

# SERVICE DELIVERY STATEMENTS

---

Department of the Premier and Cabinet

# 2021–22 Queensland Budget Papers

## 1. Budget Speech

## 2. Budget Strategy and Outlook

## 3. Capital Statement

## Service Delivery Statements

## Appropriation Bills

## Budget Highlights

## Regional Action Plans

The budget papers are available online at [budget.qld.gov.au](http://budget.qld.gov.au)

© The State of Queensland (Queensland Treasury) 2021

### Copyright

This publication is protected by the Copyright Act 1968

### Licence

This document is licensed by the State of Queensland (Queensland Treasury) under a Creative Commons Attribution (CC BY 4.0) International licence.



In essence, you are free to copy, communicate and adapt this publication, as long as you attribute the work to the State of Queensland (Queensland Treasury). To view a copy of this licence, visit <http://creativecommons.org/licenses/by/4.0/>

### Attribution

Content from this publication should be attributed to:

© The State of Queensland (Queensland Treasury) - 2021–22 Queensland Budget



### Translating and interpreting assistance

The Queensland Government is committed to providing accessible services to Queenslanders from all cultural and linguistic backgrounds. If you have difficulty in understanding this publication, you can contact us on telephone (07) 3035 3503 and we will arrange an interpreter to effectively communicate the report to you.

### Service Delivery Statements

ISSN 1445-4890 (Print)

ISSN 1445-4904 (Online)



## Department of the Premier and Cabinet

### Portfolio overview

#### **Premier and Minister for Trade**

The Honourable Anastacia Palaszczuk MP

#### **Department of the Premier and Cabinet**

Director-General: Rachel Hunter

The Premier and Minister for Trade is also responsible for:

#### **Trade and Investment Queensland**

Chief Executive Officer: Paul Martyn

#### **Office of the Governor**

Official Secretary: Kate Hastings

#### **Public Service Commission**

Commission Chief Executive: Robert Setter

#### **Queensland Audit Office**

Auditor-General: Brendan Worrall

Additional information about these agencies can be sourced from:

[premiers.qld.gov.au](http://premiers.qld.gov.au)

[legislation.qld.gov.au](http://legislation.qld.gov.au)

[tiq.qld.gov.au](http://tiq.qld.gov.au)

[govhouse.qld.gov.au](http://govhouse.qld.gov.au)

[psc.qld.gov.au](http://psc.qld.gov.au)

[qao.qld.gov.au](http://qao.qld.gov.au)

# Department of the Premier and Cabinet

## Overview

The Department of the Premier and Cabinet is a responsive, effective and accountable department that serves the Premier and Cabinet and the people of Queensland. The department's vision is succeeding together to achieve a better life for all Queenslanders.

### Contribution to the Government's Objectives for the Community

The service areas within the department contribute to the following government objectives:

Government's Objectives for the Community	Department's objectives	Department's service areas
<ul style="list-style-type: none"> <li>• Safeguarding our health</li> <li>• Supporting jobs</li> <li>• Backing small business</li> <li>• Making it for Queensland</li> <li>• Building Queensland</li> <li>• Growing our regions</li> <li>• Investing in skills</li> <li>• Backing our frontline services</li> <li>• Protecting the environment</li> </ul>	<p>Innovative, effective policy</p> <p>Strategic advantage for Queensland</p> <p>Strong, accountable government</p>	<p><b>Policy Advice and Coordination, and Cabinet Support</b></p> <p>Lead the public sector to achieve strong policy outcomes for the government and provide advice and support to the Premier and Cabinet</p> <p><b>Strategy and Engagement</b></p> <p>Inform the strategic direction of government and lead the government's externally focused activities. This is achieved through targeted communications, research and engagement with the community, businesses and stakeholders locally and internationally</p> <p><b>Government Services</b></p> <p>Provide high level constitutional, legal and public administration support to the Premier and Cabinet, as well as supporting Ministerial Offices and the Office of the Leader of the Opposition. This service area also provides a central point of contact for veterans' matters and coordinates the delivery of the government's commitments to support veterans</p>
<ul style="list-style-type: none"> <li>• Safeguarding our health</li> <li>• Supporting jobs</li> <li>• Backing small business</li> <li>• Making it for Queensland</li> <li>• Building Queensland</li> <li>• Growing our regions</li> <li>• Investing in skills</li> <li>• Backing our frontline services</li> <li>• Protecting the environment</li> </ul>	<p>Excellence in legislative drafting and access</p> <p>Stewardship of innovation and changes</p> <p>Strategic engagement with partners</p>	<p><b>Legislative drafting and e-Publishing</b></p> <p>Draft and provide access to Queensland legislation of the highest standard</p>

## Budget highlights

In the 2021–22 Budget, the Government is providing:

- increased funding of \$71 million over 4 years to support Screen Queensland including \$53 million to continue the Production Attraction Strategy and \$18 million to extend the Post, Digital and Visual Effects incentive and Screen Finance program and introduce the North Queensland regional program
- increased funding of \$9.1 million over 5 years and \$2.5 million per year ongoing to continue the Office for Rural and Regional Queensland, which provides stakeholder engagement through the department's regional presence, including Regional Community Forums
- increased funding of \$20.6 million over 5 years for Trade and Investment Queensland to continue delivering initiatives from the International Education and Training Strategy to Advance Queensland 2016–2026.

Further information about new policy decisions can be found in Budget Paper 2: *Budget Strategy and Outlook*.

## Staffing

The table below shows the full-time equivalents (FTEs) as at 30 June in the respective years.

Service Area	2020–21 Budget	2020–21 Est. Actual	2021–22 Budget
Policy Advice and Coordination, and Cabinet Support <sup>1</sup>	222	221	219
Strategy and Engagement <sup>1</sup>	103	103	104
Government Services <sup>1</sup>	65	65	65
Legislative Drafting and e-Publishing <sup>1</sup>	62	62	62
Other <sup>2</sup>	5	5	5
<b>Total DPC Controlled</b>	<b>457</b>	<b>456</b>	<b>455</b>
Ministerial Offices and Office of the Leader of the Opposition (DPC Administered) <sup>3</sup>	239	251	251
<b>Total FTEs</b>	<b>696</b>	<b>707</b>	<b>706</b>

Notes:

- Corporate FTEs are allocated across the service to which they relate.
- 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.
- Portfolios in 2020-21 changed following the 31 October 2020 state election.

## Capital program

The department (including Ministerial Offices and Office of the Leader of the Opposition) has planned capital purchases of \$860,000 in 2021–22 for ongoing upgrades and maintenance of departmental ICT systems and other minor works.

Capital grants of \$11.3 million in 2021–22 include \$10.8 million to Screen Queensland for the Far North Queensland multipurpose film studio in Cairns (\$6.3 million) and the Gold Coast television hub (\$4.5 million), and \$500,000 for the Queensland Remembers grants program to support ex-service and not-for-profit organisations providing services to veterans to upgrade building facilities and equipment.

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

	<b>2020–21 Budget</b> <b>\$'000</b>	<b>2020–21 Est. Actual</b> <b>\$'000</b>	<b>2021–22 Budget</b> <b>\$'000</b>
Capital purchases	901	183	860
Capital grants	5,500	1,000	11,300
<b>Total capital outlays</b>	<b>6,401</b>	<b>1,183</b>	<b>12,160</b>

Further information about the department capital outlays can be found in *Budget Paper 3: Capital Statement*.

# Performance statements

## Policy Advice and Coordination, and Cabinet Support

### Service area objective

Lead the public sector to achieve strong policy outcomes for the government and provide advice and support to the Premier and Cabinet.

