

SERVICE DELIVERY STATEMENTS

Department of the Premier and Cabinet

2022–23 Queensland Budget Papers

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

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Service Delivery Statements

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Department of the Premier and Cabinet

Portfolio overview

Premier and Minister for the Olympics

The Honourable Anastacia Palaszczuk MP

Department of the Premier and Cabinet

Director-General: Rachel Hunter

The Premier and Minister for the Olympics is also responsible for:

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

legislation.qld.gov.au

govhouse.qld.gov.au

psc.qld.gov.au

qao.qld.gov.au

Department of the Premier and Cabinet

Overview

The Department of the Premier and Cabinet (the department) serves the Premier and Cabinet and the people of Queensland, focused on our vision: succeeding together to achieve a better life for all Queenslanders.

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

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

- More Jobs in More Industries: Good, secure jobs in our traditional and emerging industries
- Protecting Our Queensland Lifestyle: Protect and enhance our Queensland lifestyle as we grow
- Better Services: Delivering even better services right across Queensland.

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

Department's service areas	Department's objectives
Policy Advice and Coordination, and Cabinet Support Lead the public sector to achieve strong policy outcomes, including in intergovernmental forums, and provide advice and support, across government and directly, to the Premier and Cabinet.	Policy leadership: Lead collaborative policy development across government, to achieve effective outcomes for Queensland
Governance Support and Advisory Services Ensure strong, accountable government through providing high level constitutional, legal and public administration and protocol support across government and to the Premier.	Strong, accountable government: Ensure a strong and accountable system of government
Engagement and Events Support Lead collaborative communication and engagement outcomes across government and with the community, businesses, and stakeholders across the state.	Communication and engagement leadership: Lead collaborative communication and engagement across government, and internationally, to achieve effective outcomes for Queensland
Brisbane 2032 Taskforce Lead Brisbane 2032 Olympic and Paralympic Games (Brisbane 2032) portfolio planning and integration activities.	Brisbane 2032 Taskforce: Lead Brisbane 2032 Olympic and Paralympic Games (Brisbane 2032) portfolio planning and integration activities
Legislative drafting and e-Publishing Draft and provide access to Queensland legislation of the highest standard.	Excellence in legislative drafting and access Stewardship of innovation and changes Strategic engagement with partners

Department highlights

In 2022–23, the department will:

- support the delivery of the government's strategic priorities
- support the Premier and Cabinet in the coordination and delivery of the strategic, forward Cabinet and Cabinet Committee agenda, and monitoring and reporting on the implementation of government election commitments
- support the Premier and Cabinet in disaster management responses
- achieve beneficial outcomes for Queensland through national intergovernmental policy forums including National Cabinet, First Secretaries' Group and First Deputies' Group and support delivery of federal funding arrangements and reform initiatives for key sectors including skills and training, schools, health, and housing
- develop new engagement opportunities through delivery of strategically-focused trade missions and functions, including the Heads of Mission program
- facilitate the adoption of a new State Fossil Emblem
- continue to progress the Government's election commitments to provide greater support to veterans and the veterans community, including supporting veterans to find stable and secure accommodation, providing free TAFE training and apprenticeships for transitioning veterans and delivering targeted grant programs
- 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
- deliver Regional Community Forums to strengthen the Queensland Government's partnership with communities across Queensland
- progress the establishment of the Brisbane 2032 Olympic and Paralympic Games (Brisbane 2032) governance arrangements
- provide transitional support for the Organising Committee for the Brisbane 2032 Olympic and Paralympic Games (OCOG)
- work with key partners towards a process for the ordering of priorities within the government's legislative program.

Budget highlights

In the 2022–23 Queensland Budget, the government is providing:

- additional funding of \$59.3 million over 4 years and \$4.7 million per annum ongoing from 2026–27 to support the Brisbane 2032 Taskforce to lead Brisbane 2032 Olympic and Paralympic Games related activities across the Queensland Government. This will support preparation of the 2032 Games Legacy Program and planning and design of Brisbane 2032 Olympics infrastructure including venues and athlete villages
- additional funding of \$100 million over 4 years to establish the Go for Gold Fund (School Sports Infrastructure). This program, which is being delivered by the Department of Education, will deliver new and upgraded sports infrastructure for schools across the state, with a focus on promoting health and wellbeing, facilitating increased community use of school sports facilities and encouraging sports participation
- increased funding of \$13.8 million over 6 years from 2021–22 for the development and operation of the Far North Queensland studio facility. This brings total funding for the studio to \$20.6 million
- additional funding of \$3.5 million allocated over the 2021–22 and 2022–23 financial years, to establish a Commission of Inquiry to examine Queensland Police Service responses relating to domestic and family violence.

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

Performance statement

Policy Advice and Coordination, and Cabinet Support¹

Objective

Lead the public sector to achieve strong policy outcomes, including in intergovernmental forums, and provide advice and support, across government and directly, to the Premier and Cabinet.

Description

Through the Cabinet Office, the service area provides policy advice to the Premier and the Cabinet and Cabinet Committees, leads intergovernmental relations, supports the Premier's attendance at National Cabinet, and advises the Premier on key social, economic, law and justice, and environment and planning policy issues and drives major reform initiatives. The Cabinet Office also supports Cabinet and Cabinet Committee processes and whole-of-government performance management and reporting.

Service standards	2021–22 Target/Est.	2021–22 Est. Actual	2022–23 Target/Est.
Effectiveness measures			
Overall client satisfaction with engagement in the policy development process ²	85%	63%	85%
Overall client satisfaction with advice and support relating to intergovernmental relations ²	85%	83%	85%
Overall client satisfaction with advice and support relating to Cabinet support and Parliamentary services ²	85%	81%	85%
Overall client satisfaction with advice and support relating to performance management and reporting requirements ²	85%	70%	85%
Efficiency measures			
Total cost per hour of policy advice and development output	New measure	New measure	\$149
Average cost of supporting Regional and Community Cabinet meetings ³	\$15,000	\$9,267	\$15,000
Discontinued measure			
Total cost per hour of policy advice and development output ⁴	\$147	\$141	Discontinued measure

Notes:

1. The presentation of this service area has been changed from the 2021–22 *Service Delivery Statements* to remove the previous separation of the service area into two services, 'Policy Advice and Coordination' and 'Cabinet Support' due to organisational changes.
2. The wording of the service standard has been amended to clarify it measures overall satisfaction. There has been no change to the calculation methodology.
3. The variance between the 2021–22 Target/Estimate and 2021–22 Estimated Actual is due to restrictions in place during the COVID-19 pandemic and severe weather events in early 2022 which 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. A Regional and Community Cabinet meeting was held in Hervey Bay in September 2021.
4. This service standard has been discontinued as the calculation methodology has changed and past performance is no longer comparable. The measure has been re-introduced based on the new calculation methodology.

