



ANNUAL REPORT 2023–2024

Department of the
Premier and Cabinet



Communication objective

The Department of the Premier and Cabinet would like to acknowledge Aboriginal peoples and Torres Strait Islander peoples as the Traditional Owners and Custodians of this Country. We recognise their connection to land, sea and community. We pay our respects to them, their cultures, and to their Elders, past, present and emerging.

This annual report provides information about the Department of the Premier and Cabinet's financial and non-financial performance for 2023–2024. It has been prepared in accordance with the *Financial Accountability Act 2009*.

The report records the significant achievements against the strategies and services detailed in the Department of the Premier and Cabinet's *2023–2027 Strategic Plan*, the Office of the Queensland Parliamentary Counsel's *2023–2027 Strategic Plan* and the *2023–2024 Service Delivery Statement*.

This report has been prepared for the Premier to submit to Parliament. It has also been prepared to meet the needs of stakeholders, including the Australian and local governments, industry and business associations, community groups, staff, and individuals.

Copies of this publication can be obtained at www.premiers.qld.gov.au/publications/categories/reports/annual-reports.aspx or by phoning (07) 3003 9061 or emailing corporategovernance-dpc@premiers.qld.gov.au



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13 September 2024

The Honourable Steven Miles MP
Premier of Queensland
1 William Street
Brisbane QLD 4000

Dear Premier

We are pleased to submit for presentation to the Parliament the Annual Report 2023–2024 and financial statements for the Department of the Premier and Cabinet.

This report is prepared on the basis of the current administrative arrangements for this department applying for the whole of the 2023-24 financial year. That is, it reflects the structure, operations and performance of the department as it now exists.

We certify that this Annual Report complies with the:

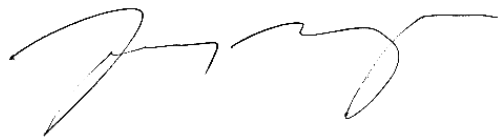
- prescribed requirements of the *Financial Accountability Act 2009* and the *Financial and Performance Management Standard 2019*
- requirements set out in the *Legislative Standards Act 1992*, and
- detailed requirements set out in the *Annual report requirements for Queensland Government agencies*.

A checklist outlining the Queensland Government's annual reporting requirements can be found on pages 53–54 of this annual report.

Yours sincerely



Mike Kaiser
Director-General



A D Keyes
Parliamentary Counsel

About the department

The Department of the Premier and Cabinet (DPC) is the lead agency of the Queensland Government.

Throughout 2023-2024, the department has worked to achieve our *Strategic Plan 2023–2027* vision: 'An informed and influential department that delivers for Queenslanders' and has focused on improving ways in which Queenslanders can be served by their government.

By upholding Westminster system governance, facilitating strategic policy development, driving policy implementation, and actively engaging with stakeholders, DPC has ensured the government's objectives for Queensland are realised.

The department ensures effective and accountable government and enhances the government's engagement activities across the state and internationally.

Through its government support and advisory service, it also supports business at Executive Council, provides high-level constitutional, public administration and protocol support to the Premier and Cabinet and corporate support services to ministerial offices and the Office of the Leader of the Opposition.

Through whole-of-government strategic communication, engagement and events leadership, Queenslanders, their communities and our international stakeholders and partners, are more actively engaged, informed and connected with the government's policies and programs.

An informed and influential department requires a high-performing workforce. Our people are at the centre of everything we do and our human, financial, information services and governance functions support our responsive workforce.

Supporting government decisions on key social, economic, law and justice, environment and planning and First Nations policy and service delivery, the department leads the public sector to provide government with the best advice for the best outcomes.

Leading intergovernmental relations and supporting the Premier in National Cabinet participation, the Cabinet Office focuses on emerging strategic policy priorities and whole-of-government performance management reporting, while also supporting Cabinet and Cabinet Committee processes, regional and community cabinet programs.

Improving ways in which Queenslanders are connected to, and serviced by government is the cornerstone of government service delivery implementation support. More timely and effective delivery of high priority policies to Queenslanders is driven by supporting partner agencies to deliver improved service outcomes.

Supporting Queenslanders now and into the future was the focus of this year's State Budget in June 2024, heralding unprecedented cost of living initiatives, investment in health, education, employment, renewable energy, environmental protection, and community services. The budget also committed substantial resources to infrastructure projects, poised to create countless job opportunities over the next decade.

The coming decade also offers a unique opportunity for the department to lead the Queensland Government to create lasting social and economic prosperity, ensuring a brighter and more sustainable future for all Queenslanders.

Government's objectives for the community

The government's objectives for the community reflect the government's vision for Queensland.

Section 10 of the *Financial Accountability Act 2009* (Qld) requires that the Premier prepares and tables in the Legislative Assembly, a statement of the government's broad objectives for the community.

The Government's objectives focus on building future social and economic prosperity and sustainable growth across the state and can only be accomplished through collective effort.

Working together with business, industry and the community, DPC plays a crucial role in the overseeing the implementation, communication, engagement and reporting of our progress across the Queensland Government. More details about DPC's role can be found throughout this report.

The objectives are:

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

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

Better services: Deliver even better services right across Queensland.

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

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

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

Director-General's report

In 2023–2024, the department continued to support the Premier, Cabinet and the people of Queensland.

In 2023–2024, the Department of the Premier and Cabinet (DPC) embarked on a transformative journey to play its role as an empowered and influential agency. Marked by impactful initiatives and strategic efforts to support the First Minister and Cabinet to deliver on the government's priorities, innovation and evidence-based policy solutions have been at the forefront of the efforts this year.

In December 2023, the department managed the swearing in of the new Premier and Ministers, prompting machinery-of-government changes within the Department of the Premier and Cabinet and across government. These changes saw the Brisbane 2032 Coordination Office, the Office for Veterans, Office of Rural and Regional Queensland and Screen Queensland being transferred out of DPC. We assumed lead responsibility for the Office of First Nations Engagement and Innovation.

Since joining DPC in late 2023, I committed to building on our strengths as the lead agency for the Queensland Government and enhancing decision support, bringing fresh thinking to policy challenges and focusing on implementation and improved service delivery.

Connecting with Queenslanders through improved service delivery across government and deeper engagement has seen the department deliver the *Putting Queensland Kids First Plan* in April 2024. A \$502 million investment in preventative and early supports will deliver lifelong and multigenerational benefits for children, families and communities.

In May this year, DPC made history in delivering the government's nation-leading Queensland Proactive Release Scheme. Underscoring the government's commitment to strengthening transparency in government decision making, the scheme implements the publishing of relevant Cabinet material online within 30 business days of Cabinet's consideration.

Our focus on preventing domestic and family violence continued with the department delivering a statewide awareness campaign, *Love Does Not Equal Control*, in August 2024. We launched *Queensland's Plan for the*

Primary Prevention of Violence Against Women 2024–2028 and coordinated the government's response to the Women's Safety and Justice Taskforce's reports, supporting the government's significant legislative reform.

Anticipating and addressing global challenges, we continued to provide policy advice and support to further the government's clean energy objectives. Underscoring its commitment to climate action, the government has one of the most ambitious targets of any government in Australia – reducing emissions by 75 per cent by 2035. Through the *Queensland Energy and Jobs Plan*, we are supporting the government in driving the state's energy transformation. Reducing our emissions is crucial to creating a shared and prosperous future.

Set against a backdrop of 13 extreme weather events affecting 66 of the state's 77 Local Government Areas during Queensland's 2023–2024 disaster season, our department focused its efforts in supporting preparedness and response capabilities across government to keep communities safe and resilient.

Collaboration with key partners and government agencies to attract globally significant events to Queensland, along with the delivery of community events supporting Queensland's strong international relationships and multicultural community, further highlighted the department's commitment to social cohesion and enhancing the quality of life for all Queenslanders.

While a lot has been achieved in 2023–2024, there is always more to accomplish. I acknowledge former Director-General Rachel Hunter's contribution to DPC following her departure late last year, and I thank the dedicated, hard-working public servants within DPC for their continued efforts as we strive towards our vision to be an informed and influential department that delivers for Queenslanders.

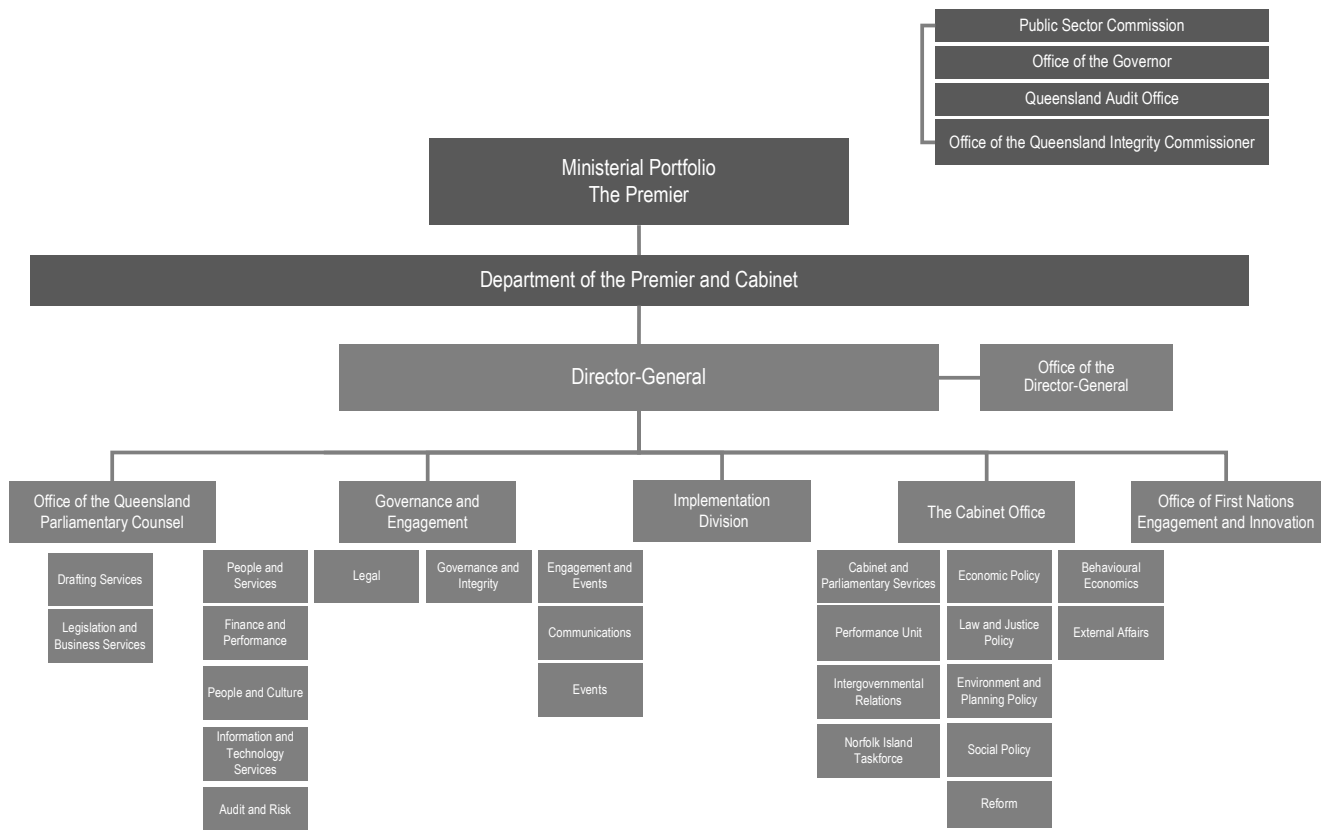
Mike Kaiser
Director-General
Department of the Premier and Cabinet

Organisational structure

DPC delivers its services through the structure outlined in the organisational chart below. The Ministerial portfolio of the Premier in 2023–2024 includes the following bodies:

- Public Sector Commission
- Office of the Governor
- Queensland Audit Office
- Office of the Queensland Integrity Commissioner.

For further information, please refer to each agency's annual report on their websites. The chart below represents the departmental structure as at 30 June 2024.



Machinery of government changes

Outgoing divisions or functions

The following table outlines those functions that left the department due to machinery of government changes on 18 December 2023 and the related annual reports where the non-financial performance information and financial statements can be found for the 2023–2024 reporting period.

Left the department	Date of transfer	Related Annual Report * #
Brisbane 2032 Coordination Office	18 December 2023	Department of State Development and Infrastructure
Future Economies Taskforce	18 December 2023	Department of Energy and Climate
Office for Veterans	18 December 2023	Department of Treaty, Aboriginal and Torres Strait Islander Partnerships, Communities and the Arts
Office for Rural and Regional Queensland	18 December 2023	Department of Regional Development, Manufacturing and Water

* Financial statements for the period 1 January – 30 June 2024 can be found in the related annual report.

Non-financial performance for the period 1 July 2023 – 30 June 2024 can be found in the related annual report.

Responsibility for veterans and for screen industry development became part of the portfolio responsibilities of the Minister for Treaty, Aboriginal and Torres Strait Islander Partnerships, Communities and the Arts. For further information about Screen Queensland Pty Ltd, refer to their tabled financial statements. For further information about the Queensland Veterans Council refer to their Annual Report.

Our Strategic Plan 2023–2027

As a result of machinery of government changes, our *2023–2024 Annual Report* reflects our *Strategic Plan 2023–2027* republished on 18 March 2024.

Our **vision** is ‘an informed and influential department that delivers for Queenslanders’.

Our **role** is to ‘lead the public sector to provide government with the best advice for the best outcomes’.

Our **strategic objectives** are:

1. Outstanding advice supporting good decision support.
2. Better service delivery for Queenslanders.
3. An accountable and effective government.
4. An informed and connected Queensland.
5. An empowered, effective and accountable department.

The objectives are assessed through efficiency and effectiveness measures outlined in Appendix A of this report and the fifth objective is outlined in the ‘Our people’ section of this report.

Our guiding **principles** are:

Bold but faithful

We approach our work with courage and candour for the people of Queensland.

Get it done

We take responsibility and see things through.

Back the facts

We seek the best approach backed by experience, expertise and evidence.

Listen and lead

We work together and with others to achieve great outcomes.

Lift each other up

We champion and support each other and take pride in our work together.

We value and respect Aboriginal cultures and Torres Strait Islander cultures in all that we do.

We respect, protect and promote human rights in our decision making and actions.

The DPC *Strategic Plan 2023–2027* is available on our website

www.premiers.qld.gov.au/publications/categories/plans/strategic-plan.aspx

Government Decision Support

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

Key achievements for 2023–2024

- Supported the Premier and Cabinet to deliver the Cabinet and Cabinet Committee agenda, and Regional and Community Cabinet program.
- Provided whole-of-government coordination and advice on the parliamentary legislative program, parliamentary processes, and procedures.
- Delivered the nation-leading Queensland Proactive Release Scheme to strengthen transparency in government decision making by publishing relevant Cabinet material online within 30 business days of Cabinet's consideration.
- Led innovative and evidenced-based policy solutions aligned with the government's objectives for the community and responded to emerging trends for the Queensland Government.
- Established and facilitated the Queensland Leaders' Forum, which brings a broad range of stakeholders together to discuss the key issues facing Queensland.
- Supported agencies delivering enhanced legislation and policies for environmental protection and management, including fisheries reforms to protect the Great Barrier Reef, banning carbon capture and storage in the Great Artesian Basin, and enhancing protections for the Lake Eyre Basin.
- Performed a leadership and coordination role across government to ensure Queensland is well-positioned to address issues through intergovernmental forums.
- Supported delivery of federal funding arrangements and reform initiatives for a range of key sectors, including schooling, housing, vocational education, training, health, water and transport infrastructure, agriculture and biosecurity, and energy.
- Coordinated, delivered, and provided leadership on the implementation and evaluation of domestic and family violence prevention reforms, including coordinating the government's response to the Women's Safety and Justice Taskforce's reports.
- Delivered the whole-of-government and whole-of-sector Putting Queensland Kids First Plan, investing \$502 million in preventative and early supports to deliver lifelong and multigenerational benefits for children, families, and communities.
- Delivered the Community Safety Plan for Queensland in April 2024 and coordinated implementation reporting for both the Community Safety Plan actions and the Youth Justice Reform Select Committee recommendations.
- Supported policy settings across all portfolios to reframe the Queensland Government's relationship with Aboriginal peoples and Torres Strait Islander peoples in line with the July 2019 *Joint Statement of*

Commitment and the Queensland Government's *Reconciliation Action Plan 2023–2025*. This included supporting the establishment of the Truth Telling and Healing Inquiry and the First Nations Treaty Institute to progress Treaty in Queensland.

- Supported the Premier in establishing the Supermarket Pricing Select Committee to conduct the Inquiry into Supermarket Pricing and led the Queensland Government response.
- Established the Queensland Government's first central behavioural economics unit, delivering behaviour projects on cost of living, biosecurity, natural disaster resilience and preparedness, youth justice, pathways to healthcare, citizen engagement in government programs, and removing friction from government services.
- Led strategic communications and media to ensure Queenslanders are engaged and informed about the work of government, including on priority issues such as health, housing, cost of living and energy.
- Continued to lead whole-of-government crisis management arrangements, including disaster management and counter-terrorism, particularly in responding to bushfires, the 2023 North Queensland floods, Tropical Cyclones Jasper and Kirrily, and the South East Queensland storms in 2023–2024, as well as preparedness activities across bushfires and cybersecurity.
- Successfully transitioned corrective services from New South Wales to Queensland under the *Intergovernmental Partnership Agreement on State Service Delivery to Norfolk Island*.
- Negotiated and delivered additional apprenticeship and traineeship services to support Norfolk Islanders.
- Led implementation of the reforms from the report delivered by Emeritus Professor Peter Coaldrake, *Let the sunshine in: Review of culture and accountability in the Queensland public sector* (the Coaldrake Report), and Mr Kevin Yearbury's *Strategic Review of the Integrity Commissioner's Functions* (the Yearbury Report).

- Established in January 2024, the Office of First Nations Engagement and Innovation (OFNEI), held 15 roundtables with First Nations local leaders and government leaders in Cairns, Townsville and Bundaberg focusing on youth engagement priorities for each of the communities.
- The Youth Engagement Roundtables provided an opportunity for community members and government members to enter into authentic and respectful dialogue which has led to a number of increased outcomes for the three communities.

Future directions for 2024–2025

- Coordinate across government and collaborate with non-government partners to implement the Putting Queensland Kids First Plan and establish systems-level monitoring and evaluation.
- Continue to lead the evaluation of youth justice reforms, including undertaking investment mapping and commencing new priority program evaluations.
- Continue to lead the whole-of-government Queensland Proactive Release Scheme to assist transparency.
- Negotiate the best policy position for Queensland through national engagement forums, including National Cabinet and the Council for the Australian Federation.
- Perform a leadership and coordination role across government to ensure Queensland is well positioned to address government-wide issues through intergovernmental forums and national forums supporting Australia's international agreements and engagements.
- Support delivery of federal funding arrangements and reform initiatives for a range of key sectors.
- Lead the development of the Queensland Sustainable Timber Industry Framework, in partnership with stakeholders, to present a 30-year plan to grow jobs, protect forest values and balance the many ways Queensland's forest estate is used.
- Continue to lead behavioural economics and research projects for DPC and whole-of-government

to inform policy development across priority sectors and improve processes and services for Queenslanders.

- Continue to lead strategic communication and media delivery, to ensure Queenslanders are engaged in and informed about the work of the government and the many benefits and services available to them.
- Continue to lead Queensland's disaster management and counter-terrorism arrangements, including support for the Queensland Disaster Management Committee and the Crisis Communication Network. This includes reviewing existing crisis arrangements to ensure they reflect best-practice and to identify gaps to be addressed, and proactively driving a whole-of-government approach to crisis communication preparedness, training and response through the delivery of training scenarios and exercises related to natural disasters, crises and emergency response.
- Contribute to the transition to the new governance body for Norfolk Island, through membership on Norfolk Island Governance Council.
- Consider proposals for further service delivery in line with community, Commonwealth and Queensland priorities for services on Norfolk Island.
- Continue to provide leadership on the implementation of domestic and family violence

prevention reforms, including monitoring of the government's response to the Women's Safety and Justice Taskforce's reports and the Commission of Inquiry into policing responses to domestic and family violence, as well as supporting the critical prevention work of the Domestic and Family Violence Prevention Council.

- Office of First Nations Engagement and Innovation will:
 - seek to work with First Nations leaders and the senior government leaders to enter into agreements which will see co-design and ongoing working relationships that are mutually respectful
 - work to progress roundtable outcomes which have been based on the priorities of each of the individual communities and will be progressed across multiple government departments to ensure our First Nations youth in these communities thrive.

Our performance

Service standards in DPC's *2023–2024 Service Delivery Statement* were used by the department and the government to assess overall performance of the service area. These can be found in Appendix A.

Government Service Delivery Implementation Support

The service area is responsible for improving the speed and effectiveness of high priority policies by taking a 'hands-on' approach to supporting partner agencies to implement and deliver improved service outcomes. The service area works collaboratively to map implementation pathways, overcome barriers to delivery, and act on opportunities to speed-up and improve delivery outcomes. It works closely with delivery agencies to progress service priorities and improve in-house implementation and program evaluation capability.

The service area also strengthens implementation of the whole-of-government *Performance Management Framework* policy across the public sector and drives delivery of the government's commitments.

Key achievements for 2023–2024

The service area was established on 1 February 2024 to support the implementation of high priority policies and drive improved whole-of-government outcomes.

In 2023–2024 the service area worked collaboratively with departments and other stakeholders to improve the delivery of key services and programs and has initially been focused on addressing challenges in youth justice and housing.

- Worked closely with youth justice partner agencies to ensure serious repeat offenders are holistically supported to reduce their offending behaviour.
- Supported the Department of Youth Justice in developing target outcomes regarding serious repeat offenders focusing on:
 - reducing the distinct number of serious repeat offenders
 - reducing the density of their offending
 - reducing the overall number of offences committed by serious repeat offenders.
- Worked closely with all agencies to improve the coordination of government service responses for this cohort to drive progress against the target outcomes.
- Supported the Department of Housing, Local Government, Planning and Public Works (DHLGPPW) to identify, address and resolve barriers to implementation and increase the pace of delivery of three Homes for Queenslanders initiatives identified by the Premier as priorities:
 - deliver more than 2000 social homes per year from 2028 and the target to deliver 53,500 new social homes by 2046
 - deliver State Facilitated Development program including the Inclusionary Planning Pilots
 - deliver the \$350 million Incentivising Infill Development Fund.
- DHLGPPW is on track for the ramp up to deliver more than 2000 social homes each year from 2028, with more than 1000 social homes delivered in 2023–2024, an increase from 858 in 2022–2023.
- There has been steady progress on the State Facilitated Development and Incentivising Infill Development Fund initiatives to fast track the assessment of development applications, including applications that involve diverse and affordable forms of housing.

- The service area will continue to work with all delivery agencies to support implementation of the Homes for Queenslanders initiative.
- The service area also
 - led whole-of-government processes for the implementation, monitoring and reporting of government commitments and decisions
 - continued whole-of-government oversight of the Queensland Government Performance Management Framework Policy.

Future directions for 2024–2025

- Continue to work with partner agencies to improve the delivery of key services and priorities, including in housing and youth justice.
- Continue to explore opportunities to support agencies to deliver improved services for Queensland communities.
- Build its reputation as a trusted and expert advisor on critical delivery initiatives.
- Continue to lead the collection of government commitments to facilitate implementation, monitoring and reporting of government commitments and decisions.
- Create awareness of the need to focus on implementation as a discipline in seeking improved outcomes.
- Continue to drive capability uplift in governance and accountability through the Queensland Government Performance Management Framework.

Our performance

This is a new service area introduced as part of a review of the department's strategic objectives and structural changes from 1 February 2024 and was not represented in DPC's *2023–2024 Service Delivery Statement*.