Service standards	2020–21 Target/Est.	2020–21 Est. Actual	2021–22 Target/Est.
<b>Service: Policy Advice and Coordination</b>			
<b>Effectiveness measures</b>			
Client satisfaction with the department's engagement with the policy development process <sup>1</sup>	85%	83%	85%
Client satisfaction with advice and support relating to intergovernmental relations <sup>1</sup>	85%	74%	85%
<b>Efficiency measure</b>			
Total cost per hour of policy advice and development output <sup>2</sup>	\$145	\$138	\$147
<b>Service: Cabinet Support</b>			
<b>Effectiveness measures</b>			
Client satisfaction with support provided by Cabinet Services <sup>1</sup>	85%	78%	85%
Client satisfaction with advice by the department to agencies on performance management and reporting requirements <sup>1</sup>	85%	79%	85%
<b>Efficiency measure</b>			
Average cost of supporting Regional and Community Cabinet meetings <sup>3</sup>	\$15,000	\$6,505	\$15,000

#### Notes:

1. The department is committed to strong customer satisfaction and sets targets to reflect this commitment. Results may fluctuate due to the contestable nature of much of the department's work. The department is committed to continuously improving service delivery and continues to implement strategies to achieve these targets.
2. The 2020–21 Estimated Actual is lower than 2020–21 Target/Estimate due to staffing vacancies during the year, while the 2021–22 Target/Estimate has increased compared to the 2020–21 Target/Estimate due to wage cost increases resulting from enterprise bargaining arrangements.
3. Restrictions in place during the COVID-19 pandemic have impacted the form of delivery and the average cost of supporting Regional and Community Cabinet meetings, with a reduction in travel and hospitality related expenses. Regional and Community Cabinet meetings were held in Cairns in August 2020, Townsville in January 2021 and Longreach in May 2021.

# Strategy and Engagement

## Service area objective

Inform the strategic direction of government and lead the government's externally focused activities. This is achieved through targeted communications, research and engagement with the community, businesses and stakeholders locally and internationally.

Service standards	2020–21 Target/Est.	2020–21 Est. Actual	2021–22 Target/Est.
<b>Effectiveness measure</b>			
Client satisfaction with advice and support provided by Strategy and Engagement	85%	89%	85%
<b>Efficiency measure</b>			
Cost of strategic engagement services as a percentage of departmental cost <sup>1</sup>	14%	15%	21%

Note:

1. This efficiency measure excludes limited life initiatives. The 2021–22 Target/Estimate has increased compared to the 2020–21 Estimated Actual due to recurrent funding provided to continue the Office for Rural and Regional Queensland, which is now included in the efficiency measure Target/Estimate from 2021–22.

# Government Services

## Service area objective

Provide high level constitutional, legal and public administration support to the Premier and Cabinet, as well as supporting Ministerial Offices and the Office of the Leader of the Opposition. It also provides a central point of contact for veterans' matters and coordinates the delivery of the government's commitments to support veterans.

Service standards	2020–21 Target/Est.	2020–21 Est. Actual	2021–22 Target/Est.
<b>Effectiveness measure</b>			
Client satisfaction with support and advice provided by Government Services	85%	88%	85%
<b>Efficiency measure</b>			
Cost of Government Services as a percentage of departmental cost	11%	10%	11%



# Legislative Drafting and e-Publishing

## Service area objective

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

Service standards	2020–21 Target/Est.	2020–21 Est. Actual	2021–22 Target/Est.
<b>Effectiveness measures</b>			
Client satisfaction with legislative drafting services provided by the Office of the Queensland Parliamentary Counsel	90%	100%	90%
Client satisfaction with the quality of access to legislation available online	90%	100%	90%
<b>Efficiency measure</b>			
Average cost per hour of legislative drafting and publishing output <sup>1</sup>	\$151	\$144	\$154

Note:

1. The 2020–21 Estimated Actual is lower than 2020–21 Target/Estimate due to staffing vacancies during the year, while the 2021–22 Target/Estimate has increased compared to the 2020–21 Target/Estimate due to wage cost increases resulting from enterprise bargaining arrangements.

# Budgeted financial statements

## Departmental income statement

### Controlled income statement

Controlled operating expenses for 2021–22 are estimated to be \$109.2 million, an increase of \$812,000 from the 2020–21 Estimated Actual. The increase reflects increased funding provided in the 2021–22 Budget (for initiatives such as the Regional Communities Program) and other adjustments.

### Administered income statement

Administered expenses are estimated to be \$167.5 million, which represents funding for the operation of the Ministerial Offices and the Office of the Leader of the Opposition, and funding provided for Trade and Investment Queensland and Screen Queensland.

- Administered grant funding to be provided to Trade and Investment Queensland is \$53.5 million, an increase of \$7.7 million from 2020–21 Estimated Actual. This increase is primarily due to a deferral of funding for Advancing Trade and Investment Strategy, the Reinvigorated Agricultural Trade funding and the Regional Exporter Go Global program primarily as a result of COVID-19 related industry impacts to be expensed in 2021–22.
- Administered grant funding to be provided to Screen Queensland is estimated to be \$57.2 million, which represents an increase of \$7.7 million from the 2020–21 Estimated Actual. This increase is primarily driven by additional funding provided for the Production Attraction Strategy, the Post, Digital and Visual Effects incentive, Screen Finance program and the introduction of the North Queensland Regional program. It also includes the deferral of funding from 2020–21 to fund commitments in 2021–22.
- Total 2021–22 operating budget for Ministerial Offices and the Office of the Leader of the Opposition is \$56.4 million, an increase of \$3.8 million from 2020–21 Estimated Actual. Primary drivers for this increase include additional funding received to support the expanded Ministerial portfolios (\$1.8 million), savings in 2020–21 due to staffing vacancies during the year (\$1.3 million), and offset wage cost increases in 2021–22 resulting from enterprise bargaining arrangements (\$0.3 million), and additional funding in 2021–22 to complete a device replacement roll out (\$0.3 million).

## 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 \$36.7 million at 30 June 2022 (\$21.4 million in Controlled assets and \$15.3 million in administered assets).

# Controlled income statement

Department of the Premier and Cabinet	2020–21 Budget \$'000	2020–21 Est. Actual \$'000	2021–22 Budget \$'000
<b>INCOME</b>			
Appropriation revenue	107,375	97,953	99,816
Taxes	..	..	..
User charges and fees	3,647	3,907	3,479
Royalties and land rents	..	..	..
Grants and other contributions	1,399	1,399	1,242
Interest and distributions from managed funds	211	211	55
Other revenue	4,882	4,882	4,572
Gains on sale/revaluation of assets	..	..	..
<b>Total income</b>	<b>117,514</b>	<b>108,352</b>	<b>109,164</b>
<b>EXPENSES</b>			
Employee expenses	62,257	57,640	61,803
Supplies and services	33,501	32,490	26,003
Grants and subsidies	17,610	14,405	18,828
Depreciation and amortisation	436	366	409
Finance/borrowing costs	211	211	55
Other expenses	3,499	3,240	2,066
Losses on sale/revaluation of assets	..	..	..
<b>Total expenses</b>	<b>117,514</b>	<b>108,352</b>	<b>109,164</b>
<b>OPERATING SURPLUS/(DEFICIT)</b>	<b>..</b>	<b>..</b>	<b>..</b>

# Controlled balance sheet

Department of the Premier and Cabinet	2020–21 Adjusted Budget \$'000	2020–21 Est. Actual \$'000	2021–22 Budget \$'000
<b>CURRENT ASSETS</b>			
Cash assets	4,316	4,814	4,892
Receivables	8,495	5,704	4,468
Other financial assets	..	..	..
Inventories	..	..	..
Other	1,077	1,077	866
Non-financial assets held for sale	..	..	..
<b>Total current assets</b>	<b>13,888</b>	<b>11,595</b>	<b>10,226</b>
<b>NON-CURRENT ASSETS</b>			
Receivables	5,709	8,309	8,328
Other financial assets	..	..	..
Property, plant and equipment	52	52	231
Intangibles	2,993	2,605	2,577
Other	..	..	..
<b>Total non-current assets</b>	<b>8,754</b>	<b>10,966</b>	<b>11,136</b>
<b>TOTAL ASSETS</b>	<b>22,642</b>	<b>22,561</b>	<b>21,362</b>
<b>CURRENT LIABILITIES</b>			
Payables	4,514	4,514	4,521
Accrued employee benefits	1,538	1,538	1,500
Interest bearing liabilities and derivatives	5,671	2,880	1,693
Provisions	..	..	..
Other	690	800	800
<b>Total current liabilities</b>	<b>12,413</b>	<b>9,732</b>	<b>8,514</b>
<b>NON-CURRENT LIABILITIES</b>			
Payables	..	..	..
Accrued employee benefits	..	..	..
Interest bearing liabilities and derivatives	5,709	8,309	8,328
Provisions	..	..	..
Other	..	..	..
<b>Total non-current liabilities</b>	<b>5,709</b>	<b>8,309</b>	<b>8,328</b>
<b>TOTAL LIABILITIES</b>	<b>18,122</b>	<b>18,041</b>	<b>16,842</b>
<b>NET ASSETS/(LIABILITIES)</b>	<b>4,520</b>	<b>4,520</b>	<b>4,520</b>
<b>EQUITY</b>			
<b>TOTAL EQUITY</b>	<b>4,520</b>	<b>4,520</b>	<b>4,520</b>