Governance Support and Advisory Services¹

Objective

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

Description

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

Service standards	2021–22 Target/Est.	2021–22 Est. Actual	2022–23 Target/Est.
Effectiveness measure			
Overall client satisfaction with governance support and advisory services	New measure	New measure	85%
Efficiency measure			
Cost per hour to provide governance support and advisory services	New measure	New measure	\$147
Discontinued measures			
Client satisfaction with support and advice provided by Government Services ²	85%	82%	Discontinued measure
Cost of Government Services as a percentage of departmental cost ³	11%	11%	Discontinued measure

Notes:

1. The name of the service area has changed from the *2021–22 Service Delivery Statements* to describe the nature of the service more precisely. Protocol services has been included in this service area. The Office for Veterans is now presented in the Engagement and Events Support service area.
2. This service standard has been discontinued as the calculation methodology has changed.
3. This service standard has been discontinued and replaced by a cost per hour measure that better expresses the efficiency of the service area.

Engagement and Events Support¹

Objective

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

Description

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

Service standards	2021–22 Target/Est.	2021–22 Est. Actual	2022–23 Target/Est.
Effectiveness measure			
Overall client satisfaction with advice and support relating to engagement and events	New measure	New measure	85%
Efficiency measure			
Cost per hour of engagement and events support	New measure	New measure	\$168
Discontinued measures			
Client satisfaction with advice and support provided by Strategy and Engagement ²	85%	89%	Discontinued measure
Cost of strategic engagement services as a percentage of departmental cost ³	21%	18%	Discontinued measure

Notes:

1. The name of the service area has changed from the *2021–22 Service Delivery Statements* to describe the nature of the service more precisely. Protocol services has been moved from this service area and included in the Governance support and advisory services service area. The Office for Veterans has been included in this service area.
2. This service standard has been discontinued as the calculation methodology has changed.
3. This service standard has been discontinued to be replaced by a cost per hour measure that better expresses the efficiency of the service area.

Brisbane 2032 Taskforce

Objective

Lead Brisbane 2032 Olympic and Paralympic Games (Brisbane 2032) whole-of-government portfolio planning and integration activities.

Description

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

Service standards for this service area will be presented in the *2023–24 Service Delivery Statements*.

Legislative Drafting and e-Publishing

Objective

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

Description

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

Service standards	2021–22 Target/Est.	2021–22 Est. Actual	2022–23 Target/Est.
Effectiveness measures			
Overall client satisfaction with legislative drafting services provided by the Office of the Queensland Parliamentary Counsel ¹	90%	100%	90%
Overall client satisfaction with the quality of access to legislation available online ¹	90%	100%	90%
Efficiency measure			
Average cost per hour of legislative drafting and publishing output	New measure	New measure	\$157
Discontinued measure			
Average cost per hour of legislative drafting and publishing output ²	\$154	\$155	Discontinued measure

Notes:

1. The wording of the service standard has been amended to clarify it is a measurement of overall satisfaction. There has been no change to the calculation methodology.
2. This service standard has been discontinued as the calculation methodology has changed and past performance is no longer comparable. The service standard has been re-introduced with the new calculation methodology.

Departmental budget summary

The table below shows the total resources available in 2022–23 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	2021–22 Adjusted Budget \$'000	2021–22 Est. Actual \$'000	2022–23 Budget \$'000
CONTROLLED			
Income			
Appropriation revenue	99,816	103,402	131,627
Other revenue	9,348	12,251	13,317
Total income	109,164	115,653	144,944
Expenses			
Policy Advice, Coordination and Cabinet Support	41,483	49,714	50,073
Strategy & Engagement	28,005	28,249	33,061
Government Services	23,388	18,138	14,028
Legislative Drafting and e-Publishing Service	14,591	15,138	15,159
Brisbane 2032 Taskforce	..	2,717	30,926
Other	1,697	1,697	1,697
Total expenses	109,164	115,653	144,944
Operating surplus/deficit	..	..	..
Net assets	4,520	4,520	4,520
ADMINISTERED			
Revenue			
Appropriation revenue ¹	140,825	130,372	126,352
Other administered revenue	..	..	..
Total revenue	140,825	130,372	126,352
Expenses			
Administered expenses ¹	140,825	130,372	126,352
Total expenses	140,825	130,372	126,352
Net assets	4,996	4,996	4,996

Note:

- Administered 2021–22 Adjusted Budget and Estimated Actual reflects the machinery-of-government changes resulting in Trade and Investment Queensland transferring from the Premier's portfolio from 1 November 2021.

Staffing

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

Service area	2021–22 Budget	2021–22 Est. Actual	2022–23 Budget
Policy Advice and Coordination and, Cabinet Support ¹	219	228	219
Governance support and advisory services ¹	65	62	62
Engagement and Events Support ¹	104	90	88
Legislative drafting and e-Publishing ¹	62	63	63
Brisbane 2032 Taskforce ^{1, 5}	0	2	37
Other ²	5	5	5
Total DPC controlled^{4, 5}	455	450	474
Ministerial Offices and Office of the Leader of the Opposition (DPC Administered)	251	251	252
Total FTEs³	706	701	726

Notes:

1. Corporate FTEs are allocated across the service to which they relate.
2. 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.
3. The department is also hosting up to 9 FTEs to support Queensland's delivery of services on Norfolk Island and the implementation of the Intergovernmental Partnership Agreement on State Service Delivery to Norfolk Island. These FTEs are fully funded by the Australian Government.
4. Variance between the 2021–22 Budget and 2021–22 Estimated Actual FTE is due to a contribution to the whole-of-government pool of unallocated FTE positions.
5. Variance between the 2021–22 Estimated Actual and 2022–23 Budget is primarily due to the establishment of the Brisbane 2032 Taskforce and offset by a contribution to the whole-of-government pool of unallocated FTE positions.