Governance Support and Advisory Services

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

Key achievements for 2023–2024

- Continued to support the government's commitment to increasing diversity on government boards, including collection of data regarding diversity characteristics of members of government bodies.
- Provided secretariat support for the Queensland Plan Ambassadors Council and the Queensland Independent Remuneration Tribunal.
- Successfully conducted three swearing-in ceremonies to transition to the Miles Ministry.
- Reviewed and updated the *Guidelines on the Caretaker Conventions* in preparation for the caretaker period ahead of the 2024 State General Election.
- Facilitated the conduct of the Strategic Review of the Queensland Audit Office.
- Established *Muttaburrasaurus Langdoni* as Queensland's fossil emblem.
- Facilitated the recruitment process for the appointment of a new Queensland Auditor-General.

Future directions for 2024–2025

- Implement the revised *Welcome Aboard: A Guide for Members of Queensland Government Bodies* and new *Guidelines for Recruitment and Appointment to Queensland Government Bodies*.
- Undertake a statutory review of the Queensland Plan.
- Lead the swearing-in of the Ministry following the 2024 State General Election.

Our performance

Service standards in DPC's *2023–2024 Service Delivery Statement* were used by the department and the government to assess overall performance of the service area. These can be found in Appendix A.

Engagement and Events Support

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

Key achievements for 2023–2024

- Delivered greater connectivity and leadership across government by guiding the planning and delivery of whole-of-government communication strategies and campaigns, with a focus on public safety, accessibility and inclusiveness, and campaigns that unite and inspire Queenslanders.
- Developed best-practice communication approaches and capability development through whole-of-government leadership, including specialist subcommittees and speakers' series, to better connect government communicators with marketing, communication and event industry knowledge.
- Delivered integrated and multi-faceted campaigns addressing societal issues, including the *Love Does Not Equal Control* initiative as part of Domestic and Family Violence Prevention Month.
- Maintained whole-of-government strategic arrangements, including master media advertising services and media monitoring, to deliver strategic advice and value-for-money services.
- Provided ongoing leadership of the Government Advertising and Communication Committee process to ensure continued rigour around whole-of-government advertising, with 111 advertising campaigns approved to proceed to market in 2023–2024.
- Collaborated with key partners and government agencies to attract globally significant and strategically aligned events to Queensland, and led best practice event delivery and sponsorship strategy across government through:
 - event management and logistics for six Community Cabinets held across Queensland, including Rockhampton and Bundaberg.
 - management of the Queensland Government Sponsorship Gateway, Events Sponsorship Fund, and Sponsorship and Events Advisory Group to provide a coordinated approach to assessment and attraction of outgoing sponsorships
 - management of strategic and community outcomes of 24 outgoing sponsorships, including AusBioTech 2023, Australian Women in Music Awards 2023, Beef Australia 2024, Cairns Indigenous Art Fair 2023 Art Awards, Mount Isa Mines Indigenous Rodeo Championships 2023, Shine on Gimuy 2023, Savannah in the Round 2023, Yarrabah Music and Cultural Festival, and Screen Forever 2023
 - acquisition of 23 incoming sponsorship arrangements to support the delivery of a range of core events and awards programs, including 2023 Premier's Awards for Excellence, 2023 *Not Now, Not Ever. Together.* Breakfast, 2024 Great Australian Bites, and 2024 Queensland Reconciliation Awards

- leadership of core events and awards programs, including 2023 Premier’s Awards for Excellence, 2024 Queensland Australian of the Year, 2024 Queensland Greats Awards and 2024 Queensland Reconciliation Awards
- delivery of the CommBank Matildas celebration event in collaboration with Football Australia and Brisbane City Council, following the CommBank Matildas’ outstanding achievements during the FIFA Women’s World Cup 2023. The event was broadcast nationally to more than 18.8 million people and attended by more than 4500 people
- management of the 2023 *Not Now, Not Ever. Together*. Breakfast, held to reinforce the commitment to eliminate all forms of domestic and family violence, and which raised more than \$54,000 for North Queensland Combined Women’s Service and Combined Women’s Refuge South-East Queensland as event beneficiaries
- development and delivery of the Queensland Disaster Resilience Champions program
- delivery of additional events that supported emerging priorities in the community, including the opening of the Cairns Convention Centre, the Opportunity 2032 Breakfast series, and the Queensland Leaders’ Forum
- enhancement and rejuvenation of the Queensland Greats precinct at Roma Street Parkland with new signage to engage visitors on the Queensland Greats Awards program
- leadership of whole-of-government networks to build capability and knowledge of sponsorship and events best practice, including the Queensland Government Sponsorship Network and Queensland Government Events Network
- development of the *Queensland Government Accessible Events Guide* in collaboration with Queenslanders with Disability Network, providing practical measures for event organisers and Queensland Government departments to implement when planning and executing events across Queensland.
- Delivered community events supporting Queensland’s strong international relationships and multicultural community, including the Indian Community Reception, the Lunar New Year Reception, and the Luncheon for Queensland-Japan business and community leaders, as well as delivery of community events related to the Premier’s patronages, including the 100+ Club Luncheon.
- Led the delivery of State Occasions, including the State Funeral for the former Premier of Queensland, the Honourable Michael Ahern AO held in August 2023, and the Inaugural Address by the 40th Premier of Queensland in December 2023.
- Facilitated 15 Heads of Post and Heads of Mission official visit programs and associated official hospitality, including for the Ambassadors of the European Union and Japan and the High Commissioner for India, as well as six courtesy meetings with foreign government representatives.
- Enhanced Queensland’s international profile by leveraging existing relationships with our sister states and other international partners working in close partnership with other agencies, including:
 - delivered the official visit by the Vice Mayor of Shanghai to Queensland and signing ceremony for the 13th iteration of the Sister-State Agreement between Shanghai and Queensland in July 2023
 - coordinated Queensland Government involvement in April 2024, in the official visit by the Papua New Guinea Minister for Higher Education, Research, Science and Technology and Sports, and Minister for Education.
- Delivered a program of briefings in both 2023 and 2024 to the Queensland Consular Corps to facilitate updates from Queensland Government departments, including Trade and Investment Queensland, Multicultural Affairs Queensland, and the Department of Housing, Local Government, Planning and Public Works.

- Contributed to Queensland Government engagement in and provided leadership and strategic advice regarding Premier involvement with the 2023 FIFA Women's World Cup and Gender Equality Symposium held in July 2023.
- Delivered two Premier-led trade missions in collaboration with Trade and Investment Queensland, the first in July 2023 to Japan, Republic of Korea and Singapore, and the second in November 2023 to the People's Republic of China. These strategically focused missions developed new engagement opportunities with key trade partners, increased investment, and promoted export opportunities for Queensland businesses. The November mission was the largest trade mission in Queensland's history with 100 industry representatives joining the delegation from the education, business, resources, agriculture and tourism sectors.
- Coordinated Queensland Government consultation for Australian diplomats including the Ambassador to the United States of America in July 2023 and High Commissioner to New Zealand in August 2023.
- Provided leadership and strategic advice on protocol matters and observances, including Title Honourable, Flying of Flags, State Emblems, State Funeral, and Premier Patronage policies.

Future directions for 2024–2025

- Advance the use of contemporary and emerging communication platforms to help inform and engage Queenslanders on the issues that are important to them and their community.
- Continue to develop best-practice communication approaches and capability development through ongoing leadership of the Heads of Communication Network and associated specialist subcommittees, and whole-of-government speakers' series.
- Maintain whole-of-government strategic arrangements, including master media advertising

services and media monitoring, to deliver strategic advice and value-for-money services.

- Provide ongoing leadership of the Government Advertising and Communication Committee process to ensure continued rigour around whole-of-government advertising.
- Design communication activities, campaigns and strategies to engage and inform Queenslanders.
- Lead and advise best practice in event delivery and sponsorship strategy across government and administer the Events Sponsorship Fund to drive economic and community benefit through attraction, leveraging and delivery of high-value events aligned with government priorities.
- Implement updated Queensland Government Sponsorship Framework to ensure alignment with best-practice policies and procedures.
- Lead the Queensland Government's Heads of Mission visits program to enhance and profile Queensland's international reputation.
- Elevate Queensland's global presence by utilising our established connections with sister states and international partners to create new engagement opportunities, while collaborating closely with Queensland Government and Federal agencies.
- Continue to provide strategic advice and leadership on protocol and ceremonial matters, including leadership of related policies.
- Enhance the government's profile and engagement opportunities by delivering events and awards on behalf of the Premier to communicate key policies, initiatives, and community engagement programs.

Our performance

Service standards in DPC's *2023–2024 Service Delivery Statement* were used by the department and the government to assess overall performance of the service area. These can be found in Appendix A.

Legislative Drafting and e-Publishing

Legislative Drafting and e-Publishing (LDeP), through the Office of the Queensland Parliamentary Counsel (OQPC), provides drafting and e-publishing services for Queensland legislation.

This service supports parliamentary democracy in Queensland by drafting legislation, ensuring the statute book is of the highest standard, and arranging public access to legislation and legislative information on the Queensland legislation website www.legislation.qld.gov.au.

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.

OQPC was established as a statutory office under the *Legislative Standards Act 1992* on 1 June 1992. Subject to the Premier, OQPC is controlled by the Queensland Parliamentary Counsel. OQPC publishes its own strategic plan and annual report and is included as a service area in the DPC Service Delivery Statement each year.

Key achievements for 2023–2024

- Pursued excellence in legislative drafting and access by adopting best practice and making Queensland legislation easy to find, easy to understand and easy to use, and maintaining open data arrangements.
- Significant legislation drafted and introduced within the reporting period included:
 - *Housing Availability and Affordability (Planning and Other Legislation Amendment) Bill 2023*
 - *Criminal Law (Coercive Control and Affirmative Consent) and Other Legislation Amendment Bill 2023*
 - *Public Records Bill 2023*
 - *Information Privacy and Other Legislation Amendment Bill 2023*
 - *Energy (Renewable Transformation and Jobs) Bill 2023*
 - *Land and Other Legislation Amendment Bill (No. 2) 2023*
 - *Marine Rescue Queensland Bill 2023*
 - *Emergency Services Reform Amendment Bill 2023*
 - *State Emergency Service Bill 2023*
 - *Pharmacy Business Ownership Bill 2023*
 - *Crime and Corruption and Other Legislation Amendment Bill 2024*
 - *Criminal Code (Decriminalising Sex Work) and Other Legislation Amendment Bill 2024*
 - *Education (General Provisions) and Other Legislation Amendment Bill 2024*
 - *Economic Development and Other Legislation Amendment Bill 2024*
 - *Residential Tenancies and Rooming Accommodation and Other Legislation Amendment Bill 2024*
 - *Mineral and Energy Resources and Other Legislation Amendment Bill 2024*
 - *Queensland Community Safety Bill 2024*
 - *Help to Buy (Commonwealth Powers) Bill 2024*
 - *Trusts Bill 2024*

- *Assisted Reproductive Technology Bill 2024*
- *Tobacco and Other Smoking Products (Vaping) and Other Legislation Amendment Bill 2024*
- *Child Safe Organisations Bill 2024*
- *Respect at Work and Other Matters Amendment Bill 2024*
- *Summary Offences (Prevention of Knife Crime) and Other Legislation Amendment Bill 2023*
- *Criminal Code and Other Legislation (Double Jeopardy Exception and Subsequent Appeals) Amendment Bill 2023*
- *Clean Economy Jobs Bill 2024*
- *Victims' Commissioner and Sexual Violence Review Board Bill 2024.*
- Some significant subordinate legislation drafted and made in the reporting period included:
 - *Child Protection Regulation 2023*
 - *Transport Infrastructure (Public Marine Facilities) Regulation 2023*
 - *Animal Care and Protection Regulation 2023*
 - *Waste Reduction and Recycling Regulation 2023*
 - *Local Government (Boundary Changes) Amendment Regulation 2023*
 - *Fisheries and Other Legislation (Structural Reform) Amendment Regulation 2023*
 - *Planning (SEQ Regulatory Provisions) Amendment Regulation 2023*
 - *Marine Parks and Other Legislation Amendment Regulation 2024*
 - *Marine Parks (Great Sandy) Zoning Plan 2024*
 - *Body Corporate and Community Management Legislation Amendment Regulation 2024*
 - *Fisheries (Structural Reform Stage 2) and Other Legislation Amendment Regulation 2024*
 - *Criminal Practice (Interpreters) and Other Rules Amendment Rule 2024*
 - *Retirement Villages (Financial Documents) Amendment Regulation 2024*
 - *Work Health and Safety (Engineered Stone) Amendment Regulation 2024.*
- Cultivated a highly skilled and high-performing workforce by giving our people a range of opportunities for ongoing professional and personal development.
- Made effective use of technological resources to enhance the services provided. The Queensland Integrated Legislative Lifecycle System (QULLS) has continued to evolve in ways that minimise manual processes, reduce the scope for human error, and optimise timely and accurate access to legislation and legislative information.
- Continued to work with DPC and other key partners on a process for the clear ordering of priorities within the government's legislative program.

At a glance in 2023–2024

59 government Bills	11,635,725 legislative website page views
368 total legislative instruments	47 amendments during consideration in detail
185,675 total pages reprinted	847 total reprints
11 private members' Bills	251 items of subordinate legislation
8,531 total pages drafted	51 indicative reprints

OQPC Strategic Plan 2023–2027

OQPC's **vision** is excellent legislation for Queensland.

OQPC's **purpose** is to act as an independent statutory office that supports Queensland's democracy and the rule of law by delivering Queensland legislation that is effective, accessible, and consistent with fundamental legislative principles.

The **strategic priorities** are:

- excellence in legislative drafting and access
- a skilled, flexible, and resilient workforce
- a healthy and inclusive workplace
- strategic engagement with partners
- stewardship of innovation and change.

The **strategic objectives** are:

Excellence in legislative drafting and access: we identify and adopt best practice in drafting Bills, amendments to Bills, and proposed subordinate legislation, having regard to fundamental legislative principles and compatibility with human rights; identify and adopt best practice in making Queensland legislation easy to find, easy to understand, and easy to use; ensure timely access to Bills, legislation, and related information, and maintain open data arrangements.

A skilled, flexible, and resilient workforce: we attract, develop and retain a highly skilled and high-performing workforce; provide staff with a range of opportunities for ongoing professional and personal development; continue to support mental health and wellbeing; improve the effectiveness of our performance development processes; encourage and facilitate the sharing of learnings within and between teams.

A healthy and inclusive workplace: we further develop a workplace culture that fosters the health, happiness, flexibility and fulfilment of our people; implement cultural capability action plan and disability service plan actions; improve regular internal communication, seeking views, listening to staff, clearly communicating and explaining management decisions, and openly discussing issues as they arise; encourage greater office-wide cohesion.

Strategic engagement with partners: we build stronger functional relationships and open channels of communication with DPC, the Table Office, client departments and other partners; continue to work with key partners towards a process for the clear ordering of priorities within the government's legislative program; and work with stakeholders to continuously improve the quality of access to Queensland legislation.

Stewardship of innovation and change: we identify and adopt best practice in making Queensland legislation easy to find, easy to understand, and easy to use; make effective use of technological resources and explore future drafting and publishing solutions to enhance the services we provide; utilise the Technology Advisory Group to generate, review and recommend current and future system enhancements.

The OQPC *Strategic Plan 2023–2027* is available at: www.oqpc.qld.gov.au

Future directions for 2024–2025

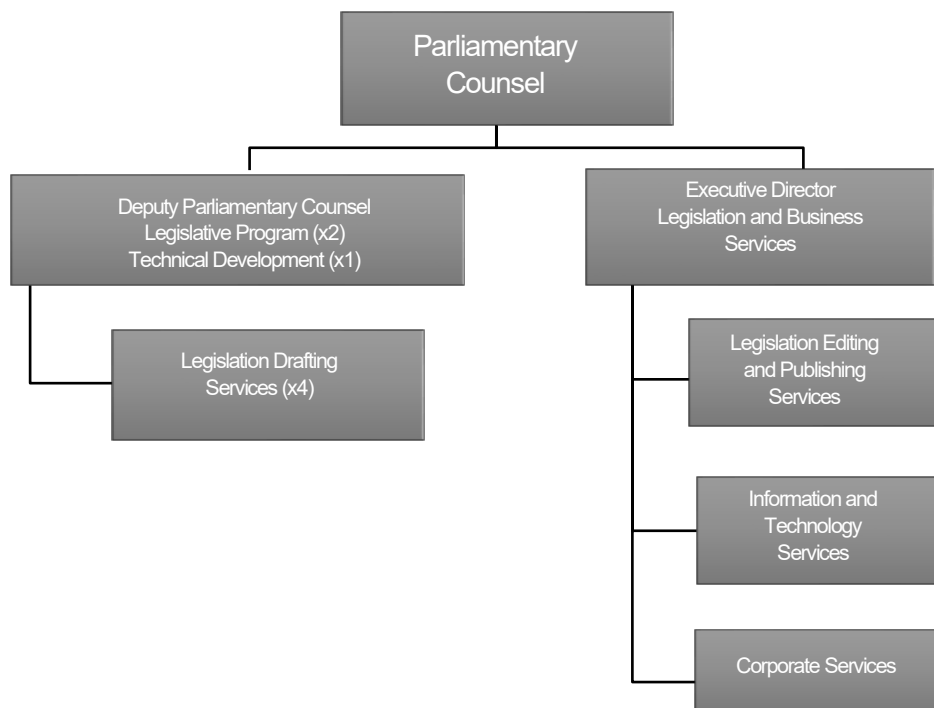
- Pursue excellence in legislative drafting and access to legislation by adopting best practice to ensure Queensland legislation is easy to find, understand and use, and maintaining open data arrangements.
- Cultivate a skilled, flexible and resilient workforce and foster a healthy and inclusive workplace.
- Strengthen strategic engagement with partners and foster stewardship of innovation and change.

Our performance

Service standards in DPC's *2023–2024 Service Delivery Statement* were used by the department and the government to assess overall performance of the service area. These can be found in Appendix A.

Organisational structure

The current structure is summarised in the organisational chart below:



Office of the Queensland Integrity Commissioner

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

This service area was presented in DPC's *2023–2024 Service Delivery Statements* (SDS) as a service area of the department.

From 1 July 2024, the Office of the Queensland Integrity Commissioner (OQIC) became a statutory body under changes to the *Integrity Act 2009*. Service standards will be developed for introduction in the 2025–26 SDS.

The OQIC *Annual Report 2023–24* is available at: www.oqic.qld.gov.au

Our people

DPC's workforce provides a broad range of services to the Premier and Cabinet, government, and the community, and works closely with other agencies to deliver for the people of Queensland. The department seeks to provide staff with the opportunity to use their experience to influence outcomes and create impact.

The DPC *Strategic Workforce Plan 2020–2024* supports a high-performing, accountable, innovative, and effective workforce underpinned by the DPC principles—Bold but faithful, Get it done, Back the facts, Listen and lead, and Lift each other up—which guide behaviour and the way we do business.

This year has focused on the following key priorities:

- developing a new *Strategic Workforce Plan 2024–2028* with a focus on work, workforce and workplace to support the delivery of our workforce vision of being an influential, empowered and safe place to work
- continuing to update departmental policies in line with changes to the *Public Sector Act 2022* and associated directives to ensure a modern, fair and safe work environment
- implementing the *Managing the risk of psychosocial hazards at work Code of Practice 2022* to ensure a safe and healthy workplace
- auditing our workforce diversity, and developing our *Equity and Diversity Action Plan 2023–2026*, to continue to foster an inclusive, equitable and diverse workplace
- understanding and articulating our employer brand to develop an employee value proposition to attract and retain high performing talent.

Working for Queensland survey

In September 2023, DPC employees participated in the annual Working for Queensland survey which explored employee perceptions of our workplace, including employee engagement, job satisfaction and leadership.

DPC's response rate was 95 per cent with results higher than public sector averages across all job resources categories including:

- **social support:** 89 per cent positive (10 per cent higher than the public sector average)
- **your job:** 84 per cent positive (7 per cent higher than the public sector average)
- **employee engagement:** 72 per cent positive (15 per cent higher than the public sector average).

The survey results highlighted that recruitment and selection, health, safety and wellbeing, and career development discussions continue to be a focus for driving further positive workplace change. These areas were prioritised in DPC's *2023–2024 Working for Queensland Action Plan*.

Workforce profile 2023–2024

The following is a snapshot of the department's workforce profile for 2023–2024 based on June 2024 Minimum Obligatory Human Resources Information (MOHRI)^{1,2} data.

Workforce profile data

Total staffing	FTE	Headcount
Department of the Premier and Cabinet	462.00	486

Occupation type	Percentage of total workforce (calculated on FTE)
Corporate	41.20%
Frontline and frontline support	58.80%

Appointment type	Percentage of total workforce (calculated on FTE)
Permanent	65.55%
Temporary	27.44%
Casual	0.00%
Contract	7.01%

Employment status	Percentage of total workforce (calculated on headcount)
Full-time	87.86%
Part-time	12.14%
Casual	0.00%

Notes:

¹ MOHRI FTE data for fortnight ending 28 June 2024.

² FTE for the Norfolk Island Taskforce have been excluded as they are fully funded by the federal government and dedicated to the delivery of services outside of Queensland.

Early retirement, redundancy and retrenchment

DPC had no early retirement, redundancy or retrenchment packages paid during this period.

Target group data

Gender	Number (headcount)	Percentage of total workforce (calculated on headcount)
Woman	343	70.58%
Man	142	29.22%
Non-binary	1	0.20%
Diversity groups	Number (headcount)	Percentage of total workforce (calculated on headcount)
Women	343	70.58%
Aboriginal peoples and Torres Strait Islander peoples	9	1.85%
People with disability	31	6.38%
Culturally and linguistically diverse – Speak a language at home other than English [^]	23	4.73%
	Women (headcount)	Women as percentage of total leadership cohort (calculated on headcount)
Senior Officers (Classified and s155 equivalent combined)	38	67.86%
Senior Executive Services and Chief Executives (Classified and s155 equivalent combined)	29	69.05%

[^]This includes Aboriginal and Torres Strait Islander languages or Australian South Sea Islander languages spoken at home.

Key achievements for 2023–2024

- Developed DPC's Strategic Workforce Plan 2024–2028, focusing on work, workforce and workplace to support DPC's vision of being an informed, influential and safe place to work.
- Delivered DPC's employee value proposition initiative and commenced implementation activities.
- Developed a multi-faceted leadership development program to build consistent skills and knowledge across DPC's leadership cohort, including the creation of bespoke eLearning modules to establish the foundations of our leadership program.
- Refreshed DPC's Succession Planning Toolkit and developed a supporting training program for managers.
- Conducted executive, manager and team workshops to unpack our 2023 Working for Queensland survey results and support tailored action planning.
- Strengthened employee connections through All-Staff Forums, Executive welcomes, Plates of Inspiration and mentoring initiatives.
- Onboarded 50 graduates for the 2024 Policy Futures Graduate Program, which was ranked in the top five graduate programs for medium sized graduate intakes by the Australian Association of Graduate Employers.
- Coordinated the end-to-end recruitment of the 2025 Policy Futures Graduate Program cohort for 75 roles across the Queensland public sector commencing in February 2025.
- Delivered five whole-of-government Speakers Series to inform, challenge and inspire Queensland public sector employees and build connections to the broader community they serve.
- Continued our commitment to the prevention of domestic and family violence through mandatory training and promotion of key dates and initiatives, including the Darkness to Daylight challenge.
- Supported employee health and wellbeing, with initiatives delivered under key monthly themes supporting physical, psychological, social, work and financial wellbeing. Workplace initiatives included flu vaccinations, mental health first aid training, skin checks, blood drive and walking challenge.
- Continued to embed *Managing the risk of psychosocial hazards at work Code of Practice 2022*, including promotion, employee consultation, psychosocial hazard identification, and development of a risk register.
- Gave back to the community through the DPC Gives initiative, with support for MICAH Projects, the Healing Foundation, and Darkness to Daylight.
- Developed and implemented recruitment and selection guidelines, templates and resources to comply with directive changes, ensuring panels adhere to legislative requirements and maintain fair and equitable recruitment practices.
- Developed and implemented the *Preventing and Responding to Sexual Harassment Policy* which provides a person-centred approach to managing allegations of sexual harassment and educates and supports employees to prevent, intervene early and respond to offensive behaviours in the workplace.
- Established the sexual harassment contact officer network offering employees confidential support in addition to the employee assistance program.
- Delivered the Local Information Officers uplift project to build capability and upskill business support officers, providing access to support, resources, training and networking opportunities.