# Controlled cash flow statement

Department of the Premier and Cabinet	2020–21 Adjusted Budget \$'000	2020–21 Est. Actual \$'000	2021–22 Budget \$'000
<b>CASH FLOWS FROM OPERATING ACTIVITIES</b>			
<b>Inflows:</b>			
Appropriation receipts	87,757	78,335	99,816
User charges and fees	4,676	5,046	3,645
Royalties and land rent receipts	..	..	..
Grants and other contributions	665	665	533
Interest and distribution from managed funds received	211	211	55
Taxes	..	..	..
Other	11,429	11,401	11,049
<b>Outflows:</b>			
Employee costs	(62,521)	(57,904)	(61,631)
Supplies and services	(40,420)	(39,409)	(31,644)
Grants and subsidies	(18,104)	(14,899)	(18,828)
Borrowing costs	(211)	(211)	(55)
Other	(3,742)	(3,466)	(2,302)
<b>Net cash provided by or used in operating activities</b>	<b>(20,260)</b>	<b>(20,231)</b>	<b>638</b>
<b>CASH FLOWS FROM INVESTING ACTIVITIES</b>			
<b>Inflows:</b>			
Sales of non-financial assets	..	..	..
Investments redeemed	..	..	..
Loans and advances redeemed	5,374	5,565	6,223
<b>Outflows:</b>			
Payments for non-financial assets	(562)	(93)	(560)
Payments for investments	..	..	..
Loans and advances made	(2,913)	(2,913)	(5,000)
<b>Net cash provided by or used in investing activities</b>	<b>1,899</b>	<b>2,559</b>	<b>663</b>
<b>CASH FLOWS FROM FINANCING ACTIVITIES</b>			
<b>Inflows:</b>			
Borrowings	2,913	2,913	5,000
Equity injections	..	..	..
<b>Outflows:</b>			
Borrowing redemptions	(5,374)	(5,565)	(6,223)
Finance lease payments	..	..	..
Equity withdrawals	..	..	..
<b>Net cash provided by or used in financing activities</b>	<b>(2,461)</b>	<b>(2,652)</b>	<b>(1,223)</b>
<b>Net increase/(decrease) in cash held</b>	<b>(20,822)</b>	<b>(20,324)</b>	<b>78</b>
<b>Cash at the beginning of financial year</b>	<b>25,138</b>	<b>25,138</b>	<b>4,814</b>
Cash transfers from restructure	..	..	..
<b>Cash at the end of financial year</b>	<b>4,316</b>	<b>4,814</b>	<b>4,892</b>

# Administered income statement

Department of the Premier and Cabinet	2020–21 Budget \$'000	2020–21 Est. Actual \$'000	2021–22 Budget \$'000
<b>INCOME</b>			
Appropriation revenue	157,066	148,324	167,549
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	..	..	..
<b>Total income</b>	<b>157,066</b>	<b>148,324</b>	<b>167,549</b>
<b>EXPENSES</b>			
Employee expenses	34,481	33,181	36,099
Supplies and services	19,108	19,139	20,047
Grants and subsidies	103,036	95,594	110,985
Depreciation and amortisation	330	279	281
Finance/borrowing costs	..	..	..
Other expenses	111	131	137
Losses on sale/revaluation of assets	..	..	..
Transfers of Administered Revenue to Government	..	..	..
<b>Total expenses</b>	<b>157,066</b>	<b>148,324</b>	<b>167,549</b>
<b>OPERATING SURPLUS/(DEFICIT)</b>	<b>..</b>	<b>..</b>	<b>..</b>

# Administered balance sheet

Department of the Premier and Cabinet	2020–21 Adjusted Budget \$'000	2020–21 Est. Actual \$'000	2021–22 Budget \$'000
<b>CURRENT ASSETS</b>			
Cash assets	10,791	11,000	11,980
Receivables	2,578	2,578	2,578
Other financial assets	..	..	..
Inventories	..	..	..
Other	425	425	425
Non-financial assets held for sale	..	..	..
<b>Total current assets</b>	<b>13,794</b>	<b>14,003</b>	<b>14,983</b>
<b>NON-CURRENT ASSETS</b>			
Receivables	..	..	..
Other financial assets	..	..	..
Property, plant and equipment	466	257	324
Intangibles	48	48	..
Other	..	..	..
<b>Total non-current assets</b>	<b>514</b>	<b>305</b>	<b>324</b>
<b>TOTAL ASSETS</b>	<b>14,308</b>	<b>14,308</b>	<b>15,307</b>
<b>CURRENT LIABILITIES</b>			
Payables	1,584	1,584	1,584
Transfers to Government payable	..	..	..
Accrued employee benefits	3,842	3,842	3,841
Interest bearing liabilities and derivatives	..	..	..
Provisions	..	..	..
Other	..	..	..
<b>Total current liabilities</b>	<b>5,426</b>	<b>5,426</b>	<b>5,425</b>
<b>NON-CURRENT LIABILITIES</b>			
Payables	..	..	..
Accrued employee benefits	3,886	3,886	4,886
Interest bearing liabilities and derivatives	..	..	..
Provisions	..	..	..
Other	..	..	..
<b>Total non-current liabilities</b>	<b>3,886</b>	<b>3,886</b>	<b>4,886</b>
<b>TOTAL LIABILITIES</b>	<b>9,312</b>	<b>9,312</b>	<b>10,311</b>
<b>NET ASSETS/(LIABILITIES)</b>	<b>4,996</b>	<b>4,996</b>	<b>4,996</b>
<b>EQUITY</b>			
<b>TOTAL EQUITY</b>	<b>4,996</b>	<b>4,996</b>	<b>4,996</b>

# Administered cash flow statement

Department of the Premier and Cabinet	2020–21 Adjusted Budget \$'000	2020–21 Est. Actual \$'000	2021–22 Budget \$'000
<b>CASH FLOWS FROM OPERATING ACTIVITIES</b>			
<b>Inflows:</b>			
Appropriation receipts	146,812	138,070	167,549
User charges and fees	..	..	..
Royalties and land rent receipts	..	..	..
Grants and other contributions	..	..	..
Interest and distribution from managed funds received	..	..	..
Taxes	..	..	..
Other	..	..	..
<b>Outflows:</b>			
Employee costs	(33,482)	(32,182)	(35,100)
Supplies and services	(19,108)	(19,139)	(20,047)
Grants and subsidies	(103,036)	(95,594)	(110,985)
Borrowing costs	..	..	..
Other	(111)	(131)	(137)
Transfers to Government	..	..	..
<b>Net cash provided by or used in operating activities</b>	<b>(8,925)</b>	<b>(8,976)</b>	<b>1,280</b>
<b>CASH FLOWS FROM INVESTING ACTIVITIES</b>			
<b>Inflows:</b>			
Sales of non-financial assets	..	..	..
Investments redeemed	..	..	..
Loans and advances redeemed	..	..	..
<b>Outflows:</b>			
Payments for non-financial assets	(350)	(90)	(300)
Payments for investments	..	..	..
Loans and advances made	..	..	..
<b>Net cash provided by or used in investing activities</b>	<b>(350)</b>	<b>(90)</b>	<b>(300)</b>
<b>CASH FLOWS FROM FINANCING ACTIVITIES</b>			
<b>Inflows:</b>			
Borrowings	..	..	..
Equity injections	..	..	..
<b>Outflows:</b>			
Borrowing redemptions	..	..	..
Finance lease payments	..	..	..
Equity withdrawals	..	..	..
<b>Net cash provided by or used in financing activities</b>	<b>..</b>	<b>..</b>	<b>..</b>
<b>Net increase/(decrease) in cash held</b>	<b>(9,275)</b>	<b>(9,066)</b>	<b>980</b>
<b>Cash at the beginning of financial year</b>	<b>20,066</b>	<b>20,066</b>	<b>11,000</b>
Cash transfers from restructure	..	..	..
<b>Cash at the end of financial year</b>	<b>10,791</b>	<b>11,000</b>	<b>11,980</b>



# Statutory body

## Trade and Investment Queensland

### Overview

Trade and Investment Queensland's (TIQ) vision is that Queensland's economy grows and transforms through global trade and investment.

