

**Department of State
Development,
Infrastructure and
Planning**

ANNUAL REPORT

2024–2025

DELIVERING
FOR QUEENSLAND



Queensland
Government

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Any references to legislation are not an interpretation of the law. They are to be used as a guide only. The information in this publication is general and does not account for individual circumstances or situations. Where appropriate, independent legal advice should be sought.

Copies of this publication are available on our website at statedevelopment.qld.gov.au and further copies are available upon request.

Several annual reporting requirements are addressed through publication of information on the Queensland Open Data website at data.qld.gov.au

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ISSN: 2206-6012

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Letter of Compliance

26 September 2025

The Honourable Jarrod Bleijie MP
Deputy Premier
Minister for State Development, Infrastructure and Planning
Minister for Industrial Relations
1 William Street
BRISBANE QLD 4000

Dear Deputy Premier

I am pleased to submit for presentation to the Parliament, the Annual Report and financial statements for the Department of State Development, Infrastructure and Planning, for the 2024–25 financial year.

This report is prepared based on the current administrative arrangements for this agency. That is, it reflects the structure, operations and performance of the agency as it exists. Given changes to the machinery of government since the 2024 State election, it also contains financial information relating to parts and functions of the Department which are now associated with other agencies, for the period that they were within the Department.

I certify that this annual report complies with:

- » the prescribed requirements of the *Financial Accountability Act 2009* and the Financial and Performance Management Standard 2019
- » the detailed requirements set out in the annual report requirements for Queensland Government agencies.

A checklist outlining the Queensland Government's annual reporting requirements is included in Appendix 3 of this report or can be accessed at statedevelopment.qld.gov.au.

Yours sincerely



John Sosso
Director-General
Department of State Development, Infrastructure and Planning

Message from the Director-General

This year, the Department of State Development, Infrastructure and Planning (the Department) continued to lead with purpose, delivering a fresh start for Queensland.

Securing our housing foundations

We continued to build Queensland by coordinating strategic planning and infrastructure delivery. Following the 2024 State election, simplified approvals for community-housing projects on church and charity-owned land helped fast-track housing solutions, while streamlined planning processes enhanced development certainty – all delivered before year end. Round one of the Government's landmark \$2 billion Residential Activation Fund has now unlocked more than 90,000 homes, with more on the way. Collectively, these policies are giving more Queenslanders a place to call home.

Infrastructure leadership for future prosperity

Our whole-of-government approach to infrastructure supported significant investment across the State. We supported the establishment of the Games Independent Infrastructure and Coordination Authority, advanced Games strategy and planning through the 2032 Delivery Plan and supported amendments to the *Brisbane Olympic and Paralympic Games Arrangements Act 2021* to support and streamline Games infrastructure delivery. We initiated the design of a market process for the Gabba Entertainment Precinct, anchored by a world-class arena. Supported by comprehensive market engagement and technical studies, this Games legacy project will deliver a vibrant new entertainment and housing precinct in Woolloongabba in partnership with the private sector.

Beyond Games-related infrastructure, we advanced projects that safeguard communities and strengthen regional connectivity. Funding was secured for urgent works at the northern tip of Bribie Island, protecting coastal communities and critical infrastructure and laying the foundations for delivery in the year ahead. Community consultation was completed for Stage 4 of the Gold Coast Light Rail, providing valuable insights into local perspectives on transport planning for the region. And through consistent monitoring of the State Infrastructure Strategy and capital program, we supported government planning for, and delivery of, significant infrastructure priorities across a growing State.

Empowering regional economies

Through deep partnerships with regional communities, the Department backed industries such as agriculture, defence, maritime, and tourism through tailored investment and capacity-building. At least 50 per cent of the \$2 billion Residential Activation Fund is reserved to be spent outside of South East Queensland.

This year also saw amendments to the *Planning Regulation* to make wind and solar farm development impact assessable and assessable by the State Assessment and Referral Agency. These reforms level the playing field when it comes to the assessment of renewable energy projects and provides regional communities a voice in shaping renewable energy projects in their own backyards.

Driving investment and industry diversification

Queensland is open for business, and we are supporting the Queensland Government to work with industry on strategic and catalytic partnership opportunities that will accelerate development in the priority industries of defence, biomedical and biofuels. We played a central role in enabling more than \$2 billion in capital investment and thousands of new jobs by facilitating projects that unlock Queensland's competitive advantages. International and interstate engagement, including representation at BIO 2025 and AusBiotech 2024, is helping position Queensland as a national leader in these industries. At the same time, economic activity in State Development Areas supported \$1.1 billion of new industrial growth, boosting Queensland's traditional and emerging industry base. To build long-term resilience and secure future jobs, the Government launched the \$180.6 million Sovereign Industry Development Fund. This initiative will strengthen Queensland's sovereign capability, support priority industries, and help ensure supply chain security in a rapidly changing global economy.

Promoting safe and productive workplaces

Our Department supported safe and productive workplaces for workers with fair conditions and competitive pay, while ensuring the Queensland Government is an employer of choice. We've delivered work health and safety, electrical safety and workers' compensation services to support Queensland workers, employers and the community. Workplace Health and Safety permit holder 'Right of Entry' laws were reformed to reinstate a 24-hour notice period for entry, except where there is an imminent risk to worker safety. Aligning with the

Commonwealth *Fair Work Act 2009*, this change balances the rights of workers with the need for employers to have sufficient time to respond to workplace issues.

Looking ahead: Delivering for Queensland

As we turn to the future, the Department is energised by the opportunity to build on this year's strong foundations. Our commitment to delivering outcomes for Queenslanders remains at the heart of everything we do. Key priorities for the year ahead include:

- » **Expanding strategic industry growth** by identifying new economic opportunities and accelerating government's industry development priority sectors of defence, biomedical and biofuels.
- » **Increasing housing supply across Queensland** through targeted investment via the Residential Activation Fund, while continuing to streamline planning pathways through a review of both the State Planning Policy and referrals to the State Assessment and Referral Agency— removing barriers to development.
- » **Driving delivery of legacy infrastructure for the 2032 Olympic and Paralympic Games**, ensuring world-class venues and athlete villages leave enduring economic, social and community benefits for all Queenslanders.

Together, these priorities signal our ongoing role in delivering a fresh start for Queensland.



John Sosso
Director-General
Department of State Development, Infrastructure and Planning

About us

Vision and purpose

Our vision is to be an influential Department that delivers economic prosperity for Queenslanders.

Our purpose is to secure responsible economic development, safe and productive workplaces and liveable communities across the State.

Operating environment

The Department operates in a complex and rapidly evolving environment shaped by global economic shifts, population growth, market forces, and Queensland's strategic ambitions. In 2024-25, the Department continued to play a central role in enabling economic resilience, regional prosperity, and infrastructure transformation across the State.

Queensland is now home to more than 5.6 million people, with a unique demographic distribution where over half of the population resides outside the greater metropolitan area of Brisbane. This significant regional presence underscores the importance of balanced development and targeted investment across the State. In calendar year 2024, the State saw a substantial population increase of 102,756 persons (or 1.9%), largely driven by net overseas migration, which contributed 56,877 new residents to Queensland.¹ This sustained population growth continued to drive demand across all government functions, particularly for housing, infrastructure, and essential services, necessitating strategic regional planning and equitable development.

Queensland's economy, with a Gross State Product (GSP) forecast to strengthen to 2.5% in 2024-25,² operates within an international landscape that has proven resilient despite significant tariff policy disruptions announced by the United States and ongoing conflicts in Ukraine and the Middle East. While not immune, Queensland is well-placed to navigate global economic challenges due to its diversified economic base.

Queensland continues to enjoy exceptionally strong labour market conditions. As of May 2025, Queensland recorded the highest increase in persons employed across all States and Territories since March 2020, with an additional 448,400 persons joining the workforce. Over the same period, the State also achieved the second-highest percentage growth in employment at 17.5%, demonstrating the vigour of our labour market.³ The 2032 Olympic and Paralympic Games will further amplify these economic benefits, serving as a powerful catalyst for accelerated infrastructure development, industry growth, and sustained prosperity.

Within this dynamic operating environment, we embraced our strategic opportunities and managed risks by:

- » Navigating global economic shifts and geopolitical developments by strengthening Queensland's diversified economic base, promoting supply chain resilience, and actively responding to international trade and market fluctuations.
- » Cultivating strategic and collaborative relationships across all tiers of government, industry, research, education, and community sectors to deliver high-impact outcomes and accelerate innovation.
- » Harnessing the transformative potential of the 2032 Olympic and Paralympic Games as a catalyst for infrastructure acceleration, industry expansion, job creation, and long-term social and economic legacy.
- » Championing sustainable, streamlined planning and timely development assessment that empowers local government and unlocks housing supply and economic growth to enhance quality of life for all Queenslanders.
- » Modernising regulatory practices to address the evolving complexity and diversity of Queensland workplaces, industries and communities, ensuring robust compliance and effective service delivery.
- » Attracting and unlocking private sector investment to fuel job creation, support emerging industries, and strengthen Queensland's economic resilience and growth trajectory.

¹ Australian Bureau of Statistics: National, state and territory population, December 2024.

² Queensland Budget 2025-26: Budget Strategy and Outlook (pg. 14)

³ Australian Bureau of Statistics: Labour Force, May 2025

Organisational structure and executive team

We deliver on our vision, purpose, objectives, and strategies outlined in the 2024–28 Strategic Plan through the following structure, led by our executive team.

Figure 1. DSDIP organisational structure and executive team – June 2025

John Sosso Director-General	<p>Responsible for senior strategic and operational leadership and the provision of high-quality advice to the Deputy Premier, Minister for State Development, Infrastructure and Planning, and Minister for Industrial Relations.</p> <p>John brings many years of experience in both the private and public sectors, particularly at senior executive level, to the role of Director-General. He served as Deputy Director-General of the Department of Premier and Cabinet between 1996 and 1998.</p>
Michael McKee Deputy Director-General Corporate	<p>Delivers quality corporate and commercial assessment services, fulfilling a central leadership and strategic partnership role to support delivery of Departmental programs, services and initiatives.</p> <p>Michael has been in similar roles within the Queensland public sector for 20 years, drawing upon experience with local governments, statutory bodies and departments, as well as some time with a large, chartered accounting firm.</p>
Peta Harwood Deputy Director-General State Planner Planning	<p>Delivers coordinated and integrated planning and development services through legislation and planning instruments, guiding State and regional planning, monitoring development activity, the State Assessment and Referral Agency (SARA), State assessments, planning appeals, and facilitation of local government plan making.</p> <p>Queensland's State Planner, Peta has over a decade of executive experience in the public sector. Peta led Brisbane City Council's 300-strong development assessment team and delivered Queensland's first Local Government Infrastructure Plan. She played a key role in launching Brisbane City Plan 2014, driving innovations in e-planning and public engagement.</p>
Leah Kelly Deputy Director-General Infrastructure and Regional Strategy	<p>Plays an integral role in leading infrastructure planning and policy to inform government's investment in and delivery of coordinated and resilient infrastructure. Leads the State's planning and delivery of the 2032 Olympic and Paralympic Games Athletes Villages and supports GIICA's delivery of Games venues.</p> <p>Leah has nearly 20 years' experience in policy development, transactions, commercial advisory, economic analysis, business case development and infrastructure procurement and delivery, across both the public and private sectors.</p>
Donna Heelan A/Deputy Director General Office of Industrial Relations	<p>Responsible for regulatory frameworks, policy advice and compliance activities for work health and safety, electrical safety, industrial relations and workers' compensation – to improve the wellbeing of all Queenslanders by making Queensland safer and supporting fair and productive workplaces.</p> <p>Donna's previous roles include Executive Director in the Electrical Safety Office, Regional Director of Workplace Health and Safety Queensland, Director for Agriculture, and Manager of Coronial Liaison Support Services. She holds a Bachelor of Laws and an Executive Master of Public Administration.</p>
Mark Tierney A/Deputy Director-General State Development	<p>Boosts Queensland's economy by removing investment barriers, accelerating private sector projects and connecting local businesses to major supply chains. Leads development of sovereign capabilities in defence, biomedical and biofuels, while delivering statewide economic growth through diversification of regional industry strengths.</p> <p>Mark has extensive experience in economic development portfolios with a focus on industry development, investment attraction and State infrastructure with more than 25 years' experience in the public service and a track record of delivering results during a career spanning innovation, education and training, and whole-of-government infrastructure planning.</p> <p>Michele Bauer fulfilled the role of Deputy Director-General, State Development for the majority of 2024-25, prior to a period of leave and subsequent retirement.</p>
Shaun Ferris Deputy Director-General Strategy, Insights and Advisory	<p>Responsible for marketing, communications and media functions, strategic policy coordination and collaboration, delivery of commercial transactions and complex projects, cabinet and parliamentary services, and ministerial and executive services.</p> <p>Shaun brings extensive leadership experience across the public and private sectors, with a strong focus on Queensland's resources and infrastructure portfolios. He has also held senior roles in the Office of the Coordinator-General and the former Department of Resources. He has previously worked in global mining in key operational and strategic positions.</p> <p>Natalie Wilde fulfilled the role of Deputy Director-General, Strategy, Insights and Advisory to April 2025, prior to being appointed Director-General, Department of Women, Aboriginal and Torres Strait Islander Partnerships and Multiculturalism.</p>

Gerard Coggan
Coordinator-General

The Coordinator-General has wide-ranging powers under the *State Development and Public Works Organisation Act 1971* to plan, deliver and coordinate large-scale projects, while ensuring associated environmental impacts are properly managed. In turn, these projects help Queensland's economy and communities thrive.

Gerard brings over 25 years' experience in the private and public sectors, across infrastructure project management and consulting, with a demonstrated history of steering work through complex environmental, sustainability and community engagement processes.

Kerry Smeltzer
Assistant Coordinator-General

New Economy and
Transition Coordination

Responsible for leading complex assessments for declared coordinated projects, working closely with the Australian Government in implementing the Assessment Bilateral Agreement to ensure compliance as well as facilitating major projects. This role collaborates closely with both private and public sector stakeholders to advance major projects for Queensland.

With close to 18 years of experience with the Office of the Coordinator-General, Kerry strives to build strong partnerships, driving collaborative outcomes for the State.

Steffen Poetzsch
A/Assistant Coordinator-General

Industry and Infrastructure
Development

Responsible for leading the coordination, facilitation and delivery of complex infrastructure projects as well as facilitating new industry, infrastructure and commercial development opportunities in State Development Areas.

Steffen has over 25 years' experience in leading and overseeing the development and execution of large-scale infrastructure projects and investment transactions, across both the public and private sectors. Most recently as Assistant Under Treasurer in Queensland Treasury, Steffen led the evaluation of transformative and complex business cases to accelerate private sector investment for the State.

People and culture

A positive workplace culture of collective responsibility for delivering on State and Departmental priorities underpins the work and achievements of the past year.

Guiding principles

We embed the Queensland public service values through our guiding principles, which are the behaviours we strive for and how we do our best work for the people of Queensland.

Figure 2. DSDIP Guiding Principles



Machinery-of-Government

As a result of Machinery of Government changes effective 1 November 2024 and 21 November 2024, the former Department of State Development and Infrastructure was renamed the Department of State Development, Infrastructure and Planning. The Department gained some functions, with other functions transferred to other agencies.

Incoming functions

The following table outlines those divisions or functions that joined the Department due to the Machinery of Government changes, and the related annual report/s where partial financial statements (from prior to the changes) can be found for the 2024-25 reporting period.

Table 1. Incoming functions

Joined the Department	Date of transfer	Related annual report
Planning	1 November 2024	Department of Housing and Public Works
Major Projects Development	1 December 2024	Queensland Treasury

Outgoing functions

The following table outlines those divisions or functions that left the Department due to the Machinery of Government changes, and the related annual report/s where the non-financial performance information in addition to partial financial statements (from after the changes) can be found for the 2024-25 reporting period.

Table 2. Outgoing functions

Left the Department	Date of transfer	Related annual report
Office of Racing	1 November 2024	Department of Sport, Racing and Olympic and Paralympic Games
Office for Olympic and Paralympic Games*	1 November 2024	Department of Sport, Racing and Olympic and Paralympic Games

* Excluding parts of the Office responsible for Games infrastructure, which remained with the Department.

Year in Review

Overview

Our achievements and benefits are realised against the objectives of our 2024–28 Strategic Plan:

- » **ECONOMIC PROSPERITY:** Explore economic growth opportunities through industry diversification and infrastructure.
- » **LIVEABLE COMMUNITIES:** Grow Queensland communities where people want to live, work and play.
- » **FAIR AND SAFE WORKPLACES AND COMMUNITIES:** Promote fair pay, safe workplaces and communities to provide stability and confidence for a strong economy.

Objectives for the community

In achieving goals and delivering on key priorities, we contributed to the Queensland Government's objectives for the community:

A better lifestyle through a stronger economy

Growing our economy to drive down the cost of living and give Queenslanders a better lifestyle and a place to call home – by driving economic growth across the State and promoting fair pay and safe working conditions.

We support this objective by:

- » supporting the delivery of new housing supply
- » restoring productivity to worksites to build Queensland's future
- » facilitating private sector investment into Queensland
- » growing our regions through a better industrial base, including vital existing and emerging sectors
- » managing Queensland's industrial relations framework to improve productivity and fairness
- » delivering contemporary regulatory services that are evidence-informed and solutions-focused
- » upholding Queenslanders' rights to safe and productive workplaces and communities through education campaigns targeted at high-risk industries
- » building stakeholder connections

A plan for Queensland's future

Planning for Queensland's future, by building the infrastructure needed for a growing population – through good planning decisions, responsible infrastructure growth and increased housing supply.

We support this objective by:

- » supporting the delivery of new housing supply
- » improving the resilience of communities through economic diversification and investment
- » partnering respectfully with local governments
- » co-ordinating a significant infrastructure pipeline, delivered at the right place and right time
- » making good planning decisions for communities, in line with infrastructure and balanced land-use
- » collaborating with partners on a successful 2032 Olympic and Paralympic Games with a positive legacy.

Economic prosperity

The Department explores economic growth opportunities through diversifying Queensland's industry and making sure the State has fit-for-purpose infrastructure in place to support economic activity. This outcome is enabled through key functions that facilitate private sector investment, promote a diverse set of industries, and coordinate the right infrastructure at the right time. It is also enabled by improving outcomes for Aboriginal and Torres Strait Islander communities and peoples through economic prosperity.

During 2024-25, the Department built on these foundations by delivering a range of initiatives that enabled economic growth, working at pace to set Queensland up for a bright and prosperous future. These initiatives supported the development of industries with the greatest potential to drive our economy forward, create the jobs of the future, and strengthen regional communities.

Regional economic development

The Department supported Queensland's regions through targeted programs and partnerships that fostered economic diversification, resilience, and liveability. These initiatives helped communities transition through industry change, unlock new opportunities, and strengthen local economies. The Department:

- » Accelerated housing supply in regional, rural, and remote communities through the Residential Activation Fund (RAF), a \$2 billion Queensland Government initiative. The RAF targets critical trunk and essential infrastructure (roads, water, stormwater, sewerage, telecommunications) to unlock both greenfield and infill housing developments without delay. At least 50% of funding is earmarked for local government areas outside South East Queensland. RAF Round 1 was fast-tracked to a total of \$1 billion in response to overwhelming demand, and is a key contributor to the Government's broader plan to deliver one million new homes by 2044.
- » Restored confidence in renewable energy development across Queensland's regions through the renewable energy Social Impact Assessment framework. The framework will restore public confidence in renewable energy investment by balancing industry growth with community expectations:
 - required wind farms will be impact-assessable, giving regional communities a direct say in renewable investment and providing safeguards for regional liveability.
 - developed a new State Code 23, protecting individuals, communities and the environment from adverse impacts from the construction, operation, and decommissioning of wind farm development.
- » Began delivering legacy infrastructure benefits for regional Queensland through the Government's 2032 *Delivery Plan for the Olympic and Paralympic Games*. The infrastructure program is being delivered in all parts of Queensland to ensure projects stimulate local economies, support regional supply chains, enhance tourism appeal, and leave a legacy of community facilities, to contribute to the Games' generational benefits.
- » Provided long-term planning certainty for Far North Queensland through the release of the Far North Queensland Infrastructure Plan, supporting the region as it grows and adapts to new economic opportunities. The Plan takes a place-based approach to ensure regionally significant infrastructure needs are considered and prioritised. Developed with councils and industry, the Plan maps opportunities and ensures investment is targeted to unlock prosperity, strengthen resilience, and improve liveability.
- » Began reviewing Queensland's regional plans. This program of work included amendments to the draft Far North Queensland Regional Plan in preparation for public consultation and was facilitated by resetting the planning partnership with local governments. The scope of the revised regional plans will be focused, addressing the priorities that matter most to local communities. The plans will be delivered by working collectively with local governments to ensure Queenslanders have a place to call home and growing employment opportunities.

