | 121 |
| Interest bearing liabilities and derivatives | .. | .. | .. |
| Provisions | .. | .. | .. |
| Other | .. | .. | .. |
| Total current liabilities | 9 | 194 | 194 |
| NON-CURRENT LIABILITIES | | | |
| Payables | .. | .. | .. |
| Accrued employee benefits | .. | .. | .. |
| Interest bearing liabilities and derivatives | .. | .. | .. |
| Provisions | .. | .. | .. |
| Other | .. | .. | .. |
| Total non-current liabilities | .. | .. | .. |
| TOTAL LIABILITIES | 9 | 194 | 194 |
| NET ASSETS/(LIABILITIES) | 4,557 | 4,681 | 4,708 |
| EQUITY | | | |
| TOTAL EQUITY | 4,557 | 4,681 | 4,708 |

Controlled cash flow statement

| Office of the Governor | 2023–24 Budget \$'000 | 2023–24 Est. Actual \$'000 | 2024–25 Budget \$'000 |
|---|-----------------------------|----------------------------------|-----------------------------|
| CASH FLOWS FROM OPERATING ACTIVITIES | | | |
| Inflows: | | | |
| Appropriation receipts | 10,275 | 10,355 | 11,031 |
| 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 | (7,970) | (8,050) | (8,712) |
| Supplies and services | (2,185) | (4,748) | (2,199) |
| Grants and subsidies | .. | .. | .. |
| Borrowing costs | .. | .. | .. |
| Other | (24) | (24) | (24) |
| Net cash provided by or used in operating activities | 96 | (2,467) | 96 |
| CASH FLOWS FROM INVESTING ACTIVITIES | | | |
| Inflows: | | | |
| Sales of non-financial assets | .. | .. | .. |
| Investments redeemed | .. | .. | .. |
| Loans and advances redeemed | .. | .. | .. |
| Outflows: | | | |
| Payments for non-financial assets | (64) | (64) | (64) |
| Payments for investments | .. | .. | .. |
| Loans and advances made | .. | .. | .. |
| Net cash provided by or used in investing activities | (64) | (64) | (64) |
| CASH FLOWS FROM FINANCING ACTIVITIES | | | |
| Inflows: | | | |
| Borrowings | .. | .. | .. |
| Equity injections | .. | .. | .. |
| Appropriated equity injections | .. | .. | .. |
| Non-appropriated equity injections | .. | .. | .. |
| Outflows: | | | |
| Borrowing redemptions | .. | .. | .. |
| Finance lease payments | .. | .. | .. |
| Equity withdrawals | .. | .. | .. |
| Appropriated equity withdrawals | .. | .. | .. |
| Non-appropriated equity withdrawals | .. | .. | .. |
| Net cash provided by or used in financing activities | .. | .. | .. |
| Net increase/(decrease) in cash held | 32 | (2,531) | 32 |
| Cash at the beginning of financial year | 1,327 | 4,077 | 1,546 |
| Cash transfers from restructure | .. | .. | .. |
| Cash at the end of financial year | 1,359 | 1,546 | 1,578 |



Queensland
Government

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. 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 2024–25, the QAO is working towards its objectives:

- We support and inspire our people which includes our contracted audit service providers to best serve Parliament and our clients.
- Those we serve, trust and value our independent services and insights.
- We use contemporary auditing practices to deliver independent services that are used to improve accountability and performance.

Key deliverables

In 2024–25, 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
- addressing the recommendations from the 2023 Strategic Review. These recommendations include:
 - responding to the requirements to audit climate related disclosures and other sustainability information by engaging specialist staff and training existing staff
 - engaging additional subject matter experts for performance audits
 - resetting our capability framework, uplifting the coaching and mentoring skills of staff and improving training delivery methods and options.

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's reports provide valuable insights to Parliament, public sector entities and members of the public.