Its purpose is to enable global business opportunities that create jobs and help Queensland grow.

#### Contribution to the Government's Objectives for the Community

The service areas within TIQ contribute to the following government objectives:

Government's Objectives for the Community	Agency's objectives	Agency's service area
<ul style="list-style-type: none"><li>Supporting jobs</li><li>Backing small business</li><li>Building Queensland</li><li>Growing our regions</li></ul>	<p>Position Queensland globally for success</p> <p>Grow diversified exports</p> <p>Promote regional success through global links</p> <p>Attract and develop talent to grow Queensland</p> <p>Attract job creating international investment</p>	<p><b>Trade and Investment Missions</b></p> <p>Use government and industry missions and events internationally to promote Queensland as an ideal location for trade, investment, study and migration</p> <p><b>Trade and Investment Services</b></p> <p>Facilitate trade and investment opportunities for Queensland businesses and encourage investment in Queensland</p>

#### Key deliverables

In 2021–22, TIQ will:

- connect Queensland exporters and project proponents with potential buyers and investors and capitalise on Queensland's success in managing the COVID-19 pandemic to promote the state as an ideal location for trade, investment, study and migration through virtual missions, underpinned by digital technology, and physical missions, once international travel can safely resume
- facilitate trade and investment opportunities for Queensland businesses and encourage international investment. Queensland's overseas network will be extended to grow new markets. Exporters will be provided with support in the form of market intelligence, valuable connections, and financial assistance, to both maintain existing markets and find new markets. Significant economic opportunities from across Queensland will be promoted to international investors
- continue delivering initiatives from the International Education and Training Strategy to Advance Queensland 2016–2026 with increased funding of \$16.5 million over 4 years (\$20.6 million over 5 years).

## Staffing

The table below shows the full-time equivalents (FTEs) as at 30 June in the respective years.

Service Area	2020–21 Budget	2020–21 Est. Actual	2021–22 Budget
Trade and Investment Missions <sup>2,3</sup>	41	..	41
Trade and Investment Services <sup>2</sup>	96	137	96
<b>Total FTEs<sup>1,4</sup></b>	<b>137</b>	<b>137</b>	<b>137</b>

Notes:

1. As at 30 June 2021 TIQ has 137 FTE staff based in Queensland included in the Minimum Obligatory Human Resource Information (MOHRI) data reported by government.
2. Of the 137 FTEs, it is estimated that 41 (30 per cent) are utilised directly or indirectly in the Trade and Investment Missions service area (primarily digital business matching) and 96 FTEs (70 per cent) in the Trade and Investment Services area.
3. In 2020–21, due to the COVID-19 pandemic and international border closures, there have been no ministerial missions in the traditional format. As such all FTE staff with primary responsibility for ministerial mission coordination have been redeployed into TIQ's Trade and Investment Services service area. It is expected that the Trade and Investment Missions service area will resume in 2021–22 if it is safe to do so.
4. TIQ also employs 76 FTEs across its international network under locally engaged staff conditions. These locally engaged staff are not accounted for in the MOHRI data reported by government. Adopting the same methodology as used with MOHRI data, it is estimated that 22.8 (30 per cent) of these overseas-based FTEs are either directly or indirectly contributing to the Trade and Investment Missions service area. It is estimated that the remaining 53.2 of these overseas-based FTEs (70 per cent) are either directly or indirectly contributing to the Trade and Investment Services service area.

# Performance Statements

## Trade and Investment Missions

### Service area objective

To use government and industry missions and events internationally to promote Queensland as an ideal location for trade, investment, study and migration.

Service standards	2020–21 Target/Est.	2020–21 Est. Actual	2021–22 Target/Est.
<b>Effectiveness measure</b>			
Overall level of satisfaction of ministerial mission participants with the missions delivered by TIQ <sup>1</sup>	80%	..	80%
<b>Efficiency measure</b>			
Cost per hour of ministerial mission coordination <sup>1,2,3</sup>	\$106.73	..	\$113.22

Notes:

1. The 2020–21 Estimated Actual has not been reported due to the COVID-19 pandemic and the continued closure of international borders resulting in no trade and investment missions undertaken by ministers in the traditional format. It is expected that the Trade and Investment Missions service area will resume in 2021–22 if it is safe to do so.
2. The 2020–21 Estimated Actual has not been reported due to staff employed in the ministerial mission coordination team redeployed into the Trade and Investment Services service area of TIQ until such time as Ministerial missions resume.
3. The increase in the 2021–22 Target/Estimate is due to salary increments.

## Trade and Investment Services

### Service area objective

To facilitate trade and investment opportunities for Queensland businesses and encourage investment in Queensland.

Service standards	2020–21 Target/Est.	2020–21 Est. Actual	2021–22 Target/Est.
<b>Effectiveness measures</b>			
Overall client satisfaction with advice and/or support provided to a Queensland organisation seeking to export a good or service	80%	85.2%	80%
Overall client satisfaction of investment clients assisted by TIQ	80%	90.4%	80%
Proportion of clients assisted by TIQ who report at least moderate progress in their international business dealings <sup>1</sup>	75%	58%	75%
Overall government stakeholder satisfaction with advice and support on intragovernmental issues in trade and investment promotion	80%	87.6%	80%
<b>Efficiency measures</b>			
Cost per export lead <sup>2</sup>	\$6,335	\$7,359	\$6,486
Cost per investment lead <sup>3</sup>	\$17,411	\$12,945	\$17,448

Notes:

1. The variance between the 2020–21 Target/Estimate and 2020–21 Estimated Actual is due to the impact of the COVID-19 pandemic on international business dealings. The proportion of clients assisted by TIQ who report at least moderate progress in their international business dealings is down by 17 percentage points, reflecting many challenges, including the global trading environment, supply chain disruptions, and the inability to travel to meet with potential buyers. The satisfaction levels of trade and investment clients assisted by TIQ remains above target indicating that our services are still valued even though achieving an export and/or investment outcome is more difficult.
2. The variance between the 2020–21 Target/Estimate and the 2020–21 Estimated Actual can be attributed to the weaker than expected export opportunities generated, due to the international impact of the COVID-19 pandemic.
3. The variance between the 2020–21 Target/Estimate and the 2020–21 Estimated Actual can be attributed to the stronger than expected investment opportunities generated.

# Income statement

Trade and Investment Queensland	2020–21 Budget \$'000	2020–21 Est. Actual \$'000	2021–22 Budget \$'000
<b>INCOME</b>			
Taxes	..	..	..
User charges and fees	617	617	617
Grants and other contributions	47,851	46,797	53,795
Interest and distributions from managed funds	85	85	75
Other revenue	591	1,436	1,100
Gains on sale/revaluation of assets	..	..	..
<b>Total income</b>	<b>49,144</b>	<b>48,935</b>	<b>55,587</b>
<b>EXPENSES</b>			
Employee expenses	26,156	26,156	26,497
Supplies and services	18,835	19,299	25,819
Grants and subsidies	1,700	1,027	1,673
Depreciation and amortisation	2,249	2,249	1,416
Finance/borrowing costs	60	60	38
Other expenses	144	144	144
Losses on sale/revaluation of assets	..	..	..
<b>Total expenses</b>	<b>49,144</b>	<b>48,935</b>	<b>55,587</b>
<b>OPERATING SURPLUS/(DEFICIT)</b>	<b>..</b>	<b>..</b>	<b>..</b>