Sovereign Industry development

Through strategic funding, project facilitation, and private sector and industry partnerships, the Department advanced Queensland's position in the defence, biomedical and biofuels sectors. These initiatives strengthened sovereign capability, supported innovation, strengthened supply chains and created high-value jobs. The Department:

- » Announced the establishment of the Sovereign Industry Development Fund, focusing initially on Strategic and Catalytic Investment Partnerships to build sovereign capability by drawing on the State's industry and regional strengths.
- » Supported 21 Queensland organisations to exhibit at the Land Forces 2024 defence exposition in Sydney from 11 to 13 September 2024, through Defence Jobs Queensland. The event provided exposure to over 25,000 attendees from 31 countries across three days. Eleven stand partners reported securing 80 quality leads, with an estimated value exceeding \$30.4 million.
- » Enabled 32 businesses to attend premier international tradeshows, Avalon 2025 and MRO Asia-Pacific 2024, resulting in the generation of 267 quality leads, valued at an estimated \$267.3 million, with an additional \$6.4 million in contracts already signed or under negotiation.
- » Delivered targeted industry development activities through the Queensland Government's Defence Industry Hubs including:
 - leading nine *Introduction to Defence Manufacturing* workshops attended by 118 participants and supporting 20 Central Queensland businesses at the *Introduction to Defence Manufacturing* workshop
 - connecting over 90 small- and medium-sized enterprises with defence primes at *Meet the Major* and *Meet the Buyer* events, enhancing supply chain access
 - facilitating the completion of the Boeing Capability Uplift Program by nine Queensland firms, with five securing new contracts with Boeing, boosting the State's defence industry base.
- » Advanced the development of Central Queensland's defence economy through the CQ Central to Defence project. This work is informing a Defence Industry Precinct Business Case, funded by the Department. The associated working group, including Gladstone, Livingstone and Rockhampton Councils and Regional Development Australia, identified key opportunities stemming from the region's strategic geographic location, deep-water and hazardous goods ports, versatile airports, world-class military training facilities, and strong regional infrastructure.
- » Supported the Gold Coast Maritime Open Day on 7 September 2024. The event showcased apprenticeship opportunities to 1,200 attendees and resulted in 38 maritime apprenticeship and recruitment outcomes.
- » Assisted a delegation of 114 Queensland biomedical industry delegates from 52 organisations to travel to the BIO International Conference in Boston, United States, in June 2025, led by the Deputy Premier, the Hon Jarrod Bleijie MP. Queensland participated through the Team Australia contingent, showcasing at the world's largest biotechnology event. The Department also hosted an inaugural panel and networking event, connecting Queensland clinical trial service providers with international pharmaceutical leaders.
- » Contributed to the Queensland Government's support of the future of biomedical innovation through a range of strategic initiatives. At AusBiotech 2024, seven Queensland entities secured over 74 leads valued at \$1.475 million, and strategic partnerships continued to advance the Boggo Road Innovation Precinct. Queensland's global leadership in mRNA is being strengthened through the establishment of the Translational Science Hub, with Sanofi hosting its flagship symposium in Brisbane and fostering robust connections across the ecosystem with academic partners and clinical trial service providers.
- » Advanced key initiatives to support the growth of Queensland's biofuels industry. This included convening a Biofuels Roundtable with targeted stakeholders to discuss opportunities and challenges in

establishing a local industry and commencing a Biofuels Feedstock Expansion Study to determine viable opportunities in each Queensland region. The Department also continued to support the progression of biorefinery projects with Ampol, Jet Zero Australia, Liquid Power and Wagner Sustainable Fuels.

Supply chain development

The Department supported strengthening Queensland's local supply chains through capability development and strategic industry engagement. These actions improved resilience and local content outcomes across major projects. The Department:

- » Delivered local supply chain development services supporting local suppliers to secure approximately \$576 million worth of contracts on major projects. These services involved direct collaboration with project proponents and their main contractors to enhance the visibility of capable local suppliers and manufacturers, resulting in improved local content outcomes from major project activity in the State.
- » Completed a comprehensive marine supply chain and gap analysis for the Gold Coast and Redland City, mapping industry capabilities and identifying key supply gaps. The Department partnered with the Industry Capability Network to highlight opportunities for business growth, investment, and sovereign capability, along with strategic considerations to strengthen the marine sector.
- » Applied the Queensland Charter for Local Content (the Charter) to 132 new eligible projects, supporting local industry participation under the *Queensland Industry Participation Policy Act 2011*. Across reported projects, 1,728 Queensland suppliers, including 61 Indigenous suppliers, had opportunities to enter supply chains. Project reports indicated \$2.91 billion in contracts were awarded throughout Queensland, including \$268 million in regional and \$29 million to Indigenous suppliers.
- » Delivered two *Optimise your SupplyTMR Profile and EOI Responses* webinars in partnership with BenchOn, attracting 238 registrants from across Queensland. The sessions helped businesses enhance their SupplyTMR profiles and EOI responses to boost competitiveness for contracts under the Queensland Train Manufacturing Program (QTMP). This initiative supported the *Queensland Charter for Local Content*, ensuring local businesses received full, fair and reasonable access to major government procurement opportunities.
- » Delivered a suite of capability development initiatives through the Industry Capability Development Group, including two *Supplying into Major Projects* workshops with 150 attendees, achieving 100% satisfaction. In collaboration with the National Office of Cyber Security, the group also delivered:
 - one *Managing Security Risks in Supply Chains* webinar with 262 total registrations and 95% satisfaction
 - two *Cyber Safety Webinars* with 366 total registrations and 97% satisfaction
 - two *Cyber Wardens Foundation* webinars with 253 total registrations and 95% satisfaction
 - three *Understanding ESG* workshops with 63 total registrations and 100% satisfaction
 - ongoing delivery of capability development workshops to support industry resilience and growth.
- » Introduced innovative hybrid workshops that combined online webinars with in-person engagement, enabling participants to interact during the webinar and engage in deeper discussions afterwards. This model empowered small teams, such as those servicing the Fraser Coast and Gympie, to leverage webinars developed from other Departmental teams, extending valuable content to benefit regional businesses.

Infrastructure planning and coordination

The Department led and supported infrastructure planning and coordination across government with the aim of ensuring Queensland's infrastructure pipeline is sustainable, responsive, and aligned with growth. This included system upgrades, strategic planning tools, and initiatives to improve productivity and transparency. The Department:

- » Collaborated with Queensland Treasury and other agencies in preparing the 2025–26 Queensland Budget to shape the forward outlook for the capital program, guiding the capital pipeline toward a more sustainable and deliverable path. Further work is underway to strengthen governance and coordination of the capital program to ensure delivery of critical infrastructure, fulfil election commitments, address cost pressures identified through the 2024–25 Mid-Year Fiscal and Economic Review, and meet Queensland’s future infrastructure needs. The Department also supported Queensland Treasury for the compilation and publishing of the 2025-26 Capital Program (Budget Paper 3).
- » Updated the Queensland Government Infrastructure Pipeline website to enhance visibility of the capital pipeline for industry and the community, supporting greater transparency and engagement with planned infrastructure investment.
- » Enhanced system functionality of the internal Capital Program portal through collaboration with other Queensland Government agencies. This upgrade improved data collection capabilities and ensured the system was more closely aligned with user needs.
- » Implemented priority actions and provided facilitation and support for projects aligned with the South East Queensland Infrastructure Supplement (SEQIS) themes. These included digital-driven infrastructure planning, enabling infrastructure to support industrial land use, improving connectivity between centres and precincts with transport infrastructure, and coordinating infrastructure planning to accommodate regional growth.
- » Completed community consultation for Stage 4 of the Gold Coast Light Rail, providing valuable insights into local perspectives on transport planning for the region.
- » Released the State Infrastructure Strategy (SIS) Progress Report, outlining agency progress in advancing the four SIS objectives and delivering on 183 actions.

Coordinator-General and strategic projects

The Office of the Coordinator-General played a critical role in enabling major infrastructure and industrial development across Queensland. By streamlining approvals, facilitating land access, and coordinating delivery, the Department helped unlock investment and accelerate project timelines. Through the Coordinator-General's functions, the Department:

- » Declared the PhosOne Project a prescribed project, which will enable streamlined delivery by allowing the Office of the Coordinator-General to work more closely with local governments and relevant regulators. PhosOne is set to produce one million tonnes of phosphate annually, contribute \$1.4 billion to the economy, and create substantial job opportunities in North West Queensland.
- » Facilitated early works on Paradise Dam through a works regulation, including the construction of a temporary accommodation village, two concrete batch plants, the establishment of support facilities and site preparation. This paves the way for major construction work on the new dam wall, ensuring the project stays on track and aligns with the rigorous environmental and community consultation processes facilitated by the Coordinator-General.
- » Directed (following Governor-in-Council approval) the Coordinator-General on 30 July 2025 to undertake emergency works at Bribie Island, commencing with detailed design, modelling and engineering activities to stabilise the recent breakthroughs after Ex-Tropical Cyclone Alfred. Early site works will commence in August 2025, with dredging works commencing in September 2025.
- » Completed an evaluation of the Social Impact Assessment for the proposed Aurukun Bauxite project on western Cape York. The proposed open cut bauxite mine is expected to support up to 250 jobs over a 2-year construction period, and more than 350 jobs during its 22-year operation. As a large resource project subject to the *Strong and Sustainable Resource Communities Act 2017*, the Coordinator-General has set conditions for the project to benefit Aurukun residents and Western Cape communities in the vicinity of the mine, including prioritisation of employment opportunities, local supply-chain opportunities

and mitigating and managing impacts on health and wellbeing factors, social services and accommodation.

- » Oversaw the start of either operation or construction for approximately \$1.1 billion of approved projects in State Development Areas (SDAs), creating an estimated 930 new construction jobs and 277 operational jobs. Notable approvals and developments included stage 2 of Alpha HPA’s high purity alumina facility, the Acciona Solar Farm, the Queensland Resources Common User Facility, and the Centurion Freight Terminal.
- » Finalised the Mackay SDA Development Scheme, unlocking significant bio-industrial opportunities to diversify Queensland’s regional economy.
- » Enabled a potential infrastructure corridor connecting Gladstone SDA to the Port of Gladstone, through the revocation of the former Targinie State Forest and the transfer of 1,400 hectares on Curtis Island to the Department of Environment, Tourism, Science and Innovation for conservation purposes.
- » Oversaw commencement of construction of the Queensland Resources Common User Facility at the Cleveland Bay Industrial Park in the Townsville SDA. This project is the first of its kind in Australia, with the Office of the Coordinator-General delivering the facility and managing detailed design, construction, and commissioning. The Common User Facility will accelerate the development of commercial mining projects in Queensland, taking advantage of some of the world’s richest critical mineral resources.
- » Enabled critical infrastructure delivery across Queensland through amendments to the *State Development and Public Works Organisation Regulation 2020*, with Governor-in-Council approval. These regulations supported timely land acquisitions for the Toowoomba to Warwick Pipeline Project, authorised exploratory works and the construction of workers’ accommodation for the Borumba Pumped Hydro Energy Scheme Project, and facilitated early works for a new dam wall at Paradise Dam. The Coordinator-General also delivered workers’ accommodation for the CopperString project, including completion in Hughenden and commencement in Richmond Camp.

Performance measures

The below table provides information on the key performance indicator for this objective, as outlined in the Department’s 2024-2028 Strategic Plan.

Table 3. Key performance indicator – Economic prosperity

Key performance indicator	Results
Value of new capital investment and jobs facilitated	\$2.37 billion worth of new capital investment and 4,537 jobs were enabled through the Department’s project facilitation.

Liveable communities

The Department is committed to growing well-planned communities where Queenslanders want to live, work and play – places that reflect and enhance the lifestyle we value. Liveable communities underpin public and private life in the State, and are essential to a diverse, resilient economy and the workforce that underpins it.

We are accelerating the growth of thriving, connected communities supported by the housing, services, and infrastructure needed to protect and enhance the Queensland lifestyle. This means places where people feel safe, have access to health services when and where they need them, and can find a home that suits their needs at every stage of life.

Well-planned, liveable communities are the result of strategic land-use delivery, infrastructure sequencing and planning, and Departmental functions that facilitate housing supply, affordability and diversity of housing stock. Respectful partnership with local governments as key delivery partners for housing and planning outcomes.

Through regional planning and future-focused economic development, we are leveraging Queensland's unique advantages – its geography, skilled workforce and infrastructure – to grow industries, reduce cost-of-living pressures, and create jobs. This enables communities where people can live and work locally, enjoy a high quality of life, and contribute to a prosperous future for the State.

2032 Olympic and Paralympic Games infrastructure and legacy

The Department played a central role in advancing the Queensland Government's commitment to deliver a successful 2032 Olympic and Paralympic Games. Through strategic planning, legislative reform, and infrastructure coordination, the Department helped lay the foundation for long-term benefits to Queensland communities. The Department:

- » Supported the Queensland Government's Election Commitment to establish the Games Independent Infrastructure and Coordination Authority (GIICA) and initiated the 100 Day Review into Games infrastructure. This included completing the Terms of Reference for the 100 Day Review into Games venue and village infrastructure, transport and governance.
- » Facilitated the establishment of GIICA through amendments to the *Brisbane Olympic and Paralympic Games Arrangements Act 2021*.
- » Coordinated the Government's response through the release of the Delivering 2032 and Beyond Plan (the 2032 Delivery Plan), a comprehensive, master-planned strategy to ensure Games success and deliver legacy and generational infrastructure benefits for Queenslanders.
- » Led amendments to the *Brisbane Olympic and Paralympic Games Arrangements Act 2021* within the *Planning (Social Impact and Community Benefit) and Other Legislation Amendment Bill 2025*, to strengthen governance, streamline planning approvals, and clarify responsibilities for Games delivery.
- » Enabled the delivery of generational infrastructure for the 2032 Olympic and Paralympic Games, with a confirmed investment of \$864 million for five 2032 Olympic and Paralympic Games venue infrastructure projects outlined in the 2032 Delivery Plan. These approvals will enable GIICA to progress to procurement, in line with the recommendations of the 100 Day Review and the 2032 Delivery Plan, ensuring the delivery of generational infrastructure and community benefit. The venues include:
 - i) Sunshine Coast Stadium
 - ii) Sunshine Coast Mountain Bike Centre
 - iii) Moreton Bay Indoor Sports Centre
 - iv) Logan Indoor Sports Centre
 - v) Barlow Park Stadium
- » Supported and confirmed the updated Intergovernmental Agreement with the Australian Government for 2032 Games venue infrastructure. The revised agreement captures the shared objectives and

responsibilities in delivering a successful 2032 Games and retains the capped contribution of \$3.435 billion from the Australian Government.

Housing supply and affordability

In 2024–25, the Department advanced key planning and policy reforms to unlock land, accelerate housing approvals, and improve affordability across Queensland. These initiatives reflect a strategic and collaborative approach to increasing housing supply, streamlining development pathways, and supporting local governments in delivering new homes. The Department:

- » Progressed key initiatives to unlock housing supply and support population growth through the delivery of the Government's \$2 billion Residential Activation Fund. This four-year program aims to fast-track new residential developments by addressing critical infrastructure barriers. The Fund supports construction of trunk infrastructure such as water supply, sewerage, and roads needed to unlock new homes. The Department assessed Round 1 applications to identify projects with the greatest impact on housing supply.
- » Led policy reforms to amend Queensland's planning framework to unlock church and charity-owned land for community housing. As part of these reforms, the Department introduced a new streamlined Ministerial Infrastructure Designation (MID) pathway for social and affordable housing. The Department also prepared a model code for community housing in partnership with the Local Government Association of Queensland, slated for release in July 2025.
- » Facilitated the approval of 758 social and affordable housing units (474 social and 284 affordable), through the MID pathway, in collaboration with community housing providers.
- » Streamlined the approval of over 1,492 new homes, including over 364 affordable homes, through the State Facilitated Development alternative assessment pathway, in Toowoomba, Woolloongabba, Wakerley, Indooroopilly, Milton and Forest Lake, unlocking housing development opportunities on underutilised land.
- » Introduced a streamlined planning scheme amendment process under section 18 of the *Planning Act 2016*, supported by the \$12.5 million Scheme Supply Fund.
- » Approved \$2.4 million in targeted, needs-based funding for 24 local governments under Pathway 1 of the \$12.5 million Scheme Supply Fund. This funding supports the delivery of new homes, accelerates strategic planning and unlocks housing supply across Queensland through improved local planning schemes.
- » Contributed to the Local Government Red Tape Reduction Taskforce, addressing council-submitted proposals for actioning 'red tape' matters.

Regional and strategic planning

In 2024–25, the Department advanced regional and strategic planning initiatives to support Queensland's population growth and economic development, while laying the groundwork for the delivery of one million new homes by 2044. By resetting the planning partnership with local governments, industry stakeholders, and regional communities, the Department delivered evidence-based planning frameworks and infrastructure strategies to guide growth across the State. The Department:

- » Commenced implementation of the commitment to deliver new regional plans and supporting infrastructure plans across Queensland, aimed at facilitating the delivery of one million homes by 2044. Key activities included:
 - engagement with all 77 local governments on a new approach to regional planning, delivering on the Government's commitment to reset the planning partnership
 - consultation on the Wide Bay Burnett (WBB) Regional Plan with Councils to inform the proposed scope for WBB Regional Plan review

- amending the draft Far North Queensland (FNQ) Regional Plan in preparation for public consultation.

Infrastructure coordination and economic development

In 2024–25, the Department strengthened cross-government collaboration to align infrastructure delivery with land-use planning and support sustainable growth across Queensland. Through strategic engagement and regional planning initiatives, the Department worked to improve infrastructure coordination and unlock economic development opportunities. The Department:

- » Undertook targeted consultation with 16 agencies, government-owned corporations, utilities providers, and 12 local governments to provide an update on South East Queensland Infrastructure Supplement (SEQIS) implementation progress and discuss the future of regional infrastructure planning in SEQ.
- » Investigated better integration of land-use planning and infrastructure planning through partnerships with all levels of government, including through the SEQ City Deal. This also included the development of Regional Growth Corridor Plans, which will serve as a pilot for better collaboration with Councils and improved connectivity.
- » Completed community consultation for Stage 4 of the Gold Coast Light Rail, providing valuable insights into local perspectives on transport planning for the region.

Social impact and community benefit

In 2024–25, the Department delivered on key commitments relating to how renewable energy developments are delivered in Queensland. The Department:

- » Delivered the Queensland Government’s election commitment to require all renewable energy projects to undergo rigorous impact assessment, aligning approval processes with those for other resource projects. This was achieved through:
 - the introduction of the *Planning (Social Impact and Community Benefit) and Other Legislation Amendment Bill* into Queensland Parliament on 1 May 2025, followed by a committee process and consultation before the Bill passed on 28 June 2025, with the Act set to commence on 18 July 2025
 - amendment of the Planning Regulation to make wind farm and solar farm development impact assessable and assessable by the State Assessment and Referral Agency
 - enacted associated changes to State planning instruments to establish a new community benefit system for wind and solar developments, including new social impact and Community Benefit Agreement guidelines and assessment codes.
- » Mandated rigorous evaluation of projects in accordance with the Coordinator-General’s statutory Social Impact Assessment (SIA) Guideline. During 2024-25, SIAs for six projects were progressed, reflecting the commitment to fostering local workforce and business participation, effective management of workforce impacts on housing, accommodation, and services, and the enhancement of community health and well-being.
- » Facilitated the Deputy Premier, Minister for State Development, Infrastructure and Planning, and Minister for Industrial Relations’ decision to:
 - issue Ministerial Directions for three wind farm applications – Bungaban, Wongalee and Theodore – to ensure proponents could demonstrate appropriate community consultation and impact assessment, in alignment with the relevant election commitment
 - call in three wind farm development applications for reassessment due to their potential impacts on State interests. These included the Moonlight Range wind farm (refused), the Marmadua Energy Park (under assessment), the Middle Creek wind farm (under assessment).

Disaster recovery and resilience

In 2024–25, the Department played a critical role in supporting Queensland communities affected by severe weather events, ensuring timely recovery and enhancing resilience through coordinated planning and emergency response mechanisms. The Department:

- » Declared applicable events under the *Planning Act 2016* for multiple disaster events, including Ex-Tropical Cycle Alfred, its recovery phase, and severe rain and flood event across North, North West and Far North Queensland and the Fraser Coast. These declarations enabled the use of emergency planning notices, allowing impacted communities, local governments and other assessing authorities to respond effectively. The declarations also permitted unrestricted food supply deliveries in affected local government areas, supporting timely recovery efforts.
- » Led the Economic Functional Recovery and Resilience Group (EFRRG) as part of Queensland's disaster management arrangements following the extreme weather events across, including Ex-Tropical Cyclone Alfred. The Essential Goods Supply Chain working group under the EFRRG coordinated the emergency resupply of essential foods to the Cairns region, supporting community resilience and recovery efforts.