- Delivered whole-of-department mandatory training to ensure DPC employees understand their obligations as public servants. This includes disability awareness, preventing domestic and family violence, understanding unconscious bias, good decision making, and building cultural capability.
- Developed and implemented the DPC *Reframing the Relationship Plan* to support reframing and building stronger relationships with Aboriginal peoples and Torres Strait Islander peoples.
- Implemented and reported on actions from the *Disability Service Plan 2022–2025*, including launching DPC’s new Workplace adjustments policy.
- Raised awareness of hidden disabilities through joining the Hidden Disabilities Sunflower program and delivering supporting mandatory training.
- Raised awareness of key diversity and inclusion initiatives, including International Day for the Elimination of Racial Discrimination, NAIDOC Week, National Reconciliation Week, Multicultural Queensland Month, International Day Against Homophobia, Biphobia, Interphobia and Transphobia (IDAHOBIT), Disability Action Week, International Women’s Day, Queensland Women’s Week, Wear It Purple Day, and International Day of People with Disability.

Future directions for 2024–2025

- Onboard the 2025 Policy Futures graduates and design programs that build policy capability across the Queensland public sector for all cohorts.
- Prioritise employee health, safety and wellbeing under the *Be Healthy, Be Safe, Be Well* framework, ensuring employees have access to resources and initiatives that support wellbeing.
- Continue implementation of the *Public Sector Act 2022* and associated directives and guidelines.
- Embed DPC’s employee value proposition as an integral part of our employer brand.
- Finalise development for the leadership program, integrating management programs under a single capability initiative.
- Incorporate strengths-based leadership into professional development and performance conversations.
- Build team culture through facilitated conversations and access to team management tools.
- Identify opportunities to tailor professional development offerings to meet DPC’s current and future workforce needs.
- Continue to support requirements under the *Managing the risk of psychosocial hazards at work Code of Practice 2022*.
- Build a diverse and inclusive workforce by:
 - developing and implementing anti-racism initiatives
 - implementing actions to increase cultural capability of all employees and recruitment and retention of Aboriginal employees and Torres Strait Islander employees
 - unifying our approach to wellbeing, mental health and mental ill health.

Public Sector Ethics Act 1994

- DPC recognises the importance of the ethics principles contained in the *Public Sector Ethics Act 1994* and builds and maintains a strong and accountable workforce through provision of mandated training to all staff via the department's online learning management system.
- Code of Conduct training forms an integral component of DPC's mandatory and new starter onboarding programs and must be completed by all employees at intervals of no more than three years.
- Good Decision Making training forms part of DPC's whole-of-department compliance training schedule and is offered to employees several times a year.

Human Rights Act 2019

During 2023–2024, DPC continued to embed the provisions of the *Human Rights Act 2019* (the Act) into business-as-usual activities. Specific actions taken during 2023–2024 to embed human rights included:

- collaborating with Queensland Human Rights Commission to deliver an Introduction to the Human Rights Act face-to-face training session for 41 Policy Futures graduates
- offering all departmental staff access to online training programs
- continuing to make available the department's human rights policy including the department's specific human rights decision making framework and a step-by-step guide to help employees make decisions and behave in a way that is compatible with the Act.

DPC received no human rights complaints in relation to DPC actions or activities between 1 July 2023 and 30 June 2024.

We will continue to review our human rights policy, considering the Queensland Human Rights Commission's review of the *Anti-Discrimination Act 1991*, and statutory review of the operation of the *Human Rights Act 2019*.

Business resilience

Business resilience is DPC's ability to respond and adapt quickly to disruptions or significant, unplanned changes that could affect the department's service delivery, people, information, assets or reputation.

As the leading agency of the Queensland Government, DPC's responsibilities encompass departmental, whole-of-government, statewide and national responsibilities, depending on the size and nature of the business continuity event or disruption.

Multiple areas of DPC play a role in ensuring the department's business resilience, so we can support the Premier and Cabinet to lead, collaborate and effectively communicate in times of crisis.

Business resilience activities for the department include security governance, including physical, information and personnel security, and business continuity activities. This includes understanding our risks, rehearsing, integrating and optimising our preparedness and response to the complex and changing threat environment.

DPC participates as one of seven agencies in the staged implementation of the Queensland Protective Security Framework (QPSF) led by the Queensland Police Service, to ensure we continue to support a strong and evolving security culture.

The department manages the continuity of our operations through our Business Continuity Framework (BCF) which sets out the roles, responsibilities, critical deliverables and actions to be undertaken by the department, in a disruption.

The BCF considers appropriate standards (e.g. *AS/NZS 5050:2010 – Business Continuity – Managing disruption risk*) and seeks to build business resilience in departmental services and sites, as well as protecting the confidentiality, availability and integrity of information and business systems when an adverse event occurs.

Key achievements for 2023–2024

- In 2023–2024, we continued implementation of the QPSF. Focusing on security culture, a communications campaign was launched which included a dedicated security intranet page and a series of security posters and desktop backgrounds with key security messages to raise security awareness.
- In 2023–2024, we undertook the annual review and update of our BCF to prevent, prepare for, respond to, and recover from business disruption incidents. This included maintaining 22 detailed business continuity plans to ensure we managed disruption risks at whole-of-agency and business area level.
- Our business continuity arrangements were not activated in 2023–2024, however, we conducted an internal audit of our business continuity management (BCM) in 2023–2024 focused on maturing BCM governance and processes to strengthen our business resilience.
- The department also participated in intergovernmental and whole-of-government scenario testing and coordination of our cyber and protective security, disaster and counter terrorism preparedness and response capacities, with learnings incorporated into departmental plans for continuous improvement.

Future directions 2024–2025

- DPC's security culture will be developed as our implementation of the QPSF continues through further staff awareness campaigns and the introduction of protective security training programs. This will be matured and operationalised through integrating with existing policies and procedures, and will include whole-of-agency communications, guidance and implementation strategies to drive required actions and continue to develop security capability and culture.
- DPC's response to the BCM internal audit will include the development of a roadmap focusing on further defining roles and responsibilities, undertaking more detailed business impact analysis, and mature scenario testing and BCM training for implementation in 2025.

Information systems and recordkeeping

The *Public Records Act 2002* and the department's *Records Governance Policy* mandate that the department captures, creates, manages, and disposes of public records in accordance with Queensland State Archives-approved disposal authorisations.

The department's records are efficiently managed throughout their lifecycle from creation and capture to management and authorised secure disposal.

In meeting its public records governance responsibilities, the department has approved recordkeeping processes and procedures to support sound business decision making, effective governance, and accountability.

The department manages electronic document and records management systems (eDRMS) to provide secure, effective, and efficient management of:

- Cabinet submissions and related documents
- Executive Council Minutes and related documents
- departmental and portfolio agency records.

Roles and responsibilities for creating, managing and disposing of public records are documented in the department's *Records Governance Policy* and supporting *Recordkeeping Guidelines*.

Mandatory recordkeeping training is provided at the induction for all new staff, along with mandatory online refresher training at a minimum of every three years, augmented with the delivery of specialist recordkeeping training, as required.

A substantial percentage of records are created and captured electronically and managed through approval processes codified within the business systems.

Improvements around information security and data protection remain a key focus.

Key achievements 2023–2024

- Published the Digital and Information and Communications Technology *Strategic Plan 2024–2028*.
- Replaced end-of-support infrastructure, reducing the risk of disruption to services.
- Implemented protections against new cyber threats.
- Complied with government cyber security requirements through maturing the department's Information Security Management System (ISMS) with supporting policies, procedures, processes, and tools to support and continually improve the department's security posture.
- Participated in a whole-of-government cyber security exercise focusing on the department's incident response and strategic communications.
- Performed tabletop cyber security exercises based on current threats to test incident response, disaster recovery and business continuity plans.
- Prioritised active and anticipated projects across the department related to information and communications technology.
- Validated the effectiveness of disaster recovery strategies for critical systems.
- Designed and implemented information systems to support implementation of recommendations of Emeritus Professor Peter Coaldrake's, *Let the sunshine in: Review of culture and accountability in the Queensland public sector* (the Coaldrake Report).

Future directions for 2024–2025

- Mature the department’s portfolio management capability to improve project-delivery and benefits realisation.
- Modernise systems to support and improve key business processes.
- Contribute to the ongoing implementation of the QPSF.
- Mature the operation of the Information Security Management System (ISMS) to build cyber resilience.
- Refine and improve security capabilities and controls to leverage existing licensing and uplift the department’s ability to respond to a cyber incident.
- Review all critical assets and validate the effectiveness of security controls to manage risks.
- Focus on realising greater value-for-money outcomes in existing technology investments.
- Assess the operational requirements for implementing the *Public Records Act 2023* including revising the current departmental *Records Governance Policy*.

Information Security attestation statement

During the mandatory, annual Information Security reporting process, the Director-General attested to the Queensland Government Chief Information Security Officer, the appropriateness of information security risk management within the department. It was noted that appropriate assurance activities have been undertaken to inform this opinion and the department’s information security risk position.

Open data

The following datasets are published on the open data website at www.data.qld.gov.au:

- consultancies
- translator and interpreter services
- overseas travel expenditure.

Corporate Governance

Executive Leadership Team

The Executive Leadership Team (ELT) meets to assist the Director-General in discharging the accountabilities of his role and to achieve the department's objectives.

The ELT was scheduled to meet every week to address emerging issues, with one meeting held every two months to discuss governance matters and subcommittee business.

In 2023–2024, the ELT held 32 meetings.

Membership July 2023 – December 2023

Chaired by the Director-General, the ELT also included the following members:

- Associate Director-General, The Cabinet Office
- Associate Director-General, Governance and Engagement
- Chief Executive Officer, Brisbane 2032 Coordination Office
- Parliamentary Counsel, Office of the Queensland Parliamentary Counsel (attended monthly ELT Governance only)
- Executive Director, Office of the Director-General.

ELT terms of reference were revised in October 2023 and members approved the formation of an extended ELT called the Executive Governance Group (EGG) to meet monthly (instead of every two months) to consider governance matters and subcommittee business.

With machinery of government changes on 18 December 2023 and a subsequent refresh of the department and review of the department's Governance Framework, there were changes to ELT membership.

Membership January 2024 – June 2024

Chaired by the Director-General, ELT included the following members:

- Associate Director-General, The Cabinet Office
- Associate Director-General, Governance and Engagement
- Associate Director-General, Implementation Division

- Deputy Director-General, People and Services
- Parliamentary Counsel, Office of the Queensland Parliamentary Counsel (attends EGG only)
- Chief Executive Officer, Office of First Nations Engagement and Innovation (attends EGG only).

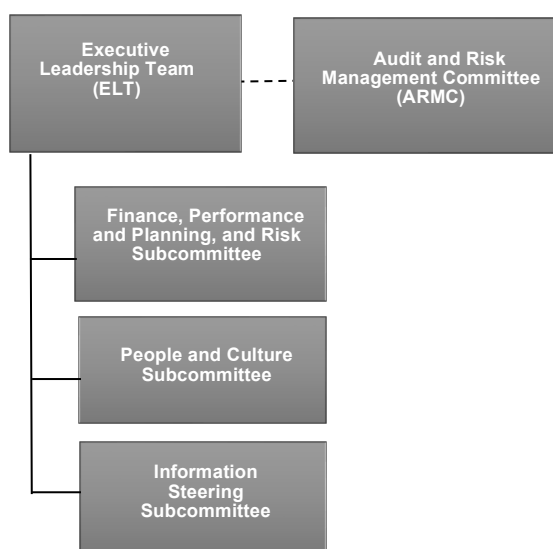
The role of the ELT is to:

- support the Director-General in decision making and advising on matters of strategic importance
- identify and report on emerging governance issues and major activities
- provide assurance on the effectiveness of governance arrangements
- review and approve corporate policies and processes
- act as a forum for strategic information sharing
- embed risk management activities and manage risk mitigation strategies
- consider impacts of whole-of-government initiatives on the department's activities
- act as DPC's crisis management group and meet during a disruption to oversee DPC's internal and whole-of-government responsibilities.

Governance Subcommittees

To manage the department's key duties and responsibilities, subcommittees support the function of the ELT. These subcommittees provide regular updates to the ELT at the monthly EGG meetings on the progress of their respective key focus areas.

The department's committee structure is as follows:



Finance, Performance and Planning, and Risk Subcommittee

The Finance, Performance and Planning, and Risk (FPPR) Subcommittee meets quarterly and reports to the ELT. In 2023–2024, the subcommittee met four times and was chaired by the Deputy Director-General, People and Services (July to December 2023) and the Deputy Director-General, The Cabinet Office (January to June 2024).

Role

The role of the FPPR Subcommittee is to assist the Director-General, as the accountable officer, in performing the following financial, performance management and risk functions:

Finance

- Achieve reasonable value-for-money by ensuring the operations of the department or statutory body are carried out efficiently, effectively and economically.
- Establish and maintain appropriate systems of internal control and risk management.
- Establish and keep funds and accounts in compliance with the prescribed requirements.
- Ensure annual financial statements are prepared, certified and tabled in Parliament in accordance with the prescribed requirements.
- Undertake planning and budgeting for the accountable officer's department or the statutory authority appropriate to the size of the department or statutory authority.

Performance and Planning

- Set DPC's overarching strategic direction through strategic and operational planning, internal quarterly reporting and the annual report.
- Oversee DPC's performance measurement and reporting in accordance with the *Financial Accountability Act 2009*, *Financial and Performance Management Standard 2019* and the *Queensland Government's Performance Management Framework Policy*.

Risk

- Monitor the identification and treatment of strategic risks and operational risks, including the protective security of information, financial controls, personnel, assets, and ICT matters.
- Ensure the risk management function operates effectively, efficiently and economically.
- Report promptly to the Director-General, the ELT and the Audit and Risk Management Committee (ARMC) when issues are identified that could present a material risk or threat to the agency.

People and Culture Subcommittee

The People and Culture Subcommittee meets quarterly and reports to the ELT. The subcommittee met four times, and was chaired by the Executive Director, Brisbane 2032 Coordination Office (July to December 2023), and by the Deputy Director-General, People and Services (January to June 2024).

Role

The role of the subcommittee is to assist the Director-General in overseeing and meeting the department's responsibilities in relation to managing its workforce. Specifically, the subcommittee:

- drives the implementation of key workforce strategies that build a highly skilled and engaged workforce capable of delivering business outcomes now and into the future
- ensures emerging risks are identified and mitigation strategies implemented.

The subcommittee oversees and considers strategic priorities which:

- embed an innovative and effective workforce that is forward thinking, embraces better ways of working and is connected and collaborative
- build a strategic workforce that seeks out and embraces new information, broader perspectives, and opportunities for engagement
- drive a strong and accountable workforce that demonstrates leadership at all levels, and role models the highest standards of behaviour

- build a high performing workforce that is inclusive, and well-regarded for its capability, commitment and consistency.

Information Steering Subcommittee

The Information Steering Subcommittee meets quarterly and reports to the ELT. The subcommittee met three times in 2023–2024 and was chaired by the Deputy Director-General, Policy (July to December 2023), and the Executive Director, Legislation and Business Services, OQPC (January to June 2024).

Role

The role of the subcommittee is to oversee DPC's information management and information security risks, initiatives, and overall Information and Communication Technology (ICT) strategies to ensure departmental, responsible entities, and whole-of-government priorities are met. Specifically, the subcommittee:

- provides oversight to the ELT of relevant ICT-based risks and initiatives
- enables collaboration and information sharing related to ICT- based risks and initiatives between DPC, OQPC and the Public Sector Commission (PSC)

- oversees the implementation, adherence and maturity of the ISMS
- ensures significant ICT-based risks and incidents affecting responsible entities and whole-of-government are identified and suitably mitigated
- reviews and endorses significant ICT security initiatives affecting responsible entities and whole-of-government
- reviews and endorses significant ICT policy changes prior to authorised delegate approval
- reviews and monitors the implementation of ICT-based audits and penetration tests across responsible entities
- reviews and monitors ICT contracts to ensure opportunities for cost-savings, improved business processes, and leveraging investments across responsible entities are realised
- ensures relevant ICT-based initiatives or discussions from external meetings, forums, or communities of practice that have potential impact, both positive or negative, on responsible entities or whole-of-government are tabled for review and discussion with a formal position as to how DPC manages or mitigates related risks.

Audit and Risk Management Committee

The department's Audit and Risk Management Committee (ARMC) was established by the Director-General as required by section 30(1) of the *Financial and Performance Management Standard 2019*. As required by section 30(2) of the Standard, the terms of reference outline the role of the committee.

During 2023–2024, the ARMC observed its terms of reference and had due regard to Queensland Treasury's *Audit Committee Guidelines Improving Accountability and Performance*. The ARMC met five times during 2023–2024, holding four standard committee meetings and one special purpose meeting to discuss the department's Information Security Management System attestation. In addition, the ARMC Chair met with the Director-General twice during the year to discuss ARMC matters.

Representatives from the Queensland Audit Office (QAO) and the department's internal audit service provider have standing invitations as observers to attend all standard committee meetings. Departmental officers are invited to attend meetings as required.

Role

The ARMC provides independent advice and assurance to the Director-General on governance, risk, control, compliance and performance management frameworks, and the department's external accountability responsibilities. The ARMC's responsibilities include:

- assessing the adequacy of the annual financial statements, ensuring appropriateness of accounting policies and management assumptions
- monitoring the adequacy of the department's performance management framework
- monitoring the adequacy of the department's systems for managing risk and internal controls, together with compliance management systems

- monitoring operations of the internal audit function, including internal audit planning and monitoring audit findings
- monitoring activities of external auditors and other external assurance providers.

The ARMC also serves the Public Sector Commission.

Key achievements for 2023–2024

- Endorsed both the strategic and annual internal audit plan and monitored the ongoing delivery of the internal audit program.
- Received and endorsed progressive updates to the department's refreshed risk management materials, including revised strategic risks.
- Monitored progress of the implementation status of internal audit recommendations and business improvement opportunities.
- Received and considered external audit (QAO) and other external assurance provider reports and monitored the implementation status of agreed actions against recommendations made (refer to External Scrutiny section for further information).
- Endorsed the department's financial statements for 2022–2023 and considered the ongoing financial position of the department.
- Considered the ongoing performance management, information security, corporate governance, and risk management activities of the department.

Membership

The ARMC membership is as follows:

Name	Committee role	Position	Portion of the year in role	Number of meetings attended	Remuneration entitlement
Paul Cooper	Chair	External and Independent	July 2023 – June 2024	5	\$1380^
Karen Smith-Pomeroy	Member	External and Independent	July 2023 – June 2024	5	\$1260^
Dr Annette Quayle	Member	External and Independent	July 2023 – June 2024	5	\$1260^
Jenny Lang	Member	Deputy-Commissioner, PSC	July 2023 – June 2024	5	Nil
Filly Morgan	Member	Associate Director-General, Governance and Engagement, DPC	July 2023 – June 2024	4	Nil
Rachel Hunter	Attendee	Director-General, DPC	July 2023 – 15 December 2023	1	Nil
Mike Kaiser	Attendee	Director-General, DPC	18 December 2023 – June 2024	2	Nil
David Mackie	Attendee	Public Sector Commissioner, PSC	July 2023 – June 2024	4	Nil

[^]Maximum entitlement per meeting attended.

Risk management

In accordance with the *Financial Accountability Act 2009*, the Director-General of DPC has established appropriate systems of internal control and risk management. This has been achieved through the maintenance of a risk management framework, with oversight and endorsement from the ARMC.

DPC's risk management approach aligns with the *International Standard ISO 31000: 2018* and ensures that risk management is integrated across all elements of business decision making. Following the December 2023 machinery of government changes, and a refresh of the department's operations in January, further revisions to the department's *Strategic Plan 2023-2027* (updated and republished on 18 March 2024) led to a renewed focus on strategic risks aligned to our objectives.

Risk workshops were held with the ELT, aligning the strategic risk discussion with strategic and operational planning, resulting in a revised approach for integrated performance management. Results of this renewed integrated performance management approach will be realised in the coming financial year.

Targeted risk monitoring and oversight continues across DPC through our three ELT subcommittees, with independent oversight of departmental risks provided through the ARMC. If deemed necessary, ELT subcommittees may refer significant risk-related matters to the ARMC for further consideration and advice. Areas of emerging or significant risk continue to be raised and discussed at the quarterly ARMC meetings.

Internal audit

Internal audit is a key component of DPC's corporate governance approach, providing independent assurance and advice to the Director-General, senior management and the ARMC. During 2023–2024, the internal audit service was managed by the department's Director, Internal Audit and Risk Services as the nominated Head of Internal Audit, with delivery of the program being outsourced to a third-party provider, Ernst and Young.

The Director, Internal Audit and Risk Services also performs the Head of Internal Audit function for the Public Sector Commission.

The internal audit function operates in accordance with an approved *Internal Audit Charter* aligned to the Institute of Internal Auditors' international professional standards. The function is independent of the activities it reviews, of management, and of the QAO. The internal audit function is monitored by the ARMC to ensure it operates effectively, efficiently, and economically.

Key achievements for 2023–2024

- Developed a strategic and annual internal audit plan aligned to the department's revised strategic risks and presented the plan to the ARMC for endorsement and Director-General for approval.
- Following machinery of government changes in December, prepared and handed over internal audit documentation relating to DPC business areas transitioning to new departments.
- Monitored and reported on the status of implementation of internal audit and external assurance provider recommendations to the ARMC.
- Supported management by providing advice on key projects, initiatives and policy development.

External scrutiny

External audits and reviews add value to the public sector through recommendations that improve business operations. Significant external audits and reviews were undertaken during 2023–2024, with recommendations relevant to the department, outlined below:

QAO Report 11: 2023–2024 – State entities 2023

This report summarised the audit results across 240 Queensland Government entities, including the 20 core government departments.

The report also provided analysis of the consolidated financial performance of the Queensland Government (referred to as the 'total state sector') for 2022–2023.

Given the significance of the 2032 Olympic and Paralympic Games to the state, the report also contained an overview of the entities involved. QAO concluded that financial statements across the state sector are reliable and comply with relevant laws and standards, but some improvement could be made in the timely release of financial statement information to the public.

QAO noted that:

- entities are not taking appropriate measures to ensure they fully understand and manage security risks posed by third parties providing services for their information systems
- entities continue to have internal control issues relating to information systems, payroll, and procurement, and need to focus on clearing outstanding issues from previous years.

DPC considered the two recommendations QAO raised against all departments and has actions underway to address these.

QAO Report 12: 2023–2024 – Responding to and recovering from cyber attacks

This report outlined how prepared Queensland public sector entities, including local governments, are to deal with cyber security incidents.

The report follows from a 2019–2020 QAO report, *Managing cyber security risks*, noting that improvements have been made across agencies for managing information security management systems with the assistance of the Department of Transport and Main Roads' Cyber Security Unit.

QAO raised a total of 14 recommendations within this report, six directed to all agencies. DPC has considered these six recommendations and is progressing a series of actions to address the intent of the findings.

QAO Report 15: 2023–2024 – Reducing serious youth crime

The QAO assessed whether youth justice strategies and programs are effective in reducing crime by serious repeat offenders and improving community safety.

DPC accepted two recommendations from this report and will continue to actively work with relevant agencies to increase community safety through reducing youth crime.

Financial summary 2023–2024

A comprehensive view of the department's financial performance is provided in the financial statements section of this report.

Machinery of government changes affecting the department are outlined under the 'Organisational Structure' section of this annual report and in Note A3 of the financial statements. The effective financial date for all changes is 1 January 2024.

The department's service areas are as follows:

- Government Decision Support
- Government Service Delivery Implementation Support
- Governance Support and Advisory Services
- Engagement and Events Support
- Legislative Drafting and e-Publishing
- Office of the Queensland Integrity Commissioner.

From 1 July 2024, the Office of the Queensland Integrity Commissioner has become an independent statutory body under changes to the *Integrity Act 2009*.

Department revenue

The total departmental revenue for 2023–2024 was \$149.52 million, representing an increase of \$7.91 million. Appropriation funding is the department's main source of revenue and comprises 88 per cent of the department's revenue.