# Balance sheet

Trade and Investment Queensland	2020–21 Adjusted Budget \$'000	2020–21 Est. Actual \$'000	2021–22 Budget \$'000
<b>CURRENT ASSETS</b>			
Cash assets	4,857	4,857	5,058
Receivables	699	699	699
Other financial assets	..	..	..
Inventories	..	..	..
Other	1,318	1,318	1,318
Non-financial assets held for sale	..	..	..
<b>Total current assets</b>	<b>6,874</b>	<b>6,874</b>	<b>7,075</b>
<b>NON-CURRENT ASSETS</b>			
Receivables	..	..	..
Other financial assets	..	..	..
Property, plant and equipment	3,440	3,440	2,104
Intangibles	240	240	160
Other	510	510	510
<b>Total non-current assets</b>	<b>4,190</b>	<b>4,190</b>	<b>2,774</b>
<b>TOTAL ASSETS</b>	<b>11,064</b>	<b>11,064</b>	<b>9,849</b>
<b>CURRENT LIABILITIES</b>			
Payables	703	703	703
Accrued employee benefits	1,530	1,530	1,528
Interest bearing liabilities and derivatives	2,040	2,040	2,040
Provisions	..	..	..
Other	..	..	..
<b>Total current liabilities</b>	<b>4,273</b>	<b>4,273</b>	<b>4,271</b>
<b>NON-CURRENT LIABILITIES</b>			
Payables	..	..	..
Accrued employee benefits	598	598	600
Interest bearing liabilities and derivatives	1,309	1,309	94
Provisions	..	..	..
Other	..	..	..
<b>Total non-current liabilities</b>	<b>1,907</b>	<b>1,907</b>	<b>694</b>
<b>TOTAL LIABILITIES</b>	<b>6,180</b>	<b>6,180</b>	<b>4,965</b>
<b>NET ASSETS/(LIABILITIES)</b>	<b>4,884</b>	<b>4,884</b>	<b>4,884</b>
<b>EQUITY</b>			
<b>TOTAL EQUITY</b>	<b>4,884</b>	<b>4,884</b>	<b>4,884</b>

# Cash flow statement

Trade and Investment Queensland	2020–21 Adjusted Budget \$'000	2020–21 Est. Actual \$'000	2021–22 Budget \$'000
<b>CASH FLOWS FROM OPERATING ACTIVITIES</b>			
<b>Inflows:</b>			
User charges and fees	617	617	617
Grants and other contributions	48,999	47,945	53,795
Interest and distribution from managed funds received	85	85	75
Taxes	..	..	..
Other	1,517	2,362	1,100
<b>Outflows:</b>			
Employee costs	(26,158)	(26,158)	(26,497)
Supplies and services	(19,563)	(20,027)	(25,819)
Grants and subsidies	(1,700)	(1,027)	(1,673)
Borrowing costs	..	..	..
Other	(144)	(144)	(144)
<b>Net cash provided by or used in operating activities</b>	<b>3,653</b>	<b>3,653</b>	<b>1,454</b>
<b>CASH FLOWS FROM INVESTING ACTIVITIES</b>			
<b>Inflows:</b>			
Sales of non-financial assets	..	..	..
Investments redeemed	..	..	..
Loans and advances redeemed	..	..	..
<b>Outflows:</b>			
Payments for non-financial assets	..	..	..
Payments for investments	..	..	..
Loans and advances made	..	..	..
<b>Net cash provided by or used in investing activities</b>	<b>..</b>	<b>..</b>	<b>..</b>
<b>CASH FLOWS FROM FINANCING ACTIVITIES</b>			
<b>Inflows:</b>			
Borrowings	..	..	..
Equity injections	..	..	..
<b>Outflows:</b>			
Borrowing redemptions	..	..	..
Finance lease payments	(2,088)	(2,088)	(1,253)
Equity withdrawals	..	..	..
<b>Net cash provided by or used in financing activities</b>	<b>(2,088)</b>	<b>(2,088)</b>	<b>(1,253)</b>
<b>Net increase/(decrease) in cash held</b>	<b>1,565</b>	<b>1,565</b>	<b>201</b>
<b>Cash at the beginning of financial year</b>	<b>3,292</b>	<b>3,292</b>	<b>4,857</b>
Cash transfers from restructure	..	..	..
<b>Cash at the end of financial year</b>	<b>4,857</b>	<b>4,857</b>	<b>5,058</b>



**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.

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

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

In 2021–22, the office is working towards its objectives to:

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

### Key deliverables

In 2021–22, the office will:

- assume additional activities for the planning, development and implementation to support the transition to a new Governor. This includes activities such as archiving, rebranding and accommodation, transport and security requirements to support the transition
- participate in an audience with Her Majesty Queen Elizabeth II, Queensland's Head of State, for the Governors in transition.



## Staffing<sup>1</sup>

The table below shows the full-time equivalents (FTEs) as at 30 June in the respective years.

Service Area	2020–21 Budget	2020–21 Est. Actual	2021–22 Budget
Office of the Governor	45	45	45
<b>Total FTEs</b>	<b>45</b>	<b>45</b>	<b>45</b>

Note:

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

## Capital program

Capital expenditure reflects investment by the office in upgrading information and communication systems to support program events and investitures at Government House and replacements to assets in hospitality services.

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

	2020–21 Budget \$'000	2020–21 Est. Actual \$'000	2021–22 Budget \$'000
Capital purchases	64	75	64
Capital grants	..	..	..
<b>Total capital outlays</b>	<b>64</b>	<b>75</b>	<b>64</b>

# Performance Statements

## Office of the Governor

### Service area objective

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

Service standards	2020–21 Target/Est.	2020–21 Est. Actual	2021–22 Target/Est.
<b>Effectiveness measures</b>			
Client satisfaction with support provided to the Governor on constitutional, legal and ceremonial duties of office	90%	90%	90%
Visits to Queensland regional centres	45	49	45
Percentage of menu items featuring Queensland produce as its main element	90%	95%	90%
Client satisfaction with presentation of gardens and grounds	90%	90%	90%
<b>Efficiency measure</b>			
Not identified			

# Budgeted financial statements

## Departmental income statement

Operating expenses for 2021–22 which are estimated to be \$8.3 million, an increase of \$899,000 from the 2020–21 Estimated Actual. The increase is primarily due to the additional funding provided to support the transition to a new Governor.

## Departmental balance sheet

Total assets are expected to be \$4.2 million at 30 June 2022, primarily made up of non-current assets (\$2.2 million) and cash reserves (\$1.8 million). A significant part of the non-current assets is attributable to the collection of heritage and cultural assets. The value of assets and liabilities is not expected to change markedly over the forward estimates.

# Controlled income statement

Office of the Governor	2020–21 Budget \$'000	2020–21 Est. Actual \$'000	2021–22 Budget \$'000
<b>INCOME</b>			
Appropriation revenue	7,440	7,429	8,328
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	..	..	..
<b>Total income</b>	<b>7,440</b>	<b>7,429</b>	<b>8,328</b>
<b>EXPENSES</b>			
Employee expenses	5,587	5,587	6,094
Supplies and services	1,733	1,722	2,114
Grants and subsidies	..	..	..
Depreciation and amortisation	96	96	96
Finance/borrowing costs	..	..	..
Other expenses	24	24	24
Losses on sale/revaluation of assets	..	..	..
<b>Total expenses</b>	<b>7,440</b>	<b>7,429</b>	<b>8,328</b>
<b>OPERATING SURPLUS/(DEFICIT)</b>	<b>..</b>	<b>..</b>	<b>..</b>

# Controlled balance sheet

Office of the Governor	2020–21 Adjusted Budget \$'000	2020–21 Est. Actual \$'000	2021–22 Budget \$'000
<b>CURRENT ASSETS</b>			
Cash assets	1,798	1,798	1,830
Receivables	114	114	114
Other financial assets	..	..	..
Inventories	47	47	47
Other	7	7	7
Non-financial assets held for sale	..	..	..
<b>Total current assets</b>	<b>1,966</b>	<b>1,966</b>	<b>1,998</b>
<b>NON-CURRENT ASSETS</b>			
Receivables	..	..	..
Other financial assets	..	..	..
Property, plant and equipment	2,200	2,211	2,206
Intangibles	1	1	1
Other	..	..	..
<b>Total non-current assets</b>	<b>2,201</b>	<b>2,212</b>	<b>2,207</b>
<b>TOTAL ASSETS</b>	<b>4,167</b>	<b>4,178</b>	<b>4,205</b>
<b>CURRENT LIABILITIES</b>			
Payables	204	204	204
Accrued employee benefits	231	231	231
Interest bearing liabilities and derivatives	..	..	..
Provisions	..	..	..
Other	..	..	..
<b>Total current liabilities</b>	<b>435</b>	<b>435</b>	<b>435</b>
<b>NON-CURRENT LIABILITIES</b>			
Payables	..	..	..
Accrued employee benefits	..	..	..
Interest bearing liabilities and derivatives	..	..	..
Provisions	..	..	..
Other	..	..	..
<b>Total non-current liabilities</b>	<b>..</b>	<b>..</b>	<b>..</b>
<b>TOTAL LIABILITIES</b>	<b>435</b>	<b>435</b>	<b>435</b>
<b>NET ASSETS/(LIABILITIES)</b>	<b>3,732</b>	<b>3,743</b>	<b>3,770</b>
<b>EQUITY</b>			
<b>TOTAL EQUITY</b>	<b>3,732</b>	<b>3,743</b>	<b>3,770</b>