Infrastructure strategy and capability building

In 2024–25, the Department strengthened Queensland's infrastructure planning and delivery capability through strategic initiatives, digital tools, and streamlined assessment processes. These efforts supported high-quality infrastructure proposals, protected State interests, and enabled the delivery of critical public assets. The Department:

- » Launched the Infrastructure Proposal Development Hub to provide agencies with easy access to a variety of resources, supporting the development of robust, high-quality infrastructure proposals. The Hub helps improve the effectiveness of infrastructure investment in Queensland by strengthening proposal development capability across government.
- » Facilitated the delivery and staged opening of Queen's Wharf Brisbane from August 2024, including a significant public asset in the Neville Bonner Bridge. With approximately \$3.6 billion in private sector capital investment, this major urban redevelopment project provides improved inner-city connectivity including through more than eight hectares of new public open space, and an upgraded bikeway connection. Once complete, the precinct will also deliver approximately 1,000 new luxury hotel rooms, critical for Brisbane's hotel supply for the 2032 Games.
- » Issued 2,224 decisions and responses through the State Assessment and Referral Agency (SARA) to coordinate timely assessment of the State's interests in development applications.
- » Facilitated the approval of 41 new Ministerial Infrastructure Designations (MIDs) and amendments to 13 existing MIDs to support the expansion and development of critical infrastructure. These included schools, hospitals and health care services, electricity infrastructure, emergency services, residential care, sporting facilities, neighbourhood centres and social and affordable housing.

Precinct and place-based development

In 2024–25, the Department advanced major precinct and place-based initiatives to support regional liveability, economic growth, and urban transformation across Queensland. Through strategic partnerships and targeted investment, these projects are delivering vibrant, connected communities and unlocking long-term development opportunities. The Department:

- » Advanced the \$1.8 billion South East Queensland City Deal, a partnership between the Australian and Queensland Governments and Council of Mayors (SEQ) under the theme *One region: connected locally and competing globally*. Key milestones included:
 - opening of the Kangaroo Point Bridge

- announcement of eight successful innovation projects under the \$100 million Innovation Economy Fund
 - commencement of local government infrastructure projects to share in the \$200 million SEQ Liveability Fund
 - launch of the \$20 million Green Urban Infrastructure Fund and \$10 million Public Art Initiatives Fund, open to local governments in South East Queensland.
- » Collaborated with the Gold Coast Waterways Authority and Gold Coast City Council to deliver capital works under the Spit Works Program 2024–2028. Highlights included establishment of a 37-hectare littoral rainforest in Federation Walk Coastal Reserve with nearly 139,000 plants, and completing upgrades to Muriel Henchman Park with new boat ramps, parking and public facilities. Upgrades to Doug Jennings Park and Marine Stadium foreshore are underway, with completion expected in late 2025. Private sector investment has advanced The Mantaray Marina and Residences, with progress continuing on the Southern Gateway site and Carter’s Basin, supporting Master Plan outcomes for the local fishing fleet and marine tourism operators.
- » Partnered with the South Bank Corporation to support the ongoing development and management of one of Brisbane’s most iconic precincts under the legislative framework of the *South Bank Corporation Act 1989*. This year, the Corporation welcomed Julia Scodellaro as its new Chief Executive Officer, appointed for a four-year term. With strong Departmental investment and collaboration, the Corporation continues to lead the transformation of South Bank into the world-class destination that enhances Brisbane’s reputation as a vibrant, liveable, and economically dynamic city.
- » Developed and began coordinating and implementing a tenure strategy to enable the delivery of three election commitments relating to CQUniversity. This included:
- unlocking 27 hectares of surplus land to provide for delivery of 200 additional homes
 - facilitating CQUniversity’s delivery of a new TAFE Excellence Precinct for Rockhampton
 - enabling delivery of Stage 1 of the Rockhampton Regional Sports Precinct.
- » Initiated the design of a market process for the development of the Gabba Entertainment Precinct, anchored by a world class arena. This included comprehensive market engagement and technical studies to support planning and delivery. A key legacy project from the 2032 Games Delivery Plan, this vibrant new entertainment and housing precinct in Woolloongabba is to be delivered in partnership with the private sector.

Performance measures

The below table provides information on the key performance indicator for this objective, as outlined in the Department’s 2024-2028 Strategic Plan.

Table 4. Key performance indicator – Liveable communities

Key performance indicator	Results
<i>Satisfaction with accessibility and transparency of the requirements of the planning system</i>	77% of stakeholders surveyed were satisfied with the accessibility and transparency of the requirements planning system.

Fair and safe workplaces and communities

Fair pay, safe workplaces, and safe communities are a key outcome for the Department, through the Office of Industrial Relations. These conditions provide stability and confidence for both employers and employees equally, underpinning a strong and healthy economy.

The Department manages Queensland's industrial relations framework in a way that improves productivity and fairness through evidence-informed regulation shaped by stakeholder engagement. This regulation – and Queenslanders' rights to safe and fair workplaces and communities – is upheld through targeted education and enforcement that supports a fair and resilient workforce.

Workplace health and safety reforms

In 2024–25, the Department advanced critical reforms to improve workplace health and safety, ensuring stronger protections for workers and clearer responsibilities for employers. These initiatives reflect a proactive approach to addressing emerging risks and strengthening compliance across Queensland industries. The Department:

- » Introduced a full ban on engineered stone from 1 July 2024, following national agreement in December 2023. The ban acknowledged the serious health conditions that working with engineered stone can cause, including silicosis, and resulted in the cessation of all manufacturing, supply, processing, and installation of benchtops, panels and slabs across the State. Queensland played a key role in forging a national consensus to address the issue, and since the commencement of the ban, has led national firsts to protect workers from exposure to respirable crystalline silica (or RCS), including the introduction of Australia's first code of practice for the engineered stone industry in 2019, and the first code of practice for silica in the construction industry in 2023.
- » Repealed changes, before commencement, allowing health and safety representatives and work health and safety (WHS) entry permit holders to take photos, videos, measurements, and conduct tests in certain circumstances. This repeal limited the potential misuse of these powers and addresses the risk of misusing potentially sensitive photos and videos.
- » Reintroduced a required notice period of at least 24 hours for work WHS entry permit holders entering a workplace to inquire into a suspected contravention of the *Work Health and Safety Act 2011* or the *Electrical Safety Act 2002*, except in cases of immediate or imminent risk to a worker's safety. This change aligns Queensland with the Commonwealth *Fair Work Act 2009*, which requires permit holders to provide at least 24 hours' notice before exercising an entry right. The amendment ensures employers have sufficient time to respond to issues raised by WHS entry permit holders.
- » Delivered the Proactive Compliance Program, which adopts a risk-based approach to assist Queensland workplaces with improving work health and safety standards. This program engaged with close to half a million Queensland businesses and workers during 2024–25, delivering targeted information and guidance to ensure all Queensland workers come home safely.
- » Worked with the Torres Strait Regional Authority, Maritime Safety Queensland and the Department of Trade, Employment and Training, in consultation with the local community, to provide dive and water safety education to the native fishers in Far North Queensland.
- » Delivered various education campaigns and information sessions including:
 - *Asbestos Awareness* webinar, raising awareness of asbestos related risks in industry and the community with 1,207 registrations
 - *Safe Work Month 2024*, focusing on building workplace confidence and capability in WHS and return-to-work practices, with 3,678 people participating across Queensland
 - Three online webinars with 2,673 attendees, with topics including 'Four essential mental health conversations in the workplace', and 'Managing airborne contaminants in the workplace'. Over 95%

of attendees agreed the sessions increased their knowledge and they intended to make changes to their workplace practices.

Industrial relations

Fair and equitable working conditions were supported through legislative changes that expanded worker entitlements. These reforms support a more inclusive and resilient workforce, particularly for public sector employees and frontline workers, supporting the Queensland Government to be an employer of choice. The Department:

- » Delivered new legislation giving Queensland public sector workers access to 10 days of reproductive health leave and superannuation contributions on all parental leave – both paid and unpaid. Around 265,000 Queensland workers benefitted from these entitlements.
- » Delivered a suite of industrial relations capability development initiatives, including:
 - a five-part in-person trainer series for emerging and established practitioners, with approximately 200 registrations and overall satisfaction rating of 99%
 - an innovative 9-part video series for self-paced learning, with over 3000 views
 - an interactive online session about leave types across the public sector, delivered to 315 participants with a 95% satisfaction rating.

Workers' compensation

Maintaining a fair and efficient workers' compensation scheme that balances the needs of workers and employers is critical to a strong and healthy economy for Queensland. During 2024-25, the Department:

- » Amended workers' compensation law to expand the scope of cancers deemed work-related for Queensland firefighters, further enhancing protections for frontline workers.
- » Ensured that action was taken when workers' compensation laws are broken, resulting in nine prosecutions successfully finalised for fraud or providing false and misleading information, with eight defendants sentenced to a period of imprisonment (including custody and wholly suspended sentences), one fine and \$253,799.42 ordered in restitution.
- » Delivered the Work Well Conference, with 800 attendees, 29 exhibitors and 10 sponsors. 93% of attendees reported increased confidence in implementing WHS and return to work practices, with 89% planning to make improvements to their WHS and return-to-work practices.

Electrical safety

The Queensland Government has a longstanding commitment to increasing electrical safety compliance and awareness both in the workforce and the community. Important law reform, and Departmental initiatives, have been developed. In 2024-25, the Department:

- » Legislated, from 1 January 2025, to require persons conducting a business or undertaking (PCBUs) and workers to de-energise roof spaces before entering or carrying out work in such a space in a domestic building, unless prescribed circumstances apply.
- » Refreshed the *Safe Working and Supervision Guide for Electrical Apprentices* to enhance safety for Queensland electrical apprentices. The updated guide supports apprentices, their employers, and supervisors to understand key practices for electrical safety. It also provides foundational safety knowledge to ensure apprentices are well-prepared before starting their apprenticeship and during their training.

- » Developed, through the Electrical Safety Office in partnership with the Electrical Safety Board, the *Electrical Safety Guide for First Responders*, providing information for first responders confronted with potential electrical hazards on how to manage safety where electricity supply systems are involved. The guide will be published and distributed to first-responder agencies following stakeholder consultation and Electrical Safety Board endorsement.
- » Delivered a series of State-wide educational events during Electrical Safety Fortnight to increase awareness of electrical safety, providing tools and resources to support behaviour change to reduce serious incidents, injury, and property damage caused by electricity. There were 1,214 registered attendees with an overall satisfaction rating of 90%.

Performance measures

The below table provides information on the key performance indicator for this objective, as outlined in the Department's 2024-2028 Strategic Plan.

Table 5. Key performance indicator – Fair and safe workplaces and communities

Key performance indicator	Results
Overall client satisfaction with the effectiveness and professionalism of the Office of Industrial Relations' regulatory functions	<p>Satisfaction rate of stakeholders surveyed:</p> <ul style="list-style-type: none"> • 95% with industrial relations effectiveness and professionalism • 96% with public sector industrial relations services and advice • 88% with workplace health and safety services effectiveness and professionalism • 97% with electrical safety services effectiveness and professionalism.

Looking ahead

The past year has been one of momentum, partnership and delivery – from unlocking housing supply to progressing Games infrastructure and catalysing new industry growth. Across the State, the work of the Department has laid strong foundations for prosperity and resilience for generations to come.

As we look ahead, we will continue to deliver new homes, faster, for Queenslanders across the State, while accelerating infrastructure delivery and advancing industry growth. We will continue to work in partnership with local governments, engage communities, and deliver with transparency and purpose. Key priorities on the horizon include:

- » Continuing to support more housing supply by unlocking land and enabling development through targeted funding via the \$2 billion Residential Activation Fund planning reforms and streamlined pathways.
- » Progressing infrastructure for the 2032 Olympic and Paralympic Games and ensuring legacy benefits for all Queenslanders.
- » Driving infrastructure coordination to ensure timely delivery of major projects and to secure Queensland's fair share of national investment.
- » Reviewing, determining, and delivering improvements to public transport in the southern Gold Coast.
- » Improving productivity in the construction industry through capability-building and better governance across the capital program.
- » Advancing priority industry development in defence, biomedicine and biofuels to drive innovation and global competitiveness, create jobs and build sovereign capability – priority industry projects will have the opportunity to be supported by the Sovereign Industry Development Fund, announced in the 2025-26 State Budget.
- » Partnering with local governments and State agencies to align regional planning and infrastructure coordination with community needs and long-term growth.
- » Working with State agencies and local governments to deliver regional transformation strategies and infrastructure plans.
- » Embedding community benefit and social impact considerations in our planning and project delivery, with transparent decision-making at the centre.
- » Delivering fair and safe workplaces and communities — supporting safe, productive workplaces for workers with fair conditions and competitive pay, while ensuring the Queensland Government is an employer of choice.

By staying focused on these priorities, the Department will continue delivering for Queensland – creating jobs, unlocking housing and growth opportunities and helping build stronger, more liveable communities across the State.

Statement by the Chief Finance Officer

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 Chief Finance Officer has therefore fulfilled the responsibilities set out in section 77(1)(b) of the *Financial Accountability Act* 2009.

Summary of financial performance

This section provides an overview of our financial performance and position for the 2024-25 financial year. The audited financial statements can be found at the end of this report.

Understanding the financial statements

The following comparisons of the 2024-25 financial year results against the 2023-24 financial year results were considered and accepted by the Department's Audit and Risk Management Committee at its 26 August 2025 meeting.

Table 6. Financial snapshot

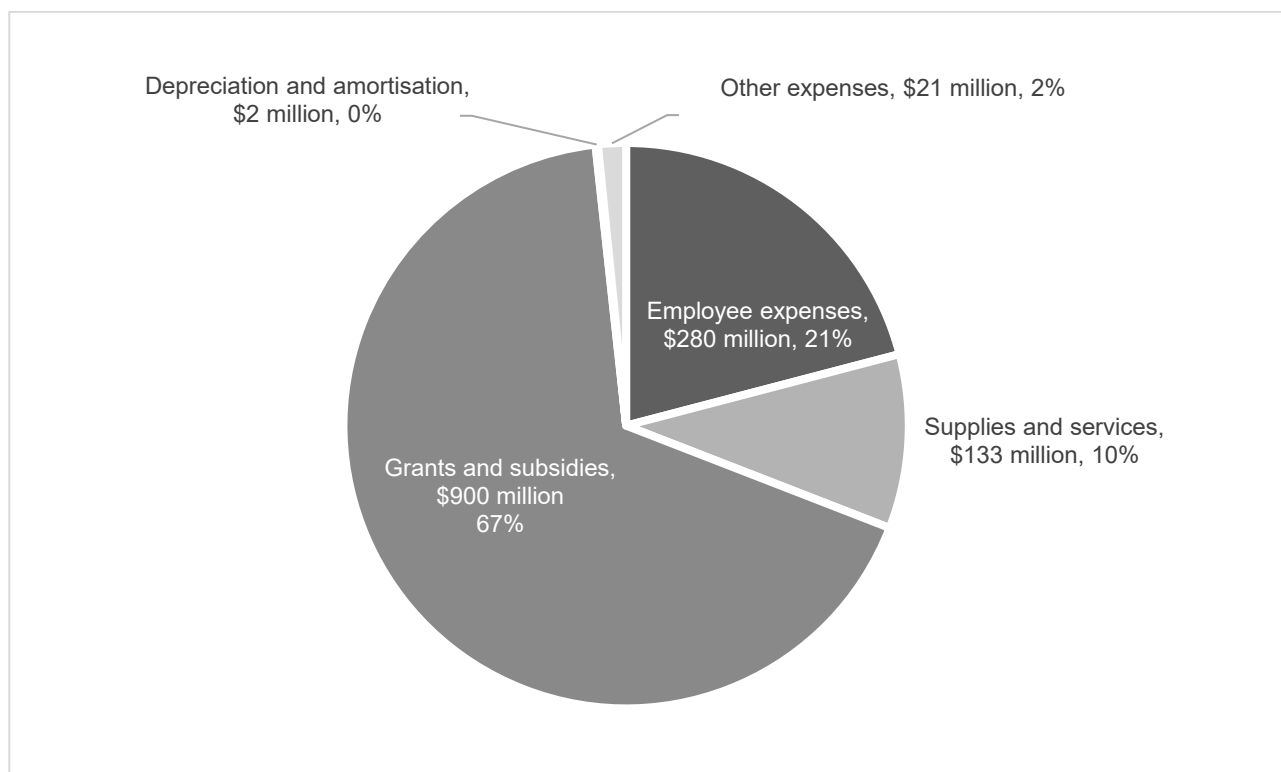
	2025		2024
	\$'000		\$'000
Total income	1,338,385		905,961
Total expenses	(1,336,190)		(943,333)
Operating result for the year	2,195		(37,372)
Income tax equivalents	-		3,621
Operating result after income tax equivalents	2,195		(33,751)
Increase in asset revaluation surplus	13,373		47,913
Total assets	572,136		1,633,227
Total liabilities	161,233		445,224
Net assets	410,903		1,188,003

Income and expenses

Total income for the 2024-25 financial year is \$1.338 billion, an increase of \$432 million compared to the 2023-24 financial year. The increase is mainly due to higher appropriation revenue received of \$502 million to fund the Government's new Residential Activation Fund.

Total expenses for the 2024-25 financial year are \$1.336 billion, an increase of \$393 million compared to the 2023-24 financial year. The increase is mainly due to higher grants expenditure, reflecting payment of grants of \$502 million to local government authorities under the Residential Activation Fund during the 2024-25 financial year.

Figure 3. Total expenses



Assets and liabilities

Total assets and liabilities as at 30 June 2025 were \$572 million and \$161 million respectively. Net assets as at 30 June 2025 were \$411 million, a decrease of \$777 million compared to 30 June 2024. The decrease is mainly attributable to the transfer of net assets of \$866 million from the Department to Economic Development Queensland, following the establishment of Economic Development Queensland as a new statutory body with effect from 1 July 2024; see note 2 of the Department's financial statements at the end of this report.

Comparison of actual financial results with budget

Commentary on budget variances is disclosed in note 21 of the Department's financial statements. This commentary provides transparency to users of the financial statements when reviewing the financial results with comparison to the adjusted budget published in the State Budget 2024-25 Service Delivery Statements.

Open data reporting 2024-25

The following Departmental data sets have been published through the Queensland Government's Open Data Portal at www.data.qld.gov.au:

- » Overseas travel
- » Use of interpreters as part of the Queensland Language Services Policy.

As the Department did not engage consultants during the 2024–25 reporting year, an Open Data report on expenditure on consultancies was not required.

Furthermore, no complaints were made to the Department relating to the Charter of Victims' Rights during the 2024-25 reporting year, so an Open Data report on complaints was not required.

Department of State Development, Infrastructure and Planning

Financial Statements for the year ended 30 June 2025

Department of State Development, Infrastructure and Planning

Financial Statements for the year ended 30 June 2025

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Department of State Development, Infrastructure and Planning
Statement of Comprehensive Income for the year ended 30 June 2025

		2025	2025		2024
		Actual	Adjusted budget*	Budget variance*	Actual
OPERATING RESULT	Note	\$'000	\$'000	\$'000	\$'000
Income					
Appropriation revenue	4	1,079,404	1,040,534	38,870	647,363
User charges and fees	5	68,876	34,952	33,924	42,736
Grants and other contributions	6	183,243	148,424	34,819	89,696
Land sales		-	-	-	68,224
Interest		2,563	300	2,263	19,405
Other revenue		4,241	1,486	2,755	5,187
Total revenue		1,338,327	1,225,696	112,631	872,611
Gains on disposal and remeasurement of assets		58	-	58	33,350
Total income		1,338,385	1,225,696	112,689	905,961
Expenses					
Employee expenses	7	279,608	283,675	(4,067)	221,166
Supplies and services	8	133,184	259,872	(126,688)	143,195
Grants and subsidies	9	900,244	707,886	192,358	443,701
Cost of land sales		-	-	-	34,322
Depreciation and amortisation		1,839	2,926	(1,087)	2,168
Land inventory impairment		-	-	-	39,733
Finance/borrowing costs		-	-	-	5,290
Other expenses	10	21,315	1,060	20,255	53,758
Total expenses		1,336,190	1,255,419	80,771	943,333
Operating result before income tax equivalents		2,195	(29,723)	31,918	(37,372)
Income tax equivalents - benefit		-	-	-	3,621
Operating result after income tax equivalents		2,195	(29,723)	31,918	(33,751)
OTHER COMPREHENSIVE INCOME					
<i>Items that will not be reclassified to operating result</i>					
Increase in asset revaluation surplus	12	13,373	-	13,373	47,913
TOTAL OTHER COMPREHENSIVE INCOME		13,373	-	13,373	47,913
TOTAL COMPREHENSIVE INCOME		15,568	(29,723)	45,291	14,162

* Explanations for the use of adjusted budget figures and of major variances are included in Note 21.