The year-on-year increase in appropriation revenue of \$6.46 million is primarily due to the deferral of funding from 2022–2023 to realign anticipated project milestones for limited-life programs and departmental initiatives, and funding received for Taskforces and the impact of enterprise bargaining agreements. This was offset by the impact of machinery of government changes in December 2023.

Year-on-year reduction of grants and other contributions is primarily due to a reduction in funding received from the Commonwealth Government to support Queensland's delivery of services to Norfolk Island through the *Intergovernmental Partnership Agreement on State Service Delivery to Norfolk Island*.

Grant funding was offset by the year-on-year increase in other revenue, including an increase in sponsorships received for the Event Sponsorship Fund and an increase in other revenue received for the Policy Futures Graduate Program.

Department expenditure

Total expenditure for the year ending 30 June 2024 was \$149.52 million, an increase of \$7.91 million from the previous financial year.

Employee expenses remain the major expenditure incurred by the department at a cost of \$79.07 million. The increase of \$8 million is primarily due to the impact of enterprise bargaining agreements, the introduction of attraction and retention incentive scheme payments for drafting services, increased expenditure on Central Taskforces and the Policy Futures Graduate Program.

Year-on-year supplies and services expenses marginally increased due to contracted information technology costs and increased spend on Norfolk Island service delivery.

The year-on-year decrease for grants and subsidies is primarily associated with machinery of government changes related to the transfer out of the Brisbane 2032 Coordination Office and Office for Veterans.

Summary of financial position

The department's total asset position was \$40.80 million as at 30 June 2024, representing an increase from the previous year of \$0.86 million.

The department recorded an increase in cash assets and payables that was due to end-of-financial-year deferrals to 2024–2025.

The loan receivable asset and interest-bearing liabilities for loans provided to Screen Queensland through the Revolving Film Finance Fund (RFFF) was transferred out of the department as part of the machinery of government changes.

Administered funding

For the year ended 30 June 2024, the department's administered funding was \$90.99 million, a decrease of \$33.34 million from the previous year. This is primarily due to machinery of government changes that saw Screen Queensland transferred out, offset by additional funding for Ministerial Offices and the Office of the Leader of the Opposition.

Chief Finance Officer Assurance

In accordance with the requirements of section 77(2)(b) of the *Financial Accountability Act 2009*, the Chief Finance Officer has provided the Director-General with a statement confirming the department's financial internal controls are operating efficiently, effectively and economically in compliance with section 54 of the *Financial and Performance Management Standard 2019*.

The statement indicated no deficiencies or breakdowns in internal controls that would impact adversely on the department's financial governance or financial statements for the year.



Queensland
Government

Department of the Premier and Cabinet
Financial Statements
for the year ended 30 June 2024

**Department of the Premier and Cabinet
Financial Statements
for the year ended 30 June 2024**

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Department of the Premier and Cabinet
Statement of Comprehensive Income
for the year ended 30 June 2024

	Notes	Economic Entity		Parent Entity	
		2024 \$'000	2023 \$'000	2024 \$'000	2023 \$'000
Operating result					
Income					
Appropriation revenue	B1-1	131,077	124,618	131,077	124,618
User charges and fees	B1-2	4,639	4,273	4,574	3,601
Grants and other contributions	B1-3	50,334	72,414	6,500	7,356
Other revenue	B1-4	9,848	9,228	7,367	6,030
Total income		195,898	210,533	149,518	141,605
Expenses					
Employee expenses	B2-1	81,440	75,379	79,066	71,074
Supplies and services	B2-2	36,535	34,467	35,389	32,659
Grants and subsidies	B2-3	58,212	50,771	31,868	33,200
Depreciation and amortisation		1,908	3,909	471	364
Finance/borrowing costs		293	313	221	188
Other expenses	B2-4	2,550	4,186	2,503	4,120
Total expenses		180,938	169,025	149,518	141,605
Operating result for the year		14,960	41,508	-	-
Total comprehensive income		14,960	41,508	-	-

The accompanying notes form part of these financial statements.

An explanation of major variances to budget is included in Note E1.

An explanation of machinery-of-government changes is included in Note A3.

**Department of the Premier and Cabinet
Statement of Financial Position
as at 30 June 2024**

	Notes	Economic Entity		Parent Entity	
		2024 \$'000	2023 \$'000	2024 \$'000	2023 \$'000
Current assets					
Cash and cash equivalents	C1	32,732	116,848	32,732	24,811
Other financial assets	C2	-	7,489	-	7,706
Receivables	C3	4,080	29,831	4,080	2,533
Other current assets	C4	2,052	3,374	2,052	3,042
Total current assets		38,864	157,542	38,864	38,092
Non-current assets					
Intangible assets	C5	1,906	1,808	1,906	1,808
Property, plant and equipment	C6	31	6,309	31	38
Right-of-use assets	C7	-	7,703	-	-
Total non-current assets		1,937	15,820	1,937	1,846
Total assets		40,801	173,362	40,801	39,938
Current liabilities					
Payables	C8	32,821	25,972	32,821	23,180
Borrowings	C9	-	7,706	-	7,706
Accrued employee benefits	C10	2,456	2,752	2,456	2,531
Other current liabilities		503	400	503	380
Lease liabilities	C7	-	2,496	-	-
Total current liabilities		35,780	39,326	35,780	33,797
Non-current liabilities					
Accrued employee benefits	C10	-	42	-	-
Other non-current liabilities		125	121	125	121
Lease liabilities	C7	-	5,616	-	-
Total non-current liabilities		125	5,779	125	121
Total liabilities		35,905	45,105	35,905	33,918
Net assets		4,896	128,257	4,896	6,020
Equity					
Contributed equity		376	1,500	376	1,500
Accumulated surplus		4,520	126,757	4,520	4,520
Total equity		4,896	128,257	4,896	6,020

The accompanying Notes form part of these financial statements.

An explanation of major variances to budget is included in Note E1.

An explanation of machinery-of-government changes is included in Note A3.

**Department of the Premier and Cabinet
Statement of Changes in Equity
for the year ended 30 June 2024**

	Notes	Economic Entity		Parent Entity	
		2024	2023	2024	2023
		\$'000	\$'000	\$'000	\$'000
Transactions with owners as owners:					
Contributed equity					
Balance as at 1 July		1,500	-	1,500	-
Appropriated equity injections	C11	52	1,500	52	1,500
Non-appropriated equity withdrawals		(1,500)	-	(1,500)	-
Transfers from other Queensland Government entities	A3	338	-	338	-
Transfers to other Queensland Government entities (MOG)		(14)	-	(14)	-
Net transactions with owners as owners		(1,124)	1,500	(1,124)	1,500
Balance as at 30 June		376	1,500	376	1,500
Accumulated surplus					
Balance as at 1 July		126,757	85,087	4,520	4,520
Operating result		14,960	41,508	-	-
Transfers to other Queensland Government entities (MOG)		(137,197)	-	-	-
Adjustment for recognition of lease liabilities		-	162	-	-
Balance as at 30 June		4,520	126,757	4,520	4,520
Total equity		4,896	128,257	4,896	6,020

The accompanying notes form part of these financial statements.

An explanation of machinery-of-government changes is included in Note A3.

**Department of the Premier and Cabinet
Statement of Cash Flows
for the year ended 30 June 2024**

	Notes	Economic Entity		Parent Entity	
		2024	2023	2024	2023
		\$'000	\$'000	\$'000	\$'000
Cash flows from operating activities					
<i>Inflows:</i>					
Service appropriation receipts	B1-1	142,249	127,772	142,249	127,772
User charges and fees		4,038	4,419	3,858	3,218
Grants and other contributions		52,573	60,721	6,555	7,201
Interest receipts		2,220	2,393	-	-
GST input tax credits from ATO		7,237	5,585	3,691	3,652
GST collected from customers		1,027	1,060	839	941
Other		4,663	4,482	4,763	4,482
<i>Outflows:</i>					
Employee expenses		(79,890)	(74,283)	(77,875)	(70,677)
Supplies and services		(33,724)	(34,548)	(32,575)	(32,052)
Grants and subsidies		(60,637)	(47,907)	(34,293)	(30,339)
GST paid to suppliers		(7,382)	(5,515)	(3,818)	(3,387)
GST remitted to ATO		(1,171)	(478)	(887)	(397)
Other		(2,794)	(4,270)	(2,794)	(4,270)
Net cash provided by operating activities		28,408	39,431	9,714	6,143
Cash flows from investing activities					
<i>Inflows:</i>					
Loans and advances redeemed		5,316	-	6,481	-
<i>Outflows:</i>					
Payments for property, plant and equipment		(7,293)	(3,634)	(15)	-
Payments for intangibles		(294)	(149)	(294)	(149)
Loans and advances made		(7,018)	(1,702)	(7,018)	(1,702)
Net cash used in investing activities		(9,289)	(5,485)	(846)	(1,851)
Cash flows from financing activities					
<i>Inflows:</i>					
Equity injections	C11	16	1,500	16	1,500
Proceeds from borrowings		7,018	1,702	7,018	1,702
<i>Outflows:</i>					
Equity withdrawals		(1,500)	-	(1,500)	-
Borrowing redemptions		(6,481)	-	(6,481)	-
Lease payments		(1,425)	(2,631)	-	-
Net cash provided by financing activities		(2,372)	571	(947)	3,202
Net increase/(decrease) in cash and cash equivalents		16,747	34,517	7,920	7,495
Increase/(decrease) in cash and cash equivalents from restructuring	A3	(100,863)			
Cash and cash equivalents - opening balance		116,848	82,331	24,811	17,316
Cash and cash equivalents - closing balance		32,732	116,848	32,732	24,811

An explanation of major variances to budget is included in Note E1.

An explanation of machinery-of-government changes is included in Note A3.

Department of the Premier and Cabinet
Notes to the Statement of Cash Flows
for the year ended 30 June 2024

Reconciliation of operating result to net cash provided by operating activities

	Notes	Economic Entity		Parent Entity	
		2024	2023	2024	2023
		\$'000	\$'000	\$'000	\$'000
Operating surplus/(deficit)		14,960	41,508	-	-
Non-cash items included in operating results:					
Depreciation and amortisation expense		1,908	3,909	471	364
Interest capitalised RFFF loans		279	188	-	-
Other non-cash items		141	125	69	-
Change in assets and liabilities:					
Increase/(decrease) in deferred appropriation payable to Consolidated Fund		11,172	3,154	11,172	3,154
(Increase)/decrease in trade debtors		(1,380)	(12,171)	(1,380)	(13)
(Increase)/decrease in other receivable		(18)	(264)	(18)	3
Adjustment to receivables/payables due to machinery-of-government changes		1,946	-	-	-
(Increase)/decrease in GST receivable		(294)	3	(294)	350
(Increase)/decrease in long service leave reimbursement receivables		11	115	11	115
(Increase)/decrease in annual leave reimbursement receivables		170	(468)	170	(468)
(Increase)/decrease in other current assets		990	(1,639)	990	(1,402)
Increase/(decrease) in GST payable		-	(3)	-	-
Increase/(decrease) in payable		(1,529)	5,924	(1,529)	3,374
Increase/(decrease) in accrued employee benefits		(75)	741	(75)	711
Increase/(decrease) in other liabilities		127	(25)	127	(45)
Increase/(decrease) in payables, property, plant and equipment		-	(1,665)	-	-
Net cash provided by operating activities		28,408	39,431	9,714	6,143

Department of the Premier and Cabinet
Notes to the Statement of Cash Flows
for the year ended 30 June 2024

Changes in liabilities arising from financing activities

	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
		Non-cash changes			Cash flows		
	Opening balance	Transfers to/(from) other Queensland Government entities ⁽¹⁾	New leases acquired	Other	Cash received	Cash repayments	Closing balance
Economic Entity 2024							
Lease liabilities	8,112	(6,759)	-	72	-	(1,425)	-
Borrowings	7,706	(8,464)	-	221	7,018	(6,481)	-
Total	15,818	(15,223)	-	293	7,018	(7,906)	-
Parent Entity 2024							
Borrowings	7,706	(8,464)	-	221	7,018	(6,481)	-
Total	7,706	(8,464)	-	221	7,018	(6,481)	-
Economic Entity 2023							
Lease liabilities	5,917	-	4,864	(37)	-	(2,632)	8,112
Borrowings	5,816	-	-	188	1,702	-	7,706
Total	11,733	-	4,864	151	1,702	(2,632)	15,818
Parent Entity 2023							
Borrowings	5,816	-	-	188	1,702	-	7,706
Total	5,816	-	-	188	1,702	-	7,706

⁽¹⁾ As part of machinery-of-government changes, Screen Queensland was transferred out of the department on 1 January 2024 (refer to Note A3).

Department of the Premier and Cabinet
Statement of Comprehensive Income by Major Departmental Services
for the year ended 30 June 2024

	Government Decision Support ¹		Government Service Delivery Implementation Support ²		Engagement and Events Support ^{3,4}		Governance Support and Advisory Services ^{3,4}		Legislative Drafting and e-Publishing		Brisbane 2032 Coordination Office ⁵		Office of the Queensland Integrity Commissioner ⁶		Inter-departmental Services eliminations		Total	
	2024	2023	2024	2023	2024	2023	2024	2023	2024	2023	2024	2023	2024	2023	2024	2023	2,024	2023
	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
Income																		
Appropriation revenue	37,527	36,757	3,858	-	21,334	26,425	20,334	14,684	18,069	12,506	27,109	33,480	2,080	-	766	766	131,076	124,618
User charges and fees	46	213	96	-	753	633	1,868	1,475	73	98	95	32	5	-	1,638	1,150	4,575	3,601
Grants and other contributions	5,107	6,252	-	-	1,349	880	-	-	-	-	43	224	-	-	-	-	6,500	7,356
Other revenue	5,294	4,558	79	-	1,290	857	166	167	227	160	227	288	84	-	-	-	7,367	6,030
Total income	47,974	47,780	4,033	-	24,726	28,795	22,368	16,326	18,369	12,764	27,474	34,024	2,169	-	2,404	1,916	149,518	141,605
Expenses																		
Employee expenses	35,186	33,239	2,693	-	11,437	12,622	9,987	8,831	12,276	9,461	4,991	6,155	1,730	-	766	766	79,066	71,074
Supplies and services	11,236	13,810	1,267	-	7,194	7,338	4,535	3,465	5,866	3,094	3,283	3,802	369	-	1,638	1,150	35,389	32,659
Grants and subsidies	1,213	389	-	-	3,722	4,888	7,746	3,884	-	1	19,188	24,038	-	-	-	-	31,868	33,200
Depreciation and amortisation	76	100	56	-	33	40	34	23	202	186	1	15	70	-	-	-	471	364
Finance/borrowing costs	221	188	-	-	-	-	-	-	-	-	-	-	-	-	-	-	221	188
Other expenses	42	54	17	-	2,340	3,907	66	123	25	22	11	14	-	-	-	-	2,503	4,120
Total expenses	47,974	47,780	4,033	-	24,726	28,795	22,368	16,326	18,369	12,764	27,474	34,024	2,169	-	2,404	1,916	149,518	141,605
Operating result for the year	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-

The departmental services reflect the department's management structure as at 30 June 2024.

⁽¹⁾ The service area has changed from 'Policy Advice and Coordination and Cabinet Support' in the 2022-23 Annual Report to reflect revised departmental strategic objectives and structural changes, from 1 February 2024.

⁽²⁾ This is a new service area introduced as part of a review of the department's strategic objectives, and structural changes from 1 February 2024.

⁽³⁾ The service standard has been changed from the 2022-23 Annual Report to reflect revised departmental strategic objectives, and structural changes from 1 February 2024.

⁽⁴⁾ The service area has been impacted by the machinery-of-government changes in December 2023 - Office for Veterans transferred to the Department of Treaty, Aboriginal and Torres Strait Islander Partnerships, Communities and the Arts, and the Office for Rural and Regional and Queensland transferred to the Department of Regional Development, Manufacturing and Water (refer to Note A3).

⁽⁵⁾ As a result of machinery-of-government changes, Brisbane 2032 Coordination Office service was no longer a service of the department effective from 1 January 2024 (refer to Note A3).

⁽⁶⁾ Effective from 1 July 2023, the responsibility for the provision of administrative support services for Office of the Queensland Integrity Commissioner transferred to the department from Public Sector Commission.

Department of the Premier and Cabinet
Statement of Assets and Liabilities by Major Departmental Services
as at 30 June 2024

	Government Decision Support ¹		Government Service Delivery Implementation Support ²		Engagement and Events Support ^{3,4}		Governance Support and Advisory Services ^{3,4}		Legislative Drafting and e-Publishing		Brisbane 2032 Coordination Office ⁵		Office of the Queensland Integrity Commissioner ⁶		Total	
	2024	2023	2024	2023	2024	2023	2024	2023	2024	2023	2024	2023	2024	2023	2024	2023
	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
Current assets																
Cash and cash equivalents	9,379	7,621	140	-	2,594	1,799	17,163	13,935	2,974	3,614	-	(2,158)	482	-	32,732	24,811
Other financial assets	-	7,706	-	-	-	-	-	-	-	-	-	-	-	-	-	7,706
Receivables	2,136	1,236	28	-	281	306	1,262	730	295	197	-	64	78	-	4,080	2,533
Other current assets	492	716	-	-	1	2	1,277	1,957	248	367	-	-	34	-	2,052	3,042
Total current assets	12,007	17,279	168	-	2,876	2,107	19,702	16,622	3,517	4,178	-	(2,094)	594	-	38,864	38,092
Non-current assets																
Intangible assets	127	133	12	-	56	52	60	33	1,388	1,527	-	62	263	-	1,906	1,808
Property, plant and equipment	-	-	-	-	8	15	17	23	-	-	-	-	6	-	31	38
Total non-current assets	127	133	12	-	64	67	77	56	1,388	1,527	-	62	269	-	1,937	1,846
Total assets	12,134	17,412	180	-	2,940	2,174	19,779	16,678	4,905	5,705	-	(2,032)	863	-	40,801	39,938
Current liabilities																
Payables	2,555	827	96	-	634	635	28,915	21,346	515	105	-	267	106	-	32,821	23,180
Borrowings	-	7,706	-	-	-	-	-	-	-	-	-	-	-	-	-	7,706
Accrued employee benefits	1,121	1,015	54	-	296	393	581	766	342	268	-	89	62	-	2,456	2,531
Other current liabilities	503	380	-	-	-	-	-	-	-	-	-	-	-	-	503	380
Total current liabilities	4,179	9,928	150	-	930	1,028	29,496	22,112	857	373	-	356	168	-	35,780	33,797
Non-current liabilities																
Other non-current liabilities	125	121	-	-	-	-	-	-	-	-	-	-	-	-	125	121
Total non-current liabilities	125	121	-	-	-	-	-	-	-	-	-	-	-	-	125	121
Total liabilities	4,304	10,049	150	-	930	1,028	29,496	22,112	857	373	-	356	168	-	35,905	33,918

⁽¹⁾ The service area has changed from 'Policy Advice and Coordination and Cabinet Support' in the 2022-23 Annual Report to reflect revised departmental strategic objectives and structural changes, from 1 February 2024.

⁽²⁾ This is a new service area introduced as part of a review of the department's strategic objectives, and structural changes from 1 February 2024.

⁽³⁾ The service standard has been changed from the 2022-23 Annual Report to reflect revised departmental strategic objectives, and structural changes from 1 February 2024.

⁽⁴⁾ The service area has been impacted by the machinery-of-government changes in December 2023 - Office for Veterans transferred to the Department of Treaty, Aboriginal and Torres Strait Islander Partnerships, Communities and the Arts, and the Office for Rural and Regional Queensland transferred to the Department of Regional Development, Manufacturing and Water (refer to Note A3).

⁽⁵⁾ As a result of machinery-of-government changes, Brisbane 2032 Coordination Office service was no longer a service of the department effective from 1 January 2024 (refer to Note A3).

⁽⁶⁾ Effective from 1 July 2023, the responsibility for the provision of administrative support services for Office of the Queensland Integrity Commissioner transferred to the department from Public Sector Commission.

**Department of the Premier and Cabinet
Notes to the Financial Statements
for the year ended 30 June 2024**

Section A: Notes about the Department and this Financial Report

A1: Basis of Financial Statement Preparation

A1-1: General Information

The Department of the Premier and Cabinet (department) is a Queensland Government department established under the *Public Sector Act 2022*. The department is controlled by the State of Queensland which is the ultimate parent. The head office and principal place of business of the department is 1 William Street, Brisbane QLD 4000. These financial statements cover the Department of the Premier and Cabinet and its controlled entity for the period 1 July 2023 to 30 June 2024. The controlled entity formed part of the economic entity for the period 1 July to 31 December 2023 (refer to Note A3).

A1-2: Compliance with the Prescribed Requirements

The Department of the Premier and Cabinet has prepared these general-purpose financial statements:

- in compliance with section 38 of the *Financial and Performance Management Standard 2019*
- in accordance with Australian Accounting Standards and Interpretations applicable to not-for-profit entities requirements
- in accordance with the minimum reporting requirements mentioned in the Financial Reporting Requirements for Queensland Government entities for reporting periods beginning on or after 1 July 2023 on an accrual basis (except for the statement of cash flows which is prepared on a cash basis) in accordance with Australian Accounting Standards and Interpretations applicable to not-for-profit entities.

A1-3: Presentation

Amounts included in the financial statements are in Australian dollars and rounded to the nearest \$1,000, or where that amount is less than \$500 to zero, unless disclosure of the full amount is specifically required. Due to rounding, totals may not add exactly.

Comparative information reflects the audited 2022-23 financial statements.

Assets are classified as 'current' where their carrying amount is expected to be realised within 12 months after the reporting date. Liabilities are classified as 'current' when they are due to be settled within 12 months after the reporting date, or the department does not have an unconditional right to defer settlement to beyond 12 months after the reporting date.

All other assets and liabilities are classified as 'non-current'.

A1-4: Authorisation of Financial Statements for issue

The financial statements are authorised for issue by the Director-General and Chief Finance Officer at the date of signing the Management Certificate.

A1-5: The Reporting Entity

The consolidated financial statements include all income and expenses of the department's controlled activities and the entity it controlled for the period 1 July to 31 December 2023. The assets, liabilities and equity of the 'economic entity' comprises the department's controlled balances and the balances of the controlled entity have been transferred out as a result of machinery-of-government changes as at 1 January 2024 (Note A3). All transactions and balances internal to the economic entity for the period of control have been eliminated in full.

The Parent Entity financial statements (department) include all income, expenses, assets, liabilities, and equity of the department only.

A1-6: Accounting Estimates and Judgement

Reference should be made to the respective notes for more information on critical judgements, estimates and assumptions about the estimated uncertainty and the potential this could have to materially impact on the carrying amount of the department's assets and liabilities in the next reporting period. These are as follows:

- Note C5: Intangible assets, Amortisation expense and impairment
- Note C6: Property, plant, and equipment. Depreciation expense and impairment
- Note C10: Accrued employee benefits

The value of goods and services received free or below fair value have been reflected in the department's financial results if the value of the goods and services can be reliably determined and the goods and services would have been purchased if not donated.

**Department of the Premier and Cabinet
Notes to the Financial Statements
for the year ended 30 June 2024**

A1-7: Basis of Measurement

Historical cost is used as the measurement basis in these financial statements, unless otherwise stated.

Under historical cost, assets are recorded at the amount of cash or cash equivalents paid to acquire assets at the time of their acquisition. Liabilities are recorded at the amount of proceeds received in exchange for the obligation or at the amounts of cash or cash equivalents expected to be paid to satisfy the liability in the normal course of business.

A2: Objectives and Principal Activities of the Department

The Department of the Premier and Cabinet serves the Premier and Cabinet and the people of Queensland. The department's vision is to be an informed and influential department that delivers for Queenslanders. Our role is to provide the best advice to government to achieve the best outcomes for Queensland.

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

- Outstanding advice supporting good decision making.
- Better service for Queenslanders.
- An accountable and effective government.
- An informed and connected Queensland.
- An empowered, effective and accountable department.