Capital program

The department has planned capital purchases of \$883,000 in 2022–23 for ongoing upgrades and maintenance of departmental ICT systems and other minor works.

Capital grants of \$16.1 million in 2022–23 include \$14.6 million to Screen Queensland for the Far North Queensland multipurpose film studio in Cairns (\$12.1 million) and the Gold Coast production hub, a virtual production facility servicing film and television projects (\$2.5 million). It also includes \$1.5 million for the Queensland Remembers Grants Program to support ex-service and not-for-profit organisations providing services to veterans to upgrade building facilities and equipment.

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

	2021–22 Budget \$'000	2021–22 Est. Actual \$'000	2022–23 Budget \$'000
Capital purchases	860	183	883
Capital grants	11,300	973	16,100
Total capital outlays	12,160	1,156	16,983

Further information about the Department of the Premier and Cabinet capital outlays can be found in *Budget Paper No. 3: Capital Statement*. There may be variations between the capital program figure quoted across papers as payments across Queensland government agencies are excluded from *Budget Paper No. 3: Capital Statement* and may be included in the figure quoted above.

Budgeted financial statements

Departmental income statement

Controlled income statement

Controlled operating expenses for 2022–23 are estimated to be \$144.9 million, an increase of \$29.3 million from the 2021–22 Estimated Actual. The increase is primarily driven by increased funding provided in the 2022–23 Budget:

- \$26.3 million in 2022–23 to support the Brisbane 2032 Taskforce to lead Brisbane 2032 Olympic and Paralympic Games related activities across the Queensland Government. This will support preparation of the 2032 Games Legacy Program and planning and design of Brisbane 2032 Olympics infrastructure including venues and athlete villages
- \$2.7 million in 2022–23 (out of a total \$3.5 million) to establish a Commission of Inquiry to examine Queensland Police Service responses relating to domestic and family violence.

Administered income statement

Administered expenses are estimated to be \$126.4 million in 2022–23, which includes:

- \$59.9 million for Ministerial Offices and the Office of the Leader of the Opposition, an increase of \$3.7 million from the 2021–22 Estimated Actual. This increase is primarily due to deferrals to fund priority ICT projects and employee cost increases including the impact of enterprise bargaining arrangements
- \$66.1 million in grant funding to be provided to Screen Queensland, which is an increase of \$19 million from the 2021–22 Estimated Actual. This increase is primarily due to additional funding provided in the 2022–23 Budget for the development and operation of the Far North Queensland (FNQ) studio facility in Cairns, and the deferral of existing funding for the FNQ studio and the Gold Coast production hub
- the reduction in expenses in 2022–23 reflects the machinery of government changes resulting in Trade and Investment Queensland transferring from the Premier's portfolio from 1 November 2021.

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 \$57.2 million at 30 June 2023 (\$22.0 million in Controlled assets and \$35.2 million in Administered assets).

Controlled income statement

Department of the Premier and Cabinet	2021–22 Budget \$'000	2021–22 Est. Actual \$'000	2022–23 Budget \$'000
INCOME			
Appropriation revenue	99,816	103,402	131,627
Taxes	..	..	..
User charges and fees	3,479	3,405	3,257
Royalties and land rents	..	..	..
Grants and other contributions	1,242	4,149	6,084
Interest and distributions from managed funds	55	55	60
Other revenue	4,572	4,642	3,916
Gains on sale/revaluation of assets	..	..	..
Total income	109,164	115,653	144,944
EXPENSES			
Employee expenses	61,803	61,697	72,572
Supplies and services	26,003	31,480	46,592
Grants and subsidies	18,828	19,550	21,649
Depreciation and amortisation	409	409	363
Finance/borrowing costs	55	55	60
Other expenses	2,066	2,462	3,708
Losses on sale/revaluation of assets	..	..	..
Total expenses	109,164	115,653	144,944
OPERATING SURPLUS/(DEFICIT)	..	..	..

Controlled balance sheet

Department of the Premier and Cabinet	2021–22 Budget \$'000	2021–22 Est. Actual \$'000	2022–23 Budget \$'000
CURRENT ASSETS			
Cash assets	4,892	11,045	11,330
Receivables	4,468	4,311	6,286
Other financial assets	..	..	..
Inventories	..	..	..
Other	866	805	570
Non-financial assets held for sale	..	..	..
Total current assets	10,226	16,161	18,186
NON-CURRENT ASSETS			
Receivables	8,328	4,928	2,003
Other financial assets	..	..	..
Property, plant and equipment	231	31	..
Intangibles	2,577	1,889	1,857
Other	..	..	..
Total non-current assets	11,136	6,848	3,860
TOTAL ASSETS	21,362	23,009	22,046
CURRENT LIABILITIES			
Payables	4,521	9,652	9,652
Accrued employee benefits	1,500	1,763	1,763
Interest bearing liabilities and derivatives	1,693	1,404	3,366
Provisions	..	..	..
Other	800	742	742
Total current liabilities	8,514	13,561	15,523
NON-CURRENT LIABILITIES			
Payables	..	..	..
Accrued employee benefits	..	..	..
Interest bearing liabilities and derivatives	8,328	4,928	2,003
Provisions	..	..	..
Other	..	..	..
Total non-current liabilities	8,328	4,928	2,003
TOTAL LIABILITIES	16,842	18,489	17,526
NET ASSETS/(LIABILITIES)	4,520	4,520	4,520
EQUITY			
TOTAL EQUITY	4,520	4,520	4,520