The accompanying notes form part of these financial statements.

Department of State Development, Infrastructure and Planning

Statement of Comprehensive Income by Major Departmental Services for the year ended 30 June 2025

	Infrastructure and Regional Strategy,							
	Develop the Economy ¹		Industrial Relations ²		Policy and Planning ³		Better Planning for Queensland ⁴	
	2025 \$'000	2024 \$'000	2025 \$'000	2024 \$'000	2025 \$'000	2024 \$'000	2025 \$'000	2024 \$'000
Income								
Appropriation revenue	919,055	345,820	64,199	27,448	35,435	55,444	54,952	41,442
User charges and fees	10,695	11,058	24,455	11,947	28,854	1,726	4,848	4,019
Grants and other contributions	23,819	1,310	158,913	74,109	-	13,993	511	-
Land sales	-	-	-	-	-	-	-	-
Interest	1,605	2,114	-	-	395	627	559	590
Other revenue	3,637	490	441	717	57	139	106	168
Total revenue	958,811	360,792	248,008	114,221	64,741	71,929	60,976	46,219
Gains on disposal and remeasurement of assets	58	-	-	-	-	-	-	-
Total income	958,869	360,792	248,008	114,221	64,741	71,929	60,976	46,219
Expenses								
Employee expenses	69,086	63,020	161,550	70,402	20,942	22,202	27,767	22,181
Supplies and services	41,377	35,883	63,818	30,157	13,947	36,715	13,975	11,465
Grants and subsidies	865,120	293,574	12,359	6,561	479	7,784	16,826	885
Cost of land sales	-	-	-	-	-	-	-	-
Depreciation and amortisation	150	1,034	1,555	406	96	138	38	66
Land inventory impairment	-	-	-	-	-	-	-	-
Finance/borrowing costs	-	-	-	-	-	-	-	-
Other expenses	476	17,436	886	477	19,717	6,111	235	11,622
Total expenses	976,209	410,947	240,168	108,003	55,181	72,950	58,841	46,219
Operating result before income tax equivalents	(17,340)	(50,155)	7,840	6,218	9,560	(1,021)	2,135	-
Income tax equivalents - benefit	-	-	-	-	-	-	-	-
Operating result after income tax equivalents	(17,340)	(50,155)	7,840	6,218	9,560	(1,021)	2,135	-
OTHER COMPREHENSIVE INCOME								
<i>Items that will not be reclassified to operating result</i>								
Increase in asset revaluation surplus	13,373	33,569	-	-	-	-	-	-
TOTAL OTHER COMPREHENSIVE INCOME	13,373	33,569	-	-	-	-	-	-
TOTAL COMPREHENSIVE INCOME	(3,967)	(16,586)	7,840	6,218	9,560	(1,021)	2,135	-

¹ Major Projects Development Services transferred from Queensland Treasury (QT) as part of the Machinery of Government (MoG) changes effective 1 December 2024.

² Function transferred into the department as part of the MoG changes effective 1 January 2024 from the Department of Education (DoE).

³ The Olympic and Paralympic Games Office (OPGO) was transferred out to the Department of Sport, Racing and Olympic and Paralympic Games (DSROPG) effective 1 November 2024.

⁴ Function transferred in from the Department of Housing and Public Works (DHPW) as part of the MoG changes effective 1 November 2024. Function previously transferred out of the department to the Department of Housing, Local Government, Planning and Public Works (DHLGPPW) as part of the MoG changes effective 1 January 2024.

Department of State Development, Infrastructure and Planning

Statement of Comprehensive Income by Major Departmental Services for the year ended 30 June 2025

	Local Government Governance Support and							
	Racing ⁵		Office of the Independent Assessor ⁶		Administration of Funding Programs ⁶		Economic Development Queensland ⁷	
(Continued)	2025	2024	2025	2024	2025	2024	2025	2024
	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
Income								
Appropriation revenue	5,763	24,820	-	4,344	-	138,527	-	-
User charges and fees	24	27	-	236	-	895	-	15,252
Grants and other contributions	-	-	-	-	-	150	-	6,996
Land sales	-	-	-	-	-	-	-	68,224
Interest	4	11	-	63	-	267	-	15,524
Other revenue	-	2	-	18	-	76	-	63,030
Total revenue	5,791	24,860	-	4,661	-	139,915	-	169,026
Gains on disposal and remeasurement of assets	-	-	-	-	-	-	-	33,350
Total income	5,791	24,860	-	4,661	-	139,915	-	202,376
Expenses								
Employee expenses	263	361	-	2,342	-	8,978	-	25,369
Supplies and services	67	114	-	970	-	5,753	-	21,462
Grants and subsidies	5,460	24,381	-	95	-	119,603	-	16,988
Cost of land sales	-	-	-	-	-	-	-	34,322
Depreciation and amortisation	-	1	-	7	-	158	-	332
Land inventory impairment	-	-	-	-	-	-	-	39,733
Finance/borrowing costs	-	-	-	-	-	-	-	5,290
Other expenses	1	3	-	1,247	-	5,293	-	51,425
Total expenses	5,791	24,860	-	4,661	-	139,785	-	194,921
Operating result before income tax equivalents	-	-	-	-	-	130	-	7,455
Income tax equivalents - benefit	-	-	-	-	-	-	-	3,621
Operating result after income tax equivalents	-	-	-	-	-	130	-	11,076
OTHER COMPREHENSIVE INCOME								
<i>Items that will not be reclassified to operating result</i>								
Increase in asset revaluation surplus	-	-	-	-	-	-	-	14,344
TOTAL OTHER COMPREHENSIVE INCOME	-	-	-	-	-	-	-	14,344
TOTAL COMPREHENSIVE INCOME	-	-	-	-	-	130	-	25,420

⁵ Function transferred out to the DSROPG as part of the MoG changes effective 1 November 2024. Function transferred into the department as part of the MoG changes effective 1 January 2024 from the DoE.

⁶ Function transferred out of the department as part of the MoG changes effective 1 January 2024 to the DHLGPPW.

⁷ Economic Development Queensland (EDQ) transferred out to its own respective statutory body effective 1 July 2024, refer Note 2.

Department of State Development, Infrastructure and Planning

Statement of Comprehensive Income by Major Departmental Services for the year ended 30 June 2025

(Continued)	Brisbane 2032 Coordination Office ⁸		Inter-service/unit eliminations		Total	
	2025	2024	2025	2024	2025	2024
	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
Income						
Appropriation revenue	-	9,518	-	-	1,079,404	647,363
User charges and fees	-	520	-	(2,944)	68,876	42,736
Grants and other contributions	-	134	-	(6,996)	183,243	89,696
Land sales	-	-	-	-	-	68,224
Interest	-	209	-	-	2,563	19,405
Other revenue	-	37	-	(59,490)	4,241	5,187
Total revenue	-	10,418	-	(69,430)	1,338,327	872,611
Gains on disposal and remeasurement of assets	-	-	-	-	58	33,350
Total income	-	10,418	-	(69,430)	1,338,385	905,961
Expenses						
Employee expenses	-	6,311	-	-	279,608	221,166
Supplies and services	-	3,620	-	(2,944)	133,184	143,195
Grants and subsidies	-	350	-	(26,520)	900,244	443,701
Cost of land sales	-	-	-	-	-	34,322
Depreciation and amortisation	-	26	-	-	1,839	2,168
Land inventory impairment	-	-	-	-	-	39,733
Finance/borrowing costs	-	-	-	-	-	5,290
Other expenses	-	110	-	(39,966)	21,315	53,758
Total expenses	-	10,417	-	(69,430)	1,336,190	943,333
Operating result before income tax equivalents	-	1	-	-	2,195	(37,372)
Income tax equivalents - benefit	-	-	-	-	-	3,621
Operating result after income tax equivalents	-	1	-	-	2,195	(33,751)
OTHER COMPREHENSIVE INCOME						
<i>Items that will not be reclassified to operating result</i>						
Increase in asset revaluation surplus	-	-	-	-	13,373	47,913
TOTAL OTHER COMPREHENSIVE INCOME	-	-	-	-	13,373	47,913
TOTAL COMPREHENSIVE INCOME	-	1	-	-	15,568	14,162

⁸ From 1 July 2024, a portion of this function was transferred to the Games Independent Infrastructure and Coordination Authority (GIICA) statutory body (previously referred to as the Games Venue and Legacy Delivery Authority (GVLDA), refer Note 1) and the balance that remained in the department was transferred to 'Infrastructure and Regional Strategy, Policy and Planning' major departmental service.

Department of State Development, Infrastructure and Planning

Statement of Financial Position as at 30 June 2025

		2025	2025	Budget	2024
		Actual	Adjusted	variance*	Actual
	Note	\$'000	\$'000	\$'000	\$'000
Current assets					
Cash and cash equivalents	SOCF	238,005	74,728	163,277	339,754
Receivables	11	32,667	68,489	(35,822)	59,955
Land inventories		-	-	-	69,390
Other assets		3,758	2,079	1,679	16,389
Total current assets		274,430	145,296	129,134	485,488
Non-current assets					
Receivables	11	1,774	29,524	(27,750)	127,712
Land inventories		-	-	-	262,481
Property, plant and equipment	12	274,557	250,021	24,536	352,394
Right-of-use assets		-	-	-	1,685
Investment property		-	-	-	383,642
Intangible assets	13	21,375	21,174	201	19,825
Total non-current assets		297,706	300,719	(3,013)	1,147,739
Total assets		572,136	446,015	126,121	1,633,227
Current liabilities					
Payables	14	81,668	17,885	63,783	112,475
Borrowings		-	-	-	15,152
Leases		-	-	-	55
Accrued employee benefits		10,721	10,209	512	9,443
Provisions	15	6,338	10,123	(3,785)	33,142
Other liabilities	16	46,709	12,085	34,624	26,103
Total current liabilities		145,436	50,302	95,134	196,370
Non-current liabilities					
Borrowings		-	-	-	101,869
Leases		-	-	-	92
Provisions	15	13,524	6,278	7,246	93,932
Deferred tax equivalent liability		-	-	-	51,948
Other liabilities	16	2,273	-	2,273	1,013
Total non-current liabilities		15,797	6,278	9,519	248,854
Total liabilities		161,233	56,580	104,653	445,224
Net assets		410,903	389,435	21,468	1,188,003
Equity					
Contributed equity		330,209			1,122,877
Accumulated deficit		(18,318)			(20,513)
Asset revaluation surplus		99,012			85,639
Total equity		410,903	389,435	21,468	1,188,003

* Explanations for the use of adjusted budget figures and of major variances are included in Note 21.

The accompanying notes form part of these financial statements.

Department of State Development, Infrastructure and Planning

Statement of Assets and Liabilities by Major Departmental Services as at 30 June 2025

	Develop the Economy ¹		Industrial Relations ²		Infrastructure and Regional Strategy, Policy and Planning ³	
	2025	2024	2025	2024	2025	2024
	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
Current assets						
Cash and cash equivalents	103,916	114,711	46,504	30,878	26,721	33,640
Receivables	22,631	12,573	6,569	17,104	1,272	1,586
Land inventories	-	-	-	-	-	-
Other assets	1,186	11,908	1,888	2,154	220	350
Total current assets	127,733	139,192	54,961	50,136	28,213	35,576
Non-current assets						
Receivables	1,774	-	-	-	-	-
Land inventories	-	-	-	-	-	-
Property, plant and equipment	237,604	170,141	4,025	2,064	10,793	11,334
Right-of-use assets	-	-	-	-	-	-
Investment property	-	-	-	-	-	-
Intangible assets	9,422	9,422	11,830	10,249	123	154
Total non-current assets	248,800	179,563	15,855	12,313	10,916	11,488
Total assets	376,533	318,755	70,816	62,449	39,129	47,064
Current liabilities						
Payables	43,069	57,181	10,881	12,037	8,300	16,995
Borrowings	-	-	-	-	-	-
Leases	-	-	-	-	-	-
Accrued employee benefits	2,206	2,647	6,167	4,754	680	917
Provisions	6,338	9,093	-	-	-	-
Other liabilities	45,074	20,093	76	105	-	7
Total current liabilities	96,687	89,014	17,124	16,896	8,980	17,919
Non-current liabilities						
Borrowings	-	-	-	-	-	-
Leases	-	-	-	-	-	-
Provisions	13,524	-	-	-	-	-
Deferred tax equivalent liability	-	-	-	-	-	-
Other liabilities	2,273	-	-	-	-	-
Total non-current liabilities	15,797	-	-	-	-	-
Total liabilities	112,484	89,014	17,124	16,896	8,980	17,919

¹ Major Projects Development Services transferred from QT as part of the MoG changes effective 1 December 2024.

² Function transferred into the department as part of the MoG changes effective 1 January 2024 from the DoE.

³ OPGO was transferred out to the DSROPG as part of the MoG changes effective 1 November 2024.

Department of State Development, Infrastructure and Planning

Statement of Assets and Liabilities by Major Departmental Services as at 30 June 2025

(Continued)	Better Planning for Queensland ⁴		Brisbane 2032 Coordination Office ⁵		Economic Development Queensland ⁶	
	2025	2024	2025	2024	2025	2024
	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
Current assets						
Cash and cash equivalents	60,864	-	-	19,175	-	140,341
Receivables	2,252	-	-	700	-	27,963
Land inventories	-	-	-	-	-	69,390
Other assets	464	-	-	177	-	1,791
Total current assets	63,580	-	-	20,052	-	239,485
Non-current assets						
Receivables	-	-	-	-	-	127,712
Land inventories	-	-	-	-	-	262,481
Property, plant and equipment	22,135	-	-	5,851	-	162,697
Right-of-use assets	-	-	-	-	-	1,685
Investment property	-	-	-	-	-	383,642
Intangible assets	-	-	-	-	-	-
Total non-current assets	22,135	-	-	5,851	-	938,217
Total assets	85,715	-	-	25,903	-	1,177,702
Current liabilities						
Payables	19,475	-	-	8,556	-	17,277
Borrowings	-	-	-	-	-	15,152
Leases	-	-	-	-	-	55
Accrued employee benefits	1,668	-	-	343	-	772
Provisions	-	-	-	-	-	24,049
Other liabilities	1,559	-	-	4	-	5,894
Total current liabilities	22,702	-	-	8,903	-	63,199
Non-current liabilities						
Borrowings	-	-	-	-	-	101,869
Leases	-	-	-	-	-	92
Provisions	-	-	-	-	-	93,932
Deferred tax equivalent liability	-	-	-	-	-	51,948
Other liabilities	-	-	-	-	-	1,013
Total non-current liabilities	-	-	-	-	-	248,854
Total liabilities	22,702	-	-	8,903	-	312,053

⁴ Function transferred in from DHPW as part of the MoG changes effective 1 November 2024. Function previously transferred out of the department to DHLGPPW as part of the MoG changes effective 1 January 2024.

⁵ From 1 July 2024, a portion of this function was transferred to GLICA (previously referred to as GVLDA, refer Note 1) and the balance that remained in the department was transferred to 'Infrastructure and Regional Strategy, Policy and Planning' major departmental service.

⁶ EDQ transferred out to its own respective statutory body effective 1 July 2024, refer Note 2.

Department of State Development, Infrastructure and Planning

Statement of Assets and Liabilities by Major Departmental Services as at 30 June 2025

(Continued)	Racing ⁷		Inter-service/unit eliminations		Total	
	2025	2024	2025	2024	2025	2024
	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
Current assets						
Cash and cash equivalents	-	1,009	-	-	238,005	339,754
Receivables	-	29	(57)	-	32,667	59,955
Land inventories	-	-	-	-	-	69,390
Other assets	-	9	-	-	3,758	16,389
Total current assets	-	1,047	(57)	-	274,430	485,488
Non-current assets						
Receivables	-	-	-	-	1,774	127,712
Land inventories	-	-	-	-	-	262,481
Property, plant and equipment	-	307	-	-	274,557	352,394
Right-of-use assets	-	-	-	-	-	1,685
Investment property	-	-	-	-	-	383,642
Intangible assets	-	-	-	-	21,375	19,825
Total non-current assets	-	307	-	-	297,706	1,147,739
Total assets	-	1,354	(57)	-	572,136	1,633,227
Current liabilities						
Payables	-	429	(57)	-	81,668	112,475
Borrowings	-	-	-	-	-	15,152
Leases	-	-	-	-	-	55
Accrued employee benefits	-	10	-	-	10,721	9,443
Provisions	-	-	-	-	6,338	33,142
Other liabilities	-	-	-	-	46,709	26,103
Total current liabilities	-	439	(57)	-	145,436	196,370
Non-current liabilities						
Borrowings	-	-	-	-	-	101,869
Leases	-	-	-	-	-	92
Provisions	-	-	-	-	13,524	93,932
Deferred tax equivalent liability	-	-	-	-	-	51,948
Other liabilities	-	-	-	-	2,273	1,013
Total non-current liabilities	-	-	-	-	15,797	248,854
Total liabilities	-	439	(57)	-	161,233	445,224

⁷ Function transferred out to the DSROPG as part of the MoG changes effective 1 November 2024. Function previously transferred into the department from DoE as part of the MoG changes effective 1 January 2024.

Department of State Development, Infrastructure and Planning
Statement of Changes in Equity for the year ended 30 June 2025

		Contributed equity \$'000	Accumulated surplus/(deficit) \$'000	Asset revaluation surplus \$'000	Total \$'000
	Note				
Balance as at 1 July 2023		1,047,281	13,238	42,029	1,102,548
Operating result					
Operating result		-	(33,751)	-	(33,751)
Other comprehensive income					
Increase in asset revaluation surplus	12	-	-	47,913	47,913
Tax effect on revaluation of property, plant and equipment		-	-	(4,303)	(4,303)
Total comprehensive income for the year		-	(33,751)	43,610	9,859
Transactions with owners as owners					
Appropriated equity injections	4	67,881	-	-	67,881
Appropriated equity withdrawals	4	(9,838)	-	-	(9,838)
Net transfers to other Queensland Government entities		(9,483)	-	-	(9,483)
Net balance transferred in through MoG changes		34,221	-	-	34,221
Non-appropriated equity withdrawals		(7,185)	-	-	(7,185)
Net transactions with owners as owners		75,596	-	-	75,596
Balance as at 30 June 2024		1,122,877	(20,513)	85,639	1,188,003
Balance as at 1 July 2024		1,122,877	(20,513)	85,639	1,188,003
Operating result					
Operating result		-	2,195	-	2,195
Other comprehensive income					
Increase in asset revaluation surplus	12	-	-	13,373	13,373
Total comprehensive income for the year		-	2,195	13,373	15,568
Transactions with owners as owners					
Appropriated equity injections	4	28,115	-	-	28,115
Appropriated equity withdrawals	4	(11,028)	-	-	(11,028)
Net transfers from other Queensland Government entities		17,491	-	-	17,491
Net balance transferred in through MoG changes	3	42,601	-	-	42,601
Balance transferred out due to restructure	2	(865,649)	-	-	(865,649)
Non-appropriated equity withdrawals		(4,198)	-	-	(4,198)
Net transactions with owners as owners		(792,668)	-	-	(792,668)
Balance as at 30 June 2025		330,209	(18,318)	99,012	410,903

The accompanying notes form part of these financial statements.

Department of State Development, Infrastructure and Planning

Statement of Cash Flows for the year ended 30 June 2025

		2025	2025		2024
		Actual	Adjusted budget*	Budget variance*	Actual
	Note	\$'000	\$'000	\$'000	\$'000
CASH FLOWS FROM OPERATING ACTIVITIES					
<i>Inflows:</i>					
Appropriation receipts	4	963,830	956,503	7,327	705,176
User charges and fees		67,791	34,951	32,840	34,363
Grants and other contributions		192,708	148,424	44,284	87,956
Land sales		-	-	-	63,624
Interest receipts		2,422	300	2,122	9,601
GST input tax credits from ATO		25,777	(144)	25,921	37,530
GST collected from customers		14,953	-	14,953	16,418
Infrastructure charges		-	-	-	23,058
Other inflows		4,283	1,492	2,791	5,167
<i>Outflows:</i>					
Employee expenses		(277,614)	(282,790)	5,176	(220,010)
Supplies and services		(104,196)	(257,751)	153,555	(162,275)
Grants and subsidies		(886,488)	(707,886)	(178,602)	(433,795)
Payment for land inventories		-	-	-	(73,522)
Finance/borrowing costs		-	-	-	(4,585)
GST paid to suppliers		(25,687)	-	(25,687)	(39,097)
GST remitted to ATO		(14,554)	-	(14,554)	(16,168)
Other outflows		(25,885)	(2,070)	(23,815)	(47,376)
Net cash used in operating activities	SOCF-1	(62,660)	(108,971)	46,311	(13,935)
CASH FLOWS FROM INVESTING ACTIVITIES					
<i>Inflows:</i>					
Sales of property, plant and equipment		617	4,897	(4,280)	6,348
Loans and advances redeemed		-	(308)	308	19,767
<i>Outflows:</i>					
Payments for property, plant and equipment		(26,558)	(40,181)	13,623	(7,567)
Payments for intangibles		(2,659)	-	(2,659)	(2,985)
Payments for investment properties		-	-	-	(8,024)
Loans and advances made		(5,000)	-	(5,000)	(20,016)
Net cash used in investing activities		(33,600)	(35,592)	1,992	(12,477)
CASH FLOWS FROM FINANCING ACTIVITIES					
<i>Inflows:</i>					
Borrowing drawdowns		-	-	-	66,410
Equity injections - appropriated		25,910	40,736	(14,826)	67,418
Equity injections - non appropriated		-	(2,135)	2,135	-
<i>Outflows:</i>					
Equity withdrawals - appropriated		(11,028)	(7,354)	(3,674)	(9,838)
Equity withdrawals - non-appropriated		(4,198)	(4,001)	(197)	(7,188)
Borrowing repayments		-	-	-	(41,320)
Lease payments		-	-	-	(81)
Net cash provided by financing activities		10,684	27,246	(16,562)	75,401
Net increase/(decrease) in cash and cash equivalents		(85,576)	(117,317)	31,741	48,989
Decrease in cash and cash equivalents due to restructure		(140,341)	-	(140,341)	-
Increase in cash and cash equivalents from MoG changes		124,168	85,927	38,241	34,575
Cash and cash equivalents - opening balance		339,754	106,118	233,636	256,190
Cash and cash equivalents - closing balance		238,005	74,728	163,277	339,754

* Explanations for the use of adjusted budget figures and of major variances are included in Note 21.