Through the department's strategic objectives the department contributes to the implementation of Government's objectives for the community:

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

The major services delivered by the department are as follows:

- Government Decision Support: provide outstanding decision support to implement government priorities.
- Government Service Delivery Implementation Support: work across the public sector to achieve improvements in service delivery that progress government priorities.
- Governance Support and Advisory Services: ensure strong, accountable government through provision of constitutional, legal and public administration and protocol support to the Premier, ministers and the public sector.
- Engagement and Events Support: lead government strategic communication, engagement and events to achieve an informed and connected Queensland.
- Legislative drafting and e-Publishing: draft and provide access to Queensland legislation of the highest standard.
- Brisbane 2032 Coordination Office: lead the coordination and integration of government planning and delivery responsibilities for the Brisbane 2032 Olympic and Paralympic Games (Brisbane 2032), in partnership with state agencies and Games Delivery Partners (to 31 December 2023 when the service transferred out of the department to the Department of State Development and Infrastructure as part of machinery-of-government changes).
- Office of the Queensland Integrity Commissioner: to promote confidence in public institutions and public office.

Administered items

Administered activities are those undertaken by departments on behalf of the government. The department of the Premier and Cabinet administers funds on behalf of the State which includes Ministerial Offices and the Office of the Leader of the Opposition.

The key clients are Ministers, Assistant Ministers, the Leader of the Opposition and their respective staff. The services provided are:

- support for Ministers to assist in undertaking their responsibilities as Ministers of the State
- management of advisory, secretarial, and administrative staff and associated resources for all Ministerial offices
- maintenance of procedures to ensure the financial accountability of these offices is in accordance with the Queensland Ministerial Handbook
- corporate support for the Office of the Leader of the Opposition.

The accounting, purchasing, information technology, telecommunications, asset management and personnel requirements for these administered areas are supplied by Ministerial Services within the Governance Support and Advisory Service area of the department. Further information can be obtained by referring to the Public Reports of ministerial expenses tabled twice-yearly in Parliament.

The funding for Screen Queensland and Queensland Veterans Council was transferred due to the machinery-of-government changes outlined in Note A3.

Financial statements and variance explanations in relation to administered items appear in the notes to department's Financial Statements (refer to section F: Notes about Administered Activities).

**Department of the Premier and Cabinet
Notes to the Financial Statements
for the year ended 30 June 2024**

A3: Machinery-of-Government Changes

Transfer out – Controlled activities

The *Public Service Departmental Arrangements Notice (No.5) 2023* dated 18 December 2023 transferred the following departmental functions with the financial effect from 1 January 2024:

- Office for Veterans to the Department of Treaty, Aboriginal and Torres Strait Islander Partnerships, Communities, and the Arts (DTATSIPCA).
- Brisbane 2032 Coordination Office to the Department of State Development and Infrastructure (DSDI).
- The Office for Rural and Regional Queensland to the Department of Regional Development, Manufacturing and Water.
- Future Economy Taskforce to the Department of Energy and Climate.

The *Administrative Arrangements Order (No. 2) 2023* dated 18 December 2023 transferred responsibility for the screen industry development to the Minister for Treaty, Minister for Aboriginal and Torres Strait Islander Partnerships, Minister for Communities, and Minister for the Arts. As a result of these changes, SQ is a controlled entity of the DTATSIPCA.

Income and expenses of the entities transferred for the period 1 July 2023 to 31 December 2023, are included in the statement of comprehensive income of the department.

Budgeted appropriation revenue of \$35.570M was reallocated from the department to the receiving departments as part of the machinery-of-government changes.

	Budget appropriation
	\$'000
Screen Queensland	71
Office for Veterans	2,474
Queensland Veterans Council Secretariat	685
Future Economy Taskforce	307
Brisbane 2032 Coordination Office	28,459
The Office for Rural and Regional Queensland	<u>3,574</u>
	<u><u>35,570</u></u>

Assets and liabilities of SQ, Brisbane 2032 Coordination Office and Office for Rural and Regional Queensland were transferred out to relevant departments. Office for Veterans and Future Economy Taskforce did not have any assets or liabilities as at 31 December 2023.

Assets and liabilities of SQ represent the loans relating to Revolving Film Finance Fund Revolving (RFFF) receivable from SQ and payable to Queensland Treasury Corporation (QTC) on behalf of SQ.

Department of the Premier and Cabinet
Notes to the Financial Statements
for the year ended 30 June 2024

A3: Machinery-of-Government Changes (cont'd)

	Screen Queensland	Brisbane 2032	Office for Rural and Regional Queensland	Total
	\$'000	\$'000	\$'000	\$'000
Assets				
Current				
Cash and cash equivalents	100,863			100,863
Receivables and loans receivable	34,475			34,475
Other current assets	364			364
Non Current				
Property, plant and equipment	11,711	15	2	11,728
Right-of-use assets	6,439			6,439
Total Assets	153,852	15	2	153,869
Current Liabilities				
Trade and other payables	1,130			1,130
Lease liabilities	1,143			1,143
Borrowings	8,464			8,464
Employee benefits	260	3		263
Current Liabilities				
Lease liabilities	5,616			5,616
Employee benefits	42			42
Total Liabilities	16,655	3	-	16,658
Net assets transferred	137,197	12	2	137,211

The decrease in net assets of the parent entity and the economic entity has been accounted for as a movement in contributed equity or accumulated surplus as disclosed in the Statement of Changes in Equity.

Separate to these machinery-of-government changes, from 1 July 2023 the responsibility for the provision of administrative support services for Office of the Queensland Integrity Commissioner was transferred into the department from Public Sector Commission.

Transfer out – Administered activities

The *Administrative Arrangements Order (No. 2) 2023* dated 18 December 2023 transferred responsibility for veterans affairs and screen industry development to the Minister for Treaty, Minister for Aboriginal and Torres Strait Islander Partnerships, Minister for Communities, and Minister for the Arts.

As a result of these changes, the Minister now has responsibility for the Queensland Veterans Council (QVC) and Screen Queensland Pty Ltd (SQ).

There were no assets or liabilities as at 31 December 2023 to be transferred. Budgeted appropriation revenue of \$50.056M was reallocated to DTATSIPCA as part of the machinery-of-Government changes. The effective financial date was 1 January 2024.

A4: Controlled Entities

As noted in A3, SQ is no longer part of the controlled entity of the department and was transferred to DTATSIPCA.

SQ is incorporated in the State of Queensland and is limited by shares held beneficially by the State of Queensland and consists of one fully paid share to the value of \$10.

The auditor for SQ is the Auditor-General of Queensland.

Department of the Premier and Cabinet
Notes to the Financial Statements
for the year ended 30 June 2024

Section B: Notes about our Financial Performance

B1: Revenue

B1-1: Appropriation Revenue

Reconciliation of payments from Consolidated Fund to appropriated revenue recognised in operating result.

	Economic Entity		Parent Entity	
	2024	2023	2024	2023
	\$'000	\$'000	\$'000	\$'000
Original budgeted appropriation revenue	192,434	131,627	192,434	131,627
Transfers to other departments	(35,570)	-	(35,570)	-
Lapsed departmental services appropriation	(14,615)	(3,855)	(14,615)	(3,855)
Total appropriation received (cash)	142,249	127,772	142,249	127,772
Plus: Opening balance of deferred appropriation payable to Consolidated Fund	15,048	11,894	15,048	11,894
Less: Closing balance of deferred appropriation payable to Consolidated Fund (expense)	(26,220)	(15,048)	(26,220)	(15,048)
Appropriation revenue recognised in the statement of comprehensive income	131,077	124,618	131,077	124,618

Appropriations provided under the *Appropriation Act 2023* are recognised as revenue when received. Where the department has an obligation to return unspent (or unapplied) appropriation receipts to Consolidated Fund at year end (a deferred appropriation repayable to Consolidated Fund), a liability is recognised with a corresponding reduction to appropriation revenue, reflecting the net appropriation revenue position with Consolidated Fund for the reporting period.

Amounts appropriated to the department for transfer to other entities in accordance with legislative or other requirements are reported as 'administered' item appropriations (refer to section F: Notes about our Administered Activities).

	Economic Entity		Parent Entity	
	2024	2023	2024	2023
	\$'000	\$'000	\$'000	\$'000
B1-2: User Charges and Fees				
Revenue from contracts with customers				
Sales of goods/services	605	537	605	537
Corporate services partnership agreements	3,894	2,989	3,894	2,989
Other	140	747	75	75
Total	4,639	4,273	4,574	3,601

User charges and fees controlled by the department are recognised as revenue when the department transfers control over a good or service to the customer and as each performance obligation is satisfied. This usually occurs upon the delivery of the goods or completion of the requested services to the customer at which time the invoice is raised.

Accrued user charges are recognised if the revenue has been earned but not yet invoiced.

User charges include transactions of \$1.007M (2022-23: \$0.652M) with related parties represented by other Queensland Government entities, none of which are considered individually material.

**Department of the Premier and Cabinet
Notes to the Financial Statements
for the year ended 30 June 2024**

B1-3: Grants and Other Contributions	Economic Entity		Parent Entity	
	2024	2023	2024	2023
	\$'000	\$'000	\$'000	\$'000
Commonwealth contributions	4,331	6,252	4,331	6,252
Contributions from Queensland Government Departments	46,003	65,937	2,169	879
Contributions from Local Government	-	225	-	225
Total	50,334	72,414	6,500	7,356

The department has not received any grants and contributions to be recognised under AASB 15 *Revenue from contracts with customers*. Revenue is recognised upon receipt of the grant funding under AASB 1058 *Income of Not-for-Profit Entities*.

The department has not received any special purpose capital grants.

Contributions from Queensland Government departments are related party transactions.

B1-4: Other Revenue	Economic Entity		Parent Entity	
	2024	2023	2024	2023
	\$'000	\$'000	\$'000	\$'000
Graduate program ⁽¹⁾	4,444	3,783	4,444	3,783
Interest receipts	2,668	2,753	221	188
Sponsorships	1,056	688	1,156	688
Goods/Services received below fair value ⁽²⁾	1,534	1,316	1,534	1,316
Other	146	688	12	55
Total	9,848	9,228	7,367	6,030

⁽¹⁾ The department receives payment for the whole-of-government policy futures graduate program for graduates recruited under a two year program. Revenue from the program is recognised when control has been transferred (when graduates are made available to participating agencies) and as each performance obligation is satisfied.

⁽²⁾ The department recognises goods/services received below fair value only if the services would have been purchased if they had not been donated and their value can be measured reliably. Where this is the case, an equal amount is recognised as revenue with a corresponding expense.

The department received in-kind contributions from other Queensland Government Agencies towards Brisbane 2032 Coordination Office \$0.226M (2022-23: \$0.209M Brisbane 2032 Taskforce), Future Fisheries Taskforce \$0.107M, First Nations Engagement and Innovation \$0.103M and Office of the Integrity Commissioner \$0.085M.

In-kind contributions received towards the Brisbane 2032 Coordination Office, Future Fisheries Taskforce, First Nations Engagement and Innovation and Office of the Integrity Commissioner predominantly relate to the operations, salaries and wages met by other government agencies.

Department of the Premier and Cabinet
Notes to the Financial Statements
for the year ended 30 June 2024

B2: Expenses

B2-1: Employee Expenses	Economic Entity		Parent Entity	
	2024	2023	2024	2023
	\$'000	\$'000	\$'000	\$'000
Employee benefits				
Wages and salaries	61,749	58,395	59,845	54,955
Employer superannuation contributions	8,725	7,455	8,515	7,100
Annual leave levy	6,174	5,851	6,134	5,822
Long service leave levy	1,522	1,421	1,522	1,421
Termination benefits	766	133	749	-
Other employee benefits	1,159	961	1,129	873
Employee related expenses				
Workers' compensation premium	150	62	62	50
Other employee related expenses	628	619	543	371
Goods and services received below fair value ⁽¹⁾	567	482	567	482
Total	81,440	75,379	79,066	71,074
Number of employees				
Full time equivalent (FTE) employees ⁽²⁾	467	509	467	477
Employees' services received below fair value ⁽¹⁾	4	6	4	6
Total employees	471	515	471	483

⁽¹⁾ This relates to officers working in the department from other Queensland Government agencies who continue to be paid by their home agency payroll system (refer to Note B1-4).

⁽²⁾ This includes 5 FTE (5 in 2022-23) funded through contributions from the Commonwealth Government to support the State Service Delivery to Norfolk Island.

Wages and salaries are recognised based on the period where service has been received. The payments due but unpaid at reporting date are recognised at current salary rates. The department expects such liabilities to be settled within 12 months of reporting date.

Sick leave taken each reporting period is generally less than the entitlement accrued. Accordingly, it is unlikely that existing accumulated entitlements will be used by employees and no liability for unused sick leave entitlements has been recognised. As sick leave is non-vesting, an expense is recognised as sick leave is taken.

The department's post-employment benefits for superannuation are provided through defined contribution (accumulation) plans or the Queensland Government's QSuper defined benefit plan as determined by the employee's conditions of employment.

Defined contribution plans - Contributions are made to eligible complying superannuation funds based on the rates specified in the relevant enterprise bargaining agreement or other conditions of employment. Contributions are expensed when they are paid or become payable following completion of the employee's service each pay period.

Defined benefit plan - The liability for defined benefits is held on a whole-of-government basis and reported in those financial statements pursuant to AASB 1049 *Whole of Government and General Government Sector Financial Reporting*. The amount of contributions for defined benefit plan obligations is based upon the rates determined on the advice of the State Actuary. Contributions are paid by the department at the specified rate following completion of the employee's service each pay period. The department's obligations are limited to those contributions paid.

Under the Queensland Government's Annual Leave Central Scheme (ALCS) and Long Service Leave Central Scheme (LSLCS), the levies are expensed in the period in which they are payable. Amounts paid to employees for annual leave and long service leave are claimed quarterly in arrears. These schemes are administered by Queensland Treasury which is a related party.

The department pays premiums to WorkCover Queensland (which is a related party) in respect of its obligations for employee compensation. Workers' compensation insurance is a consequence of employing employees but is not counted in an employee's total remuneration package. It is not employee benefits and is recognised separately as employee related expenses.

The department undertakes a whole of government policy futures graduate program which employed 58 graduates as at 30 June 2024 (2022-23: 51). The graduate FTE numbers are included in the department totals stated. Key management personnel and remuneration disclosures are detailed in Note G1.

**Department of the Premier and Cabinet
Notes to the Financial Statements
for the year ended 30 June 2024**

B2-2: Supplies and Services

	Economic Entity		Parent Entity	
	2024	2023	2024	2023
	\$'000	\$'000	\$'000	\$'000
Office accommodation and other building services ⁽¹⁾	11,333	11,399	11,218	11,048
Professional services	1,247	3,539	864	3,361
Consultants and contractors	9,523	6,157	9,523	6,157
Advertising and communications	2,029	2,166	1,937	2,043
Information technology bureau services	6,133	5,229	5,996	4,970
Outsourced corporate support	2,076	1,768	2,076	1,768
Hospitality and official functions	521	635	510	616
Travel	826	809	723	635
Venue hire	618	490	618	490
Telephone and communications support	258	231	251	215
Other	1,971	2,044	1,673	1,356
Total	36,535	34,467	35,389	32,659

For a transaction to be classified as supplies and services, the value of the goods and services received by the department must be approximately equal to the value of the consideration exchanged for those goods or services. Where this is not the substance of the arrangement, the transactions are classified as grants and subsidies in Note B2-3.

⁽¹⁾ Payments for non-specialised commercial office accommodation under the Queensland Government Accommodation Office (QGAO) framework. This includes non-lease arrangements with the Department of Housing, Local Government Planning and Public Works, which has substantive substitution rights over the assets used within this scheme. Payments are expensed as incurred and categorised within office accommodation and other building services.

Supplies and services for the economic entity include transactions of \$15.126M (2022-23: \$14.287M) with related parties represented by other Queensland Government entities. Included in this amount is \$10.837M (2022-23: \$10.563M) for office accommodation at market rate charged by the Department of Housing, Local Government, Planning and Public Works for the year ended 30 June 2024.

Department of the Premier and Cabinet
Notes to the Financial Statements
for the year ended 30 June 2024

B2-3: Grants and Subsidies	Economic Entity		Parent Entity	
	2024	2023	2024	2023
	\$'000	\$'000	\$'000	\$'000
Recurrent				
Grants to private sector entities	26,344	17,571	-	-
Grants to government entities and not-for-profit entities	1,810	3,412	1,810	3,412
Total recurrent	28,154	20,983	1,810	3,412
Capital				
Grants to government entities and not-for-profit entities	262	1,445	262	1,445
Total capital	262	1,445	262	1,445
Subsidies				
Contributions	26,275	25,784	26,275	25,784
Donations and gifts made	3,521	2,559	3,521	2,559
Total subsidies	29,796	28,343	29,796	28,343
Total	58,212	50,771	31,868	33,200

Grants occur when a payment or contribution is made to an organisation or person in return for performance of a certain objective in compliance with certain terms and conditions, and which does not directly give approximately equal value in return to the department. A subsidy is a payment or contribution made to an organisation or person which is in essence, a form of financial assistance to reduce all or part of the costs of a recipient in meeting its own objectives.

Grants and subsidies are recognised when the obligation for a transfer of resources arises according to the terms of the funding agreement. Grants and subsidies for the economic entity include transactions of \$26.207M (2022-23: \$27.227M) with related parties represented by other Queensland Government entities.

B2-4: Other Expenses	Economic Entity		Parent Entity	
	2024	2023	2024	2023
	\$'000	\$'000	\$'000	\$'000
Sponsorships ⁽¹⁾	2,360	3,977	2,360	3,977
External audit fees ⁽²⁾	130	148	107	107
Insurance premiums - QGIF	50	51	26	26
Special payments ⁽³⁾	10	10	10	10
Other	-	-	-	-
Total	2,550	4,186	2,503	4,120

⁽¹⁾ Sponsorship expenses represent payments made to various organisations under the Queensland Government Sponsorship.

⁽²⁾ Total audit fee quoted by the Queensland Audit Office (QAO) relating to the 2023-24 financial statements was \$229,000 (2022-23: \$238,600). This fee includes an internal allocation of \$103,250 (2022-23: \$94,300) for audit services to the Ministerial Services. There are no non-audit services included in the amount.

⁽³⁾ Special payment of \$9,797 (2022-23: \$10,000) represents ex gratia expenditure that the department is not contractually or legally obligated to make to other parties. This payment is an employment related matter.

Department of the Premier and Cabinet
Notes to the Financial Statements
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Section C: Notes about our Financial Position

C1: Cash and Cash Equivalents

	Economic Entity		Parent Entity	
	2024	2023	2024	2023
	\$'000	\$'000	\$'000	\$'000
Imprest accounts	1	4	1	1
Cash at bank and on hand	32,731	116,844	32,731	24,810
Total	32,732	116,848	32,732	24,811

For the purposes of the Statement of Financial Position and the Statement of Cash Flows, cash assets include all cash and cheques received but not banked at 30 June 2024 as well as deposits at call with financial institutions.

C2: Other Financial Assets

	Economic Entity		Parent Entity	
	2024	2023	2024	2023
	\$'000	\$'000	\$'000	\$'000
Loans receivable	-	7,489	-	7,706
Total	-	7,489	-	7,706

Other financial assets represented loans receivable from SQ through the RFFF which has now transferred out of the department as a result of machinery-of-government changes (refer to Note A3).

C3: Receivables

	Economic Entity		Parent Entity	
	2024	2023	2024	2023
	\$'000	\$'000	\$'000	\$'000
Current				
Trade debtors	2,156	27,318	2,156	776
GST input tax credits receivable	348	505	348	54
Net GST receivable	348	505	348	54
Annual leave reimbursements	1,286	1,456	1,286	1,456
Long service leave reimbursements	232	243	232	243
Other receivables	58	309	58	4
Total current receivables	4,080	29,831	4,080	2,533

All current receivables are recognised at cost.

Settlement of trade debtors is generally required within 30 days (20 days for small businesses) from the invoice date for the department. Refer to Note D3 for further disclosure on financial risks of the department.

Annual Leave and Long Service Leave reimbursements represent the amounts recoverable from the whole-of-government ALCS and LSLCS that are claimed quarterly in arrears (refer to Note B2-1).

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C4: Other Current Assets

	Economic Entity		Parent Entity	
	2024	2023	2024	2023
	\$'000	\$'000	\$'000	\$'000
Prepayments and other	625	952	625	620
Contract assets	1,427	2,422	1,427	2,422
Total	2,052	3,374	2,052	3,042

Contract assets arise from contracts with customers and are transferred to receivables when the department's right to payment becomes unconditional. This usually occurs when the invoice is issued to the customer.

C5: Intangibles and Amortisation Expense

	Economic Entity		Parent Entity	
	2024	2023	2024	2023
	\$'000	\$'000	\$'000	\$'000
Software internally generated				
At cost	6,177	5,841	6,177	5,841
Less: Accumulated amortisation	(4,565)	(4,103)	(4,565)	(4,103)
Carrying amount at 30 June	1,612	1,738	1,612	1,738
Software work in progress				
At cost	294	69	294	69
Carrying amount at 30 June	294	69	294	69
Total	1,906	1,808	1,906	1,807

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C5-1: Intangible assets reconciliation

Represented by movements in carrying amount	Software Internally Generated		Software work in progress		Total	
	2024	2023	2024	2023	2024	2023
	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
Economic Entity						
Carrying amount at 1 July	1,738	1,909	69	93	1,807	2,002
Acquisitions	-	-	224	149	224	149
Transfers between classes	-	173	-	(173)	-	-
Transfer in from other Queensland Government entities	330	-	-	-	330	-
Amortisation	(456)	(344)	-	-	(456)	(344)
Carrying amount at 30 June	1,612	1,738	293	68	1,906	1,807
Parent Entity						
Carrying amount at 1 July	1,738	1,909	69	93	1,807	2,002
Acquisitions	-	-	224	149	224	149
Transfers between classes	-	173	-	(173)	-	-
Transfer in from other Queensland Government entities	330	-	-	-	330	-
Amortisation	(456)	(344)	-	-	(456)	(344)
Carrying amount at 30 June	1,612	1,738	293	68	1,906	1,807

C5-2: Recognition and Measurement

Intangible assets with a historical cost equal to, or greater than, \$100,000 are recognised in the financial statements. Items with a lesser value are expensed. Any preliminary research, planning phase costs, administration and training costs are expensed in the period in which it is incurred.

There is no active market for any of the department's intangible assets. As such, intangible assets are recognised and carried at historical cost less accumulated amortisation and accumulated impairment losses. Costs associated with the internal development of computer software are capitalised and amortised under the amortisation policy below.

C5-3: Amortisation Expense and Impairment

Amortisation expense

All intangible assets of the department have finite useful lives and are amortised on a straight-line basis over their estimated useful life.

Key judgement: Straight-line amortisation reflects the progressive, even consumption of future economic benefits over the assets' useful life to the department and economic entity.

The residual value of intangible assets has been determined to be zero reflecting the estimated amount to be received on disposal at the end of their useful life.

Key estimate: Intangible assets are amortised on a straight-line basis between 5-33% (2022-23: 5-33%). The estimation of useful life and resulting amortisation rates are based on a number of factors including the department's past experience, the planned replacement program and expected usage, obsolescence and fiscal capacity. Useful lives are reviewed on an annual basis.

Impairment

Intangible assets are assessed annually for impairment using a combination of external and internal impairment indicators. Intangible assets are principally assessed for impairment by reference to the actual and expected continuing use of the asset by the department. Any amount by which the asset's carrying amount exceeds the recoverable amount is recorded as an impairment loss. Recoverable amount is determined as the higher of the asset's fair value less costs to sell and its value-in-use. An impairment loss is recognised immediately in the Statement of Comprehensive Income. If an indicator of possible impairment exists, management determine the asset's recoverable amount. No intangible assets were impaired at 30 June 2024.