Controlled cash flow statement

Department of the Premier and Cabinet	2021–22 Budget \$'000	2021–22 Est. Actual \$'000	2022–23 Budget \$'000
CASH FLOWS FROM OPERATING ACTIVITIES			
Inflows:			
Appropriation receipts	99,816	100,354	131,627
User charges and fees	3,645	3,571	3,427
Royalties and land rent receipts	..	..	..
Grants and other contributions	533	3,440	5,375
Interest and distribution from managed funds received	55	55	60
Taxes	..	..	..
Other	11,049	11,196	10,333
Outflows:			
Employee costs	(61,631)	(61,525)	(72,365)
Supplies and services	(31,644)	(37,121)	(52,212)
Grants and subsidies	(18,828)	(19,550)	(21,649)
Borrowing costs	(55)	(55)	(60)
Other	(2,302)	(2,698)	(3,951)
Net cash provided by or used in operating activities	638	(2,333)	585
CASH FLOWS FROM INVESTING ACTIVITIES			
Inflows:			
Sales of non-financial assets	..	..	..
Investments redeemed	..	..	..
Loans and advances redeemed	6,223	5,854	5,023
Outflows:			
Payments for non-financial assets	(560)	(113)	(300)
Payments for investments	..	..	..
Loans and advances made	(5,000)	(1,137)	(4,000)
Net cash provided by or used in investing activities	663	4,604	723
CASH FLOWS FROM FINANCING ACTIVITIES			
Inflows:			
Borrowings	5,000	1,137	4,000
Equity injections	..	..	1,500
Outflows:			
Borrowing redemptions	(6,223)	(5,854)	(5,023)
Finance lease payments	..	..	..
Equity withdrawals	..	..	(1,500)
Net cash provided by or used in financing activities	(1,223)	(4,717)	(1,023)
Net increase/(decrease) in cash held	78	(2,446)	285
Cash at the beginning of financial year	4,814	13,491	11,045
Cash transfers from restructure	..	..	..
Cash at the end of financial year	4,892	11,045	11,330

Administered income statement

Department of the Premier and Cabinet	2021–22 Adjusted Budget \$'000	2021–22 Est. Actual \$'000	2022–23 Budget \$'000
INCOME			
Appropriation revenue	140,825	130,372	126,352
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	140,825	130,372	126,352
EXPENSES			
Employee expenses	36,099	36,868	39,100
Supplies and services	20,047	19,023	20,621
Grants and subsidies	84,261	74,129	66,423
Depreciation and amortisation	281	215	95
Finance/borrowing costs	..	..	..
Other expenses	137	137	113
Losses on sale/revaluation of assets	..	..	..
Transfers of Administered Revenue to Government	..	..	..
Total expenses	140,825	130,372	126,352
OPERATING SURPLUS/(DEFICIT)	..	..	..

Administered balance sheet

Department of the Premier and Cabinet	2021–22 Budget \$'000	2021–22 Est. Actual \$'000	2022–23 Budget \$'000
CURRENT ASSETS			
Cash assets	11,980	31,672	33,305
Receivables	2,578	1,900	963
Other financial assets	..	..	..
Inventories	..	..	..
Other	425	331	224
Non-financial assets held for sale	..	..	..
Total current assets	14,983	33,903	34,492
NON-CURRENT ASSETS			
Receivables	..	..	..
Other financial assets	..	..	..
Property, plant and equipment	324	180	490
Intangibles	..	..	178
Other	..	..	..
Total non-current assets	324	180	668
TOTAL ASSETS	15,307	34,083	35,160
CURRENT LIABILITIES			
Payables	1,584	21,017	21,041
Transfers to Government payable	..	..	..
Accrued employee benefits	3,841	1,160	1,213
Interest bearing liabilities and derivatives	..	..	..
Provisions	..	..	..
Other	..	..	..
Total current liabilities	5,425	22,177	22,254
NON-CURRENT LIABILITIES			
Payables	..	..	..
Accrued employee benefits	4,886	6,910	7,910
Interest bearing liabilities and derivatives	..	..	..
Provisions	..	..	..
Other	..	..	..
Total non-current liabilities	4,886	6,910	7,910
TOTAL LIABILITIES	10,311	29,087	30,164
NET ASSETS/(LIABILITIES)	4,996	4,996	4,996
EQUITY			
TOTAL EQUITY	4,996	4,996	4,996

Administered cash flow statement

Department of the Premier and Cabinet	2021–22 Adjusted Budget \$'000	2021–22 Est. Actual \$'000	2022–23 Budget \$'000
CASH FLOWS FROM OPERATING ACTIVITIES			
Inflows:			
Appropriation receipts	140,825	126,379	127,314
User charges and fees	..	228	(5)
Royalties and land rent receipts	..	..	..
Grants and other contributions	..	..	..
Interest and distribution from managed funds received	..	..	..
Taxes	..	..	..
Other	..	..	..
Outflows:			
Employee costs	(35,100)	(36,194)	(37,954)
Supplies and services	(20,047)	(19,070)	(20,603)
Grants and subsidies	(84,261)	(73,915)	(66,423)
Borrowing costs	..	..	..
Other	(137)	(94)	(113)
Transfers to Government	..	..	..
Net cash provided by or used in operating activities	1,280	(2,666)	2,216
CASH FLOWS FROM INVESTING ACTIVITIES			
Inflows:			
Sales of non-financial assets	..	..	..
Investments redeemed	..	..	..
Loans and advances redeemed	..	..	..
Outflows:			
Payments for non-financial assets	(300)	(70)	(583)
Payments for investments	..	..	..
Loans and advances made	..	..	..
Net cash provided by or used in investing activities	(300)	(70)	(583)
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	980	(2,736)	1,633
Cash at the beginning of financial year	11,000	34,408	31,672
Cash transfers from restructure	..	..	..
Cash at the end of financial year	11,980	31,672	33,305



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 (the Office) 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 is consistent with the Governor's role to function with political neutrality. The Office also maintains the Government House Estate, in partnership with the Department of Energy and Public Works.

In 2022–23, the Office is working towards its objectives to:

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

Department highlights

In 2022–23, the Office will:

- facilitate the Governor's visits to a minimum of 45 individual regional centres
- support the Governor in her commitment to visit all Hospital and Health service facilities over her term
- support the Governor to promote Queensland produce and industry by ensuring that 90 per cent of menu items served at Government House events and receptions feature Queensland produce
- open up the Government House Estate for use by the Queensland community, by hosting Open Days, Picnic Sundays, walks and tours of the Estate, to a minimum of 15,000 visitors annually
- host group investiture ceremonies after two years of COVID-19-related capacity and event restrictions
- support the Governor to lead Queensland's celebrations commemorating Her Majesty The Queen's Platinum Jubilee.