The accompanying notes form part of these financial statements.

Department of State Development, Infrastructure and Planning

Statement of Cash Flows for the year ended 30 June 2025

SOCF-1 Notes to the Statement of Cash Flows for the year ended 30 June 2025

Reconciliation of operating result to net cash provided by operating activities

	2025	2024
	\$'000	\$'000
Operating surplus/(deficit)	2,195	(33,751)
<i>Non-cash items included in operating result:</i>		
Depreciation and amortisation	1,839	2,168
Land swap	863	(4,600)
Gain on disposal of property, plant and equipment	(58)	-
Losses on disposal of property, plant and equipment	3	135
Non-current asset received for below fair value	(19,950)	-
Gain on revaluation of investment property	-	(33,350)
Impairment loss on land inventory	-	39,733
Tax effect on revaluation of property, plant and equipment	-	4,303
Bad debts written off	36	32
Notional interest	(141)	(9,987)
Loss on discounted loans advanced at concessional rates	6,501	2,914
Granting of non-current asset	6,392	7,213
<i>Change in assets and liabilities</i>		
(Increase)/decrease in receivables	1,085	(16,353)
(Increase)/decrease in land inventories	-	(41,664)
(Increase)/decrease in other assets	10,409	(14,443)
Increase/(decrease) in accounts payable	14,524	(4,027)
Increase/(decrease) in deferred tax	-	683
Increase/(decrease) in accrued employee benefits	2,745	4,924
Increase/(decrease) in other liabilities	30,735	1,731
Increase/(decrease) in provisions	(4,264)	23,054
Increase/(decrease) in deferred appropriation payable to Consolidated Fund	(115,574)	57,350
Net cash used in operating activities	(62,660)	(13,935)

Accounting policy

For the purposes of the statement of financial position and the statement of cash flows, cash assets include all cash and cheques receipted but not banked at 30 June 2025 as well as deposits at call with financial institutions.

The department has been granted a specific approval by QT to operate a departmental financial institution account in overdraft with an approved limit of \$50.0 million (2024: \$80.0 million). The operational cash at bank accounts, except for the Resources Community Infrastructure Fund (RCIF) account, are grouped within the whole-of-government set-off banking arrangement with QT where interest earned on the aggregate set-off arrangement balance accrues to the Consolidated Fund.

Department of State Development, Infrastructure and Planning

Notes to the Financial Statements for the year ended 30 June 2025

1. Basis of financial statement preparation

General information

The Department of State Development, Infrastructure and Planning (the department) is a Queensland Government department established per the *Public Sector Act 2022* and 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.

Departmental objectives

The objectives of the department are outlined in the 'Overview' section of the Annual Report.

The department is funded for the departmental services it delivers principally by parliamentary appropriations. It also receives grants and contributions from Workcover Queensland under *Workers' Compensation and Rehabilitation Act 2003 (Qld)* and energy providers under *Electrical Safety Act 2002 (Qld)*.

The reporting entity

The financial statements include all income, expenses, assets, liabilities and equity of the economic entity. All transactions and balances internal to the economic entity have been eliminated in full.

Effective from 1 July 2024, the department's commercialised business unit, EDQ, was established as a statutory body under the *Economic Development and Other Legislation Amendment Act 2024* and ceased to be part of the department's economic entity. From 1 July 2024, the operations of EDQ will be reported in EDQ's financial statements for the year ended 30 June 2025.

GVLDA was established as a statutory body under the *Brisbane Olympic and Paralympic Games Arrangement Amendment Act 2024* which came into effect on 1 July 2024. The function of the GVLDA was transferred from the department to GVLDA and from 1 July 2024, these functions will no longer be reported as part of the department's economic entity. In November 2024, under the *Brisbane Olympic and Paralympic Games Arrangements and Other Legislation Amendment Bill 2024*, GVLDA was renamed to GIICA. From 1 July 2024, the operations of GIICA will be reported in GIICA's financial statements for the year ended 30 June 2025.

Compliance with prescribed requirements and authorisation of financial statements for issue

The department has prepared these financial statements in compliance with section 38 of the *Financial and Performance Management Standard 2019*. The financial statements comply with QT's Minimum Financial Reporting Requirements for reporting periods beginning on or after 1 July 2024.

The department is a not-for-profit entity and these general purpose financial statements are prepared 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.

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

Currency, rounding and comparatives

Amounts included in the financial statements are in Australian dollars and rounded to the nearest \$1,000 or, where the amount is \$500 or less, to zero, unless disclosure of the full amount is specifically required. Amounts shown in these financial statements may not add to the correct sub-totals or totals due to rounding.

Prior year figures reflect the audited 2023-24 financial statements except where restated as necessary to be consistent with disclosures in the current reporting period. The current year is not comparable to the prior year due to the establishment of new statutory bodies (Note 2) and the MoG changes (Note 3).

Current/Non-current classification

Assets and liabilities are classified as either 'current' or 'non-current' in the statement of financial position and associated notes. 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.

Basis of measurement

Except where stated, historical cost is used as the measurement basis in the financial report. Under historical cost, assets are recorded at the amount of cash or cash equivalents paid or the fair value of the consideration given 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.

Fair value is the price that would be received to sell an asset or paid to transfer a liability in an orderly transaction between market participants at the measurement date under current market conditions (i.e. an exit price) regardless of whether that price is directly derived from observable inputs or estimated using another valuation technique. Fair value is determined using one of the following three approaches:

- The *market approach* uses prices and other relevant information generated by market transactions involving identical or comparable (i.e. similar) assets, liabilities or a group of assets and liabilities, such as a business.
- The *cost approach* reflects the amount that would be required currently to replace the service capacity of an asset. This method includes the current replacement cost methodology.
- The *income approach* converts multiple future cash flow amounts to a single current (i.e. discounted) amount. When the income approach is used, the fair value measurement reflects current market expectations about those future amounts.

Where fair value is used, the fair value approach is disclosed.

The department classifies inputs to fair value into three levels prescribed under AASB 13 *Fair Value Measurement* (AASB 13):

Level 1 – represents fair value measurements that reflect unadjusted quoted market prices in active markets for identical assets;

Level 2 – represents fair value measurements that are substantially derived from inputs that are observable, either directly or indirectly; and

Level 3 – represents fair value measurements that are substantially derived from unobservable inputs.

Present value represents the present discounted value of the future net cash inflows that the item is expected to generate (in respect of assets) or the present discounted value of the future net cash outflows expected to settle (in respect of liabilities) in the normal course of business.

Net realisable value represents the amount of cash or cash equivalents that could currently be obtained by selling an asset in an orderly disposal.

New accounting standards or change in accounting policy

There is no material impact from new or revised Australian Accounting Standards or interpretations applicable in the current reporting period.

No changes to accounting policies were made in the current year.

Accounting standards early adopted

No Australian Accounting Standards have been early adopted in 2024-25.

Department of State Development, Infrastructure and Planning

Notes to the Financial Statements for the year ended 30 June 2025

2. Establishment of new statutory bodies

As outlined in Note 1, the department underwent functional changes to its economic entity as part of the establishment of EDQ and GVLDA (now GIICA) as new statutory bodies with effect from 1 July 2024.

All transfers of assets and liabilities to EDQ from 1 July 2024 were undertaken at the carrying amounts recorded in the department's financial statements immediately prior to the transfer and recorded as transactions with owners (in equity) in accordance with AASB Interpretation 1038 *Contributions by Owners Made to Wholly-Owned Public Sector entities*.

The department's total equity contribution to EDQ was \$865.6 million.

The department's 2023-24 financial statements included the following summary financial information related to EDQ functioning as a commercialised business unit of the department. Refer to the respective Statement of Comprehensive Income and Statement of Assets and Liabilities by Major Departmental Services for detailed disclosures.

	Total \$'000
Total income	202,376
Total expenses	194,921
Operating result before income tax equivalents	7,455
Income tax equivalents - benefit	3,621
Operating result after income tax equivalents	11,076
Other comprehensive income	14,344
Total comprehensive income	25,420
Total current assets	239,485
Total non-current assets	938,217
Total assets	1,177,702
Total current liabilities	63,199
Total non-current liabilities	248,854
Total liabilities	312,053
Net assets	865,649

There was no equity contribution for the establishment of GVLDA (now GIICA) as there were no assets or liabilities transferred out of the department.

3. Machinery of Government changes

As a result of the post-election *Public Service Departmental Arrangements Notice (No.9) 2024* and the *Administrative Arrangements Order (No. 2) 2024* dated 1 November 2024, the Department of State Development and Infrastructure (DSDI) was renamed the Department of State Development, Infrastructure and Planning (DSDIP). Further, the following functions were transferred between affected departments effective 1 November 2024.

The following functions were transferred into the department:

- Controlled:
 - Planning from DHPW
- Administered:
 - State Assessment and Referral Agency from DHPW

The following functions were transferred out to other departments:

- Controlled:
 - Office of Racing to DSROPG
 - OPGO to DSROPG
- Administered:
 - Office of Racing to DSROPG

While there would ordinarily be one post-election MoG change, *Public Service Departmental Arrangements Notice (No.10) 2024* and the *Administrative Arrangements Order (No.3) 2024* dated 21 November 2024 clarified the following transfer of functions included in the *Public Service Departmental Arrangements Notice (No.9) 2024*:

- Transfer out of OPGO to DSROPG excluded Olympic and Paralympic Games Infrastructure

Further, as a result of *Public Service Departmental Arrangements Notice (No.10) 2024* and the *Administrative Arrangements Order (No.3) 2024* dated 21 November 2024, the following function was transferred into the department effective 1 December 2024:

- Controlled:
 - Major Projects Development Services from QT

The assets and liabilities for controlled and administered activities transferred into the department are shown in the table on the following page. No controlled or administered assets or liabilities were transferred out for the Office of Racing and OPGO.

Department of State Development, Infrastructure and Planning
Notes to the Financial Statements for the year ended 30 June 2025

3. Machinery of Government changes (continued)

	Controlled			Administered
	Planning	Major Projects	Total	State Assessment
		Development Services		and Referral Agency
	\$'000	\$'000	\$'000	\$'000
Current assets				
Cash and cash equivalents	124,168	-	124,168	2,168
Receivables	2,975	-	2,975	-
Other assets	127	304	431	-
Total current assets	127,270	304	127,574	2,168
Non-current assets				
Property, plant and equipment	-	9,432	9,432	-
Total non-current assets	-	9,432	9,432	-
Total assets	127,270	9,736	137,006	2,168
Current liabilities				
Payables	91,748	-	91,748	-
Accrued employee benefits	695	-	695	-
Other liabilities	1,962	-	1,962	2,168
Total current liabilities	94,405	-	94,405	2,168
Net assets	32,865	9,736	42,601	-

4. Appropriation receipts

	Note	2025 \$'000	2024 \$'000
Reconciliation of payments from Consolidated Fund to appropriated revenue recognised in operating result			
Original budgeted appropriation receipts		1,115,081	754,683
<i>Supplementary amounts:</i>			
Transfers from/(to) other headings (variation in headings)		(188,712)	-
Transfers from/(to) other departments (redistribution of public business)		37,461	(96,725)
Unforeseen expenditure		-	47,218
Total appropriation receipts (cash)		963,830	705,176
Plus: Opening balance of deferred appropriation payable to consolidated fund		67,980	10,167
Less: Closing balance of deferred appropriation payable to consolidated fund	14	(40,818)	(67,980)
Plus: Balance transferred in through MoG changes		88,412	-
Appropriation revenue recognised in statement of comprehensive income*		1,079,404	647,363
Reconciliation of payments from Consolidated Fund to equity adjustment			
Original budgeted equity adjustment appropriation		117,997	87,370
<i>Supplementary amounts:</i>			
Transfers from/(to) other headings (variation in headings)		(4,112)	-
Transfers from/(to) other departments (redistribution of public business)		34,462	(31,859)
Lapsed equity adjustment		(133,465)	-
Unforeseen expenditure		-	2,069
Total equity adjustment receipts (payments)		14,882	57,580
Plus: Opening balance of equity adjustment payable	14	100	563
Less: Closing balance of equity adjustment receivable/(payable)	11 & 14	2,105	(100)
Equity adjustment recognised in contributed equity**		17,087	58,043

* Variance to original budget is primarily due to timing adjustments for the SEQ City Deals and the transfer of controlled funding to administered funding, due to the new statutory bodies created from 1 July 2024, refer Notes 1 and 2. These are partially offset with additional funding received for the Residential Activation Fund (RAF) and Growing Regions Rounds 1 & 2.

** Reduced equity adjustment items were primarily due to the transfer of controlled funding to administered for EDQ (refer Notes 1 and 2) and the transfer out of the Cairns Manne Precinct Common User Facility, offset by the transfer in of the Queensland Resources Common User Facility (QRCUF) from QT.

Accounting policy

Appropriations provided under the *Appropriation Act 2024* are recognised as revenue when received. Where the department has an obligation to return unspent (or unapplied) appropriation receipts to the Consolidated Fund at year end (a deferred appropriation payable to the Consolidated Fund), a liability is recognised with a corresponding reduction to appropriation revenue, reflecting the net appropriation revenue position with the Consolidated Fund for the reporting period. Capital appropriations are recognised as adjustments to equity.

Department of State Development, Infrastructure and Planning
Notes to the Financial Statements for the year ended 30 June 2025

5. User charges and fees

	2025	2024
	\$'000	\$'000
Revenue from contracts with customers		
Sale of services*	44,877	10,856
Development fees	1,237	6,775
Statutory fees and charges	13,978	6,358
Licensing fees	8,319	5,606
Other user charges and fees		
Property rental	313	12,997
Other fees	152	144
Total user charges and fees	68,876	42,736

* 2024-25 includes \$27.3 million received under the Queen's Wharf Brisbane Development Agreement.

Accounting policy

Revenue from contracts with customers

Revenue from contracts with customers is recognised as performance obligations are met and the department transfers control over a good or service to the customer.

Type of good or service	Nature and timing of satisfaction of performance obligations	Revenue recognition policies
Sale of services	The department provides corporate services and other support to other government entities under service level agreements. The department provides professional services under contractual arrangements. The performance obligation is the delivery of the agreed services over the agreed period.	Revenue is recognised when the services are delivered.
Development fees	Development fees arise from individual agreements. Revenue is paid in instalments and recognised when conditions have been met.	Revenue is recognised in line with the agreed milestones.
Statutory fees and charges	Statutory fees and charges primarily arise from services provided under various legislation. Revenue is recognised when the legislated fees are charged.	Revenue is recognised in line with the relevant legislative events.
Licensing fees	Licensing fees primarily arise from legislation. Revenue is recognised when the legislated licenses are charged.	Revenue is recognised upfront at the time of receiving the license application under the applicable legislation.

6. Grants and other contributions

	2025	2024
	\$'000	\$'000
State government grants	2,131	-
Contributions	160,577	88,086
Non-current assets received for below fair value	19,950	-
Goods and services received for below fair value	585	1,610
Total grants and other contributions	183,243	89,696

Accounting policy

Grant revenue is recognised as revenue when it is earned.

Contributions of services below fair value are recognised only if the services would have been purchased if they had not been donated and their fair value can be measured reliably. Where this is the case, an equal amount is recognised as revenue and expense.

Contributed physical assets are recognised at their fair value.

Type of good or service	Nature and timing of satisfaction of performance obligations	Revenue recognition policies
Contributions from Workcover Queensland and Energy providers	Contributions of \$136.6 million were received in 2025 (2024: \$63.3 million) from WorkCover Queensland including the Workplace Health & Safety Grants and Workers' Compensation Regulator Grants. These grants are enabled under section 481A of the <i>Workers' Compensation and Rehabilitation Act 2003 (Qld)</i> at the direction of the Minister. Contributions of \$22.0 million were received in 2025 (2024: \$10.3 million) from Energex Limited and Ergon Energy Corporate. These contributions are levied under section 201 of the <i>Electrical Safety Act 2002 (Qld)</i> to establish funding support for ensuring compliance with the Act and promoting electrical safety in the community.	The contributions represent non-contractual income arising from a statutory requirement which is recognised as income on receipt in accordance with AASB 1058 <i>Income of Not-for-Profit Entities</i> .

Department of State Development, Infrastructure and Planning
Notes to the Financial Statements for the year ended 30 June 2025

7. Employee expenses

	2025	2024
	\$'000	\$'000
Employee benefits		
Salaries and wages	207,017	163,404
Employer superannuation contributions	29,792	24,230
Annual leave levy	21,636	17,379
Sick leave	7,108	5,277
Long service leave levy	5,342	4,257
Termination benefits	1,383	807
Other employee benefits	2,156	1,684
	274,434	217,038
Employee related expenses		
Payroll tax	-	1,217
Workers' compensation premium	968	78
Other employee related expenses	4,206	2,833
Total employee expenses	279,608	221,166
Full-time equivalent employees	1,840	1,708

Accounting policy

Salaries and wages

Salaries and wages due but unpaid at reporting date are recognised in the statement of financial position at the current salary rates. As the department expects such liabilities to be wholly settled within 12 months of reporting date, the liabilities are recognised at undiscounted amounts.

Annual leave and long service leave

Under the Queensland Government's Annual Leave Central Scheme and Long Service Leave Scheme, the department is required to pay a levy to cover the cost of employees' annual leave (including leave loading and on-costs) and long service leave. The levies are expensed in the period in which they are payable. Amounts paid to employees for leave are claimed from the schemes quarterly in arrears.

No provision for annual leave or long service leave is recognised in the department's financial statements 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* (AASB 1049).

Superannuation

Post-employment benefits for superannuation are provided through defined contribution plans or the Queensland Government's defined benefit plan (the former QSuper defined benefit categories now administered by the Government Division of the Australian Retirement Trust) as determined by the employee's conditions of employment.

Defined contribution plan - 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. 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.

8. Supplies and services

	2025	2024
	\$'000	\$'000
Contractors and consultants	49,145	71,818
Property and building expenses	25,403	26,686
Information technology and computer equipment	21,463	14,109
Service costs to other government agencies and shared service providers	6,382	5,530
Transport, travel and hospitality	10,129	6,430
Legal and judicial	10,537	8,074
Marketing and public relations expenses	3,782	9,364
Other	6,343	1,184
Total supplies and services	133,184	143,195

Accounting policy

Distinction between grants and procurement

For a transaction to be classified as supplies and services, the value of goods or services provided must be of approximately equal value to the value of the consideration exchanged for those goods or services. Where this is not the case, the transaction is classified as a grant expense in Note 9.

Property and building expenses

Payments for non-specialised commercial office accommodation under the Queensland Government Accommodation Office framework arise from non-lease arrangements with DHPW (formerly with DHLGPPW) that have substantive substitution rights over the assets used within this scheme. Payments are expensed as incurred and categorised within property and building expenses.

Department of State Development, Infrastructure and Planning
Notes to the Financial Statements for the year ended 30 June 2025

9. Grants and subsidies

	2025	2024
	\$'000	\$'000
Local government authorities*	678,961	320,945
Industry attraction	96,215	63,838
Concessional loan discount	6,501	2,914
Universities	5,977	567
State government entities	83,702	25,546
Community infrastructure	22,125	17,723
Other	6,763	12,168
Total grants and subsidies	900,244	443,701

* In 2024-25, \$501.7 million was paid to local government authorities under RAF.