Department of the Premier and Cabinet
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C6: Property, Plant and Equipment and Depreciation Expenses

	Economic Entity		Parent Entity	
	2024	2023	2024	2023
	\$'000	\$'000	\$'000	\$'000
Plant and equipment				
At cost	544	587	544	537
Less: Accumulated depreciation	(513)	(549)	(513)	(499)
Carrying amount at 30 June	31	38	31	38
Leasehold improvements				
At cost	-	5,586	-	-
Less: Accumulated depreciation	-	(4,493)	-	-
Carrying amount at 30 June	-	1,093	-	-
Work in progress				
At cost	-	5,177	-	-
Carrying amount at 30 June	-	5,177	-	-
Total	31	6,309	31	38

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C6-1: Property, Plant and Equipment Reconciliation

Represented by movements in carrying amount

Economic Entity	Plant and Equipment		Leasehold Improvements		Work in progress		Total	
	2024	2023	2024	2023	2024	2023	2024	2023
	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
Carrying amount at 1 July	38	69	1,093	1,645	5,178	256	6,309	1,970
Acquisitions	15	-	37	379	5,577	4,922	5,629	5,301
Transfer in from other Queensland Government entities	8	-	-	-	-	-	8	-
Transfer out to other Queensland Government entities ⁽¹⁾	(17)	-	(957)	-	(10,755)	-	(11,728)	-
Depreciation	(14)	(31)	(173)	(931)	-	-	(187)	(962)
Carrying amount at 30 June	31	38	-	1,093	-	5,178	31	6,309

Parent Entity	Plant and Equipment		Leasehold Improvements		Work in progress		Total	
	2024	2023	2024	2023	2024	2023	2024	2023
	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
Carrying amount at 1 July	38	58	-	-	-	-	38	58
Acquisitions	15	-	-	-	-	-	15	-
Transfer in from other Queensland Government entities	8	-	-	-	-	-	8	-
Transfer out to other Queensland Government entities ⁽¹⁾	(17)	-	-	-	-	-	(17)	-
Depreciation	(14)	(20)	-	-	-	-	(14)	(20)
Carrying amount at 30 June	31	38	-	-	-	-	31	38

⁽¹⁾As a part of machinery-of-government changes assets and liabilities of SQ, Brisbane 2032 Coordination Office and Office for Rural and Regional Queensland were transferred out to relevant departments (refer to Note A3).

**Department of the Premier and Cabinet
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C6-2: Recognition and Measurement

Items of plant and equipment with a historical cost exceeding \$5,000 threshold in the year of acquisition are reported as plant and equipment. Items with lesser value are expensed in the year of acquisition.

Plant and equipment is measured at historical cost in accordance with Queensland Treasury's Non-Current Asset Policies for the Queensland Public Sector. The carrying amounts for such plant and equipment is not materially different from their fair value as the department does not hold significant levels of plant and equipment.

C6-3: Depreciation Expense and Impairment

Depreciation expense

Plant and equipment is depreciated on a straight-line basis so as to allocate the net cost of each asset, less any estimated residual value, progressively over its estimated useful life to the department.

Key judgement: Straight-line depreciation is used reflecting the progressive, even consumption of future economic benefits over their useful life to the department and economic entity.

For depreciable assets, residual value is determined to be zero reflecting the estimated amount to be received on disposal at the end of their useful life. Any expenditure that increases the originally assessed capacity or service potential of an asset is capitalised and the new depreciable amount is depreciated over the remaining useful life of the asset to the department. Maintenance expenditure that merely restores original service potential (lost through ordinary wear and tear) is expensed.

Key estimate: Plant and equipment is depreciated on a straight-line basis between 5-33% (2022-23: 10-33%) The estimation of useful life and resulting depreciation rates are based on a number of factors including the department's past experience, the planned replacement program and expected usage, wear and tear, obsolescence and fiscal capacity. Useful lives are reviewed on an annual basis.

Impairment

Plant and equipment is assessed annually for impairment using a combination of external and internal impairment indicators.

An impairment loss is recognised immediately in the Statement of Comprehensive Income. When the asset is measured at a revalued amount, the impairment loss is offset against the asset revaluation surplus of the relevant class to the extent available. The department's assets are not carried at revalued amounts. Impairment assessment is performed and if an indicator of possible impairment exists, management determine the asset's recoverable amount. No items of plant and equipment were impaired at 30 June 2024.

C7: Leases - Leases as Lessee

Right-of-Use Assets

	Economic Entity	
	2024	2023
	\$'000	\$'000
Office and studio accommodation		
Right-of-use assets		
Opening balance at 1 July	7,703	5,442
Additions	-	4,864
Depreciation charge	(1,264)	(2,603)
Transfer out to other Queensland Government entities ⁽¹⁾	(6,439)	
Closing balance at 30 June	-	7,703
Office and studio accommodation		
Lease Liabilities		
Opening balance at 1 July	8,112	5,917
Additions	-	4,864
Lease payments	(1,425)	(2,632)
Interest and other adjustments	72	(37)
Transfer out to other Queensland Government entities ⁽¹⁾	(6,759)	-
Total	-	8,112

⁽¹⁾As a part of machinery-of-government changes right-of-use assets and lease liabilities of SQ were transferred out to DTATSIPCA (refer to Note A3).

**Department of the Premier and Cabinet
Notes to the Financial Statements
for the year ended 30 June 2024**

C7: Leases - Leases as Lessee (cont'd)

The economic entity had office accommodation leases of its controlled entity that was transferred out as a result of machinery-of-government changes on 1 January 2024. Parent entity did not have any lease arrangements.

The Department of Housing, Local Government, Planning and Public Works (DHLGPPW) provides the department with access to office accommodation and motor vehicles under government-wide frameworks. These arrangements are categorised as procurement of services rather than as leases because DHLGPPW has substantive substitution rights over the assets. The related service expenses are included in Note B2-2.

C8: Payables

	Economic Entity		Parent Entity	
	2024	2023	2024	2023
Current	\$'000	\$'000	\$'000	\$'000
Deferred appropriation payable to Consolidated Fund	26,220	15,048	26,220	15,048
Trade creditors and accruals	4,793	5,815	4,793	3,549
Grants and subsidies payable	1,405	4,287	1,405	3,887
Other	403	822	403	696
Total	32,821	25,972	32,821	23,180

Trade creditors are recognised upon receipt of the goods or services ordered and are measured at the purchase contract price, gross of applicable trade and other discounts. Amounts owing are unsecured and are recognised as a current liability. The amounts are normally paid within 30 days of recognition of the liability.

C9: Borrowings

QTC borrowings disclosed in the statements 2022-23 were on behalf of SQ for the RFFF facility (refer to Note C2). The department had an approved facility of \$30M as at 30 June 2023.

RFFF loan balance \$8.465M for SQ and the facility with QTC were transferred out to DTATSIPCA on 1 January 2024 as a result of machinery-of-government changes (refer to Note A3).

C10: Accrued Employee Benefits

	Economic Entity		Parent Entity	
	2024	2023	2024	2023
Current	\$'000	\$'000	\$'000	\$'000
Long service leave levy payable	426	412	426	412
Annual leave levy payable	1,924	1,922	1,924	1,923
Accrued long service leave	-	50	-	-
Accrued annual leave	-	172	-	-
Accrued superannuation	-	96	-	96
Accrued salaries and wages	106	100	106	100
Total current	2,456	2,752	2,456	2,531
Non-current				
Accrued long service leave	-	42	-	-
Total non-current	-	42	-	-

The Parent Entity's financial statements do not contain a provision for annual leave or long service leave as the liability is held on a whole of government basis and reported in those financial statements pursuant to AASB 1049 *Whole of Government and General Government Sector Financial Reporting*.

Accrued salary and wages represent due but unpaid wages and salaries. They are recognised at current salary rates as it is expected these liabilities will be settled within 12 months of year end.

Department of the Premier and Cabinet
Notes to the Financial Statements
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C11: Appropriations Recognised in Equity

Reconciliation of payments from consolidated fund to equity adjustment	Economic Entity		Parent Entity	
	2024	2023	2024	2023
	\$'000	\$'000	\$'000	\$'000
Original budgeted equity adjustment appropriation	15,000	1,500	15,000	1,500
Transfers to other departments	1	-	1	-
Lapsed/transfer equity adjustment	(14,985)	-	(14,985)	-
Equity adjustment receipts (payments)	16	1,500	16	1,500
Plus: closing balance of equity adjustment receivable	36	-	36	-
Equity adjustment recognised in contributed equity	52	1,500	52	1,500

Department of the Premier and Cabinet
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Section D: Notes about our Risk and Other Accounting Uncertainties

D1: Financial Contingencies

The department is insured with the Queensland Government Insurance Fund (QGIF). Under the QGIF, the department would be able to claim back, less a \$10,000 deduction, the amount paid to successful litigants.

There are no litigation matters that may result in a future contingent liability for the department.

D2: Financial Commitments

	Economic Entity		Parent Entity	
	2024	2023	2024	2023
	\$'000	\$'000	\$'000	\$'000
D2-1: Capital expenditure commitments				
Not later than one year	299	-	299	-
Total capital expenditure commitments	299	-	299	-
D2-2: Future screen commitments ⁽¹⁾				
Not later than one year	-	31,873	-	-
Later than one year and not later than five years	-	28,809	-	-
Total Future screen commitments	-	60,682	-	-

⁽¹⁾This represents financial commitments of SQ for screen industry development that is no longer a consolidated entity of the department as outlined in note A3.

D3: Financial Risk Disclosures

Financial assets and financial liabilities are recognised in the Statement of Financial Position when the department becomes party to the contractual provisions of the financial instrument. No financial assets and financial liabilities have been offset and presented net in the Statement of Financial Position. The department has the following categories of financial assets and financial liabilities.

D3-1: Financial Instrument Categories

	Note	Economic Entity		Parent Entity	
		2024	2023	2024	2023
		\$'000	\$'000	\$'000	\$'000
Financial assets					
Cash and cash equivalents	C1	32,732	116,848	32,732	24,811
Receivables and other financial assets at amortised cost	C2-3	4,080	37,320	4,080	10,239
Total		36,812	154,168	36,812	35,050
Financial liabilities at amortised cost					
Payables	C8	32,821	25,972	32,821	23,180
Financial liabilities	C9	-	7,706	-	7,706
Lease liabilities	C7	-	8,112	-	-
Total		32,821	41,790	32,821	30,886

**Department of the Premier and Cabinet
Notes to the Financial Statements
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D3-2: Financial Risk Management

Financial risk management is implemented pursuant to government and departmental policy. These policies focus on the unpredictability of financial markets and seek to minimise potential adverse effects on the financial performance of the department.

The department measures risk exposure using a variety of methods as follows:

Risk Exposure	Measurement Method
Credit risk	Ageing analysis, earnings at risk
Liquidity risk	Sensitivity analysis
Market risk	Interest rate sensitivity analysis

Credit risk

The department was exposed to credit risk through its borrowings from QTC of its controlled entity, SQ. As part of machinery-of-government changes, SQ was transferred to DTATSIPCA on 1 January 2024.

There is no credit risk of the assets and liabilities of the department as at 30 June 2024.

Liquidity risk

The department was exposed to liquidity risk through its borrowings from QTC of its controlled entity, SQ. There is no liquidity risk of the assets and liabilities of the department as at 30 June 2024.

Market risk

Market risk is the risk that the fair value or future cash flows of a financial instrument will fluctuate because of changes in market prices. Market risk comprises three types of risk: currency risk, interest rate risk and other price risk.

The department does not trade in foreign currency and is not materially exposed to commodity price changes or other market prices.

D3-3: Financial Assets

The collectability of receivables is assessed periodically with an allowance for impairment being made where receivables are impaired. No financial assets have had their terms renegotiated so as to prevent them from being past due or impaired and are stated at the carrying amounts. Settlement of trade debtors is generally required within 30 days (20 days for small businesses) from the invoice date and any debts not paid within this settlement period are treated as overdue debts.

The department has not adopted the simplified approach under AASB 9 *Financial Instruments* and measures lifetime expected credit losses on all trade receivables and contract assets using a provision matrix approach as a practical expedient to measure the impairment provision.

The department has assessed each debtor individually for impairment. No debtors were impaired for 2023-24 (2022-23: nil).

D4: Events Occurring after Balance Date

From 1 July 2024 the Office of the Queensland Integrity Commissioner has become a statutory office under changes to the *Integrity Act 2009*.

Department of the Premier and Cabinet
Notes to the Financial Statements
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Section E: Notes about our Performance Compared to Budget

E1: Explanation of Major Variances

This section contains explanations of major variances between the department's actual 2023-24 financial results and the original budget presented to Parliament.

E1-1: Budget to Actual Comparison – Statement of Comprehensive Income

	Variance Notes	Budget ⁽¹⁾ 2024 \$'000	Actual 2024 \$'000	Variance 2024 \$'000
Income from continuing operations				
Appropriation revenue	1	156,768	131,077	(25,691)
User charges and fees	2	3,217	4,574	1,357
Grants and other contributions	3	5,633	6,500	867
Other revenue	4	5,285	7,367	2,082
Total income from continuing operations		170,903	149,518	(21,385)
Expenses from continuing operations				
Employee expenses		79,946	79,066	(880)
Supplies and services	5	29,016	35,389	6,373
Grants and subsidies	6	57,039	31,868	(25,171)
Depreciation and amortisation		431	471	40
Finance/Borrowing costs		60	221	161
Other expenses	7	4,411	2,503	(1,908)
Total expenses from continuing operations		170,903	149,518	(21,385)
Total comprehensive income		-	-	-

⁽¹⁾ Adjusted budget figures for the financial year, as published in latest Service Delivery Statement.

Variance notes:

- The decrease in appropriation revenue is primarily due to:
 - deferral of funding to 2024-25 and across the forward estimates to realign anticipated project milestones for limited life programs and departmental initiatives (\$13.765M).
 - timing of funding returned to the Consolidated Fund for Queensland Academy of Sport High Performance Strategy, which transferred to Department of Tourism and Sport in 2022-23(\$15.657M).

This was offset by additional funding received for:

- Cost of Living Adjustment and Enterprise Bargaining increases (\$1.660M); and
- Office of the Queensland Parliamentary Counsel (OQPC) attraction and retention incentive scheme (\$1.537M).

- The increase in user charges and fees is primarily due to additional cost recovery for services provided to Public Sector Commission, Office of the Governor and Ministerial Offices (\$1.155M).
- The increase is primarily due to grants received from the Commission of Inquiry to Examine DNA Project 13 Concerns (\$0.776M).

**Department of the Premier and Cabinet
Notes to the Financial Statements
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E1-1: Budget to Actual Comparison – Statement of Comprehensive Income (cont'd)

4. The increase is primarily due to:
 - additional sponsorship and other revenue received for events held during 2023-24 (\$1.156M).
 - staffing resources received in-kind from other State Government Agencies in Brisbane 2032 Coordination Office (\$0.226M), Information Services (\$0.220M), Fisheries Taskforce (\$0.107M), Office of First Nations Engagement and Innovation (\$0.103M), and Office of the Queensland Integrity Commissioner (\$0.084M).
 - loan interest received for Revolving Film Finance Fund (RFFF) (\$0.221M).
5. The increase in supplies and services is primarily due to:
 - projects to support priorities such as Cost of Living, Community Safety and Queensland Energy and Jobs Plan (\$1.387M), additional corporate services including short-term labour hire and increasing ICT costs (\$1.307M), Commission of Inquiry to Examine DNA Project 13 Concerns (\$0.663M), taskforces to support implementation and social outcomes (\$0.550M), additional sponsorship and events held during 2023-24 (\$0.544M), State Service Delivery to Norfolk Island (\$0.378M), additional legislative drafting support (\$0.331M) and support for Regional and Community Cabinet, Veterans affairs including Royal Commission into Defence & Veteran Suicide and the Youth Justice Plan (\$0.571M).
6. The decrease is primarily due to:
 - funding returned to the Consolidated Fund as outlined in Variance Note 1 (\$15.657M) and timing of budgeted project milestones for Brisbane 2032 programs (\$3.999M).
 - movements in Director-General's Reserve (\$3.153M) to support various programs and initiatives and to provide whole-of-government contributions to charitable organisations, community groups and disaster appeals.
 - contributions paid to other Queensland Government Agencies to provide State Service Delivery to Norfolk Island (\$1.689M).
 - transfer of funding to Office for Veterans (\$1.873M).
7. The variance is primarily due to timing of sponsorship commitments for the Events Sponsorship Fund due to be completed in 2024-25 (\$1.466M).

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E1-2: Budget to Actual Comparison – Statement of Financial Position

	Variance Notes	Budget ⁽¹⁾ 2024 \$'000	Actual 2024 \$'000	Variance 2024 \$'000
Current assets				
Cash and cash equivalents	8	5,635	32,732	27,097
Receivables	9	3,299	4,080	781
Other current assets	10	611	2,052	1,441
Total current assets		9,545	38,864	29,319
Non-current assets				
Intangible assets	11	2237	1,906	(331)
Property, Plant and equipment		135	31	(104)
Total non-current assets		2,372	1,937	(435)
Total assets		11,917	40,801	28,884
Current liabilities				
Payables	12	4,756	32,821	28,065
Accrued employee benefits		1,780	2,456	676
Other current liabilities		546	503	(43)
Total current liabilities		7,082	35,780	28,698
Non-current liabilities				
Other non-current liabilities		-	125	125
Total non-current liabilities		-	125	125
Total liabilities		7,082	35,905	28,823
Net assets		4,835	4,896	61
Equity				
Contributed equity		-	376	376
Accumulated surplus		4,835	4,520	(315)
Total equity		4,835	4,896	61

⁽¹⁾ Adjusted budget figures for the financial year, as published in latest Service Delivery Statement.

**Department of the Premier and Cabinet
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E1-2: Budget to Actual Comparison – Statement of Financial Position (cont'd)

Variance notes:

8. Refer to Budget to Actual comparison in the Statement of Cash Flows E1-3.
9. The increase is due to timing of receipts in trade debtors (\$0.595M) and higher ALCS and LSLCS receivables (\$0.187M).
10. The variance is primarily due to timing of recoverable services supporting Ministerial Offices (\$0.751M), the Public Sector Commission (\$0.197M), and amounts owed from participating agencies for the Policy Futures Graduate Program (\$0.401M).
11. The decrease is primarily due to ICT Projects (\$0.331M) being finalised in 2024-25.
12. The increase is primarily due to the appropriation payable for funding deferrals to 2024-25 (\$26.220M).

**Department of the Premier and Cabinet
Notes to the Financial Statements
for the year ended 30 June 2024**

E1-3: Budget to Actual Comparison – Statement of Cash Flows

	Variance Notes	Budget ⁽¹⁾ 2024 \$'000	Actual 2024 \$'000	Variance 2024 \$'000
Cash flows from operating activities				
<i>Inflows:</i>				
Service appropriation receipts	13	156,864	142,249	(14,615)
User charges and fees		3,217	3,858	641
Grants and other contributions	14	4,924	6,555	1,631
Interest receipts		60	-	(60)
GST input tax credits from ATO		3,000	3,691	691
GST collected from customers		170	839	669
Other	15	8,642	4,763	(3,879)
<i>Outflows:</i>				
Employee expenses		(79,996)	(77,875)	2,121
Supplies and services	16	(29,017)	(32,575)	(3,558)
Grants and subsidies	17	(57,039)	(34,293)	22,746
Finance/borrowing costs		(60)	-	60
GST paid to suppliers		(5,635)	(3,818)	1,817
GST remitted to ATO		(243)	(887)	(644)
Other	18	(4,411)	(2,794)	1,617
Net cash provided by operating activities		476	9,714	9,238
Cash flows from investing activities				
<i>Inflows:</i>				
Loans and advances redeemed		7,803	6,481	(1,322)
<i>Outflows:</i>				
Payments for plant and equipment		(200)	(15)	185
Payments for intangibles		(491)	(294)	197
Loans and advances made		(2,000)	(7,018)	(5,018)
Net cash used in investing activities	19	5,112	(846)	(5,958)
Cash flows from financing activities				
<i>Inflows:</i>				
Equity injections		15,036	16	(15,020)
Proceeds from borrowings		2,000	7,018	5,018
<i>Outflows:</i>				
Equity withdrawals		(14,999)	(1,500)	13,499
Borrowing redemptions		(7,803)	(6,481)	1,322
Net cash provided by financing activities	20	(5,766)	(947)	4,819
Net increase/(decrease) in cash and cash equivalents		(178)	7,920	8,098
Cash transfers from restructure		13	-	(13)
Cash and cash equivalents at beginning of financial year		5,800	24,811	19,011
Cash and cash equivalents at end of financial year		5,635	32,732	27,097

⁽¹⁾ Adjusted budget figures for the financial year, as published in latest Service Delivery Statement.

**Department of the Premier and Cabinet
Notes to the Financial Statements
for the year ended 30 June 2024**

E1-3: Budget to Actual Comparison – Statement of Cash Flows (cont'd)

Variance notes:

13. The decrease is primarily due to funding returned to the Consolidated Fund for Queensland Academy of Sport High Performance Strategy, which transferred to Department of Tourism and Sport in 2022-23 (\$15.657M), offset by additional funding received for Cost of Living Adjustment (\$1.184M) as outlined in Note B1-1.
14. The increase is primarily due to the co-contributions received for events from other participating Queensland Government agencies (\$1M) and grants received to conduct the Commission of Inquiry to Examine DNA Project 13 Concerns (\$0.776M).
15. The decrease in other inflows is primarily due to timing of receipts in trade debtors (\$3.190M) and is offset by increases in sponsorship and other revenue received for events held during 2023-24 (\$0.387M).
16. The increase in supplies and services is primarily due to:
 - temporary contractors to provide additional corporate services (\$1.021M), Commission of Inquiry to Examine DNA Project 13 Concerns (\$0.663M), taskforces to support implementation and social outcomes (\$0.550M), additional sponsorship and events held during 2023-24 (\$0.544M), State Service Delivery to Norfolk Island (\$0.378M), additional legislative drafting support (\$0.331M), Regional and Community Cabinet (\$0.223M), support for Veterans affairs (\$0.217M).
17. The decrease is primarily due to:
 - timing of funding returned to the Consolidated Fund for the Queensland Academy of Sport High Performance Strategy funding, which transferred to Department of Tourism and Sport in 2022-23 (\$15.657M).
 - deferral in funding to support various programs and initiatives and to provide whole-of-government contributions to charitable organisations, community groups and disaster appeals (\$3.153M).
 - transfer of funding to Queensland Veterans Council for the restoration works for the Anzac Square precinct (\$1.873M).
 - contributions paid to other Queensland Government Agencies to provide State Service Delivery to Norfolk Island (\$1.689M).
18. The variance is primarily due to timing of sponsorship commitments managed by the department (\$1.466M).
19. The variance in investing activities is primarily due to the higher loan drawdown for SQ for the RFFF (\$5.018M).
20. The variance in financing activities is primarily due to the higher loan drawdown for SQ (\$5.018M) and lower loan repayments for QTC (\$1.322M) for the RFFF and offset by the equity withdrawal to transfer the Go for Gold Fund to the Department of Education (\$1.5M).

Department of the Premier and Cabinet
Notes to the Financial Statements
for the year ended 30 June 2024

Section F: Notes about our Administered Activities

F1 Schedule of Administered Income, Expenses, Assets and Liabilities

F1-1: 2023-24 Financial Information

	Ministerial Offices and Office of the Leader of the Opposition	Queensland Veterans Council	Screen Queensland	Total
	\$'000	\$'000	\$'000	\$'000
Administered revenues				
Appropriation revenue (Note F1-4) ⁽¹⁾	67,654	2,609	20,470	90,733
Other revenue	254	-	-	254
Total administered revenues	67,908	2,609	20,470	90,987
Administered expenses				
Employee expenses	46,509	-	-	46,509
Supplies and services	21,241	-	-	21,241
Grants and subsidies (Note F1-3)	-	2,609	20,470	23,079
Depreciation and amortisation	25	-	-	25
Other expenses	133	-	-	133
Total administered expenses	67,908	2,609	20,470	90,987
Operating surplus/(deficit)	-	-	-	-
Administered assets				
Current				
Cash and cash equivalents	15,474	-	-	15,474
Receivables	909	-	-	909
Other current assets	458	-	-	458
Total current assets	16,841	-	-	16,841
Non-current				
Receivables	-	-	-	-
Plant and equipment/Intangibles	144	-	-	144
Total non-current assets	144	-	-	144
Total assets	16,985	-	-	16,985
Administered liabilities				
Current				
Payables	2,019	-	-	2,019
Accrued employee benefits	2,862	-	-	2,862
Total current liabilities	4,881	-	-	4,881
Non-current				
Payables	-	-	-	-
Accrued employee benefits	7,111	-	-	7,111
Total non-current liabilities	7,111	-	-	7,111
Total liabilities	11,992	-	-	11,992
Net administered assets/liabilities	4,994	-	-	4,994

⁽¹⁾ This appropriation revenue is provided in cash via Queensland Treasury and funds activities/expenses that the department administers on behalf of the government.