Budget highlights

In the 2022–23 Queensland Budget, the government is providing:

- increased funding of \$2.6 million over 4 years and \$680,000 per annum ongoing to support the expanded work program of the new Governor of Queensland
- additional funding of \$1.8 million in 2022–23 for the provision of enhanced security measures at the Government House Estate. Funding of \$420,000 is being met internally by the Office to complete the upgrade program, bringing total funding to \$2.3 million in 2022–23.

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	2021–22 Target/Est.	2021–22 Est. Actual	2022–23 Target/Est.
Effectiveness measures			
Client satisfaction with support provided to the Governor on constitutional, legal and ceremonial duties of office	90%	100%	90%
Visits to Queensland regional centres	45	57	45
Percentage of menu items featuring Queensland produce as its main element	90%	95%	90%
Visitor satisfaction with presentation of the grounds and the Government House Estate	New measure	New measure	90%
Efficiency measure			
Not identified			
Discontinued measure			
Client satisfaction with presentation of gardens and grounds ¹	90%	100%	Discontinued measure

Note:

1. This service standard has been discontinued and replaced with a visitor satisfaction measure in recognition of the commitment in providing opportunities for the public to visit the Government House Estate.

Departmental budget summary

The table below shows the total resources available in 2022–23 from all sources and summarises how resources will be applied by service area and by controlled and administered classifications.

Office of the Governor	2021–22 Budget \$'000	2021–22 Est. Actual \$'000	2022–23 Budget \$'000
CONTROLLED			
Income			
Appropriation revenue	8,328	8,632	11,179
Other revenue	..	..	..
Total income	8,328	8,632	11,179
Expenses			
Provision of services	8,328	8,632	11,179
Total expenses	8,328	8,632	11,179
Operating surplus/deficit	..	..	..
Net assets	3,770	4,306	4,333

Staffing

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

Service area	2021–22 Budget	2021–22 Est. Actual	2022–23 Budget
Office of the Governor	45	45	47
Total FTEs	45	45	47

Capital program

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

	2021–22 Budget \$'000	2021–22 Est. Actual \$'000	2022–23 Budget \$'000
Capital purchases	64	64	64
Capital grants	..	..	..
Total capital outlays	64	64	64

There may be variations between the capital program figure quoted across papers as payments across Queensland government agencies are excluded from *Budget Paper No. 3: Capital Statement* and may be included in the figure quoted above.

Budgeted financial statements

Departmental income statement

Total operating expenses for 2022–23 are estimated to be \$11.2 million, an increase of \$2.5 million from the 2021–22 Estimated Actual. The increase is primarily due to additional funding provided in the 2022–23 Budget to support the expanded work program of the new Governor of Queensland and to enhance security measures at the Government House Estate.

Departmental balance sheet

Total assets are expected to be \$4.7 million at 30 June 2023, primarily made up of property, plant and equipment (\$2.7 million) and cash assets (\$1.7 million).

Controlled income statement

Office of the Governor	2021–22 Budget \$'000	2021–22 Est. Actual \$'000	2022–23 Budget \$'000
INCOME			
Appropriation revenue	8,328	8,632	11,179
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	8,328	8,632	11,179
EXPENSES			
Employee expenses	6,094	6,174	7,031
Supplies and services	2,114	2,338	4,028
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	8,328	8,632	11,179
OPERATING SURPLUS/(DEFICIT)	..	..	..

Controlled balance sheet

Office of the Governor	2021–22 Budget \$'000	2021–22 Est. Actual \$'000	2022–23 Budget \$'000
CURRENT ASSETS			
Cash assets	1,830	1,662	1,694
Receivables	114	171	171
Other financial assets	..	..	..
Inventories	47	47	47
Other	7	66	66
Non-financial assets held for sale	..	..	..
Total current assets	1,998	1,946	1,978
NON-CURRENT ASSETS			
Receivables	..	..	..
Other financial assets	..	..	..
Property, plant and equipment	2,206	2,715	2,710
Intangibles	1	1	1
Other	..	..	..
Total non-current assets	2,207	2,716	2,711
TOTAL ASSETS	4,205	4,662	4,689
CURRENT LIABILITIES			
Payables	204	236	236
Accrued employee benefits	231	120	120
Interest bearing liabilities and derivatives	..	..	..
Provisions	..	..	..
Other	..	..	..
Total current liabilities	435	356	356
NON-CURRENT LIABILITIES			
Payables	..	..	..
Accrued employee benefits	..	..	..
Interest bearing liabilities and derivatives	..	..	..
Provisions	..	..	..
Other	..	..	..
Total non-current liabilities	..	..	..
TOTAL LIABILITIES	435	356	356
NET ASSETS/(LIABILITIES)	3,770	4,306	4,333
EQUITY			
TOTAL EQUITY	3,770	4,306	4,333

Controlled cash flow statement

Office of the Governor	2021–22 Budget \$'000	2021–22 Est. Actual \$'000	2022–23 Budget \$'000
CASH FLOWS FROM OPERATING ACTIVITIES			
Inflows:			
Appropriation receipts	8,328	8,404	11,179
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	(6,094)	(6,174)	(7,031)
Supplies and services	(2,114)	(2,338)	(4,028)
Grants and subsidies	..	..	..
Borrowing costs	..	..	..
Other	(24)	(24)	(24)
Net cash provided by or used in operating activities	96	(132)	96
CASH FLOWS FROM INVESTING ACTIVITIES			
Inflows:			
Sales of non-financial assets	..	..	..
Investments redeemed	..	..	..
Loans and advances redeemed	..	..	..
Outflows:			
Payments for non-financial assets	(64)	(64)	(64)
Payments for investments	..	..	..
Loans and advances made	..	..	..
Net cash provided by or used in investing activities	(64)	(64)	(64)
CASH FLOWS FROM FINANCING ACTIVITIES			
Inflows:			
Borrowings	..	..	..
Equity injections	..	..	..
Outflows:			
Borrowing redemptions	..	..	..
Finance lease payments	..	..	..
Equity withdrawals	..	..	..
Net cash provided by or used in financing activities	..	..	..
Net increase/(decrease) in cash held	32	(196)	32
Cash at the beginning of financial year	1,798	1,858	1,662
Cash transfers from restructure	..	..	..
Cash at the end of financial year	1,830	1,662	1,694



Public Service Commission

Public Service Commission

Overview

The Public Service Commission's (the Commission) vision is for a high performing, future-focused public sector for Queensland. The Commission's role is to advise, connect, support and partner with the public sector to deliver the best outcomes for Queenslanders.