Accounting policy

Grants and subsidies are recognised in accordance with the relevant funding agreement between the department and the recipient and are non-reciprocal. Grants are treated as an expense when the recipient can control the use of the resources or when the department's obligation for a transfer arises.

10. Other expenses

	2025	2024
	\$'000	\$'000
Land tax, rates and stamp duty*	-	47,854
Infrastructure charges**	18,185	2,175
Demolition expenses	-	205
Goods and services received for below fair value	585	1,610
Sponsorships	1,204	178
External audit fee***	405	429
Insurance premiums - Queensland Government Insurance Fund	243	252
Insurance premiums - other	-	627
Losses from disposal of assets	3	218
Other****	690	210
Total other expenses	21,315	53,758

* In 2023-24 \$40.0 million was paid to the Queensland Revenue Office for stamp duty relating to the 2018 Commonwealth Games.

** In 2024-25, \$18.2 million was paid to EDQ for infrastructure charges related to the Queen's Wharf Brisbane development.

*** Total audit fees quoted by the Queensland Audit Office (QAO) relating to the 2024-25 financial statements are \$350,000 (2023-24: \$375,000). There are no non-audit services included in these amounts.

**** Special payments include ex-gratia expenditure that the department is not contractually or legally obligated to make, under a contract or otherwise, to other parties. The total of all special payments (including those of \$5,000 or less) is within the category of other expenses in the financial statements. In 2024-25, ex-gratia payments of \$467,505 (2024: \$28,573) included the reimbursement of payroll tax for the Brisbane Organising Committee for the 2032 Olympic and Paralympic Games (\$460,451), make good costs for short term accommodation (\$5,554) and a settlement payment to an employee (\$1,500).

11. Receivables

	Note	2025	2024
		\$'000	\$'000
Current			
Trade debtors		5,862	21,778
Loans and advances receivable - amortised cost*		-	20,263
Leases receivable		-	606
Less: Loss allowance		(36)	(31)
		5,826	42,616
GST receivable		4,091	5,045
GST payable		(1,523)	(1,822)
		2,568	3,223
Reimbursements		15,078	6,368
Equity adjustment receivable	4	2,105	-
Annual leave reimbursements		5,184	6,457
Long service leave reimbursements		1,861	1,240
Other		45	51
Total current receivables		32,667	59,955

Department of State Development, Infrastructure and Planning
Notes to the Financial Statements for the year ended 30 June 2025

11. Receivables (continued)

	2025	2024
	\$'000	\$'000
Non-current		
Loans and advances receivable - amortised cost*	1,774	126,265
Leases receivable	-	1,447
Total non-current receivables	1,774	127,712

* The 2023-24 balance relates to EDQ's catalyst loans. As outlined in Note 2, EDQ became its own statutory body 1 July 2024, therefore there is a significant decrease in the balance of outstanding loans and advances receivable.

Accounting policy

Receivables

Trade debtors and loans and advances receivable are measured at amortised cost which approximates their fair value at reporting date.

Trade debtors are recognised at the amounts due at the time of sale or service delivery being the agreed purchase/contract price. Standard settlement terms require these amounts to be paid within 30 days from the invoice date.

Where loans and advances are provided at concessional interest rates, they are considered to have a fair value less than the actual amount lent. Any additional amounts lent above the fair value is initially recognised as a loss in the statement of comprehensive income as grants and subsidies expense (Note 9). The additional amount lent above fair value on initial recognition was \$6.5 million (2024: \$2.9 million). The notional interest revenue in 2024-25 was \$0.1 million (2024: \$4.3 million). Notional interest revenue is recognised over the term of the loan in the statement of comprehensive income.

Impairment of receivables

The loss allowance for trade debtors reflects lifetime expected credit losses. Other receivables reflect 12-month expected credit losses unless credit risk has increased significantly since initial recognition in which case lifetime expected credit losses will be assessed. The loss allowance assessment incorporates reasonable and supportable forward-looking information, including forecast economic changes expected to impact the department's debtors, along with relevant industry and statistical data where applicable.

Where the department has no reasonable expectation of recovering an amount owed, the amount owed is written off by directly reducing the receivable against the loss allowance. This occurs when the department determines, after an appropriate range of debt recovery actions, that an amount is uncollectable. If the amount written-off exceeds the loss allowance, the excess is recognised as an impairment loss.

Bad debts written off as at 30 June 2025 totalled \$36,100 (2024: \$31,600).

Credit risk management practices

All financial assets with Queensland and Australian Government agencies are considered to have low credit risk as the department has no prior experience of default from these counterparties. The department assumes that credit risk has not materially changed for these low credit risk assets.

The department typically considers a financial asset to be in default when it becomes 90 days past due. However, a financial asset can be in default before that point if information indicates that the department is unlikely to receive the outstanding amounts in full. The department's assessment of default does not take into account any collateral or other credit enhancements.

Credit risk exposure of receivables

The maximum exposure to credit risk at balance date for receivables is the gross carrying amount of those assets. No collateral is held as security for trade debtors. The department holds full security for the loans receivable and in the event of default are able to access this security. There are no current indicators this will be required. The department's credit risk exposure for receivables measured at amortised cost is determined as outlined below:

Category	Assessment of expected credit losses	Information used
Trade debtors	The department used individual assessments to measure the expected credit losses. Loss allowance of \$35,000 was recognised based on this assessment as at 30 June 2025 (2024: \$31,000).	Review of individual debtors based upon relevant supporting documentation.
Loans and advances receivables	The department assesses recipients of concessional loans on an individual basis to measure associated risk of default.	Review of individual borrowers' specific risk factors.

Set out below is the credit risk exposure on the department's receivables. These were assessed individually and excluded Queensland and Australian government trade debtors.

Credit risk exposure	2025		2024	
	Gross	Expected	Gross	Expected
	receivables	credit losses	receivables	credit losses
	\$'000	\$'000	\$'000	\$'000
Trade debtors	261	35	5,580	31
Leases receivable	-	-	2,053	-
Loans and advances receivable	1,774	-	146,528	-
	2,035	35	154,161	31

Department of State Development, Infrastructure and Planning
Notes to the Financial Statements for the year ended 30 June 2025

12. Property, plant and equipment and depreciation expense

Closing balances and reconciliation of carrying amount

30 June 2025

	Land	Buildings	Plant and equipment	Capital works in progress	Total
	\$'000	\$'000	\$'000	\$'000	\$'000
Gross	234,853	1,842	13,582	34,343	284,620
Less: Accumulated depreciation	-	(663)	(9,400)	-	(10,063)
Carrying amount at 30 June	234,853	1,179	4,182	34,343	274,557

Represented by movements in carrying amounts:

Carrying amount at 1 July	335,742	8,359	2,921	5,372	352,394
Acquisitions	21,375	-	519	31,212	53,106
Transfers through MoG changes	-	-	-	9,432	9,432
Transfer out due to restructure	(157,995)	(1,327)	(67)	(3,308)	(162,697)
Assets granted for nil consideration	(1,850)	(4,542)	-	-	(6,392)
Disposals	(547)	-	(15)	-	(562)
Transfers in/(out) from/(to) other Queensland Government entities	23,490	-	-	(6,857)	16,633
Transfers between asset classes	-	-	1,508	(1,508)	-
Net revaluation increments/(decrements) recognised in asset revaluation surplus	14,638	(1,265)	-	-	13,373
Depreciation expense	-	(46)	(684)	-	(730)
Carrying amount at 30 June	234,853	1,179	4,182	34,343	274,557
Asset revaluation surplus balance	97,931	1,081	-	-	99,012

30 June 2024

	Land	Buildings	Plant and equipment	Capital works in progress	Total
	\$'000	\$'000	\$'000	\$'000	\$'000
Gross	335,742	13,927	11,937	5,372	366,978
Less: Accumulated depreciation	-	(5,568)	(9,016)	-	(14,584)
Carrying amount at 30 June	335,742	8,359	2,921	5,372	352,394

Represented by movements in carrying amounts:

Carrying amount at 1 July	271,712	17,041	1,546	7,385	297,684
Acquisitions	3,938	-	104	5,905	9,947
Transfers through MoG changes	-	-	1,868	9	1,877
Disposals	(6,288)	(187)	(8)	-	(6,483)
Transfers from held for sale	22,000	-	-	-	22,000
Transfers out to other Queensland Government entities	(1,556)	-	-	(7,927)	(9,483)
Transfers to inventory	(1,990)	-	-	-	(1,990)
Assets transferred for nil consideration	-	(7,213)	-	-	(7,213)
Net revaluation increments/(decrements) recognised in asset revaluation surplus	47,926	(13)	-	-	47,913
Depreciation expense	-	(1,269)	(589)	-	(1,858)
Carrying amount at 30 June	335,742	8,359	2,921	5,372	352,394
Asset revaluation surplus balance	83,293	2,346	-	-	85,639

Department of State Development, Infrastructure and Planning

Notes to the Financial Statements for the year ended 30 June 2025

12. Property, plant and equipment and depreciation expense (continued)

Categorisation of assets measured at fair value

None of the department's property, plant and equipment held at fair value are eligible for categorisation into Level 1 of the fair value hierarchy. The department's Land assets are categorised into Level 2 and Building assets are categorised into Level 3 of the fair value hierarchy. The closing balances and reconciliation of carrying amounts represent the fair value movement of the department's Building assets categorised into Level 3.

There were no transfers between levels within the same class during the reporting period (2024: Nil).

Accounting policy

Capitalisation and recognition threshold

Items of property, plant and equipment with a historical cost or other value equal to or exceeding the following thresholds and with a useful life of more than one year are recognised for financial reporting purposes in the year of acquisition:

Land	\$1
Buildings	\$10,000
Plant and equipment	\$5,000

Items with a lesser value are expensed in the year of acquisition.

Expenditure on property, plant and equipment is capitalised where it is probable that the expenditure will produce future service potential for the department. Subsequent expenditure is only added to an asset's carrying amount if it increases the service potential or useful life of that asset. Maintenance expenditure that merely restores original service potential (lost through ordinary wear and tear) is expensed.

Acquisition of assets

Historical cost is used for the initial recording of all property, plant and equipment acquisitions. Historical cost is determined as the value given as consideration and costs incidental to the acquisition (such as architects' fees and engineering design fees), plus all other costs incurred in getting the asset ready for use.

Where assets are received free of charge from another Queensland Government entity (whether as a result of MoG changes or other transfer), the acquisition cost is deemed to be as the carrying amount in the books of the transferor immediately prior to the transfer.

Assets acquired at no cost or for nominal consideration, other than from another Queensland Government entity, are recognised at their fair value at the date of acquisition.

Depreciation of property, plant and equipment

Property, plant and equipment is depreciated on a straight-line basis so as to allocate carrying amount progressively over its estimated useful life to the department. Land is not depreciated as it has an unlimited useful life.

Key judgement

Straight-line depreciation is used as that is consistent with the even consumption of service potential of these assets over their useful life to the department.

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.

Assets under construction (work in progress) are not depreciated until construction is complete and the asset is ready for its intended use, whichever is earlier. These assets are then reclassified to the relevant class within property, plant and equipment.

For the department's depreciable assets, the estimated amount to be received on disposal at the end of their useful life (residual value) is determined to be zero.

Key estimate

Useful lives for each class of depreciable asset are as follows:

Asset class	2025 Useful life
Buildings	13 – 70 years
Plant and equipment	3 – 38 years

Measurement of property, plant and equipment

Land and buildings are measured at fair value in accordance with QT's Non-Current Asset Policies (NCAP) for the Queensland Public Sector. These assets are reported at their revalued amounts, being the fair value at the date of valuation less any subsequent accumulated depreciation.

The cost of assets acquired during the financial year has been judged by management to materially represent their fair value at the end of the reporting period.

Plant and equipment are measured at historical cost in accordance with NCAPs. The carrying amounts for such plant and equipment assets are not materially different from their fair value.

Work in progress is recognised at cost. All costs relating to property, plant and equipment constructed in house are recorded as work in progress until completion of the project. These include direct and indirect costs reliably attributable to the construction of the asset.

Fair value measurement

Fair value is derived from observable inputs or estimated using another valuation technique. Observable inputs are publicly available data such as published sales data for buildings. Unobservable inputs are data, assumptions and judgements that are not available publicly.

Significant unobservable inputs used by the department include, but are not limited to, subjective adjustments made to observable data to take account of the characteristics of the department's assets, internal records of recent construction costs (and/or estimates of such costs), asset's characteristics/functionality, and assessments of physical condition and remaining useful life. Unobservable inputs are used to the extent that sufficient relevant and reliable observable inputs are not available for similar assets.

Department of State Development, Infrastructure and Planning
Notes to the Financial Statements for the year ended 30 June 2025

12. Property, plant and equipment and depreciation expense (continued)

Revaluation of property plant and equipment measured at fair value

Property, plant and equipment classes measured at fair value are revalued on an annual basis either by appraisals undertaken by an independent qualified valuer or by use of appropriate and relevant indices. The department has an Asset Valuation Working Group (AVWG) (of which the department's Chief Finance Officer is a member) that oversees the revaluation process on an annual basis. That working group undertakes annual reviews of the revaluation practices (after each year's revaluation exercise), and reports via management to the department's Audit and Risk Management Committee (ARMC) regarding the outcomes of, and recommendations arising from, each annual review.

Revaluations using an independent qualified valuer have historically been performed on a four-year rolling basis. However, if a particular asset class experiences significant and volatile changes in fair value, that class is subject to specific appraisal in the reporting period, where practical, regardless of the timing of the last specific appraisal.

The fair values reported by the department are based on appropriate valuation techniques that maximise the use of available and relevant observable inputs and minimise the use of unobservable inputs. Materiality is considered in determining whether the difference between the carrying amount and the fair value of an asset is material (in which case revaluation is warranted).

Where assets have not been specifically appraised in the reporting period, their previous valuations are materially kept up to date via the application of relevant indices. The department ensures that the application of such indices results in a valid estimation of the assets' fair values at reporting date. A qualified valuer supplies the indices which are either publicly available or are derived from market information available. Management through the AVWG test the indices used for reasonableness by comparing the results to similar assets that have been comprehensively valued. Through this process, management assesses and confirms the relevance and suitability of indices.

Any revaluation increment arising on the revaluation of an asset is credited to the asset revaluation surplus of the appropriate class, except to the extent it reverses a revaluation decrement for the class previously recognised as an expense. A decrease in the carrying amount on revaluation is charged as an expense to the extent it exceeds the balance in the revaluation surplus. For assets revalued using a cost valuation approach (e.g. current replacement cost), accumulated depreciation is adjusted to equal the difference between the gross amount and carrying amount, after taking into account accumulated impairment losses. This is generally referred to as the 'gross method'.

For assets revalued using a market or income-based valuation approach, accumulated depreciation is eliminated against the gross amount of the asset prior to restating for the revaluation. This is generally referred to as the 'net method'.

Land

The department holds land throughout Queensland for various purposes including future economic development opportunities, a specific community or economic need, or for rezoning purposes.

For all land assets, the department engaged AVR Consulting (AVR) in the current year to complete the third year of a four-year rolling valuation program. This includes comprehensive valuation to approximately one-third of the asset portfolio and indexation to the remainder. This four-year rolling program follows full comprehensive valuations undertaken by Acumentis and State Valuation Service in 2021-22. Valuations have an effective date of 31 March 2025 and have been reviewed by AVR prior to the reporting period end of 30 June 2025. No material movements were noted.

Land held within a State Development Area (SDA) at reporting date is reviewed to identify the highest and best use in consultation with the SDA division who administer the *State Development and Public Works Organisation Act 1971*. Values supplied by the qualified valuer are tested for reasonableness.

Fair value was determined through direct comparison basis with sales history of similar properties based on location, area, access and topography or via a commercial or income basis. The valuers also considered the characteristics of the asset, any restrictions and highest and best use in the assessment of fair value.

In accordance with AASB 13, the department's land assets are categorised as Level 2.

Buildings

Buildings are revalued using either current replacement cost (CRC) or income approach depending on their highest and best use. Buildings assessed under CRC approach were last comprehensively valued in 2023 and have this year been assessed via indexation by AVR with an effective date of 31 March 2025 and have been reviewed by AVR prior to the reporting period end of 30 June 2025, no material movements were noted.

The key assumption in determining the CRC for the valuation of buildings is determining a replacement cost of a modern-day equivalent. The methodology takes into account the cost estimates of construction, on-costs for preliminaries, professional fees and risk. A further adjustment is made to the total estimated life taking into consideration physical and technical obsolescence impacting on the remaining useful life to arrive at a current replacement cost via straight-line depreciation.

The department is a lessor on various properties. Due to the department's current strategy for these buildings, the fair value was determined using the income approach and calculated using the present value of future cash flows. The QTC zero coupon rates were used to calculate the present value.

Impairment of non-current assets

All property, plant and equipment assets are assessed for indicators of impairment on an annual basis or, where the asset is measured at fair value, for indicators of a change in fair value/service potential since the last valuation was completed. Where indicators of a material change in fair value or service potential since the last valuation arise, the asset is revalued at the reporting date under AASB 13. If an indicator of possible impairment exists, the department determines the asset's recoverable amount under *AASB 136 Impairment of Assets* (AASB 136). Recoverable amount is equal to the higher of the fair value less costs of disposal and the asset's value-in-use subject to the following:

- As a not-for-profit entity, certain property, plant and equipment of the department is held for the continuing use of its service capacity and not for the generation of cash flows. Such assets are typically specialised in nature. In accordance with AASB 136, where such assets are measured at fair value under AASB 13, that fair value (with no adjustment for disposal costs) is effectively deemed to be the recoverable amount. As a consequence, AASB 136 does not apply to such assets unless they are measured at cost.
- For other non-specialised property, plant and equipment measured at fair value, where indicators of impairment exist, the only difference between the asset's fair value and its fair value less costs of disposal is the incremental costs attributable to the disposal of the asset. Consequently, the fair value of the asset determined under AASB 13 will materially approximate its recoverable amount where the disposal costs attributable to the asset are negligible. After the revaluation requirements of AASB 13 are first applied to these assets, applicable disposal costs are assessed and, in the circumstances where such costs are not negligible, further adjustments to the recoverable amount are made in accordance with AASB 136.

For all other remaining assets measured at cost, and assets within the economic entity held for the generation of cash flows, recoverable amount is equal to the higher of the fair value less costs of disposal and the asset's value-in-use.

Value-in-use is equal to the present value of the future cash flows expected to be derived from the asset, or where the department no longer uses an asset and has made a formal decision not to reuse or replace the asset, the value-in-use is the present value of net disposal proceeds.

Department of State Development, Infrastructure and Planning
Notes to the Financial Statements for the year ended 30 June 2025

12. Property, plant and equipment and depreciation expense (continued)

Recognising impairment losses

For assets measured at fair value, the impairment loss is treated as a revaluation decrease and offset against the revaluation surplus of the relevant class to the extent available. Where no revaluation surplus is available in respect of the class of asset, the loss is expensed in the statement of comprehensive income as a revaluation decrement.

For assets measured at cost, an impairment loss is recognised immediately in the statement of comprehensive income.

Reversal of impairment losses

Where an impairment loss subsequently reverses, the carrying amount of the asset is increased to the revised estimate of its recoverable amount, but so that the increased carrying amount does not exceed the carrying amount that would have been determined had no impairment loss been recognised for the asset in prior years.

For assets measured at fair value, to the extent the original decrease was expensed through the statement of comprehensive income, the reversal is recognised in income, otherwise the reversal is treated as a revaluation increase for the class of asset through the revaluation surplus.

For assets measured at cost, impairment losses are reversed through income.

13. Intangible assets

	Software		Software work in progress		Easements		Total	
	2025	2024	2025	2024	2025	2024	2025	2024
	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
At cost	22,013	10,185	225	9,288	9,422	9,422	31,660	28,895
Less: accumulated amortisation	(10,285)	(9,070)	-	-	-	-	(10,285)	(9,070)
Carrying amount at 30 June	11,728	1,115	225	9,288	9,422	9,422	21,375	19,825

Represented by movements in carrying amounts:

Carrying amount at 1 July	1,115	728	9,288	-	9,422	9,422	19,825	10,150
Acquisitions	-	-	2,659	2,985	-	-	2,659	2,985
Transfers through MoG changes	-	696	-	6,303	-	-	-	6,999
Transfers between classes	11,722	-	(11,722)	-	-	-	-	-
Amortisation expense	(1,109)	(309)	-	-	-	-	(1,109)	(309)
Total intangible assets	11,728	1,115	225	9,288	9,422	9,422	21,375	19,825

Accounting Policy

Intangible assets of the department comprise software (both purchased and internally developed), software work in progress and easements. Intangible assets with a historical cost or other value equal to or greater than \$100,000 and all easements are recognised in the financial statements. Items with a lesser value are expensed. Any research and training costs associated with the acquisition or development of software is expensed as incurred.