| Service standards | 2023–24 Target/Est. | 2023–24 Est. Actual | 2024–25 Target/Est. |
|--|------------------------|------------------------|------------------------|
| Effectiveness measures | | | |
| Parliament's overall satisfaction with services ¹ | .. | .. | 80% |
| Audit clients' overall satisfaction (weighted average) (index points) ² | 80 | 83 | 80 |
| Financial audit clients' overall satisfaction (index points) | New measure | New measure | 80 |
| Performance audit clients' overall satisfaction (index points) | New measure | New measure | 80 |
| Average time to produce reports – financial audits (months) ³ | 6 | 6 | 9 |
| Average time to produce reports – performance audits (months) ^{3,4} | 9 | 12 | 12 |
| Significant deficiencies from financial audit recommendations agreed by our audit clients (per cent) | New measure | New measure | 90 |
| Performance audit recommendations agreed by our audit clients (per cent) | New measure | New measure | 90 |
| Efficiency measures | | | |
| Average life-cycle costs of reports tabled – financial audits (\$'000) ^{5,6} | 140 | 170 | 165 |
| Average life-cycle costs of reports tabled – performance audits (\$'000) ^{4,6} | 395 | 461 | 435 |
| Average cost of financial audits – state entities (\$'000) ^{6,7} | 80-90 | 101 | 100-120 |
| Average cost of financial audits – local government entities (\$'000) ^{6,7} | 70-75 | 93 | 90-95 |

Notes:

1. A 2023–24 Target/Estimate and 2023–24 Estimated Actual has not been provided as the Queensland Audit Office (QAO) typically surveys members of Parliament twice during the parliamentary term. The next survey will be in 2024–25.
2. This service standard wording has been amended to clarify the calculation methodology. It is a weighted average of the results from surveys of our financial audit and performance audit clients. It was previously worded 'Audit clients' overall satisfaction (index points) in the 2023–24 *Service Delivery Statements*.
3. As detailed in the Auditor-General Auditing Standards, QAO does not table reports or issue proposed reports for comment during the caretaker period. Therefore, the 2024–25 Target/Estimate has been increased due to the impact of the 2024 General State Election.
4. The variance between the 2023–24 Target/Estimate and 2023–24 Estimated Actual for both time and cost of performance audits is due to several reasons including, clients being afforded additional time and opportunity to consult and provide feedback on draft reports; the challenges QAO is facing with resources in the competitive professional labour market; and QAO's commitment to providing clients with increased value from our work. For example, as part of our *Improving asset management in local government* audit, we developed an asset management maturity model for councils to self-assess their maturity. We then provided each council with a report on their results which were benchmarked against similar councils. This increased the cost and time to produce this report.
5. The variance between the 2023–24 Target/Estimate and 2023–24 Estimated Actual life-cycle cost of financial audit reporting reflects the increase in the cost-of-service delivery due to wage increases and increases in operating costs. The variance also reflects the challenges

QAO is facing with resources in the competitive professional labour market. Other contributing factors include multiple machinery-of-government changes to departments during 2023 and the introduction of a new financial audit report, *Queensland's regions 2023*.

6. The 2024–25 Target/Estimate has been increased from the 2023–24 Target/Estimate to reflect the increasing costs of service delivery due to ongoing wage increases and costs associated with travel and technology.
7. The variance between the 2023–24 Target/Estimate and 2023–24 Estimated Actual is impacted by the change in the total number of opinions issued each year. The cost of delivering quality audits was also impacted by wage increases and increasing costs associated with travel and technology and additional work required from QAO due to the machinery-of-government changes.

Departmental budget summary

The table below shows the total resources available in 2024–25 from all sources and summarises how resources will be applied by service area and by controlled and administered classifications.

| Queensland Audit Office | 2023–24 Budget \$'000 | 2023–24 Est. Actual \$'000 | 2024–25 Budget \$'000 |
|------------------------------------|-----------------------------|----------------------------------|-----------------------------|
| CONTROLLED | | | |
| Income | | | |
| Appropriation revenue ¹ | 7,767 | 8,128 | 8,090 |
| Other revenue | 43,760 | 44,675 | 44,357 |
| Total income | 51,527 | 52,803 | 52,447 |
| Expenses | | | |
| Expenses | 51,718 | 52,612 | 53,884 |
| Total expenses | 51,718 | 52,612 | 53,884 |
| Operating surplus/deficit | (191) | 191 | (1,437) |
| Net assets | 17,414 | 18,338 | 16,901 |

Note:

1. State Government funding.

Staffing

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

| Service area | 2023–24 Budget | 2023–24 Est. Actual | 2024–25 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.

| | 2023–24 Budget \$'000 | 2023–24 Est. Actual \$'000 | 2024–25 Budget \$'000 |
|------------------------------|--------------------------|-------------------------------|--------------------------|
| Capital purchases | 360 | 742 | .. |
| Capital grants | .. | .. | .. |
| Total capital outlays | 360 | 742 | .. |

QAO Estimated Actual capital outlay in 2023–24 is for server replacements at Polaris and upgrade in office fit out.