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.

The Commission supports the government's objectives for the community:

- More Jobs in More Industries: Good, secure jobs in our traditional and emerging industries
- Protecting Our Queensland Lifestyle: Protect and enhance our Queensland lifestyle as we grow
- Better Services: Delivering even better services right across Queensland.

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

Department's service area	Department's objectives
Provision of services for a high performing, future-focused public sector To deliver high quality strategies, programs and advice to Government on workforce, leadership and organisational matters that support Queensland Government agencies to deliver on their strategic vision, purpose and objectives.	Support public sector agencies to effectively manage their workforces Build a highly capable and responsive public sector workforce Support the public sector to prepare for and respond to strategic workforce challenges

Department highlights

In 2022–23, the Commission will:

- finalise a review into sector-wide approaches to the management of workplace health and safety issues, including developing a sector-wide strategy for health and safety representatives
- review the *Flexible by Design* framework to ensure the sector's flexible and remote work settings are contemporary, drive productivity, and enable the sector to attract and retain a workforce that reflects the Queensland community
- work with agencies to solve strategic workforce challenges, including attracting and retaining critical skills, optimising internal talent platforms to drive mobility, and building internal capability
- support the *Inclusion and Diversity Strategy 2021–25* and *Disabling the Barriers to employment in the Queensland public sector implementation plan* to drive improved representation and the employment experience of people with disability
- develop new targets to support the employment of people from key diversity groups, in consultation with agencies and key stakeholders
- progress the work program of the Special Commissioner, Equity and Diversity, including the release of a standardised data set and accompanying guide to support improved equity and diversity planning and reporting, and address gender-based disparities in the public sector
- progress work to better understand and resolve issues relating to managing sexual harassment complaints, and ensure coordination in the sector's response to preventing and managing sexual harassment
- review the *Working for Queensland* employee opinion survey and introduce new metrics to provide agencies with more insightful data to inform the delivery of strategic workforce imperatives
- undertake a review of recruitment and selection practices within the public sector, in accordance with broader public sector employment reforms, to ensure fair and transparent processes based on merit, and optimise the quality and diversity of applicant pools
- expand the career pathways service to support more Aboriginal and Torres Strait Islander public service employees into management and leadership positions through targeted mentoring and capability building.

Performance statement

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

Objective

To deliver high quality strategies, programs and advice to government on workforce, leadership and organisational matters that support Queensland Government agencies to deliver on their strategic vision, purpose and objectives.

Description

The Public Service Commission (PSC) performs its role by:

- providing advice and building practitioner capability to respond to human resources, ethics, conduct and performance management challenges
- providing support and stewardship to public sector leaders and executives to enable them to resolve and respond to emerging challenges
- providing leadership and coordination on sector-wide workforce and organisational issues
- brokering and delivering programs on behalf of the sector to build capability
- delivering sector-wide programs, for example through central procurement and management of technology platforms.

Service standards	2021–22 Target/Est.	2021–22 Est. Actual	2022–23 Target/Est.
Effectiveness measures			
Overall participant satisfaction with PSC leadership development offerings ¹	90%	90%	85%
Client satisfaction with specialist workforce services advice ²	85%	61%	85%
Overall stakeholder satisfaction with PSC's role in providing services for a high-performing public service ²	85%	56%	85%
Efficiency measures			
Cost per participant at PSC leadership development offerings ³	\$250	\$164	\$250
Cost per employee of conducting annual sector-wide employee opinion survey	New measure	New measure	\$3.00
Discontinued measure			
Cost per employee of conducting annual sector-wide employee opinion survey ⁴	\$1.15	\$1.13	Discontinued measure

Notes:

1. The 2022–23 Target/Estimate has been amended to reflect the start of a transition to a hybrid model of virtual and in-person delivery of leadership development programs and events in 2022–23. Participant satisfaction may vary while this new approach is explored and embedded.
2. Factors that may have contributed to the variance between the 2021–22 Target/Estimate and 2021–22 Estimated Actual include the Public Service Commission having an increased regulatory role with stakeholders across the sector to action policy positions associated with the *Savings and Debt Plan* and the ongoing response to the COVID-19 pandemic.
3. The variance between the 2021–22 Target/Estimate and 2021–22 Estimated Actual is due to the offerings predominately being delivered online enabling a much greater number of participants per offering than face to face delivery. The cost to deliver each offering remains unchanged whether online or face to face.
4. This service standard has been discontinued as the calculation methodology has changed and therefore past performance is no longer comparable. The service standard has been introduced with the same measure wording to reflect the new calculation methodology.

Departmental budget summary

The table below shows the total resources available in 2022–23 from all sources and summarises how resources will be applied by service area and by controlled and administered classifications.

Public Service Commission	2021–22 Budget \$'000	2021–22 Est. Actual \$'000	2022–23 Budget \$'000
CONTROLLED			
Income			
Appropriation revenue	13,979	13,833	14,828
Other revenue	1,190	1,188	1,200
Total income	15,169	15,021	16,028
Expenses			
Provision of services for a high performing, future-focused public sector	15,169	15,021	16,028
Total expenses	15,169	15,021	16,028
Operating surplus/deficit	..	..	..
Net assets	936	936	936

Staffing

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

Service area	2021–22 Budget	2021–22 Est. Actual	2022–23 Budget
Provision of Services for a high performing, future-focused public sector	64	64	64
Total FTEs¹	64	64	64

Note:

1. Total includes 5 FTEs in the office of the Integrity Commissioner.

Capital program

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

	2021–22 Budget \$'000	2021–22 Est. Actual \$'000	2022–23 Budget \$'000
Capital purchases	2	2	2
Capital grants	..	..	..
Total capital outlays	2	2	2

There may be variations between the capital program figure quoted across papers as payments across Queensland government agencies are excluded from *Budget Paper No. 3: Capital Statement* and may be included in the figure quoted above.