As a result of the machinery of government changes effected on 1 January 2024, SQ and QVC were transferred out to the DTATSIPCA (refer to Note A3).

Department of the Premier and Cabinet
Notes to the Financial Statements
for the year ended 30 June 2024

F1-2: 2022-23 Financial Information

	Ministerial Offices and Office of the Leader of the Opposition	Queensland Veterans Council	Screen Queensland	Total
	\$'000	\$'000	\$'000	\$'000
Administered revenues				
Appropriation revenue (Note F1-4) ⁽¹⁾	59,082	136	65,058	124,276
Other revenue	55			55
Total administered revenues	59,137	136	65,058	124,331
Administered expenses				
Employee expenses	40,848	-	-	40,848
Supplies and services	18,161	-	-	18,161
Grants and subsidies (Note F1-3)	-	136	65,058	65,194
Depreciation and amortisation	19	-	-	19
Other expenses	108	-	-	108
Total administered expenses	59,137	136	65,058	124,331
Operating surplus/(deficit)	-	-	-	-
Administered assets				
Current				
Cash and cash equivalents	16,811	500	26,382	43,693
Receivables	1,183	-	-	1,183
Other current assets	750	-	-	750
Total current assets	18,744	500	26,382	45,626
Non-current				
Receivables	-	-	-	-
Plant and equipment/Intangibles	107	-	-	107
Total non-current assets	107	-	-	107
Total assets	18,851	500	26,382	45,733
Administered liabilities				
Current				
Payables	4,510	500	26,217	31,227
Accrued employee benefits	1,836	-	-	1,836
Total current liabilities	6,346	500	26,217	33,063
Non-current				
Payables				-
Accrued employee benefits	7,676	-	-	7,676
Total non-current liabilities	7,676	-	-	7,676
Total liabilities	14,022	500	26,217	40,739
Net administered assets/liabilities	4,829	-	165	4,994

⁽¹⁾ This appropriation revenue was provided in cash via Queensland Treasury and funds activities/expenses that the department administers on behalf of the government.

Department of the Premier and Cabinet
Notes to the Financial Statements
for the year ended 30 June 2024

F1-3: Grants and Subsidies were Paid to the Following Entities:	2024	2023
	\$'000	\$'000
Screen Queensland	20,470	65,058
Queensland Veterans Council	2,609	136
Total	23,079	65,194

F1-4: Reconciliation of Payments from Consolidated Fund to Administered Revenue

	2024	2023
	\$'000	\$'000
Budgeted appropriation	137,560	127,314
Transfers from/to other departments - redistribution of public business	(47,772)	-
Lapsed appropriation	(2,813)	(13,229)
Total administered receipts	86,975	114,085
Plus: Opening balance of deferred appropriation payable	3,712	13,903
Less: Closing balance of deferred appropriation payable	-	(3,712)
Plus: Closing balance of deferred appropriation receivable	46	-
Appropriation revenue recognised in the statement of comprehensive income	90,733	124,276

F1-5: Significant Accounting Policy

Relevant significant accounting policies for Administered activities are in line with those stated under the Reporting Entity's notes to the Financial Statements (refer to Note A1).

Queensland Ministerial Handbook and Queensland Opposition handbook include requirements for the financial accountability of Ministerial Offices and the Office of Leader of Opposition (refer to Note A2).

**Department of the Premier and Cabinet
Notes to the Financial Statements
for the year ended 30 June 2024**

F2: Explanation of Major Variances – Administered Activities

This section contains explanations of major variances between the department's actual 2023-24 financial results and the original budget presented to Parliament.

F2-1: Income and Expenses	Variance Notes	Budget ⁽¹⁾	Actual	Variance
		2024	2024	2024
		\$'000	\$'000	\$'000
Administered revenues				
Appropriation revenue	1	89,210	90,733	1,523
Other revenue		-	254	254
Total administered revenues		89,210	90,987	1,777
Administered expenses				
Employee expenses	2	44,928	46,509	1,581
Supplies and services		21,470	21,241	(229)
Grants and subsidies		22,579	23,079	500
Depreciation and amortisation		129	25	(104)
Other expenses		104	133	29
Total administered expenses		89,210	90,987	1,777
Operating surplus/(deficit)		-	-	-

⁽¹⁾ Adjusted budget figures for the financial year, as published in latest Service Delivery Statement.

Variance notes:

- The increase in appropriation revenue is due to:
 - additional funding provided to the Ministerial Offices and the Office of the Leader of the Opposition for wage increases in accordance with public sector wages policy (\$0.887M); cumulative rental cost increases for 1 William Street ministerial offices (\$0.29M); increased travel costs including those associated with community cabinets across Queensland (\$0.6M); offset by deferrals associated with priority ICT projects due to be completed in 2024-25 (\$0.754M).
 - deferral of funds for the Queensland Veterans' Council (\$0.5M) from 2022-23 to 2023-24.
- The increase is primarily due to additional costs associated with the increase in severance liability of \$0.630M in addition to wage increases in accordance with public sector wages policy of \$0.887M.

Department of the Premier and Cabinet
Notes to the Financial Statements
for the year ended 30 June 2024

F2: Explanation of Major Variances – Administered Activities (cont'd)

F2-2: Assets and Liabilities		Budget ⁽¹⁾	Actual	Variance
	Variance	2024	2024	2024
	Notes	\$'000	\$'000	\$'000
Administered assets				
Current				
Cash and cash equivalents	3	27,790	15,474	(12,316)
Receivables	4	1,277	909	(368)
Other current assets		362	458	96
Total current assets		29,429	16,841	(12,588)
Non-current				
Plant and equipment/Intangibles	5	749	144	(605)
Total non-current assets		749	144	(605)
Total assets		30,178	16,985	(13,193)
Administered liabilities				
Current				
Payables	3	15,313	2,019	(13,294)
Accrued employee benefits	6	1,264	2,862	1,598
Total current liabilities		16,577	4,881	(11,696)
Non-current				
Accrued employee benefits	6	8,607	7,111	(1,496)
Total non-current liabilities		8,607	7,111	(1,496)
Total liabilities		25,184	11,992	(13,192)
Net administered assets		4,994	4,994	-
Total administered equity		4,994	4,994	-

⁽¹⁾ Adjusted budget figures for the financial year, as published in latest Service Delivery Statement.

Variance notes:

- The re-stated budgeted cash for 2023-24 includes an amount payable as a grant to SQ. The budgeted amount should have transferred to DTATSIPCA as part of the machinery-of-government changes effective 1 January 2024 when the actual funds were transferred. The budget will be re-aligned in future periods.
- The reduction in ALCS of \$0.494M offset by increases in other receivables of \$0.125M.
- Lower than budgeted plant and equipment/intangibles due to extended timeframes for the implementation of IT projects along with a reclassification these costs to include lower than expected capital costs.
- Recognising future severance obligations along with reclassification of provisions for severance payments to current liabilities.

**Department of the Premier and Cabinet
Notes to the Financial Statements
for the year ended 30 June 2024**

Section G: Other Information

G1: Key Management Personnel (KMP)

G1-1: Details of Key Management Personnel

The department's responsible Minister is identified as part of the department's KMP, consistent with additional guidance included in the revised version of AASB 124 *Related Party Disclosures*. That Minister is the Premier.

The following details for non-ministerial KMP include those positions that had authority and responsibility for planning, directing and controlling the activities of the department during 2023-24 and 2022-23. Further information on these positions can be found in the body of the Annual Report.

Position	Responsibilities
Director-General	The Director-General leads the efficient, effective, and economic administration and performance of the department.
Associate Director-General, The Cabinet Office	The Associate Director-General, The Cabinet Office provides excellent policy advice, research and reform proposals to support effective decision making, enlists behavioural economics and research insights to inform good decisions, engagement and communications. The role is responsible for ensuring outstanding Cabinet and parliamentary support and whole-of-government performance management and reporting. The role also provides support to achieve the best outcomes for Queensland in intergovernmental forums.
Associate Director-General, Governance and Engagement	The Associate Director-General, Governance and Engagement leads the provision of advice to the Director-General and Premier on constitutional, legal, executive government, public administration, and protocol and international engagement matters. The role leads the operating strategy for the department to enable robust governance structures and effective and responsive corporate services delivery. The role is also responsible for whole of government sponsorship and engagement activities and oversees the delivery of events including State Occasions, official visits and functions.
Queensland Parliamentary Counsel	The Office of the Queensland Parliamentary Counsel is an independent statutory office that supports Queensland's democracy and the rule of law by delivering Queensland legislation that is effective, accessible and consistent with fundamental legislative principles.
Associate Director-General, Implementation	The Associate Director-General, Implementation influences and collaborates with other agencies to improve outcomes in existing programs and implements new approaches to drive delivery of the government's priorities.
Chief Executive Officer, Office of First Nations Engagement and Innovation	The Chief Executive Officer, Office of First Nations Engagement and Innovation embraces First Nations' people and communities across Queensland to inform innovative and culturally inclusive decisions and service delivery.
Deputy Director-General, People and Services	The Deputy Director-General, People and Services, develops, attracts and retains a skilled and capable workforce, cultivates an inclusive and diverse workplace that is healthy and safe and supports workforce needs, effectively and efficiently manages and develops our resources to support the work of the department, continuously improves corporate governance, security and risk management practices, drives the development of optimal, future-focused business processes and systems.
Chief Executive Officer, Brisbane 2032 Coordination Office (Formerly the Associate Director-General, 2032 Taskforce) ⁽¹⁾	The Chief Executive Officer, Brisbane 2032 Coordination office provided strategic advice, insight and services to the Director-General and the Premier in relation to the management and coordination of all Queensland government responsibilities for the Brisbane 2032 Olympic and Paralympic Games (Brisbane 2032).
Executive Director, Office of the Director-General ⁽²⁾	The Executive Director, Office of the Director-General manages the Office of the Director-General.

⁽¹⁾ As a result of the machinery-of-government changes, Brisbane 2032 Coordination Office transferred out to DSDI effective from 1 January 2024 (refer Note A3).

⁽²⁾ This position ceased to be part of the department's executive governance group on 31 January 2024.

**Department of the Premier and Cabinet
Notes to the Financial Statements
for the year ended 30 June 2024**

G1-2: Related Party Transactions

Transactions with people/entities related to KMP

Given the breadth of Government activities, related parties may transact with the government sector in the same capacity as ordinary citizens. These transactions have not been separately disclosed in this note.

Transactions with related parties of the entity have occurred within normal customer or supplier relationships on terms and conditions no more favourable than those which it is reasonable to expect the entity would have entered into on an arm's-length basis. No KMP related party transactions were entered into during the financial year.

Transactions with other Queensland Government controlled entities

The department's primary ongoing sources of funding from Government for its services are appropriation revenue (Note B1-1) which is provided in cash via Queensland Treasury.

The entity transacts with other Queensland Government controlled entities consistent with normal day-to-day business operations provided under normal terms and conditions. Where transactions with other Queensland Government controlled entities are considered individually significant or material, these have been disclosed as related party transactions in the relevant notes as follows.

Note B1-2: User Charges and Fees

Note B2-2: Supplies and Services

Note B2-3: Grants and Subsidies

G1-3: KMP Remuneration Policies

Ministerial remuneration entitlements are outlined in the Legislative Assembly of Queensland's Members' Remuneration Handbook. The majority of Ministerial entitlements are paid by the Legislative Assembly, with the remaining entitlements being provided by Ministerial Services within the Department of the Premier and Cabinet. As all Ministers are reported as KMP of the Queensland Government, aggregate remuneration expenses for all Ministers are disclosed in the Queensland General Government and Whole of Government Consolidated Financial Statements, which are published as part of Queensland Treasury's Report on State Finances.

Remuneration for the department's other KMP is set by the Queensland Public Sector Commission as provided under the *Public Sector Act 2022*. Individual remuneration and other terms of employment are specified in employment contracts.

Remuneration expenses for KMP comprise the following components:

1. Short term employee expenses which include:
 - salaries, allowances and leave entitlements earned and expensed for the entire year, or for that part of the year during which the employee occupied a KMP position;
 - non-monetary benefits - consisting of provision of minor benefits together with fringe benefits tax applicable to the benefit.
2. Long term employee expenses include amounts expensed in respect of long service leave entitlements earned.
3. Post-employment expenses include amounts expensed in respect of employer superannuation obligations.
4. Termination benefits include payments in lieu of notice on termination and other lump sum separation entitlements (excluding annual and long service leave entitlements) payable on termination of employment or acceptance of an offer of termination of employment.

The remuneration package for the Director-General or other KMP does not provide for any performance or bonus payments.

G1-4: Remuneration Expense

The following disclosures focus on the expenses incurred by the department attributable to non-Ministerial KMP during the respective reporting periods. The amounts disclosed reflect expenses recognised in the statement of comprehensive income.

Department of the Premier and Cabinet
Notes to the Financial Statements
for the year ended 30 June 2024

G1-4: Remuneration Expense (cont'd)

Position (Classification) 1 July 2023 to 30 June 2024	Employee Expenses					
	Short Term		Long Term	Post	Termination Benefits	Total
	Monetary Expenses	Non-Monetary Benefits				
	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
Director-General (21 December 2023 to 30 June 2024)	375	6	9	44	-	434
Director-General (1 July to 15 December 2023)	308	5	9	40	339	701
Associate Director General, the Cabinet Office (2 October 2023 to 30 June 2024)	246	9	6	30	-	291
Associate Director General, the Cabinet Office (1 July 2023 to 29 September 2023)	101	3	3	18	-	125
Associate Director General, Governance and Engagement	360	11	9	51	-	431
Queensland Parliamentary Counsel	346	13	9	45	-	413
Associate Director General, Implementation Division (25 March to 30 June 2024)	98	-	2	11	-	111
Chief Executive Officer, Office of First Nations Engagement and Innovations (10 February to June 2024)	159	5	4	22	-	190
Deputy Director-General, People and Services (1 February to 30 June 2024)	94	8	3	14	-	119
Chief Executive Officer, Brisbane 2032 Coordination Office (until 18 December 2023) ⁽¹⁾	224	5	6	28	-	263
Executive Director, Office of the Director-General (until 31 January 2024) ⁽²⁾	192	7	5	28	-	232
Total Remuneration	2,503	72	65	331	339	3,310

⁽¹⁾ As a result of the machinery-of-government changes, Brisbane 2032 Coordination Office transferred out of the department effective from 1 January 2024.

⁽²⁾ The position is no longer part of the department's executive governance group on 31 January 2024.

Department of the Premier and Cabinet
Notes to the Financial Statements
for the year ended 30 June 2024

G1-4: Remuneration Expense (cont'd)

Position (Classification) (1 July 2022 to 30 June 2023)	Short Term		Long Term	Post	Total
	Monetary Expenses	Non-Monetary Benefits			
	\$'000	\$'000			
Director-General	663	11	18	86	778
Associate Director General, the Cabinet Office	327	11	8	39	385
Associate Director General, Governance and Engagement	316	11	8	34	369
Chief Executive Officer, Brisbane 2032 Coordination Office (since 27 March 2023)	96	4	2	11	113
Associate Director General, 2032 Taskforce (1 July to 3 October 2022)	76	4	2	9	91
Acting Associate Director General, 2032 Taskforce (4 October 2022 to 24 March 2023)	150	6	4	15	175
Queensland Parliamentary Counsel (22 December 2022 to 30 June 2023)	183	7	5	22	217
Acting Queensland Parliamentary Counsel (18 July to 18 December 2022)	139	6	4	14	163
Executive Director, Office of the Director General (1 July 2022 to 27 February 2023)	133	7	4	15	159
Acting Executive Director, Office of the Director General (27 February to 30 June 2023)	72	0	2	7	81
Total Remuneration	2,155	67	57	252	2,531

**Department of the Premier and Cabinet
Notes to the Financial Statements
for the year ended 30 June 2024**

G2: First Year Application of New Accounting Standards or Change in Accounting Policy

The department and its controlled entity did not voluntarily change any of its accounting policies during 2023-24.

Accounting standards early adopted

No Australian Accounting Standards have been early adopted for 2023-24 by the department.

Accounting standards applied for the first time

No new accounting standards, interpretations or policies that apply to the department for the first time in 2023-24 had any material impact on the financial statements.

G3: Taxation

The department and the controlled entity are exempt from income tax under the *Income Tax Assessment Act 1997* and are exempt from Commonwealth taxation with the exception of Fringe Benefits Tax (FBT) and Goods and Services Tax (GST). FBT and GST are the only taxes accounted for by the department and the controlled entity. Any GST credits receivable from, or GST payable to the ATO, are recognised in the statement of financial position, refer to Note C3.

The department is exempt from Queensland payroll tax. This exemption applies to Queensland Government Departments (excluding commercialised business units) effective from 1 July 2014.

G4: Agency transactions - machinery-of-government

The department performs only a custodial role in respect of agency transactions and balances, they are not recognised in the financial statements and are disclosed in these notes for the information of users.

The department acts as an agent, processing transactions for the period 1 January to 30 June 2024 on behalf of DTATSIPCA, Department of State Development and Infrastructure, Department of Regional Development, Manufacturing and Water and Department of Energy and Climate following machinery-of-government changes outlined in Note A3.

	Controlled	Administered	Total
	2024	2024	2024
	\$'000	\$'000	\$'000
Revenue	175	-	175
Expenses	4,520	4,775	9,295

G5: Climate Risk Disclosure

Whole-of Government Climate Reporting

The State of Queensland, as the ultimate parent of the department, has published a wide range of information and resources on climate related risks, strategies, and actions accessible via <https://www.energyandclimate.qld.gov.au/climate>. The Queensland Sustainability Report outlines how the Queensland Government measures, monitors, and manages sustainability risks and opportunities, including governance structures supporting policy oversight and implementation. To demonstrate progress, the QSR also provides time series data on key sustainability policy responses. The QSR is available via Queensland Treasury's website at <https://www.treasury.qld.gov.au/programs-and-policies/queensland-sustainability-report>.

Climate Risk Assessment

The department and its controlled entity have not identified any material climate related risks relevant to the financial report at the reporting date, however, constantly monitor the emergence of such risks under the Queensland Government's Climate Transition Strategy.

**Department of the Premier and Cabinet
Notes to the Financial Statements
for the year ended 30 June 2024**

Certificate of the Department of the Premier and Cabinet

These general purpose financial statements have been prepared pursuant to section 62(1) of the *Financial Accountability Act 2009* (the Act), section 38 of the *Financial and Performance Management Standard 2019* and other prescribed requirements. In accordance with section 62(1)(b) of the Act we certify that in our opinion:

- a) the prescribed requirements for establishing and keeping the accounts have been complied with in all material respects; and
- b) the financial statements have been drawn up to present a true and fair view, in accordance with prescribed accounting standards, of the transactions of the Department of the Premier and Cabinet for the financial year ended 30 June 2024 and of the financial position of the department at the end of that year.

The Director-General, as the Accountable Officer of the Department, acknowledges responsibility under s.7 and s.11 of the *Financial and Performance Management Standard 2019* for the establishment and maintenance, in all material respects, of an appropriate and effective system of internal controls and risk management processes with respect to financial reporting throughout the reporting period.



Mike Kaiser
Director-General

26 August 2024



Michael Phillips
Chief Finance Officer

26 August 2024

INDEPENDENT AUDITOR'S REPORT

To the Accountable Officer of Department of the Premier and Cabinet

Report on the audit of the financial report

Opinion

I have audited the accompanying financial report of the Department of the Premier and Cabinet (the parent) and its controlled entity (the group).

The financial report comprises the statements of financial position and statements of assets and liabilities by major departmental services as at 30 June 2024, the statements of comprehensive income, statements of changes in equity, statements of cash flows and statements of comprehensive income by major departmental services for the year then ended, notes to the financial statements including material accounting policy information, and the management certificate.

In my opinion, the financial report:

- a) gives a true and fair view of the parent's and group's financial position as at 30 June 2024, and their financial performance for the year then ended; and
- b) complies with the *Financial Accountability Act 2009*, the Financial and Performance Management Standard 2019 and Australian Accounting Standards.

Basis for opinion

I conducted my audit in accordance with the *Auditor-General Auditing Standards*, which incorporate the Australian Auditing Standards. My responsibilities under those standards are further described in the *Auditor's Responsibilities for the Audit of the Financial Report* section of my report.

I am independent of the parent and group in accordance with the ethical requirements of the Accounting Professional and Ethical Standards Board's APES 110 *Code of Ethics for Professional Accountants (including Independence Standards)* (the Code) that are relevant to my audit of the financial report in Australia. I have also fulfilled my other ethical responsibilities in accordance with the Code and the *Auditor-General Auditing Standards*.

I believe that the audit evidence I have obtained is sufficient and appropriate to provide a basis for my opinion.

Key audit matters

I have determined that there are no key audit matters to communicate in our report.

Responsibilities of the accountable officer for the financial report

The accountable officer is responsible for the preparation of the financial report that gives a true and fair view in accordance with the *Financial Accountability Act 2009*, the Financial and Performance Management Standard 2019 and Australian Accounting Standards, and for such internal control as the accountable officer determines is necessary to enable the preparation of the financial report that is free from material misstatement, whether due to fraud or error.

The accountable officer is also responsible for assessing the group's ability to continue as a going concern, disclosing, as applicable, matters relating to going concern and using the going concern basis of accounting unless it is intended to abolish the group or to otherwise cease operations.

Auditor's responsibilities for the audit of the financial report

My objectives are to obtain reasonable assurance about whether the financial report as a whole is free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes my opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with the Australian Auditing Standards will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of this financial report.

A further description of my responsibilities for the audit of the financial report is located at the Auditing and Assurance Standards Board website at:

https://www.auasb.gov.au/auditors_responsibilities/ar3.pdf

This description forms part of my auditor's report.

Statement

In accordance with s.40 of the *Auditor-General Act 2009*, for the year ended 30 June 2024:

- a) I received all the information and explanations I required.
- b) I consider that, the prescribed requirements in relation to the establishment and keeping of accounts were complied with in all material respects.

Prescribed requirements scope

The prescribed requirements for the establishment and keeping of accounts are contained in the *Financial Accountability Act 2009*, any other Act and the Financial and Performance Management Standard 2019. The applicable requirements include those for keeping financial records that correctly record and explain the department's transactions and account balances to enable the preparation of a true and fair financial report.



Rachel Vagg
Auditor-General

28 August 2024

Queensland Audit Office
Brisbane

Our leaders

Mike Kaiser

Director-General

Mr Mike Kaiser was appointed the Director-General of DPC in December 2023.

He brings more than 30 years' experience to the role, having built a successful career in private and public sector leadership and consultancy.

Most recently, Mike was Director-General of the Department of State Development, Infrastructure, Local Government and Planning and the Department of Resources. He was also the Coordinator-General between February and December 2023. Other public sector experiences include working as chief of staff to premiers in both Queensland and New South Wales.

In the corporate sector, Mike was a partner at KPMG and led the business change and improvement function at NBNC Co.

Mike completed his academic qualifications at The University of Queensland, earning bachelor's degrees in electrical engineering and economics, as well as a Graduate Certificate in Management. He is also a member of a number of boards, including the board of Cross River Rail Delivery Authority.

Rachel Hunter PSM

Director-General (8 May 2021 to 15 December 2023)

Ms Rachel Hunter is a highly regarded and accomplished Director-General and chief executive, having worked across various portfolios over an extensive career.

A distinguished public sector leader, Rachel was the first female Director-General of DPC in Queensland since the department's inception in 1859.

Rachel brought to the role an outcomes-focused and values-led leadership style.