Budgeted financial statements

Departmental income statement

Total income is estimated to be \$52.4 million in 2024–25, a decrease of \$350,000 from 2023–24 Estimated Actual.

This reflects the timing differences between when work is actually performed and when it is planned to be performed. The main factor that impacts this timing is the audit readiness of clients and the availability of internal resources. Our reported income does not include any fee increases as Budget Plus outcomes are yet to be determined.

Total expenses are estimated to be \$53.9 million in 2024–25, an increase of \$1.2 million from 2023–24 Estimated Actual.

The main driver behind the increase in expenses is an increase in salaries and planned technology refreshes.

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 2024–25 are cash (\$9.5 million), receivables (\$5.5 million) and work-in-progress (\$3.0 million).

Controlled income statement

| Queensland Audit Office | 2023–24 Budget \$'000 | 2023–24 Est. Actual \$'000 | 2024–25 Budget \$'000 |
|---|-----------------------------|----------------------------------|-----------------------------|
| INCOME | | | |
| Appropriation revenue | 7,767 | 8,128 | 8,090 |
| Taxes | .. | .. | .. |
| User charges and fees | 43,550 | 44,465 | 44,147 |
| 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 | 51,527 | 52,803 | 52,447 |
| EXPENSES | | | |
| Employee expenses | 28,558 | 29,146 | 31,053 |
| Supplies and services | 22,506 | 22,746 | 22,058 |
| Grants and subsidies | .. | .. | .. |
| Depreciation and amortisation | 146 | 153 | 223 |
| Finance/borrowing costs | .. | .. | .. |
| Other expenses | 508 | 567 | 550 |
| Losses on sale/revaluation of assets | .. | .. | .. |
| Total expenses | 51,718 | 52,612 | 53,884 |
| OPERATING SURPLUS/(DEFICIT) | (191) | 191 | (1,437) |

Controlled balance sheet

| Queensland Audit Office | 2023–24 Budget \$'000 | 2023–24 Est. Actual \$'000 | 2024–25 Budget \$'000 |
|--|-----------------------------|----------------------------------|-----------------------------|
| CURRENT ASSETS | | | |
| Cash assets | 11,203 | 10,824 | 9,488 |
| Receivables | 4,125 | 5,468 | 5,500 |
| Other financial assets | .. | .. | .. |
| Inventories | .. | .. | .. |
| Other | 3,864 | 3,022 | 3,022 |
| Non-financial assets held for sale | .. | .. | .. |
| Total current assets | 19,192 | 19,314 | 18,010 |
| NON-CURRENT ASSETS | | | |
| Receivables | .. | .. | .. |
| Other financial assets | .. | .. | .. |
| Property, plant and equipment | 251 | 974 | 751 |
| Intangibles | .. | .. | .. |
| Other | .. | .. | .. |
| Total non-current assets | 251 | 974 | 751 |
| TOTAL ASSETS | 19,443 | 20,288 | 18,761 |
| CURRENT LIABILITIES | | | |
| Payables | 1,290 | 946 | 839 |
| Accrued employee benefits | 739 | 1,004 | 1,021 |
| Interest bearing liabilities and derivatives | .. | .. | .. |
| Provisions | .. | .. | .. |
| Other | .. | .. | .. |
| Total current liabilities | 2,029 | 1,950 | 1,860 |
| NON-CURRENT LIABILITIES | | | |
| Payables | .. | .. | .. |
| Accrued employee benefits | .. | .. | .. |
| Interest bearing liabilities and derivatives | .. | .. | .. |
| Provisions | .. | .. | .. |
| Other | .. | .. | .. |
| Total non-current liabilities | .. | .. | .. |
| TOTAL LIABILITIES | 2,029 | 1,950 | 1,860 |
| NET ASSETS/(LIABILITIES) | 17,414 | 18,338 | 16,901 |
| EQUITY | | | |
| TOTAL EQUITY | 17,414 | 18,338 | 16,901 |