Budgeted financial statements

Departmental income statement

Controlled income statement

Operating expenses for 2022–23 are estimated to be \$16 million, an increase of \$1 million over the 2021–22 Estimated Actual. The increase is primarily due to the impact of enterprise bargaining arrangements and the deferral of funding for:

- the delivery of leadership and learning programs delayed due to the COVID-19 disruptions
- the implementation of improved gender equity and diversity outcomes across the public sector
- the renewal and procurement of digital platforms contracts to support workforce management functions undertaken by the Commission.

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 2022–23 is expected to remain consistent with the current financial year.

Controlled income statement

Public Service Commission	2021–22 Budget \$'000	2021–22 Est. Actual \$'000	2022–23 Budget \$'000
INCOME			
Appropriation revenue	13,979	13,833	14,828
Taxes	..	..	..
User charges and fees	200	200	210
Royalties and land rents	..	..	..
Grants and other contributions	713	711	713
Interest and distributions from managed funds	..	..	..
Other revenue	277	277	277
Gains on sale/revaluation of assets	..	..	..
Total income	15,169	15,021	16,028
EXPENSES			
Employee expenses	10,309	10,071	10,882
Supplies and services	4,789	4,884	5,074
Grants and subsidies	27	21	28
Depreciation and amortisation	3	3	3
Finance/borrowing costs	..	..	..
Other expenses	41	42	41
Losses on sale/revaluation of assets	..	..	..
Total expenses	15,169	15,021	16,028
OPERATING SURPLUS/(DEFICIT)	..	..	..

Controlled balance sheet

Public Service Commission	2021–22 Budget \$'000	2021–22 Est. Actual \$'000	2022–23 Budget \$'000
CURRENT ASSETS			
Cash assets	210	546	675
Receivables	591	565	575
Other financial assets	..	..	..
Inventories	..	..	..
Other	708	746	560
Non-financial assets held for sale	..	..	..
Total current assets	1,509	1,857	1,810
NON-CURRENT ASSETS			
Receivables	..	..	..
Other financial assets	..	..	..
Property, plant and equipment	11	7	6
Intangibles	..	..	..
Other	..	..	..
Total non-current assets	11	7	6
TOTAL ASSETS	1,520	1,864	1,816
CURRENT LIABILITIES			
Payables	555	590	536
Accrued employee benefits	29	338	344
Interest bearing liabilities and derivatives	..	..	..
Provisions	..	..	..
Other	..	..	..
Total current liabilities	584	928	880
NON-CURRENT LIABILITIES			
Payables	..	..	..
Accrued employee benefits	..	..	..
Interest bearing liabilities and derivatives	..	..	..
Provisions	..	..	..
Other	..	..	..
Total non-current liabilities	..	..	..
TOTAL LIABILITIES	584	928	880
NET ASSETS/(LIABILITIES)	936	936	936
EQUITY			
TOTAL EQUITY	936	936	936

Controlled cash flow statement

Public Service Commission	2021–22 Budget \$'000	2021–22 Est. Actual \$'000	2022–23 Budget \$'000
CASH FLOWS FROM OPERATING ACTIVITIES			
Inflows:			
Appropriation receipts	13,979	13,460	14,828
User charges and fees	290	290	300
Royalties and land rent receipts	..	..	..
Grants and other contributions	713	711	713
Interest and distribution from managed funds received	..	..	..
Taxes	..	..	..
Other	632	631	632
Outflows:			
Employee costs	(10,252)	(10,031)	(10,881)
Supplies and services	(5,098)	(5,312)	(5,296)
Grants and subsidies	(27)	(21)	(28)
Borrowing costs	..	..	..
Other	(137)	(138)	(137)
Net cash provided by or used in operating activities	100	(410)	131
CASH FLOWS FROM INVESTING ACTIVITIES			
Inflows:			
Sales of non-financial assets	..	..	..
Investments redeemed	..	..	..
Loans and advances redeemed	..	..	..
Outflows:			
Payments for non-financial assets	(2)	(2)	(2)
Payments for investments	..	..	..
Loans and advances made	..	..	..
Net cash provided by or used in investing activities	(2)	(2)	(2)
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	98	(412)	129
Cash at the beginning of financial year	112	958	546
Cash transfers from restructure	..	..	..
Cash at the end of financial year	210	546	675



Queensland Audit Office

Queensland Audit Office

Overview

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

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

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

In 2022–23, the QAO is working towards its objectives:

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

Department highlights

In 2022–23, the department 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
- share insights widely
- continue to deliver quality audits and meet expectations and regulatory requirements
- make optimum use of data.

Performance statement

Independent public sector auditing and reporting

Objective

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

Description

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

Service standards	2021–22 Target/Est.	2021–22 Est. Actual	2022–23 Target/Est.
Effectiveness measures			
Parliament's overall satisfaction with services ¹	80%	..	80%
Audit clients' overall satisfaction (index points)	80	82	80
Average time to produce reports – financial audits (months) ²	6	7.7	6
Average time to produce reports – performance audits (months) ²	9	11.3	9
Efficiency measures			
Average life-cycle costs of reports tabled – financial audits (\$'000) ³	140	110	130
Average life-cycle costs of report tabled – performance audits (\$'000) ³	395	269	395
Average cost of financial audits – state entities (\$'000) ⁴	80-90	94	80-90
Average cost of financial audits – local government entities (\$'000) ⁴	70-75	77	70-75

Notes:

1. The QAO typically surveys members of parliament twice during the parliamentary term (not annually). This survey was last conducted in 2020–21.
2. The variance between the 2021–22 Target/Estimate and 2021–22 Estimated Actual is due to reports taking longer to finalise due to the impact of the COVID-19 pandemic. Extensions to planned reporting timeframes were provided for some clients.
3. The variance between the 2021–22 Target/Estimate and 2021–22 Estimated Actual demonstrates efficiencies achieved from the OneQAO workforce strategy and initiatives to ensure reports better meet the needs of stakeholders.
4. The variance between the 2021–22 Target/Estimate and 2021–22 Estimated Actual is due to the average cost of audits being impacted by the scope of audits and number of opinions. It is normal for the total number of opinions to change marginally each year, impacting these results.