As Queensland's former Under Treasurer, Rachel was at the helm of Queensland Treasury at a critical time when the government responded to the COVID-19 pandemic. As Under Treasurer, she was instrumental in shaping and delivering the government's economic response and recovery plans for the State.

Rachel has formerly been Director-General of three Queensland Government departments—the Department of Justice and Attorney-General, the former Department of Education, Training and the Arts, and the former Department of State Development, Manufacturing, Infrastructure and Planning. She has also served as Queensland's Public Service Commissioner.

Rachel has led TAFE Queensland and chaired the Board of Jobs Queensland, providing industry and evidence-based advice on skills needs and workforce planning. She has served as the Chair of Children's Health Queensland Hospital and Health Services Board.

In 2020, Rachel was awarded a Public Service Medal for outstanding public service to the community of Queensland.

Filly Morgan PSM

Associate Director-General, Governance and Engagement

Ms Filly Morgan has more than 25 years' experience in the Queensland public sector. In her current role as Associate Director-General, she leads the delivery of the Governance and Engagement division.

Filly has worked in a range of government agencies. She has held senior roles in DPC and the former Department of Tourism, Major Events, Small Business, and the Commonwealth Games. Filly is a Clerk of the Executive Council, and the Queensland representative on the Council for the Order of Australia and the Australian Bravery Decorations Council.

Filly was awarded a Public Service Medal on Australia Day 2018 for outstanding public service through a range of coordination and governance roles in Queensland. Filly is also a graduate of the Australian Institute of Company Directors.

Libby Gregoric

Deputy Director-General, People and Services

Ms Libby Gregoric is a career public servant with over 30 years' experience in the Commonwealth and Queensland Government sectors.

With policy, implementation and stakeholder engagement experience in many portfolios in Queensland Government, she has more recently led corporate governance functions, before her current role as Deputy Director-General, People and Services, delivering corporate services to DPC.

Libby is a graduate of the Australian Institute of Company Directors.

Jessica Collins

Associate Director-General, The Cabinet Office

Ms Jessica Collins is an experienced public sector leader with a career that includes overseeing strategic policy development, advocacy, and communications in the government and the non-government sectors in Queensland.

Jessica has been in the role of Associate Director-General, The Cabinet Office, since September 2023. She brings to the role specific expertise in intergovernmental relations, transport, law and justice, and health and mental health policy.

Prior to her role as Associate Director-General, Jessica was the Queensland Cabinet Secretary.

Throughout COVID-19 pandemic, Jessica led Queensland's engagement in National Cabinet and was responsible for the management of Queensland's international arrivals caps. Today, she is Queensland's representative in key interjurisdictional forums including the Council for the Australian Federation First Deputies Group and National Cabinet First Deputies Group.

Michael Carey

Associate Director-General, The Cabinet Office (2 May 2022 to 29 September 2023)

Mr Michael Carey has a history of leading the development of strategic policy in Queensland and Australia.

In May 2022, he joined The Cabinet Office from Trade and Investment Queensland, where he was previously Chief Executive Officer.

Michael has held senior roles in Queensland Treasury and the former Department of State Development, Manufacturing, Infrastructure and Planning. This has included leading the development of strategic policy, economic and industry initiatives, and programs across government, including in priority sectors such as infrastructure, energy, resources, water, transport, agriculture, tourism and manufacturing.

David Sinclair

Associate Director-General, Implementation

Mr David Sinclair has worked in the private and public sectors in the United Kingdom and Australia. His previous experience includes roles in the banking sector, the Scottish Government Executive and in economic consultancy. David joined Queensland Treasury in 2014 and led the Health and Environment team before moving to Queensland Health in 2017. While with Queensland Health, David was Executive Director in the Capital and Asset Services Branch and subsequently in the COVID-19 Supply Chain Surety Division. In October 2022, David was appointed to the role of Deputy Director-General Corporate Services Division and then, in May 2023, as acting Associate Director-General, Strategy, Policy and Reform Division.

David joined DPC in March 2024 as Associate Director-General, Implementation Division where his work has focused on supporting line agencies to overcome barriers to faster and more effective policy implementation.

Tony Keyes

Queensland Parliamentary Counsel

Mr Tony Keyes was appointed as Parliamentary Counsel on 15 October 2018. Tony studied law and arts at The University of Queensland and was admitted as a solicitor of the Supreme Court of Queensland in 1990.

Tony has had a long and varied legal career, including private and community-sector practice, policy and investigative work at the Criminal Justice Commission, the Ombudsman's Office, and the Law Reform Commission, working in law and justice policy for DPC, and serving for almost 10 years as Senior Deputy Crown Solicitor at Crown Law.

Chris Sarra

Chief Executive Officer, Office of First Nations Engagement and Innovation

In January 2024, Dr Chris Sarra became Chief Executive Officer for the Office of First Nations Engagement and Innovation in DPC. Chris's strong and positive sense of culture and identity is leading the Office of First Nations Engagement and Innovation's commitment to working with First Nations community members and government departments to deliver locally-led solutions for youth engagement within Queensland.

Chris brings a wealth of experience working in complex, economic, scientific and social contexts. His experience as Director-General of the Department of Seniors, Disability Services and Aboriginal and Torres Strait Islander Partnerships from 2018–2023 and Director-General for the Department of Agriculture and Fisheries from 2023–2024 demonstrated incredible things can be achieved through partnerships and in the spirit of helping each other succeed.

Statutory reports

Government bodies

As part of the Premier's portfolio, the following bodies have annual report arrangements as indicated:

Name of body	Constituting	Annual Report arrangements
Domestic and Family Violence Prevention Council	Terms of Reference	See boards and committees section
Office of the Governor	<i>Constitution of Queensland 2001</i>	Separate annual report prepared
Office of the Queensland Parliamentary Counsel	<i>Legislative Standards Act 1992</i>	Included in DPC's annual report and separate annual report prepared
Public Sector Commission	<i>Public Sector Act 2022</i>	Separate annual report prepared
Public Sector Governance Council	<i>Public Sector Act 2022</i>	Included in Public Sector Commission's annual report
Queensland Audit Office	<i>Auditor-General Act 2009</i>	Separate annual report prepared
Queensland Independent Remuneration Tribunal	<i>Queensland Independent Remuneration Tribunal Act 2013</i>	Separate annual report prepared and see boards and committees section
Office of the Queensland Integrity Commissioner	<i>Integrity Act 2009</i>	Separate annual report prepared
Queensland Plan Ambassadors Council	<i>Queensland Plan Act 2014</i>	See boards and committees section

Ministerial and other office holder staff

The *Ministerial and Other Officer Holder Staff Act 2010* (the Act) provides a discrete framework for the employment of ministerial staff, staff of the Office of the Leader of the Opposition, and staff of other non-government members of Parliament (where determined necessary based on the composition of the Legislative Assembly).

The Director-General of DPC employs these staff on the recommendation of the Premier, the Leader of the Opposition or relevant members of Parliament respectively.

During 2023–2024, there were no staff employed under the Act to support a non-government member of Parliament other than the Leader of the Opposition.

The Act covers the work-performance and conduct of staff members through the inclusion of performance and personal conduct principles, ethics values and a specific provision that staff members are not empowered in their own right, to direct public servants.

The Act provides that the Director-General of DPC may issue directives or guidelines about employment matters. In the preceding 12 months there have been no directives issued under the Act.

A total of 377 staff were employed under the Act for the financial year ending 30 June 2024, with 277 staff employed as at 30 June 2024.

Boards and committees

Domestic and Family Violence Prevention Council (the Prevention Council)					
Act or instrument	The Prevention Council is established administratively with members appointed by letter from the Premier.				
Functions	The Prevention Council supports the Queensland Government's domestic and family violence reform program through: <ul style="list-style-type: none"> annual work plans of activities aligned with the priorities and signature actions of the 10-year <i>Domestic and Family Violence Prevention Strategy 2016–2026</i> and relevant Action Plans encouraging greater ownership of action to end domestic and family violence, including by helping to foster and broker partnerships to support corporate and community-led action. 				
Achievements	Over the course of this year, the members of the Prevention Council undertook 115 out-of-session engagements, including: <ul style="list-style-type: none"> delivering 39 community education presentations and/or speeches participating in 19 workshops/reform activities/consultations meeting with 12 stakeholder groups hosting 16 in-person or online events attending 29 community events. 				
Financial reporting	The Prevention Council's costs are accounted for in the department's financial statements. Actual fees received include remuneration plus any reimbursements of out-of-pocket expenses but does not include travel allowances.				
Remuneration					
Position	Name	Meetings/sessions attendance*	Approved annual, sessional or daily fee	Approved subcommittee fees if applicable	Actual fees received
Co-Chair	Bob Atkinson [#]	2	\$390 daily	N/A	\$10,078.35 [^]
Co-Chair	Vanessa Fowler [#]	3	\$390 daily	N/A	\$12,589.54 [^]
Member	Faiza El-Higzi [#]	1	\$300 daily	N/A	\$4,531.82 [^]
Member	Lyn Anderson [#]	2	\$300 daily	N/A	\$3,300.00 [^]
Member	Andrew Taukulo [#]	2	\$300 daily	N/A	\$2,632.22 [^]
Member	Adair Donaldson [#]	3	\$300 daily	N/A	\$2,780.64 [^]
Member	Ben Bjamesen [#]	1	\$300 daily	N/A	\$2,371.17 [^]
Member	Jacque Lachmund [#]	2	\$300 daily	N/A	\$5,246.16 [^]
Member	Kai Lowah [#]	2	\$300 daily	N/A	\$2,618.09 [^]
Member	Kay McGrath [#]	2	\$300 daily	N/A	\$3,436.39 [^]
Member	Nikita Sellin [#]	3	\$300 daily	N/A	\$3,555.67 [^]
Member	Sha-lane Gibson	0	\$300 daily	N/A	\$600 [^]
Member	Terence Creek [#]	1	\$300 daily	N/A	\$0 [^]
Member	Torita Blake [#]	3	\$300 daily	N/A	\$2,850.00 [^]
Member	Rachel Durdin ^{#<}	3	\$300 daily	N/A	\$3,126.37 [^]
Ex-officio member	Department of the Premier and Cabinet representative [#]	3	N/A	N/A	\$0+
Ex-officio member	Department of Justice and Attorney-General representative [#]	3	N/A	N/A	\$0+
Ex-officio member	Queensland Police Service representative [#]	3	N/A	N/A	\$0+
Ex-officio member	Department of Education representative [#]	3	N/A	N/A	\$0+
Ex-officio member	Public Sector Commission representative [#]	3	N/A	N/A	\$0+
No. scheduled meetings/sessions	3 meetings 115 additional out of session engagements				
Total out-of-pocket expenses	\$3,316.42				

* Meeting sessions/attendance refers to full Council meetings and does not include out-of-session activities. Amounts paid to individual members vary based on attendance at Council meetings, participation in additional stakeholder engagement meetings and activities, and entitlements related to significant travel.

[#] Denotes current members

+ Member is a public sector employee and is not entitled to remuneration fees

< Member waived remuneration during some or all of reporting period (not in table)

[^] Due to end-of-financial year cutoffs, fees and out of pocket expenses associated with Council activities delivered on or after 15 June 2023 (including the third full Council meeting on 28 and 29 June 2023) have been captured in this annual report, while fees for activities delivered post 1 April 2024 will be captured in the 2024–2025 Annual Report.

Queensland Independent Remuneration Tribunal					
Act or instrument	<i>Queensland Independent Remuneration Tribunal Act 2013</i>				
Functions	The Queensland Independent Remuneration Tribunal reviews and determines remuneration (salaries, allowances and entitlements) of members and former members of the Queensland Legislative Assembly and the entitlements of cross bench members to additional staff members.				
Achievements	<p>The following Determinations were issued for the 2023–2024 reporting period:</p> <ul style="list-style-type: none"> • 5 October 2023: Determination 28/2023 to adjust the Electorate and Communication Allowances Bands with effect from 1 July 2023 • 8 December 2023: Determination 29/2023 to set the annual salary increases for Members of the Legislative Assembly and the additional salary increases for office holders • 19 February 2024: Determination 30/2024 to make adjustments to the allowances and entitlements of Members of the Legislative Assembly • 16 May 2024: Determination 31/2024 entitled Remuneration Determination, Pro-rata payment of pre-paid allowances in an election year. 				
Financial reporting	The Tribunal is required under the <i>Queensland Independent Remuneration Tribunal Act 2013</i> to prepare and give the Clerk of the Parliament a written report about the operations of the Tribunal during the financial year.				
Remuneration					
Position	Name	Meetings/sessions attendance	Approved annual, sessional or daily fee	Approved subcommittee fees if applicable	Actual fees received
Chair	Keitha Dunstan	3	\$520 meeting fee (4 hours or less)	N/A	\$3,067*
Member	James Varghese	3	\$400 meeting fee (4 hours or less)	N/A	\$2,400*
Member	Patrick Weller	3	\$400 meeting fee (4 hours or less)	N/A	\$1,600
No. scheduled meetings/sessions	3 meetings				
Total out-of-pocket expenses	Not applicable				

* Includes fees for meeting attended during 2022–2023 financial year.

Queensland Plan Ambassadors Council					
Act or instrument	<i>Queensland Plan Act 2014</i>				
Functions	<p>The Queensland Plan Ambassadors Council (Council) fosters community engagement and shared responsibility for achieving the long-term vision and goals of The Queensland Plan.</p> <p>Ambassadors on the Council serve as champions of The Queensland Plan and encourage industry, business and community organisations, and the general public to continue to strive towards its visions and goals.</p> <p>The Council has the following functions:</p> <ul style="list-style-type: none"> to promote awareness, and advocate for the implementation, of The Queensland Plan within the community, business and industry to advise the Premier on matters relating to the implementation of The Queensland Plan. 				
Achievements	<p>Key achievements of the Council this year include:</p> <ul style="list-style-type: none"> holding four meetings, including one meeting in regional Queensland (Cairns), with a key focus on regional innovation and local entrepreneurship, First Nations innovation and place-based approaches identifying opportunities to support community-led place-based solutions and advocating the economic benefit of place-based program delivery. 				
Financial reporting	The Council's costs are accounted for in the department's financial statements.				
Remuneration					
Position	Name	Meetings/sessions attendance	Approved annual, sessional or daily fee	Approved subcommittee fees if applicable	Actual fees received
Chairperson	Tony McGrady	4	N/A – the position is not remunerated	N/A	N/A
Deputy Chairperson	Allan Dale	3	N/A – the position is not remunerated	N/A	N/A
Member	Elsa Larsen	4	N/A – the position is not remunerated	N/A	N/A
Member	Taj Pabari	4	N/A – the position is not remunerated	N/A	N/A
Member	Karen Tully	3	N/A – the position is not remunerated	N/A	N/A
Member	Kate White	2	N/A – the position is not remunerated	N/A	N/A
Member	Patsy-Ann Fox	2	N/A – the position is not remunerated	N/A	N/A
Member	Suzanne Cadigan	3	N/A – the position is not remunerated	N/A	N/A
Member	Ben Bjarnesen	2	N/A – the position is not remunerated	N/A	N/A
Member	Shelley Argent	4	N/A – the position is not remunerated	N/A	N/A
Member	Murray Saylor (appointed on 10 October 2023)	1	N/A – the position is not remunerated	N/A	N/A
No. scheduled meetings/sessions	4 meetings				
Total out-of-pocket expenses	\$19,514.25				

Appendix A Our Performance

Department Service Standards 2023–2024

Policy Advice and Coordination, and Cabinet Support¹

Service standards	Notes	2023–24 Target/Est.	2023–24 Actual
Effectiveness measures			
Overall client satisfaction with engagement in the policy development process	2	85%	79%
Overall client satisfaction with advice and support relating to intergovernmental relations	2	85%	71%
Overall client satisfaction with advice and support relating to Cabinet support and Parliamentary services	2	85%	66%
Overall client satisfaction with advice and support relating to performance management and reporting requirements	3	85%	84%
Efficiency measures			
Total cost per hour of policy advice and development output	4	\$149	\$168
Average cost of supporting Regional and Community Cabinet meetings	5	\$15,000	\$24,092

Notes:

1. The name of the service area has changed from Policy Advice and Coordination and Cabinet Support to Government Decision Support in the *2024–2025 Service Delivery Statements* (SDS) to reflect revised departmental strategic objectives and structural changes, from 1 February 2024.
2. The department is committed to strong satisfaction and sets targets to reflect this commitment. Results may fluctuate due to the contestable nature of much of the department's work. The department is committed to continuously improving service delivery and continues to implement strategies to achieve these targets.
3. This service standard was moved in the 2024–2025 SDS to the new service area Government Service Delivery Implementation Support. Achievements and future directions for this area are presented in the new service area's section in the body of this annual report.
4. The variance between the 2023–2024 Target Estimate and 2023–2024 Actual is due to additional funding to support service delivery.
5. The variance between the 2023–2024 Target Estimate and 2023–2024 Actual is due to the rollout of an expanded Regional and Community Cabinet program to include more opportunities for communities to engage with Cabinet Ministers.

Governance Support and Advisory Services

Service standards	Notes	2023–24 Target/Est.	2023–24 Actual
Effectiveness measure			
Overall client satisfaction with governance support and advisory services	1	85%	77%
Efficiency measure			
Cost per hour to provide governance support and advisory services	2	\$147	\$177

Notes:

1. The department is committed to strong satisfaction and sets targets to reflect this commitment. Results may fluctuate due to the contestable nature of much of the department's work. The department is committed to continuously improving service delivery and continues to implement strategies to achieve these targets.
2. The variance between the 2023–2024 Target Estimate and 2023–2024 Actual is primarily due to increased support for services and impact of enterprise bargaining outcomes.

Engagement and Events Support

Service standards	Notes	2023–24 Target/Est.	2023–24 Actual
Effectiveness measure			
Overall client satisfaction with advice and support relating to engagement and events		85%	80%
Efficiency measure			
Cost per hour of engagement and events support	1	\$168	\$184

Note:

1. The variance between the 2023–2024 Target Estimate and 2023–2024 Actual is primarily due to increased support for services and impact of enterprise bargaining outcomes.

Legislative Drafting and e-Publishing

Service standards	Notes	2023–24 Target/Est.	2023–24 Actual
Effectiveness measures			
Overall client satisfaction with legislative drafting services provided by the Office of the Queensland Parliamentary Counsel		90%	100%
Overall client satisfaction with the quality of access to legislation available online		90%	100%
Efficiency measure			
Average cost per hour of legislative drafting and publishing output	1	\$157	\$189

Notes:

1. The 2023–2024 Estimated Actual has increased from the 2023–2024 Actual due to the implementation of an attraction and retention incentive scheme and increased employee costs representing the impact of enterprise bargaining outcomes.

Compliance checklist

Summary of requirement		Basis for requirement	Annual report reference
Letter of compliance	A letter of compliance from the accountable officer or statutory body to the relevant Minister/s	ARRs – section 7	Letter of compliance
Accessibility	Table of contents	ARRs – section 9.1	Contents
	Glossary		Glossary of terms
	Public availability	ARRs – section 9.2	Communication objective
	Interpreter service statement	<i>Queensland Government Language Services Policy</i> ARRs – section 9.3	Communication objective
	Copyright notice	<i>Copyright Act 1968</i> ARRs – section 9.4	Copyright
	Information licensing	<i>QGEA – Information Licensing</i> ARRs – section 9.5	Licence
General information	Introductory information	ARRs – section 10	Director-General's report About the department Government's objectives for the community
Non-financial performance	Government's objectives for the community and whole-of-government plans/specific initiatives	ARRs – section 11.1	About the department Government's objectives for the community Our people
	Agency objectives and performance indicators	ARRs – section 11.2	Government Decision Support Government Service Delivery Implementation Support Governance Support and Advisory Services Engagement and Events Office of the Queensland Parliamentary Counsel Office of the Queensland Integrity Commissioner
	Agency service areas and service standards	ARRs – section 11.3	(Appendix A) Policy Advice and Coordination, and Cabinet Support Governance Support and Advisory Services Engagement and Events Office of the Queensland Parliamentary Counsel Office of the Queensland Integrity Commissioner
Financial performance	Summary of financial performance	ARRs – section 12.1	Financial Summary 2023–2024
Governance – management and structure	Organisational structure	ARRs – section 13.1	About the department
	Executive management	ARRs – section 13.2	Our leaders Corporate Support Functions
	Government bodies (statutory bodies and other entities)	ARRs – section 13.3	Statutory reports
	Public Sector Ethics	<i>Public Sector Ethics Act 1994</i> ARRs – section 13.4	Our people

Summary of requirement		Basis for requirement	Annual report reference
	Human rights	<i>Human Rights Act 2019</i> ARRs – section 13.5	Our people
	Queensland public service values	ARRs – section 13.6	Our people
Governance – risk management and accountability	Risk management	ARRs – section 14.1	Corporate Support Functions Risk management Audit and Risk Management Committee
	Audit committee	ARRs – section 14.2	Corporate Support Functions Audit and Risk Management Committee
	Internal audit	ARRs – section 14.3	Corporate Support Functions Internal audit
	External scrutiny	ARRs – section 14.4	Corporate Support Functions External scrutiny
	Information systems and recordkeeping	ARRs – section 14.5	Corporate Support Functions Information systems and recordkeeping
	Information security attestation	ARRs – section 14.6	Corporate Support Functions Information systems and recordkeeping
Governance – human resources	Strategic workforce planning and performance	ARRs – section 15.1	Our people
	Early retirement, redundancy and retrenchment	<i>Directive No.04/18 Early Retirement, Redundancy and Retrenchment</i> ARRs – section 15.2	Our people
Open Data	Statement advising publication of information	ARRs – section 16	Corporate Support Functions Open data
	Consultancies	ARRs – section 31.1	https://data.qld.gov.au
	Overseas travel	ARRs – section 31.2	https://data.qld.gov.au
	Queensland Language Services Policy	ARRs – section 31.3	https://data.qld.gov.au
Financial statements	Certification of financial statements	FAA – section 62 FPMS – sections 38, 39 and 46 ARRs – section 17.1	Financial statements 2023–2024
	Independent Auditor's Report	FAA – section 62 FPMS – section 46 ARRs – section 17.2	Financial statements 2023–2024

ARRs *Annual report requirements for Queensland Government agencies*

FAA *Financial Accountability Act 2009*

FPMS *Financial and Performance Management Standard 2019*

Glossary of terms

AASB Australian Accounting Standards Board

AO Officer of the Order

ALCS Annual Leave Central Scheme

APES Accounting Professionals Ethical Standards

ARMC Audit and Risk Management Committee

ARR Annual report requirements for Queensland Government agencies

ASX Australian Stock Exchange

ATO Australian Taxation Office

BCF Business Continuity Framework

DFV Domestic and Family Violence

DPC Department of the Premier and Cabinet

eDRMS Electronic Document Records Management System

EGG Executive Governance Group

ELT Executive Leadership Team

FAA *Financial Accountability Act 2009*

FBT Fringe Benefit Tax

FPMS *Financial and Performance Management Standard 2019*

FPPR Finance, Performance and Planning and Risk Subcommittee

FTE Full-time equivalent

GST Goods and Services Tax

ICT Information and communication technology

IFRIC International Financial Reporting Interpretations Committee

ISMS Information Security Management System

ISO International Standards Organisation

ISSN International Standard Serial Number

KMP Key Management Personnel

LDeP Legislative Drafting and e-Publishing

LSLCS Long Service Leave Central Scheme

MOG Machinery of government

NAIDOC National Aborigines and Islanders Day Observance Committee

NIGC Norfolk Island Governance Committee

OFNEI Office of First Nations Engagement and Innovation

OQPC Office of the Queensland Parliamentary Counsel

PSC Public Sector Commission

PSM Public Service Medal

QAO Queensland Audit Office

QGAO Queensland Government Accommodation Office

QGEA Queensland Government Enterprise Architecture

QGIF Queensland Government Insurance Fund

QPS Queensland Police Service

QPSF Queensland Protective Security Framework

QSR Queensland sustainability report

QTC Queensland Treasury Corporation

QuILLS Queensland Integrated Legislation Lifecycle System

RFFF Revolving Film Finance Fund

SQ Screen Queensland Pty Ltd