Controlled cash flow statement

| Queensland Audit Office | 2023–24 Budget \$'000 | 2023–24 Est. Actual \$'000 | 2024–25 Budget \$'000 |
|---|-----------------------------|----------------------------------|-----------------------------|
| CASH FLOWS FROM OPERATING ACTIVITIES | | | |
| Inflows: | | | |
| Appropriation receipts | 7,767 | 8,128 | 8,090 |
| User charges and fees | 47,283 | 48,198 | 48,020 |
| Royalties and land rent receipts | .. | .. | .. |
| Grants and other contributions | .. | .. | .. |
| Interest and distribution from managed funds received | .. | .. | .. |
| Taxes | .. | .. | .. |
| Other | 2,056 | 2,056 | 2,020 |
| Outflows: | | | |
| Employee costs | (28,450) | (29,038) | (31,050) |
| Supplies and services | (25,298) | (24,804) | (24,181) |
| Grants and subsidies | .. | .. | .. |
| Borrowing costs | .. | .. | .. |
| Other | (4,339) | (4,398) | (4,235) |
| Net cash provided by or used in operating activities | (981) | 142 | (1,336) |
| CASH FLOWS FROM INVESTING ACTIVITIES | | | |
| Inflows: | | | |
| Sales of non-financial assets | .. | .. | .. |
| Investments redeemed | .. | .. | .. |
| Loans and advances redeemed | .. | .. | .. |
| Outflows: | | | |
| Payments for non-financial assets | (360) | (742) | .. |
| Payments for investments | .. | .. | .. |
| Loans and advances made | .. | .. | .. |
| Net cash provided by or used in investing activities | (360) | (742) | .. |
| CASH FLOWS FROM FINANCING ACTIVITIES | | | |
| Inflows: | | | |
| Borrowings | .. | .. | .. |
| Equity injections | .. | .. | .. |
| Appropriated equity injections | .. | .. | .. |
| Non-appropriated equity injections | .. | .. | .. |
| Outflows: | | | |
| Borrowing redemptions | .. | .. | .. |
| Finance lease payments | .. | .. | .. |
| Equity withdrawals | .. | .. | .. |
| Appropriated equity withdrawals | .. | .. | .. |
| Non-appropriated equity withdrawals | .. | .. | .. |
| Net cash provided by or used in financing activities | .. | .. | .. |
| Net increase/(decrease) in cash held | (1,341) | (600) | (1,336) |
| Cash at the beginning of financial year | 12,544 | 11,424 | 10,824 |
| Cash transfers from restructure | .. | .. | .. |
| Cash at the end of financial year | 11,203 | 10,824 | 9,488 |



Queensland
Government

**Office of the
Queensland Integrity Commissioner**

Office of the Queensland Integrity Commissioner

Overview

The Queensland Integrity Commissioner is an officer of the Queensland Parliament, who is independent and whose role and functions are set out in the *Integrity Act 2009*.

The Office of the Queensland Integrity Commissioner's (OQIC) vision is confidence in public institutions and public office.

The OQIC strives to achieve this vision by working towards its strategic objectives:

- Provide advice on ethics, integrity and interest issues
- Regulate lobbying activities
- Raise awareness of ethics and integrity and lobbying.
- Deliver education and training to government representatives, opposition representatives and registered lobbyists about lobbying regulation.

The OQIC seeks to challenge misconceptions and myths around ethics and integrity and engage the public and public officials to raise awareness about ethics and integrity. The OQIC also ensures that government representatives, opposition representatives and registered lobbyists understand how lobbying regulation operates and what obligation they have under the *Integrity Act 2009*. It leads by developing and promoting good practice standards, resources and guides for stakeholders and works to resolve ethics and integrity issues in the public interest.

Key deliverables

In 2024–25, the OQIC will:

- implement changes relating to the *Integrity Act 2009* and enhance the capability of the OQIC in upholding the highest standards of integrity as an independent statutory body
- implement the new Chapter 4 (Regulation of lobbying activity) in the *Integrity Act 2009*
- develop and implement a communications strategy to raise awareness of changes to the *Integrity Act 2009* and the OQIC
- complete the transition to an independent statutory body
- work to implement enhancements to the Queensland Lobbying Register based on stakeholder feedback for an improved user experience
- develop resources and training in relation to ethics and integrity, and lobbying functions, and other requirements of the *Integrity Act 2009*
- complete a comprehensive review, with consultation, of the Lobbyists' Code of Conduct.

Budget highlights

In the 2024–25 Queensland Budget, the government is providing:

- additional funding of \$4.8 million over 4 years from 2024–25, and \$768,000 per annum ongoing to enable OQIC to implement changes relating to the *Integrity Act 2009* and enhance the capability of the OQIC in upholding the highest standards of integrity as an independent statutory body.