Departmental budget summary

The table below shows the total resources available in 2022–23 from all sources and summarises how resources will be applied by service area and by controlled and administered classifications.

Queensland Audit Office	2021–22 Budget \$'000	2021–22 Est. Actual \$'000	2022–23 Budget \$'000
CONTROLLED			
Income			
Appropriation revenue	7,014	7,003	7,301
Other revenue	38,866	41,122	39,304
Total income	45,880	48,125	46,605
Expenses			
Expenses	44,930	46,855	47,059
Total expenses	44,930	46,855	47,059
Operating surplus/deficit	950	1,270	(454)
Net assets	16,153	16,378	15,924

Staffing

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

Service area	2021–22 Budget	2021–22 Est. Actual	2022–23 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.

	2021–22 Budget \$'000	2021–22 Est. Actual \$'000	2022–23 Budget \$'000
Capital purchases	110
Total capital outlays	110

There may be variations between the capital program figure quoted across papers as payments across Queensland government agencies are excluded from *Budget Paper No. 3: Capital Statement* and may be included in the figure quoted above.

Budgeted financial statements

Departmental income statement

Total income is estimated to be \$46.6 million in 2022–23, a decrease of \$1.5 million from 2021–22 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 include the audit readiness of clients and progression of machinery-of-government changes.

Total expenses are estimated to be \$47.1 million in 2022–23, which is in line with 2021–22 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 2022–23 are cash (\$10 million), receivables (\$3.8 million) and work-in-progress (\$3.7 million).

Controlled income statement

Queensland Audit Office	2021–22 Budget \$'000	2021–22 Est. Actual \$'000	2022–23 Budget \$'000
INCOME			
Appropriation revenue	7,014	7,003	7,301
Taxes	..	..	..
User charges and fees	38,659	40,908	39,094
Royalties and land rents	..	..	..
Grants and other contributions	207	207	210
Interest and distributions from managed funds	..	..	..
Other revenue	..	7	..
Gains on sale/revaluation of assets	..	..	..
Total income	45,880	48,125	46,605
EXPENSES			
Employee expenses	25,396	27,070	27,238
Supplies and services	18,868	19,159	19,189
Grants and subsidies	..	..	..
Depreciation and amortisation	64	78	57
Finance/borrowing costs	..	..	..
Other expenses	602	548	575
Losses on sale/revaluation of assets	..	..	..
Total expenses	44,930	46,855	47,059
OPERATING SURPLUS/(DEFICIT)	950	1,270	(454)

Controlled balance sheet

Queensland Audit Office	2021–22 Budget \$'000	2021–22 Est. Actual \$'000	2022–23 Budget \$'000
CURRENT ASSETS			
Cash assets	8,687	10,169	9,954
Receivables	4,741	3,910	3,772
Other financial assets	..	..	..
Inventories	..	..	..
Other	4,476	3,808	3,715
Non-financial assets held for sale	..	..	..
Total current assets	17,904	17,887	17,441
NON-CURRENT ASSETS			
Receivables	..	..	..
Other financial assets	..	..	..
Property, plant and equipment	..	62	115
Intangibles	..	..	..
Other	..	..	..
Total non-current assets	..	62	115
TOTAL ASSETS	17,904	17,949	17,556
CURRENT LIABILITIES			
Payables	1,040	796	842
Accrued employee benefits	711	775	790
Interest bearing liabilities and derivatives	..	..	..
Provisions	..	..	..
Other	..	..	..
Total current liabilities	1,751	1,571	1,632
NON-CURRENT LIABILITIES			
Payables	..	..	..
Accrued employee benefits	..	..	..
Interest bearing liabilities and derivatives	..	..	..
Provisions	..	..	..
Other	..	..	..
Total non-current liabilities	..	..	..
TOTAL LIABILITIES	1,751	1,571	1,632
NET ASSETS/(LIABILITIES)	16,153	16,378	15,924
EQUITY			
TOTAL EQUITY	16,153	16,378	15,924

Controlled cash flow statement

Queensland Audit Office	2021–22 Budget \$'000	2021–22 Est. Actual \$'000	2022–23 Budget \$'000
CASH FLOWS FROM OPERATING ACTIVITIES			
Inflows:			
Appropriation receipts	7,014	6,993	7,301
User charges and fees	42,289	43,672	42,797
Royalties and land rent receipts	..	..	..
Grants and other contributions	..	..	..
Interest and distribution from managed funds received	..	..	..
Taxes	..	..	..
Other	1,707	1,950	1,779
Outflows:			
Employee costs	(25,318)	(27,164)	(27,137)
Supplies and services	(20,564)	(18,215)	(20,967)
Grants and subsidies	..	..	..
Borrowing costs	..	..	..
Other	(3,918)	(4,006)	(3,878)
Net cash provided by or used in operating activities	1,210	3,230	(105)
CASH FLOWS FROM INVESTING ACTIVITIES			
Inflows:			
Sales of non-financial assets	..	..	..
Investments redeemed	..	..	..
Loans and advances redeemed	..	..	..
Outflows:			
Payments for non-financial assets	..	..	(110)
Payments for investments	..	..	..
Loans and advances made	..	..	..
Net cash provided by or used in investing activities	..	..	(110)
CASH FLOWS FROM FINANCING ACTIVITIES			
Inflows:			
Borrowings	..	..	..
Equity injections	..	..	..
Outflows:			
Borrowing redemptions	..	..	..
Finance lease payments	..	..	..
Equity withdrawals	..	..	..
Net cash provided by or used in financing activities	..	..	..
Net increase/(decrease) in cash held	1,210	3,230	(215)
Cash at the beginning of financial year	7,477	6,939	10,169
Cash transfers from restructure	..	..	..
Cash at the end of financial year	8,687	10,169	9,954

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 2022–23

Service Delivery Statements

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