# Controlled cash flow statement

Office of the Governor	2020–21 Adjusted Budget \$'000	2020–21 Est. Actual \$'000	2021–22 Budget \$'000
<b>CASH FLOWS FROM OPERATING ACTIVITIES</b>			
<b>Inflows:</b>			
Appropriation receipts	7,337	7,326	8,328
User charges and fees	..	..	..
Royalties and land rent receipts	..	..	..
Grants and other contributions	..	..	..
Interest and distribution from managed funds received	..	..	..
Taxes	..	..	..
Other	..	..	..
<b>Outflows:</b>			
Employee costs	(5,587)	(5,587)	(6,094)
Supplies and services	(1,733)	(1,722)	(2,114)
Grants and subsidies	..	..	..
Borrowing costs	..	..	..
Other	(24)	(24)	(24)
<b>Net cash provided by or used in operating activities</b>	<b>(7)</b>	<b>(7)</b>	<b>96</b>
<b>CASH FLOWS FROM INVESTING ACTIVITIES</b>			
<b>Inflows:</b>			
Sales of non-financial assets	..	..	..
Investments redeemed	..	..	..
Loans and advances redeemed	..	..	..
<b>Outflows:</b>			
Payments for non-financial assets	(64)	(75)	(64)
Payments for investments	..	..	..
Loans and advances made	..	..	..
<b>Net cash provided by or used in investing activities</b>	<b>(64)</b>	<b>(75)</b>	<b>(64)</b>
<b>CASH FLOWS FROM FINANCING ACTIVITIES</b>			
<b>Inflows:</b>			
Borrowings	..	..	..
Equity injections	..	11	..
<b>Outflows:</b>			
Borrowing redemptions	..	..	..
Finance lease payments	..	..	..
Equity withdrawals	..	..	..
<b>Net cash provided by or used in financing activities</b>	<b>..</b>	<b>11</b>	<b>..</b>
<b>Net increase/(decrease) in cash held</b>	<b>(71)</b>	<b>(71)</b>	<b>32</b>
<b>Cash at the beginning of financial year</b>	<b>1,869</b>	<b>1,869</b>	<b>1,798</b>
Cash transfers from restructure	..	..	..
<b>Cash at the end of financial year</b>	<b>1,798</b>	<b>1,798</b>	<b>1,830</b>



**Queensland**  
Government

## **Public Service Commission**

# Public Service Commission

## Overview

The Public Service Commission's (the commission) vision is for a high performing, future-focused public sector which will deliver the best outcomes for Queenslanders. The commission's role is to advise, connect, support and partner with Queensland Government agencies to enable them to deliver on the government's objectives for the community.

The Integrity Commissioner is administratively included within the commission and is responsible for providing advice to designated persons, raising awareness on ethics and integrity issues, and maintaining the Queensland Register of Lobbyists. The Integrity Commissioner is an independent officer of the Queensland Parliament who reports to the Economics and Governance Committee of the Parliament.

### Contribution to the Government's Objectives for the Community

The service area within the commission contributes to the following government objectives:

Government's Objectives for the Community	Department's objectives	Department's service area
<ul style="list-style-type: none"><li>• Safeguarding our health</li><li>• Growing our regions</li><li>• Investing in skills</li><li>• Backing our frontline services</li></ul>	<p>Support public sector agencies to effectively manage their workforces</p> <p>Build a highly capable and responsive public sector workforce</p> <p>Support the public sector to prepare for and respond to strategic workforce challenges</p>	<p><b>Provision of services for a high performing, future-focused public sector</b></p> <p>To support the sector to improve workforce management strategies and data analysis; to build leadership and HR capability; to increase sector wide mobility; and implement the Inclusion and Diversity Strategy 2021–26</p>



## Budget highlights

The government is providing additional funding of \$1.3 million over 5 years to establish the Office of the Special Commissioner (Equity and Diversity), which will review current public sector employment arrangements and conditions to address gender-based disparities and drive strategies and initiatives that promote gender pay equity and ensure fairness and inclusion across the state's largest workforce.

## Staffing<sup>1</sup>

The table below shows the full-time equivalents (FTEs) as at 30 June in the respective years.

Service Area	2020–21 Budget	2020–21 Est. Actual	2021–22 Budget
Provision of services for high performing, future-focused public sector	63	65	64
<b>Total FTEs</b>	<b>63</b>	<b>65</b>	<b>64</b>

Note:

1. The department participates in a partnership arrangement in the delivery of its services, whereby corporate FTEs are hosted by the department to work across multiple departments.

## Capital program

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

	2020–21 Budget \$'000	2020–21 Est. Actual \$'000	2021–22 Budget \$'000
Capital purchases	2	2	2
Capital grants	..	..	..
<b>Total capital outlays</b>	<b>2</b>	<b>2</b>	<b>2</b>

## Performance statements

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

#### Service area objective

To support the sector to improve workforce management strategies and data analysis; build leadership and HR capability; increase sector wide mobility; and implement the Inclusion and Diversity Strategy 2021–26.

Service standards	2020–21 Target/Est.	2020–21 Est. Actual	2021–22 Target/Est.
<b>Effectiveness measures</b>			
Overall participant satisfaction with PSC leadership development offerings	90%	87%	90%
Client satisfaction with specialist workforce services advice <sup>1</sup>	85%	79%	85%
Overall stakeholder satisfaction with PSC's role in providing services for a high-performing public service <sup>2</sup>	85%	70%	85%
<b>Efficiency measures</b>			
Cost per participant at PSC leadership development offerings <sup>3</sup>	\$300	\$243	\$250
Cost per employee of conducting annual sector-wide employee opinion survey	\$1.15	\$1.11	\$1.15

#### Notes:

1. The variance between the 2020–21 Target/Estimate and 2020–21 Estimated Actual is due to a 60 per cent increase in requests for specialist workforce services advice due to the commission's role in advising the sector on workforce responses to COVID-19 and the release of 12 new or amended directives. As a result of the increase, the commission moved to online-only advice with limited phone support available to clients along with extended timeframes for response. This may have impacted satisfaction with the service.
2. The variance between the 2020–21 Target/Estimate and 2020–21 Estimated Actual may be influenced by respondents' exposure to the range of services delivered by the commission as part of its stewardship and regulatory functions.
3. The variance between the 2020–21 Target/Estimate and 2020–21 Estimated Actual has reduced due to COVID-19 restrictions requiring online delivery of offerings. Savings in costs such as travel for facilitators, venue etc. together with an ability to increase the number of participants per offering due to online delivery, reduced the cost per participant. It is expected that online delivery will continue to be part of the offerings in 2021–22, maintaining the reduction in costs per participant.

# Budgeted financial statements

## Departmental income statement

### Controlled income statement

Operating expenses for 2021–22 are estimated to be \$15.2 million, an increase of \$952,000 over the 2020–21 Estimated Actual. The increase is primarily as a result of a deferral of funds for learning and development activities across the sector, the impact of enterprise bargaining arrangements and additional funding provided for the Special Commissioner (Equity and Diversity).

## 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 position for 2021–22 is expected to remain consistent with the current financial year.