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

Performance statement

Office of the Queensland Integrity Commissioner

Objective

To promote confidence in public institutions and public office.

Description

The Commissioner's purpose is to advise designated persons on ethics and integrity issues, raise public awareness of ethics and integrity matters, on request of the Premier, provide advice on standard setting for ethics or integrity issues, set conduct standards for registered lobbyists, regulate lobbying activity, maintain the register, and provide education and training to government representatives, Opposition representatives and registered lobbyists.

This service area was previously presented in the Department of Premier and Cabinet's *2023–24 Service Delivery Statements* (SDS) as a service area of the department. From 1 July 2024 the Office of the Queensland Integrity Commissioner will become a statutory office under changes to the *Integrity Act 2009*. Service standards will be developed for introduction in the 2025–26 SDS.

Budgeted summary

Staffing

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

| Service area ¹ | 2023–24 Budget | 2023–24 Est. Actual | 2024–25 Budget |
|---|----------------|---------------------|----------------|
| Office of the Queensland Integrity Commissioner | .. | .. | 15 |
| Total FTEs | .. | .. | 15 |

Note:

1. This service area was previously presented in the Department of Premier and Cabinet's *2023–24 Service Delivery Statements* as a service area of the department. From 1 July 2024 the Office of the Queensland Integrity Commissioner will become a statutory body under the *Integrity Act 2009*.

Financial statements

Income statement

In 2024–25, total budgeted expenditure is \$4 million which is made up predominately of employee expenses and supplies and services to support our operations.

Balance sheet

The Office of Queensland Integrity Commissioner's balance sheet is primarily represented by current assets and intangible assets. The total assets are estimated to be \$349,000 at 30 June 2025.

Income statement

| Office of the Queensland Integrity Commissioner | 2023–24 Budget \$'000 | 2023–24 Est. Actual \$'000 | 2024–25 Budget \$'000 |
|---|-----------------------------|----------------------------------|-----------------------------|
| INCOME | | | |
| Taxes | .. | .. | .. |
| User charges and fees | .. | .. | .. |
| Grants and other contributions | .. | .. | 4,030 |
| Interest and distributions from managed funds | .. | .. | .. |
| Other revenue | .. | .. | .. |
| Gains on sale/revaluation of assets | .. | .. | .. |
| Total income | .. | .. | 4,030 |
| EXPENSES | | | |
| Employee expenses | .. | .. | 2,638 |
| Supplies and services | .. | .. | 1,313 |
| Grants and subsidies | .. | .. | .. |
| Depreciation and amortisation | .. | .. | 69 |
| Finance/borrowing costs | .. | .. | .. |
| Other expenses | .. | .. | 10 |
| Losses on sale/revaluation of assets | .. | .. | .. |
| Total expenses | .. | .. | 4,030 |
| OPERATING SURPLUS/(DEFICIT) | .. | .. | .. |

Balance sheet

| Office of the Queensland Integrity Commissioner | 2023–24 Budget \$'000 | 2023–24 Est. Actual \$'000 | 2024–25 Budget \$'000 |
|---|-----------------------------|----------------------------------|-----------------------------|
| CURRENT ASSETS | | | |
| Cash assets | .. | .. | 134 |
| Receivables | .. | .. | .. |
| Other financial assets | .. | .. | .. |
| Inventories | .. | .. | .. |
| Other | .. | .. | .. |
| Non-financial assets held for sale | .. | .. | .. |
| Total current assets | .. | .. | 134 |
| NON-CURRENT ASSETS | | | |
| Receivables | .. | .. | .. |
| Other financial assets | .. | .. | .. |
| Property, plant and equipment | .. | .. | 20 |
| Intangibles | .. | .. | 195 |
| Other | .. | .. | .. |
| Total non-current assets | .. | .. | 215 |
| TOTAL ASSETS | .. | .. | 349 |
| CURRENT LIABILITIES | | | |
| Payables | .. | .. | .. |
| Accrued employee benefits | .. | .. | .. |
| Interest bearing liabilities and derivatives | .. | .. | .. |
| Provisions | .. | .. | .. |
| Other | .. | .. | .. |
| Total current liabilities | .. | .. | .. |
| NON-CURRENT LIABILITIES | | | |
| Payables | .. | .. | .. |
| Accrued employee benefits | .. | .. | .. |
| Interest bearing liabilities and derivatives | .. | .. | .. |
| Provisions | .. | .. | .. |
| Other | .. | .. | .. |
| Total non-current liabilities | .. | .. | .. |
| TOTAL LIABILITIES | .. | .. | .. |
| NET ASSETS/(LIABILITIES) | .. | .. | 349 |
| EQUITY | | | |
| TOTAL EQUITY | .. | .. | 349 |