There is no active market for any of the department's intangible assets. As such, the assets (other than easements) are recognised and carried at historical cost less accumulated amortisation and accumulated impairment losses. Easements are not amortised as they have an unlimited useful life.

Costs associated with the acquisition or development of software are capitalised as the department controls the software and they are not 'software as a service' arrangements.

All intangible assets are assessed for indicators of impairment on an annual basis. If an indicator of possible impairment exists, the department determines the asset's recoverable amount. Any amount by which the asset's carrying amount exceeds the recoverable amount is recorded as an impairment loss.

Intangible assets are principally assessed for impairment by reference to the actual and expected continuing use of the asset by the department, including discontinuing the use of the software.

14. Payables

		2025	2024
	Note	\$'000	\$'000
Current			
Trade creditors		40,600	35,583
Taxes - land, rates and stamp duty payable		-	7,987
Deferred appropriation payable to Consolidated Fund	4	40,818	68,080
Other		250	825
Total current payables		81,668	112,475

Accounting policy

Trade creditors are recognised upon receipt of the goods or services ordered and are measured at the nominal amount (that is, agreed purchase/contract price), gross of applicable trade and other discounts. Amounts owing are unsecured.

Department of State Development, Infrastructure and Planning
Notes to the Financial Statements for the year ended 30 June 2025

15. Provisions

	2025	2024
	\$'000	\$'000
Current		
Land acquisition claims	3,203	9,093
Infrastructure development	-	12,861
Loan discounts and other provisions	3,135	11,188
Total current provisions	6,338	33,142
Non-current		
Land acquisition claims	13,524	-
Infrastructure development	-	92,021
Loan discounts and other provisions	-	1,911
Total non-current provisions	13,524	93,932

Movements in provisions	Land acquisition claims		Infrastructure development		Loan discounts and other provisions		Total	
	2025	2024	2025	2024	2025	2024	2025	2024
	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
Balance at 1 July	9,093	14,781	104,882	81,825	13,099	56,854	127,074	153,460
Transfer out due to restructure	-	-	(104,882)	-	(13,099)	-	(117,981)	-
Additional provision made	11,899	-	-	27,004	3,135	5,055	15,034	32,059
Adjustment due to discounting	-	-	-	-	-	(826)	-	(826)
Reversal of provision	(2,500)	-	-	-	-	-	(2,500)	-
Reduction in provision as a result of payments	(1,765)	(5,688)	-	(3,947)	-	(47,984)	(1,765)	(57,619)
Balance as at 30 June	16,727	9,093	-	104,882	3,135	13,099	19,862	127,074

Accounting policy

Provisions are recorded when the department has a present obligation, either legal or constructive, as a result of a past event and an economic outflow is probable and can be reliably measured. They are recognised at the amount expected at reporting date for which the obligation will be settled in a future period.

Key estimates

The department acquires land through compulsory acquisition in accordance with the *Acquisition of Land Act 1967* using the Coordinator-General's powers as contained in the *State Development and Public Works Organisation Act 1971*. The department pays compensation for land acquired in accordance with this legislation when an agreement is reached between the landowner and the Coordinator-General through the execution of a section 15 Compensation Agreement. Prior to the execution of a section 15 Compensation Agreement, the department recognises a provision to account for the compensation it expects to pay for all land resumptions.

As outlined in Note 2, the 2023-24 provision for infrastructure development and loan discount balances related to EDQ were transferred out from 1 July 2024.

The loan discount in 2024-25 relates to a concessional loan issued through industry partnerships and represents the fair value discount on the undrawn balance.

16. Other liabilities

	2025	2024
	\$'000	\$'000
Current		
Deposits held*	13,402	18,057
Contract liabilities	-	2,131
Unearned revenue**	3,549	5,018
Unearned grants and contributions**	28,579	852
Other***	1,179	45
Total current other liabilities	46,709	26,103
Non-current		
Deposits held*	-	1,013
Unearned grants and contributions**	2,273	-
Total non-current other liabilities	2,273	1,013

* *Deposits held* reflects the department's obligations for land compulsorily acquired in accordance with the *Acquisition of Land Act 1967* using the Coordinator-General's powers as contained in the *State Development and Public Works Organisation Act 1971*.

** *Unearned revenue and unearned grants and contributions* represents funds received where the requirements for revenue recognition have not been satisfied.

*** *The balance in 'other' increased in 2024-25 as a result of the Planning function transferring to the department effective 1 November 2024 (refer Note 3). This balance represents applications received under various legislation administered by the Planning function.*

Department of State Development, Infrastructure and Planning
Notes to the Financial Statements for the year ended 30 June 2025

17. Financial instruments

Financial instrument categories

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.

The department has the following categories of financial assets and financial liabilities:

	Note	2025 \$'000	2024 \$'000
Financial assets			
Cash and cash equivalents	SOCF-1	238,005	339,754
Financial assets at amortised cost - comprising:			
Receivables	11	34,441	187,667
Total financial assets		272,446	527,421
Financial liabilities			
Payables	14	81,668	112,475
Borrowings		-	117,021
Other liabilities*	16	13,402	19,070
Lease liabilities		-	147
Total financial liabilities		95,070	248,713

* Other liabilities only include deposits held.

No financial assets and financial liabilities have been offset and presented net in the statement of financial position.

Financial risk management

(a) Risk exposure

Financial risk management is implemented pursuant to Queensland Government and the departmental policy. These seek to minimise potential adverse effects on the financial performance of the department.

The department's activities expose it to a variety of financial risks as set out in the following table:

Risk exposure	Definition	Exposure
Credit risk	The risk that the department may incur financial loss as a result of another party to a financial instrument failing to discharge their obligation.	The department is exposed to credit risk in respect of its receivables in Note 11.
Liquidity risk	The risk that the department may encounter difficulty in meeting obligations associated with financial liabilities that are settled by delivering cash or another financial asset.	The department is exposed to liquidity risk in respect of its payables in Note 14.
Market risk	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 is not materially exposed to changes in commodity prices, interest rate, foreign currency or other market prices risk.

(b) Risk measurement and management strategies

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

Risk exposure	Measurement method	Risk management strategies
Credit risk	Ageing analysis	The department manages credit risk through policies articulated in the department's financial management practice manual. This aims to reduce the exposure to credit default by assessing whether the customer has the ability and willingness to pay amounts owing to the department in an approved timeframe. The department monitors all funds owed on a monthly basis. Exposure to credit risk is monitored on an ongoing basis.
Liquidity risk	Sensitivity analysis	The department manages liquidity risk through the use of a QT approved overdraft limit of \$50.0 million (2024: \$80.0 million) on the department's controlled bank account. This overdraft limit reduces the exposure to liquidity risk by ensuring the department has sufficient funds available to meet employee and supplier obligations as they fall due.
Market risk	Interest rate sensitivity analysis	The department does not undertake any hedging in relation to interest rate risk.

Liquidity risk - Contractual maturity of financial liabilities

The contractual maturity of the department's financial liabilities as at 30 June 2025 is within 12 months of the reporting date.

Fair value measurement

The department does not recognise any financial assets or financial liabilities at fair value.

Department of State Development, Infrastructure and Planning
Notes to the Financial Statements for the year ended 30 June 2025

18. Commitments

	2025	2024
	\$'000	\$'000
Capital expenditure commitments		
Commitments for capital expenditure at reporting date (inclusive of non-recoverable GST input tax credits):		
Not later than 1 year	69,828	39,134
Later than 1 year and not later than 5 years	13,272	11,068
Total capital expenditure commitments	83,100	50,202

19. Contingencies

Contingent assets

Guarantees and undertakings

At 30 June 2025, the department holds the following bank guarantees and cash held as security:

- \$24.3 million (2024: \$86.9 million) in cash as security under the *State Development and Public Works Organisation Act 1971*, to ensure liability to the State is minimised should proponents fail to perform their contractual obligations. Interest is accrued on cash balances held and will be paid out when the security deposit is returned. At reporting date, it is not possible to determine the extent or timing of any potential financial effect of this responsibility.
- \$5.0 million (2024: nil) in cash is held as security for a concessional loan provided by the department. This ensures the State is not exposed to the risk of the borrower being unable to repay the loan. Interest is accrued (\$58,000 as at 30 June 2025) on this cash balance and returned to the borrower quarterly.
- \$72.9 million (2024: \$52.9 million) in other bank guarantees and bonds held for financial support provided on projects across the department.
- \$73.5 million (2024: \$95.0 million) in bank guarantees and bonds held for financial support provided on projects where the department has acted as an agent.

Contingent liabilities

The State through the department entered into deeds of indemnity for the former non-government board members and the former Chief Executive Officer of Building Queensland (BQ) to replace indemnities that existed before its abolition. These indemnities will expire in May 2028.

The department may be responsible for paying infrastructure charges to EDQ under Development Agreements. At reporting date, this obligation has not been determined nor is it possible to make an estimate of the infrastructure charges payable.

Litigation in progress

At 30 June 2025, there are 17 applications (2024: 22) filed in the Courts naming the department as respondent. In the opinion of internal legal counsel, the potential loss on 16 claims should not exceed \$1.7 million for these matters, while the financial impact of one claim was unable to be estimated.

Native title claims over departmental land

At 30 June 2025, native title continues to exist over certain land parcels owned by the department. Native title determination applications have been registered in the Federal Court of Australia but not all applications have been determined by the Court. At reporting date, it is not possible to make an estimate of any probable outcome of these claims or any financial effect.

20. Events occurring after balance date

No material events have occurred between the end of the reporting period and the date of authorisation of these financial statements that require adjustment or disclosure.

21. Budgetary reporting disclosures

This section discloses the department's adjusted budget figures for 2024-25 compared to actual results with explanations of major variances in respect of the department's statement of comprehensive income, statement of financial position and statement of cash flows.

As outlined in Note 3, the department underwent functional changes as part of the MoG changes effective 1 November 2024 and 1 December 2024. The budget figures used in these statements represent Adjusted budget figures in 2024-25, as published in the latest Service Delivery Statements tabled in Parliament. The original budget figures used in previous Service Delivery Statements no longer serve as a useful basis to compare to the department's actual results.

Explanations of major variances - Statement of Comprehensive Income

User charges and fees

The variance of \$33.9 million above budget is mainly due to service charges not reflected in the adjusted budget, received under the Queen's Wharf Development Agreement of \$27.3 million.

Grants and other contributions

The variance of \$34.8 million above budget is mainly due to land assets acquired for nil consideration with a value of \$20.0 million to further develop the Galilee Basin SDA and higher than budgeted industry contributions of \$11.5 million in support of OIR operations.

Supplies and services

The variance of \$126.7 million below budget is mainly due to the transfer and reduction in adjusted budget during the year of \$68.4 million associated with Planning related projects to the grants and subsidies expenditure category. The underspend is also a result of expenditure deferred to future years for the State Facilitated Development project of \$41.8 million to align with revised project milestones.

Grants and subsidies

The variance of \$192.4 million above budget is mainly due to brought-forward expenditure of \$501.7 million for the RAF to meet funding agreement commitments entered into with grant recipients. This is offset by deferred grant payments to future financial years including the City Deals Program of \$218.0 million, the Recycling Modernisation Fund of \$39.5 million and battery industry grant programs of \$35.6 million realigning grant payments with anticipated contractual commitments.

Other expenses

The variance of \$20.2 million above budget is mainly due to infrastructure charges of \$18.2 million related to the Queen's Wharf Brisbane development paid to EDQ but not reflected in the adjusted budget.

Department of State Development, Infrastructure and Planning
Notes to the Financial Statements for the year ended 30 June 2025

21. Budgetary reporting disclosures (continued)

Explanations of major variances - Statement of Financial Position

Cash and cash equivalents

The variance of \$163.3 million above budget is mainly due to higher cash reserves held at 30 June 2025 due to the deferral of grant program expenditure which will be acquitted in future financial years. The 30 June 2025 cash balance also includes funds of \$35.6 million held in support of the RCIF, \$35.0 million for the Growth Acceleration Fund (GAF) and \$25.5 million for the Regional Economic Futures Fund (REFF) which will be acquitted to recipients in future financial years.

Current and non-current receivables

The variance in current and non-current receivables of \$54.1 million below budget is mainly due to lower loans recognised through the GAF of \$35.0 million which is expected to be drawn upon in future years aligned with project milestones.

Property, plant and equipment

The variance of \$24.5 million above budget is mainly due to land assets acquired for nil consideration with a value of \$20.0 million to further develop the Galilee Basin SDA.

Current payables

The variance of \$63.8 million above budget is mainly due to deferred appropriation payable at the end of the year of \$40.8 million held in relation to deferred grant program expenditure.

Current and non-current other liabilities

The variance in current and non-current other liabilities of \$36.9 million is mainly due to grant revenue received in advance for REFF of \$25.5 million which will be acquitted against departmental programs in future years aligned with project milestones.

Explanations of major variances - Statement of Cash Flows

Net cash used in operating activities

The material variances associated with these line items are explained by their respective Statement of Comprehensive Income notes above.

Net cash used in investing activities – payments for property, plant and equipment

The variance of \$13.6 million under budget is mainly due to deferred project expenditure associated with the QRCUF aligned with construction milestones.

Net cash used in financing activities – equity injection appropriated

The variance of \$14.8 million under budget in appropriated equity injection is mainly due to the cash flow timing impact of funding arrangements for the QRCUF of \$11.1 million following the deferral of project expenditure.

Department of State Development, Infrastructure and Planning
Notes to the Financial Statements for the year ended 30 June 2025

22. Key management personnel (KMP) disclosures

Details of KMP

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*. The Minister is the Deputy Premier, Minister for State Development, Infrastructure and Planning and Minister for Industrial Relations.

Ministerial remuneration entitlements are outlined in the Legislative Assembly of Queensland's Members' Remuneration Handbook. The department does not bear any cost of remuneration of the Minister. The majority of Ministerial entitlements are paid by the Legislative Assembly, with the remaining entitlements being provided by the Ministerial Services Branch within the Department of Premier and Cabinet (DPC). 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 QT's Report on State Finances.

The remuneration policy for the department's other KMP is set by the Queensland Public Sector Commission as provided for under the *Public Sector Act 2022*. Individual remuneration and other terms of employment (including motor vehicle entitlements) are specified in employment contracts.

Remuneration expenses for KMP comprise the following components:

- Short-term employee expenses 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 and non-monetary benefits consisting of provision of car park together with fringe benefits tax applicable to the benefit.
- Long-term employee expenses include amounts expensed in respect of long service leave entitlements earned; and
- Post-employment expenses include amounts expensed in respect of employer superannuation obligations.

No KMP remuneration packages provide for performance or bonus payments.

The following details for non-ministerial KMP reflect those departmental positions that had authority and responsibility for planning, directing and controlling the activities of the department during 2024-25 and 2023-24. Further information about these positions can be found in the body of the Annual Report under the sections 'About Us' and 'Governance'.

Position	Position responsibility
Director-General	The accountable officer is responsible for directing the overall efficient, effective and economical administration of the department and is responsible for the performance of the department.
Coordinator-General	Operating within the statutory frameworks of the <i>State Development and Public Works Organisation Act 1971</i> and the <i>Strong and Sustainable Resource Communities Act 2017</i> , responsible for planning, delivering and coordinating large-scale infrastructure projects which are of economic significance to the State and for ensuring environmental impacts are properly managed.
Deputy Director-General, State Development	Responsible for implementing the regional and industry elements of the economic strategy, driving the execution of the Queensland Government's priority industry roadmaps and strategies, and leading the department's network of regionally based offices.
Deputy Director-General, Infrastructure and Regional Strategy	Responsible for driving the infrastructure agenda for Queensland with a focus on achieving robust capital planning, quality investment decisions and regional economic development.
Deputy Director-General, Strategy, Insights and Advisory	Responsible for coordinating all key matters across the Deputy Premier's portfolio responsibilities and supporting all touch points between the Deputy Premier's Office, the department and portfolio entities. Also responsible for leading the portfolio work of the Director-General's Office, South Bank Corporation, cabinet and parliamentary services, economic policy, strategic communications, investment transactions, performance and delivery.
Deputy Director-General, Corporate	Responsible for enabling a high-performing department by providing systems, advice and governance to enable delivery and manage risk, opportunities, people and resources.
Deputy Director-General, Office of Industrial Relations	Leads OIR, with responsibility for regulatory frameworks, policy advice and compliance activities for workplace health and safety, electrical safety, industrial relations and workers' compensation to make Queensland workplaces safer, fairer and productive.
Position transferred in from DHLGPPW as part of the MoG changes effective 1 November 2024	
Deputy Director-General, State Planner	Responsible for the coordinated and integrated delivery of planning functions and services for the State of Queensland.

Department of State Development, Infrastructure and Planning
Notes to the Financial Statements for the year ended 30 June 2025

22. Key management personnel (KMP) disclosures (continued)

KMP remuneration expenses

The following disclosures focus on the expenses incurred by the department attributable to non-Ministerial KMP during the respective reporting periods. The amounts disclosed are determined on the same basis as expenses recognised in the statement of comprehensive income. Acting arrangements less than 3 months are not reported due to the short duration.

2024-25

Position	Short-term employee expenses \$'000		Long-term employee expenses \$'000	Post- employment expenses \$'000	Total expenses \$'000
	Monetary expenses \$'000	Non-monetary benefits \$'000			
Director-General (to 25 October 2024)	177	4	4	21	206
Director-General (from 28 October 2024)	433	2	10	51	496
Coordinator-General	518	6	13	28	565
Deputy Director-General, Strategy, Insights and Advisory (to 21 April 2025)	233	3	6	30	272
Deputy Director-General, Strategy, Insights and Advisory (from 22 April 2025)	55	-	1	7	63
Deputy Director-General, State Development	245	6	6	37	294
Deputy Director-General, Corporate	301	6	8	37	352
Deputy Director-General, Infrastructure and Regional Strategy	309	6	8	37	360
Acting Deputy Director-General, Office of Industrial Relations	370	1	10	48	429
Position transferred in from the former DHLGPPW as part of the MoG changes effective 1 November 2024					
Deputy Director-General, State Planner (from 28 January 2025)	133	1	3	16	153

2023-24

Position	Short-term employee expenses \$'000		Long-term employee expenses \$'000	Post- employment expenses \$'000	Total expenses \$'000
	Monetary expenses \$'000	Non-monetary benefits \$'000			
Director-General and acting Coordinator-General (to 29 December 2023)	256	4	6	30	296
Director-General (30 December to 30 June 2024)	254	1	6	30	291
Coordinator-General (29 January to 30 June 2024)	228	1	5	14	248
Deputy Director-General, Strategy, Insights and Advisory	236	6	7	39	288
Deputy Director-General, State Development	288	5	7	36	336
Deputy Director-General, Corporate	286	3	7	39	335
General Manager, EDQ*	260	6	7	39	312
Deputy Director-General, Infrastructure and Regional Strategy	275	5	7	39	326
Positions transferred in/out of the department as a part of the MoG changes effective 1 January 2024					
Deputy Director-General, Office of Industrial Relations (1 January to 2 June 2024)	163	1	4	21	189
Chief Executive Officer, Brisbane 2032 Coordination Office (1 January to 30 June 2024)*	165	1	4	19	189
Deputy Director-General, Local Government (10 July to 31 December 2023)	154	3	3	17	177
Deputy Director-General, Planning (1 July to 9 July 2023 and 11 October to 31 December 2023)	85	3	2	11	101
Acting Deputy Director-General, Planning (10 July to 10 October 2023)	72	4	2	14	92

* No longer KMP of the department due the establishment of statutory bodies for EDQ and GIICA (formerly known as GVLDA) effective 1 July 2024, refer Notes 1 and 2.

Department of State Development, Infrastructure and Planning
Notes to the Financial Statements for the year ended 30 June 2025

23. Agency transactions and balances

The following balances have not been recognised in the financial statements but are disclosed for information purposes only.

At 30 June 2025 a total of \$24.4 million (2024: \$86.5 million) of third-party deposits was held by the department in an agency capacity under the *State Development and Public Works Organisation Act 1971*. These funds are received and held on behalf of proponents, with the department having no discretion over these funds.

The total value of land taken by the Coordinator-General pursuant to the *State Development and Public Works Organisation Act 1971* is \$20.9 million (2024: \$34.9 million). The land is currently held by the Coordinator-General and licensed to the proponent for construction of the agreed project. Upon completion of construction, the land will be used by the proponent under a long-term lease arrangement.

The department acted as an agent on behalf of DHPW to facilitate transactions under a development agreement to lease sites within the Treasury heritage precinct on long-term leases and for the undertaking of public refurbishment works in relation to these sites.

The department holds \$5.0 million (2024: nil) as cash security for a concessional loan provided by the department. The department does not control this cash and cannot utilise it until such a time that the borrower is unable to satisfy their requirements to repay the loan. The interest accrued (\$58,000 as at 30 June 2025) on this cash balance is returned to the borrower quarterly.