# Controlled income statement

Public Service Commission	2020–21 Budget \$'000	2020–21 Est. Actual \$'000	2021–22 Budget \$'000
<b>INCOME</b>			
Appropriation revenue	13,112	13,008	13,979
Taxes	..	..	..
User charges and fees	207	207	200
Royalties and land rents	..	..	..
Grants and other contributions	713	713	713
Interest and distributions from managed funds	..	..	..
Other revenue	289	289	277
Gains on sale/revaluation of assets	..	..	..
<b>Total income</b>	<b>14,321</b>	<b>14,217</b>	<b>15,169</b>
<b>EXPENSES</b>			
Employee expenses	9,269	9,377	10,309
Supplies and services	4,948	4,769	4,789
Grants and subsidies	61	28	27
Depreciation and amortisation	2	2	3
Finance/borrowing costs	..	..	..
Other expenses	41	41	41
Losses on sale/revaluation of assets	..	..	..
<b>Total expenses</b>	<b>14,321</b>	<b>14,217</b>	<b>15,169</b>
<b>OPERATING SURPLUS/(DEFICIT)</b>	<b>..</b>	<b>..</b>	<b>..</b>

# Controlled balance sheet

Public Service Commission	2020–21 Adjusted Budget \$'000	2020–21 Est. Actual \$'000	2021–22 Budget \$'000
<b>CURRENT ASSETS</b>			
Cash assets	408	112	210
Receivables	581	581	591
Other financial assets	..	..	..
Inventories	..	..	..
Other	689	754	708
Non-financial assets held for sale	..	..	..
<b>Total current assets</b>	<b>1,678</b>	<b>1,447</b>	<b>1,509</b>
<b>NON-CURRENT ASSETS</b>			
Receivables	..	..	..
Other financial assets	..	..	..
Property, plant and equipment	11	11	11
Intangibles	..	..	..
Other	..	..	..
<b>Total non-current assets</b>	<b>11</b>	<b>11</b>	<b>11</b>
<b>TOTAL ASSETS</b>	<b>1,689</b>	<b>1,458</b>	<b>1,520</b>
<b>CURRENT LIABILITIES</b>			
Payables	498	498	555
Accrued employee benefits	255	24	29
Interest bearing liabilities and derivatives	..	..	..
Provisions	..	..	..
Other	..	..	..
<b>Total current liabilities</b>	<b>753</b>	<b>522</b>	<b>584</b>
<b>NON-CURRENT LIABILITIES</b>			
Payables	..	..	..
Accrued employee benefits	..	..	..
Interest bearing liabilities and derivatives	..	..	..
Provisions	..	..	..
Other	..	..	..
<b>Total non-current liabilities</b>	<b>..</b>	<b>..</b>	<b>..</b>
<b>TOTAL LIABILITIES</b>	<b>753</b>	<b>522</b>	<b>584</b>
<b>NET ASSETS/(LIABILITIES)</b>	<b>936</b>	<b>936</b>	<b>936</b>
<b>EQUITY</b>			
<b>TOTAL EQUITY</b>	<b>936</b>	<b>936</b>	<b>936</b>

# Controlled cash flow statement

Public Service Commission	2020–21 Adjusted Budget \$'000	2020–21 Est. Actual \$'000	2021–22 Budget \$'000
<b>CASH FLOWS FROM OPERATING ACTIVITIES</b>			
<b>Inflows:</b>			
Appropriation receipts	11,485	11,381	13,979
User charges and fees	296	296	290
Royalties and land rent receipts	..	..	..
Grants and other contributions	713	713	713
Interest and distribution from managed funds received	..	..	..
Taxes	..	..	..
Other	644	644	632
<b>Outflows:</b>			
Employee costs	(9,570)	(9,974)	(10,252)
Supplies and services	(5,367)	(5,188)	(5,098)
Grants and subsidies	(61)	(28)	(27)
Borrowing costs	..	..	..
Other	(137)	(137)	(137)
<b>Net cash provided by or used in operating activities</b>	<b>(1,997)</b>	<b>(2,293)</b>	<b>100</b>
<b>CASH FLOWS FROM INVESTING ACTIVITIES</b>			
<b>Inflows:</b>			
Sales of non-financial assets	..	..	..
Investments redeemed	..	..	..
Loans and advances redeemed	..	..	..
<b>Outflows:</b>			
Payments for non-financial assets	(2)	(2)	(2)
Payments for investments	..	..	..
Loans and advances made	..	..	..
<b>Net cash provided by or used in investing activities</b>	<b>(2)</b>	<b>(2)</b>	<b>(2)</b>
<b>CASH FLOWS FROM FINANCING ACTIVITIES</b>			
<b>Inflows:</b>			
Borrowings	..	..	..
Equity injections	..	..	..
<b>Outflows:</b>			
Borrowing redemptions	..	..	..
Finance lease payments	..	..	..
Equity withdrawals	..	..	..
<b>Net cash provided by or used in financing activities</b>	<b>..</b>	<b>..</b>	<b>..</b>
<b>Net increase/(decrease) in cash held</b>	<b>(1,999)</b>	<b>(2,295)</b>	<b>98</b>
<b>Cash at the beginning of financial year</b>	<b>2,407</b>	<b>2,407</b>	<b>112</b>
Cash transfers from restructure	..	..	..
<b>Cash at the end of financial year</b>	<b>408</b>	<b>112</b>	<b>210</b>



**Queensland**  
Government

## **Queensland Audit Office**

# Queensland Audit Office

## Overview

The Queensland Audit Office (QAO) is the Parliament's independent auditor of the Queensland public sector.

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 our clients on how they can improve their delivery of public services.

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

The QAO's vision is for better public services and it strives to use its unique position and mandate to achieve this vision.

In 2021–22, QAO is working towards its objectives:

- we support and inspire our people (including our audit service providers) to best serve Parliament and our clients
- those we serve trust and value our services and insights
- our assurance services and insights are used to improve accountability and performance.

### Key deliverables

In 2021–22, QAO will:

- enhance relationships - our success in better public services hinges on the quality of relationships, internal and external
- improve client experiences and shared insights
- build capability - defining future workforce needs and developing or attracting employees with essential skills.



## Staffing

The table below shows the full-time equivalents (FTEs) as at 30 June in the respective years.

Service Area	2020–21 Budget	2020–21 Est. Actual	2021–22 Budget
Independent Public Sector Auditing and Reporting	191	191	191
<b>Total FTEs</b>	<b>191</b>	<b>191</b>	<b>191</b>

## Capital program

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

	2020–21 Budget \$'000	2020–21 Est. Actual \$'000	2021–22 Budget \$'000
Capital purchases	0	0	0
Capital grants	..	..	..
<b>Total capital outlays</b>	<b>0</b>	<b>0</b>	<b>0</b>

# Performance Statements

## Independent Public Sector Auditing and Reporting

### Service area objective

The QAO provides independent valued assurance and insights to achieve the vision of better public services.

Service standards	2020–21 Target/Est.	2020–21 Est. Actual	2021–22 Target/Est.
<b>Effectiveness measures</b>			
Parliament's overall satisfaction with services	80%	80%	80%
Audit clients' overall satisfaction (index points) <sup>1</sup>	80	82	80
Average time to produce reports - financial audits (months) <sup>2</sup>	6	7	6
Average time to produce reports - performance audits (months) <sup>2</sup>	9	11	9
<b>Efficiency measures</b>			
Average life-cycle costs of reports tabled - financial audits (\$'000) <sup>3</sup>	140	105	140
Average life-cycle costs of reports tabled - performance audits (\$'000) <sup>3</sup>	395	231	395
Average cost of financial audits - state entities (\$'000)	80-90	100	80-90
Average cost of financial audits -local government entities (\$'000)	70-75	72	70-75

#### Notes:

1. The variance between the 2020–21 Target/Estimate and 2020–21 Estimated Actual is due to initiatives focussing on providing our clients with a consistent and seamless QAO experience. Responses from our clients were favourable toward our ability to respond to the COVID-19 pandemic allowing them to meet their reporting deadlines.
2. The variance between the 2020–21 Target/Estimate and 2020–21 Estimated Actual is due to the impact of COVID-19 and the timing of the 2020 state election and Estimates hearings. Under the QAO's established tabling protocols in the Auditor-General Auditing Standards, reports are not tabled during caretaker or Estimates periods.
3. The variance between the 2020–21 Target/Estimate and 2020–21 Estimated Actual demonstrates the efficiencies achieved from introducing initiatives focussing on reports being concise to better meet the needs of our stakeholders.