Cash flow statement

| Office of the Queensland Integrity Commissioner | 2023–24 Budget \$'000 | 2023–24 Est. Actual \$'000 | 2024–25 Budget \$'000 |
|---|-----------------------------|----------------------------------|-----------------------------|
| CASH FLOWS FROM OPERATING ACTIVITIES | | | |
| Inflows: | | | |
| User charges and fees | .. | .. | .. |
| Grants and other contributions | .. | .. | 4,030 |
| Interest and distribution from managed funds received | .. | .. | .. |
| Taxes | .. | .. | .. |
| Other | .. | .. | .. |
| Outflows: | | | |
| Employee costs | .. | .. | (2,638) |
| Supplies and services | .. | .. | (1,313) |
| Grants and subsidies | .. | .. | .. |
| Borrowing costs | .. | .. | .. |
| Other | .. | .. | (10) |
| Net cash provided by or used in operating activities | .. | .. | 69 |
| CASH FLOWS FROM INVESTING ACTIVITIES | | | |
| Inflows: | | | |
| Sales of non-financial assets | .. | .. | 65 |
| 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 | .. | .. | 65 |
| 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 | .. | .. | 134 |
| Cash at the beginning of financial year | .. | .. | .. |
| Cash transfers from restructure | .. | .. | .. |
| Cash at the end of financial year | .. | .. | 134 |

Glossary of terms

| | |
|-----------------------------|---|
| Accrual accounting | Recognition of economic events and other financial transactions involving revenue, expenses, assets, liabilities and equity as they occur and reporting in financial statements in the period to which they relate, rather than when a flow of cash occurs. |
| Administered items | Assets, liabilities, revenues and expenses an entity administers, without discretion, on behalf of the government. |
| Agency/entity | Used generically to refer to the various organisational units within government that deliver services or otherwise service government objectives. The term can include departments, commercialised business units, statutory bodies or other organisations established by Executive decision. |
| Appropriation | Funds issued by the Treasurer, under Parliamentary authority, to departments during a financial year for: <ul style="list-style-type: none"> • delivery of agreed services • administered items • adjustment of the government's equity in agencies, including acquiring of capital. |
| Balance sheet | A financial statement that reports the assets, liabilities and equity of an entity as at a particular date. |
| Capital | A term used to refer to an entity's stock of assets and the capital grants it makes to other agencies. Assets include property, plant and equipment, intangible items and inventories that an entity owns/controls and uses in the delivery of services. |
| Cash flow statement | A financial statement reporting the cash inflows and outflows for an entity's operating, investing and financing activities in a particular period. |
| Controlled Items | Assets, liabilities, revenues and expenses that are controlled by departments. These relate directly to the departmental operational objectives and arise at the discretion and direction of that department. |
| Depreciation | The periodic allocation of the cost of physical assets, representing the amount of the asset consumed during a specified time. |
| Equity | Equity is the residual interest in the assets of the entity after deduction of its liabilities. It usually comprises the entity's accumulated surpluses/losses, capital injections and any reserves. |
| Equity injection | An increase in the investment of the government in a public sector agency. |
| Financial statements | Collective description of the income statement, the balance sheet and the cash flow statement for an entity's controlled and administered activities. |
| Income statement | A financial statement highlighting the accounting surplus or deficit of an entity. It provides an indication of whether the entity has sufficient revenue to meet expenses in the current year, including non-cash costs such as depreciation. |
| Outcomes | Whole-of-government outcomes are intended to cover all dimensions of community wellbeing. They express the current needs and future aspirations of communities, within a social, economic and environment context. |
| Own-source revenue | Revenue that is generated by an agency, generally through the sale of goods and services, but it may also include some Commonwealth funding. |
| Priorities | Key policy areas that will be the focus of government activity. |
| Services | The actions or activities (including policy development) of an agency which contribute to the achievement of the agency's objectives. |
| Service area | Related services grouped into a high-level service area for communicating the broad types of services delivered by an agency. |
| Service standard | Define a level of performance that is expected to be achieved appropriate for the service area or service. Service standards are measures of efficiency or effectiveness. |



Queensland Budget 2024–25

Service Delivery Statements

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