# Budgeted financial statements

## Departmental income statement

Total income is estimated to be \$45.9 million in 2021–22, a decrease of \$703,000 from the 2020–21 Estimated Actual.

This reflects timing differences between when work is performed and when it is planned to be performed. The factors that impact that timing are machinery-of-government changes, new mandates over private hospital viability payments and the audit readiness of clients. Because of the shutdown as a result of the COVID-19 pandemic, some 2019–20 audit work was deferred into 2020–21 to allow our clients additional time to prepare for their audits.

Total expenses are estimated to be \$44.9 million in 2021–22, which is in line with 2020–21 Estimated Actual.

## Departmental balance sheet

The balance sheet position remains sustainable over the forward estimates. QAO's balance sheet primarily reflects liquid assets and liabilities. Major asset holdings in 2021–22 are cash (\$8.7 million), receivables (\$4.7 million) and work-in-progress (\$4.5 million).

# Controlled income statement

Queensland Audit Office	2020–21 Budget \$'000	2020–21 Est. Actual \$'000	2021–22 Budget \$'000
<b>INCOME</b>			
Appropriation revenue	6,598	6,598	7,014
Taxes	..	..	..
User charges and fees	39,130	39,778	38,659
Royalties and land rents	..	..	..
Grants and other contributions	207	207	207
Interest and distributions from managed funds	..	..	..
Other revenue	..	..	..
Gains on sale/revaluation of assets	..	..	..
<b>Total income</b>	<b>45,935</b>	<b>46,583</b>	<b>45,880</b>
<b>EXPENSES</b>			
Employee expenses	24,890	23,690	25,396
Supplies and services	19,155	20,321	18,868
Grants and subsidies	..	..	..
Depreciation and amortisation	408	407	64
Finance/borrowing costs	..	..	..
Other expenses	504	488	602
Losses on sale/revaluation of assets	..	..	..
<b>Total expenses</b>	<b>44,957</b>	<b>44,906</b>	<b>44,930</b>
<b>OPERATING SURPLUS/(DEFICIT)</b>	<b>978</b>	<b>1,677</b>	<b>950</b>

# Controlled balance sheet

Queensland Audit Office	2020–21 Adjusted Budget \$'000	2020–21 Est. Actual \$'000	2021–22 Budget \$'000
<b>CURRENT ASSETS</b>			
Cash assets	7,611	7,477	8,687
Receivables	4,137	4,814	4,741
Other financial assets	..	..	..
Inventories	..	..	..
Other	4,529	4,551	4,476
Non-financial assets held for sale	..	..	..
<b>Total current assets</b>	<b>16,277</b>	<b>16,842</b>	<b>17,904</b>
<b>NON-CURRENT ASSETS</b>			
Receivables	..	..	..
Other financial assets	..	..	..
Property, plant and equipment	61	62	..
Intangibles	2	2	..
Other	..	..	..
<b>Total non-current assets</b>	<b>63</b>	<b>64</b>	<b>..</b>
<b>TOTAL ASSETS</b>	<b>16,340</b>	<b>16,906</b>	<b>17,904</b>
<b>CURRENT LIABILITIES</b>			
Payables	1,048	1,049	1,040
Accrued employee benefits	788	654	711
Interest bearing liabilities and derivatives	..	..	..
Provisions	..	..	..
Other	..	..	..
<b>Total current liabilities</b>	<b>1,836</b>	<b>1,703</b>	<b>1,751</b>
<b>NON-CURRENT LIABILITIES</b>			
Payables	..	..	..
Accrued employee benefits	..	..	..
Interest bearing liabilities and derivatives	..	..	..
Provisions	..	..	..
Other	..	..	..
<b>Total non-current liabilities</b>	<b>..</b>	<b>..</b>	<b>..</b>
<b>TOTAL LIABILITIES</b>	<b>1,836</b>	<b>1,703</b>	<b>1,751</b>
<b>NET ASSETS/(LIABILITIES)</b>	<b>14,504</b>	<b>15,203</b>	<b>16,153</b>
<b>EQUITY</b>			
<b>TOTAL EQUITY</b>	<b>14,504</b>	<b>15,203</b>	<b>16,153</b>

# Controlled cash flow statement

Queensland Audit Office	2020–21 Adjusted Budget \$'000	2020–21 Est. Actual \$'000	2021–22 Budget \$'000
<b>CASH FLOWS FROM OPERATING ACTIVITIES</b>			
<b>Inflows:</b>			
Appropriation receipts	6,598	6,598	7,014
User charges and fees	42,059	42,157	42,289
Royalties and land rent receipts	..	..	..
Grants and other contributions	..	..	..
Interest and distribution from managed funds received	..	..	..
Taxes	..	..	..
Other	1,628	1,879	1,707
<b>Outflows:</b>			
Employee costs	(24,796)	(23,683)	(25,318)
Supplies and services	(21,249)	(22,749)	(20,564)
Grants and subsidies	..	..	..
Borrowing costs	..	..	..
Other	(3,776)	(3,872)	(3,918)
<b>Net cash provided by or used in operating activities</b>	<b>464</b>	<b>330</b>	<b>1,210</b>
<b>CASH FLOWS FROM INVESTING ACTIVITIES</b>			
<b>Inflows:</b>			
Sales of non-financial assets	..	..	..
Investments redeemed	..	..	..
Loans and advances redeemed	..	..	..
<b>Outflows:</b>			
Payments for non-financial assets	..	..	..
Payments for investments	..	..	..
Loans and advances made	..	..	..
<b>Net cash provided by or used in investing activities</b>	<b>..</b>	<b>..</b>	<b>..</b>
<b>CASH FLOWS FROM FINANCING ACTIVITIES</b>			
<b>Inflows:</b>			
Borrowings	..	..	..
Equity injections	..	..	..
<b>Outflows:</b>			
Borrowing redemptions	..	..	..
Finance lease payments	..	..	..
Equity withdrawals	..	..	..
<b>Net cash provided by or used in financing activities</b>	<b>..</b>	<b>..</b>	<b>..</b>
<b>Net increase/(decrease) in cash held</b>	<b>464</b>	<b>330</b>	<b>1,210</b>
<b>Cash at the beginning of financial year</b>	<b>7,147</b>	<b>7,147</b>	<b>7,477</b>
Cash transfers from restructure	..	..	..
<b>Cash at the end of financial year</b>	<b>7,611</b>	<b>7,477</b>	<b>8,687</b>

# Glossary of terms

<b>Accrual accounting</b>	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.
<b>Administered items</b>	Assets, liabilities, revenues and expenses an entity administers, without discretion, on behalf of the government.
<b>Agency/entity</b>	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.
<b>Appropriation</b>	Funds issued by the Treasurer, under Parliamentary authority, to agencies during a financial year for: <ul style="list-style-type: none"> <li>• delivery of agreed services</li> <li>• administered items</li> <li>• adjustment of the government's equity in agencies, including acquiring of capital.</li> </ul>
<b>Balance sheet</b>	A financial statement that reports the assets, liabilities and equity of an entity as at a particular date.
<b>Capital</b>	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.
<b>Cash flow statement</b>	A financial statement reporting the cash inflows and outflows for an entity's operating, investing and financing activities in a particular period.
<b>Controlled Items</b>	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.
<b>Depreciation</b>	The periodic allocation of the cost of physical assets, representing the amount of the asset consumed during a specified time.
<b>Equity</b>	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.
<b>Equity injection</b>	An increase in the investment of the government in a public sector agency.
<b>Financial statements</b>	Collective description of the income statement, the balance sheet and the cash flow statement for an entity's controlled and administered activities.
<b>Income statement</b>	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.
<b>Outcomes</b>	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.
<b>Own-source revenue</b>	Revenue that is generated by an agency, generally through the sale of goods and services, but it may also include some Commonwealth funding.
<b>Priorities</b>	Key policy areas that will be the focus of government activity.
<b>Services</b>	The actions or activities (including policy development) of an agency which contribute to the achievement of the agency's objectives.
<b>Service area</b>	Related services grouped into a high-level service area for communicating the broad types of services delivered by an agency.
<b>Service standard</b>	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 2021–22

**Service Delivery Statements**

[budget.qld.gov.au](http://budget.qld.gov.au)