The department acted as an agent by administering the grants under the REFF on behalf of QT (responsibility transferred from the former Department of Environment and Climate (DEC) with effect from 1 November 2024). The department held a total of \$24.1 million (2024: \$76.1 million) in cash on behalf of QT as at 30 June 2025 in relation to this program.

Below is a summary of transactions processed on behalf of other parties between 1 July 2024 and 30 June 2025, and balance sheet balances held at 30 June 2025. These have not been recognised in the financial statements of the department.

	2025					2024	
	Machinery of Government Changes				Other	Machinery of Government Changes	
	Controlled	Controlled	Administered	Administered	Controlled	Controlled	Administered
	DHLGPPW*	DSROPG**	DHLGPPW*	DSROPG**	GIICA***	DHLGPPW*	DHLGPPW*
	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
Revenue	317,100	-	51,558	1	51,558	66,820	1,139,041
Expenses	277,538	3,534	51,233	66,977	51,584	72,878	1,139,041
Net	39,562	(3,534)	325	(66,976)	(26)	(6,058)	-
Assets	-	-	-	-	5,678	56,446	1,111,321
Liabilities	-	-	-	-	5,290	25,522	1,111,321
Net	-	-	-	-	388	30,924	-

* MoG changes dated 18 December 2023, the functions of Local Government, Planning and the Office of the Independent Assessor were transferred out to the DHLGPPW on 1 January 2024, the department continued to host them on its systems during the transfer of functions.

** MoG changes dated 1 November 2024, the functions of Racing and OPGO were transferred out to DSROPG on 1 November 2024, the department continued to host them on its systems.

*** Transactions were processed under a service level agreement on-behalf of GIICA (formerly known as GVLDA) until the transition to a new service provider is completed.

Department of State Development, Infrastructure and Planning

Notes to the Financial Statements for the year ended 30 June 2025

24. Schedule of administered items

	Note	Industrial Relations ¹		Roma Street and Southbank Parkland		State Assessment and Referral Agency ²	
		2025	2024	2025	2024	2025	2024
		\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
Administered income							
Appropriation revenue*	(a)	-	-	29,700	18,140	-	-
Grants and other contributions (Commonwealth)		-	-	-	-	-	-
User charges and fees		96,301	49,615	-	-	3,414	2,339
Other revenue		370	2,199	758	1,094	-	-
Total administered income		96,671	51,814	30,458	19,234	3,414	2,339
Administered expenses							
Grants and subsidies	(b)	-	-	29,700	18,140	-	-
Transfers of administered income to government**		96,630	51,814	758	1,094	3,414	2,339
Other expenses		41	-	-	-	-	-
Total administered expenses		96,671	51,814	30,458	19,234	3,414	2,339
Operating surplus/(deficit)		-	-	-	-	-	-
Administered assets							
Current							
Cash		107	1,828	758	17,773	1,105	-
Receivables		13,993	13,484	-	-	-	-
Total current assets		14,100	15,312	758	17,773	1,105	-
Non-Current							
Receivables		2,443	4,002	-	-	-	-
Total non-current assets		2,443	4,002	-	-	-	-
Total assets		16,543	19,314	758	17,773	1,105	-
Administered liabilities							
Current							
Payables		16,543	19,314	758	17,773	1,105	-
Total current liabilities		16,543	19,314	758	17,773	1,105	-
Administered equity							
Appropriated equity injection		-	-	-	-	-	-
Appropriated equity withdrawal		-	-	-	-	-	-
Total equity		-	-	-	-	-	-
Net administered assets		-	-	-	-	-	-

¹ Function transferred into the department as part of the MoG changes effective 1 January 2024 from the DoE.

² Function transferred in from the DHPW as part of the MoG changes effective 1 November 2024. This function previously transferred out of the department to DHLGPPW as part of the MoG changes effective 1 January 2024.

* This appropriation revenue is provided in cash via QT and funds activities/expenses that the department administers on behalf of the government.

** The department periodically transfers to QT the amount of all cash collected in respect of administered revenue itemised under "administered income" (excluding appropriation revenue).

Department of State Development, Infrastructure and Planning
Notes to the Financial Statements for the year ended 30 June 2025

24. Schedule of administered items (continued)

	Note	Games Independent Infrastructure and					
		Coordination Authority ³		Economic Development Queensland ³		Office of Racing ⁴	
		2025 \$'000	2024 \$'000	2025 \$'000	2024 \$'000	2025 \$'000	2024 \$'000
Administered income							
Appropriation revenue*	(a)	51,132	-	23,152	-	113,090	184,386
Grants and other contributions (Commonwealth)		-	-	-	-	-	-
User charges and fees		-	-	-	-	-	-
Other revenue		-	-	-	-	-	-
Total administered income		51,132	-	23,152	-	113,090	184,386
Administered expenses							
Grants and subsidies	(b)	51,132	-	23,152	-	113,090	184,386
Transfers of administered income to government**		-	-	-	-	-	-
Other expenses		-	-	-	-	-	-
Total administered expenses		51,132	-	23,152	-	113,090	184,386
Operating surplus/(deficit)		-	-	-	-	-	-
Administered assets							
Current							
Cash		5,529	-	56,141	-	-	30,000
Receivables		559	-	46,780	-	-	-
Total current assets		6,088	-	102,921	-	-	30,000
Non-Current							
Receivables		-	-	-	-	-	-
Total non-current assets		-	-	-	-	-	-
Total assets		6,088	-	102,921	-	-	30,000
Administered liabilities							
Current							
Payables		6,088	-	56,021	-	-	30,000
Total current liabilities		6,088	-	56,021	-	-	30,000
Administered equity							
Appropriated equity injection		414	-	102,057	-	-	-
Appropriated equity withdrawal		(414)	-	(55,157)	-	-	-
Total equity		-	-	46,900	-	-	-
Net administered assets		-	-	-	-	-	-

³ New administered function created to administer funding to the new statutory body, refer Notes 1 and 2

⁴ Function transferred to DSROPG as part of the MoG changes effective 1 November 2024. Function previously transferred into the department as part of the MoG changes effective 1 January 2024 from the DoE.

* This appropriation revenue is provided in cash via QT and funds activities/expenses that the department administers on behalf of the government.

** The department periodically transfers to QT the amount of all cash collected in respect of administered revenue itemised under "administered income" (excluding appropriation revenue).

Department of State Development, Infrastructure and Planning

Notes to the Financial Statements for the year ended 30 June 2025

24. Schedule of administered items (continued)

24. Schedule of administered items (continued)

Queensland Reconstruction							Adjusted	Budget	
Note	Authority ⁵		Local Government ⁶		Total		budget	variance	
	2025	2024	2025	2024	2025	2024	2025	2025	
	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	
Administered income									
Appropriation revenue*	(a)	-	1,137,175	-	13,098	217,074	1,352,799	320,829	(103,755)
Grants and other contributions (Commonwealth)		-	-	-	12,986	-	12,986	-	-
User charges and fees		-	-	-	214	99,715	52,168	86,377	13,338
Other revenue		-	-	-	-	1,128	3,293	835	293
Total administered income		-	1,137,175	-	26,298	317,917	1,421,246	408,041	(90,124)
Administered expenses									
Grants and subsidies	(b)	-	1,137,175	-	13,098	217,074	1,352,799	320,829	(103,755)
Transfers of administered income to government**		-	-	-	13,200	100,802	68,447	87,191	13,611
Other expenses		-	-	-	-	41	-	21	20
Total administered expenses		-	1,137,175	-	26,298	317,917	1,421,246	408,041	(90,124)
Operating surplus/(deficit)		-	-	-	-	-	-	-	-
Administered assets									
Current									
Cash		-	-	-	-	63,640	49,601	267	63,373
Receivables		-	-	-	-	61,332	13,484	16,441	44,891
Total current assets		-	-	-	-	124,972	63,085	16,708	108,264
Non-Current									
Receivables		-	-	-	-	2,443	4,002	2,804	(361)
Total non-current assets		-	-	-	-	2,443	4,002	2,804	(361)
Total assets		-	-	-	-	127,415	67,087	19,512	107,903
Administered liabilities									
Current									
Payables		-	-	-	-	80,515	67,087	19,512	61,003
Total current liabilities		-	-	-	-	80,515	67,087	19,512	61,003
Administered equity									
Appropriated equity injection		-	-	-	-	102,471	-	-	102,471
Appropriated equity withdrawal		-	-	-	-	(55,571)	-	-	(55,571)
Total equity		-	-	-	-	46,900	-	-	46,900
Net administered assets		-	-	-	-	-	-	-	-

⁵ Function transferred out of the department to Queensland Fire and Emergency Services (QFES) as part of the MoG changes effective 1 January 2024.

⁶ Function transferred out of the department to DHLGPPW as part of the MoG changes effective 1 January 2024.

* This appropriation revenue is provided in cash via QT and funds activities/expenses that the department administers on behalf of the government.

** The department periodically transfers to QT the amount of all cash collected in respect of administered revenue itemised under "administered income" (excluding appropriation revenue).

Department of State Development, Infrastructure and Planning
Notes to the Financial Statements for the year ended 30 June 2025

24. Schedule of administered items (continued)

	2025	2024
	\$'000	\$'000
(a) Reconciliation of payments from Consolidated Fund to administered income		
Original budgeted appropriation	230,100	2,689,828
Transfers to other departments (redistributions of public business)	(105,310)	(780,735)
Transfer from/(to) other headings (variation in headings)	128,358	-
Unforeseen expenditure	-	78,790
Total administered receipts	253,148	1,987,883
Plus: Opening balance of appropriation revenue payable/(receivable) to consolidated fund	16,678	(618,406)
Less: Closing balance of deferred appropriation payable	(52,752)	(16,678)
Administered income recognised	217,074	1,352,799
Reconciliation of payments from Consolidated Fund to administered equity		
Original budgeted appropriation	-	-
Transfers from/(to) other headings (variation in headings)	64,466	-
Unforeseen expenditure	-	30,000
Total administered receipts	64,466	30,000
Plus: Opening balance of equity injection payable/(receivable) to consolidated fund	30,000	-
Plus: Closing balance of deferred equity injection payable/(receivable)	(432)	(30,000)
Less: Closing balance of deferred equity withdrawal payable	(1,825)	-
Administered income recognised	92,209	-
(b) Grants and subsidies		
Administered grants and subsidies were made to the following entities:		
Queensland Reconstruction Authority	-	1,137,175
Roma Street and Southbank Parkland	29,700	18,140
Economic Development Queensland	23,152	-
Games Independent Infrastructure and Coordination Authority	51,132	-
Local governments	-	13,098
Office of Racing	113,090	184,386
Total grants and subsidies *	217,074	1,352,799

* Lower administered items is mainly due to the MoG out of functions including the Queensland Reconstruction Authority.

Explanation of major budget to actual variances

Appropriation revenue and grants and subsidies

The variance of \$103.8 million below budget is mainly due to the deferral of housing industry program commitments realigned with program milestones delivered through EDQ.

User charges and fees and transfers to government

The variance of \$13.6 million above budget is mainly due to an increase in industry revenue including QLeave construction fees of \$7.0 million and \$6.0 million for licences and registration fees which are returned to the consolidated fund.

Cash

The variance of \$63.4 million above budget is mainly due to higher cash reserves held at 30 June 2025 due to the deferral of funding for EDQ and GIICA of program expenditure to future financial years.

Receivables

The variance of \$44.9 million above budget is due to funding arrangements with EDQ which will be settled in 2025-26.

Payables

The variance of \$61.0 million above budget is due to deferred appropriation payable in respect of EDQ funding arrangements which will be settled in 2025-26.

Accounting policy

The department administers, but does not control, certain activities on behalf of the Queensland Government. In doing so, it has responsibility for administering those activities (and related transactions and balances) efficiently and effectively, but does not have the discretion to deploy those resources for the achievement of the department's own objectives. Accounting policies applicable to administered items are consistent with the equivalent policies for controlled items, unless stated otherwise.

Major administered revenue includes appropriations and grants received from the Australian and the Queensland Government that are forwarded onto other Queensland Government bodies.

25. Related party transactions

Transactions with other Queensland Government-controlled entities

The department's primary ongoing sources of funding from the government for services is appropriation revenue and equity injections, both of which are provided in cash via QT and are disclosed in Note 4.

The user charges and fees revenue from corporate services and other support to other government departments and statutory bodies under service level agreements are disclosed in Note 5.

Department of State Development, Infrastructure and Planning

Notes to the Financial Statements for the year ended 30 June 2025

25. Related party transactions (continued)

The department receives contribution from other government departments including contribution from Energex Limited and Ergon Energy Corporate under *Electrical Safety Act 2002 (Qld)* and from *Work Cover Queensland under Workers' Compensation and Rehabilitation Act 2003 (Qld)*. These are disclosed in Note 6.

The department engages Queensland Shared Services and CITEC under a service level agreement who provides corporate business services and technology solutions to support finance and human resource transactions.

The department has leases with the DHPW for commercial office accommodation, storage facilities and car park spaces. Property and building expenses incurred are disclosed in Note 8.

The department had significant transactions with other government departments and statutory bodies recognised for supplies and services expenditure, grants programs and infrastructure charges as disclosed in Note 8, Note 9 and Note 10.

The department holds deposits from the Department of Transport and Main Roads (DTMR) for the Townsville Eastern Access Rail Corridor project. Deposits are disclosed in Note 16.

The department had significant transactions with various government departments for the transfer of land, plant and equipment and work in progress. These are disclosed in Note 12.

Transactions with people and entities related to KMP

The department had no transactions with people and entities related to its key management personnel during the financial year.

26. Trust transactions and balances

	2025	2024
	\$'000	\$'000
Electrical Equipment Safety System fund		
Opening balance - cash	11,057	-
Transferred in from MoG changes	-	10,794
Revenue - registration fees and interest	3,507	1,691
Expense - jurisdiction transfer payments and costs	(4,107)	(1,428)
Closing balance - cash	10,457	11,057

The department acts as trustee for and manages trust monies collected for the registration of electrical equipment under section 204A of the *Electrical Safety Act 2002 (Qld)* and makes payments to participating jurisdictions for electrical safety services.

The audit fee payable to Vincents Assurance & Risk Advisory to perform agreed-upon procedures to assist in determining the compliance with the needs of the fund for 2024-25 was quoted to be \$8,700 (2024: \$8,700). There were no non-audit services included in this amount.

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

27. Climate risk disclosure

Whole-of-Government climate-related reporting

The State of Queensland, as the ultimate parent of the department, provides information and resources on climate related strategies and actions accessible at <https://www.energyandclimate.qld.gov.au/climate> and <https://www.treasury.qld.gov.au/energy-and-climate/>.

The Queensland Sustainability Report (QSR) 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 QT's website at <https://www.treasury.qld.gov.au/programs-and-policies/queensland-sustainability-report>.

Departmental climate-related risk disclosure

The department considers climate related risks when assessing material accounting judgements and estimates used in preparing the financial report. Key estimates and judgements identified include the potential for changes in asset useful lives, changes in the fair value of assets, impairment of assets, the recognition of provisions or the possibility of contingent liabilities.

Climate change

Climate change is a long-term change in the average weather patterns, such as temperature and rainfall, that have come to define local, regional and global climates. In 2021-22 the department engaged environmental risk management consultancy, Marsh Pty Ltd (Marsh) to conduct a natural hazards risk assessment over its land assets. This report assessed potential risks such as drought, fire, river flooding, heat stress and sea rise. The climate change scenarios were benchmarked against three potential climate change scenarios, warming at the end of the 21st century of less than 2°C, greater than 2°C and more than 4°C. The risk to the department's asset portfolio were noted as river flooding and precipitation stress, this is mainly due to their proximity to the coast and/or rivers. Since the date of the report, there has been no material change in the asset base or use that would impact the original assessment.

As part of the 2024-25 non-current assets revaluations programs, AVR considered the risk of climate change and exposure to risks arising from flooding and bush fires. There were no adjustments identified to the 30 June 2025 values due to identified risks.

Land

AVR considered the climate change risks not to materially affect the land values at 30 June 2025. The sales values used in this valuation program would reflect any effect of climate change that a market participant would consider at this time, so no adjustment to the adopted land values at 30 June 2025 was required. For flood prone land AVR used sales evidence reflecting the physical characteristics of the land. Where historically sites have been affected by flooding, comparable market evidence was considered with similar constraints to reflect these limitations. The land values are not impacted by the recent flooding events in 2024-25 and reflects the comparable sales evidence of properties with similar exposure to flood risks.

Buildings

Asset vulnerability to climate change is partially defined by exposure; that is, the extent to which the location experiences the disruptor. Coastal locations are usually highly exposed to sea-level rise, whereas inland locations are not. Changes in average and extreme temperatures, precipitation and the other climate elements vary according to global and regional scale climate systems as well as geography. Exposure to climate change impacts can therefore vary on a local scale. As part of the 2024-25 rolling valuation program for buildings, the Marsh natural hazards risk assessment has been used to identify land risks that any buildings occupy; none directly impacted the 2024-25 comprehensive asset valuations.

Useful life of building assets

Climate change will not affect the remaining useful lives currently, however the materials used, and construction technology of the modern equivalent asset is reflected in the total lives adopted.

Department of State Development, Infrastructure and Planning

Notes to the Financial Statements for the year ended 30 June 2025

27. Climate risk disclosure (continued)

Operational costs relating to buildings

For those assets situated within coastal and river locations the department expects operational costs to increase in future years for such things as general maintenance, increased frequency of costs to repair following weather events and costs relating to insurance. No directly quantifiable impact has been noted for the 2024-25 financial year.

In conclusion, no adjustments to the carrying value of assets were recognised during the financial year as a result of climate-related risks impacting current accounting estimates and judgements. No other transactions have been recognised during the financial year specifically due to climate-related risks impacting the department. The department continues to monitor the emergence of material climate-related risks that may impact the financial statements of the department, including directives from Government or QT.


Department of State Development, Infrastructure and Planning
Management Certificate for the year ended 30 June 2025

Management Certificate

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;
- 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 for the financial year ended 30 June 2025 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 section 7 and section 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.



.....
Scott Walker FCPA
Chief Finance Officer

Date:

27 August 2025



.....
John Soso
Director-General

Date:

27.8.2025

Department of State Development, Infrastructure and Planning

Glossary of Acronyms for the year ended 30 June 2025

Glossary of Acronyms

For simplicity and readability, acronyms are used throughout the financial statements. Frequently used terms are used in full in the first instance and subsequently abbreviated thereafter. Acronyms used in the statements are as below:

AASB	Australian Accounting Standards Board
ARMC	Audit and Risk Management Committee
ATO	Australian Taxation Office
AVR	AVR Consulting
AVWG	Asset Valuation Working Group
BQ	Building Queensland
CRC	Current replacement cost
DEC	Department of Energy and Climate
DHLGPPW	Department of Housing, Local Government, Planning and Public Works (predecessor of DHPW)
DHPW	Department of Housing and Public Works
DJAG	Department of Justice and Attorney General
DoE	Department of Education
DPC	Department of the Premier and Cabinet
DSLGGW	Department of Local Government, Water and Volunteers
DSDI	Department of State Development and Infrastructure (predecessor of DSDIP)
DSDIP	Department of State Development, Infrastructure and Planning
DSROPG	Department of Sport, Racing and Olympic and Paralympic Games
DTMR	Department of Transport and Main Roads
EDQ	Economic Development Queensland
FBT	Fringe Benefits Tax
GAf	Growth Acceleration Fund
GST	Goods and Services Tax
GIICA	Games Independent Infrastructure and Coordination Authority
GVLDA	Games Venue and Legacy Delivery Authority
KMP	Key management personnel
MoG	Machinery of Government
NCAP	Non-Current Asset Policies
NRV	Net realisable value
OIR	Office of Industrial Relations
OPGO	Olympic and Paralympic Games Office
QAO	Queensland Audit Office
QFES	Queensland Fire and Emergency Services
QRCUF	Queensland Resources Common User Facility
QSR	Queensland Sustainability Report
QT	Queensland Treasury
QTC	Queensland Treasury Corporation
RAF	Residential Activation Fund
RCIF	Resources Community Infrastructure Fund
REFF	Regional Economic Futures Fund
SDA	State Development Area
SOCF	Statement of Cash Flows

INDEPENDENT AUDITOR'S REPORT

To the Accountable Officer of the Department of State Development, Infrastructure and Planning

Report on the audit of the financial report

Opinion

I have audited the accompanying financial report of the Department of State Development, Infrastructure and Planning.

The financial report comprises the statement of financial position and statement of assets and liabilities by major departmental service as at 30 June 2025, the statement of comprehensive income, statement of changes in equity, statement of cash flows and statement of comprehensive income by major departmental service 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 department's financial position as at 30 June 2025, and its 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 department 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.

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 department'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 department 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/ar4.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 2025:

- 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.

Jacques Coetzee

28 August 2025

Jacques Coetzee
as delegate of the Auditor-General

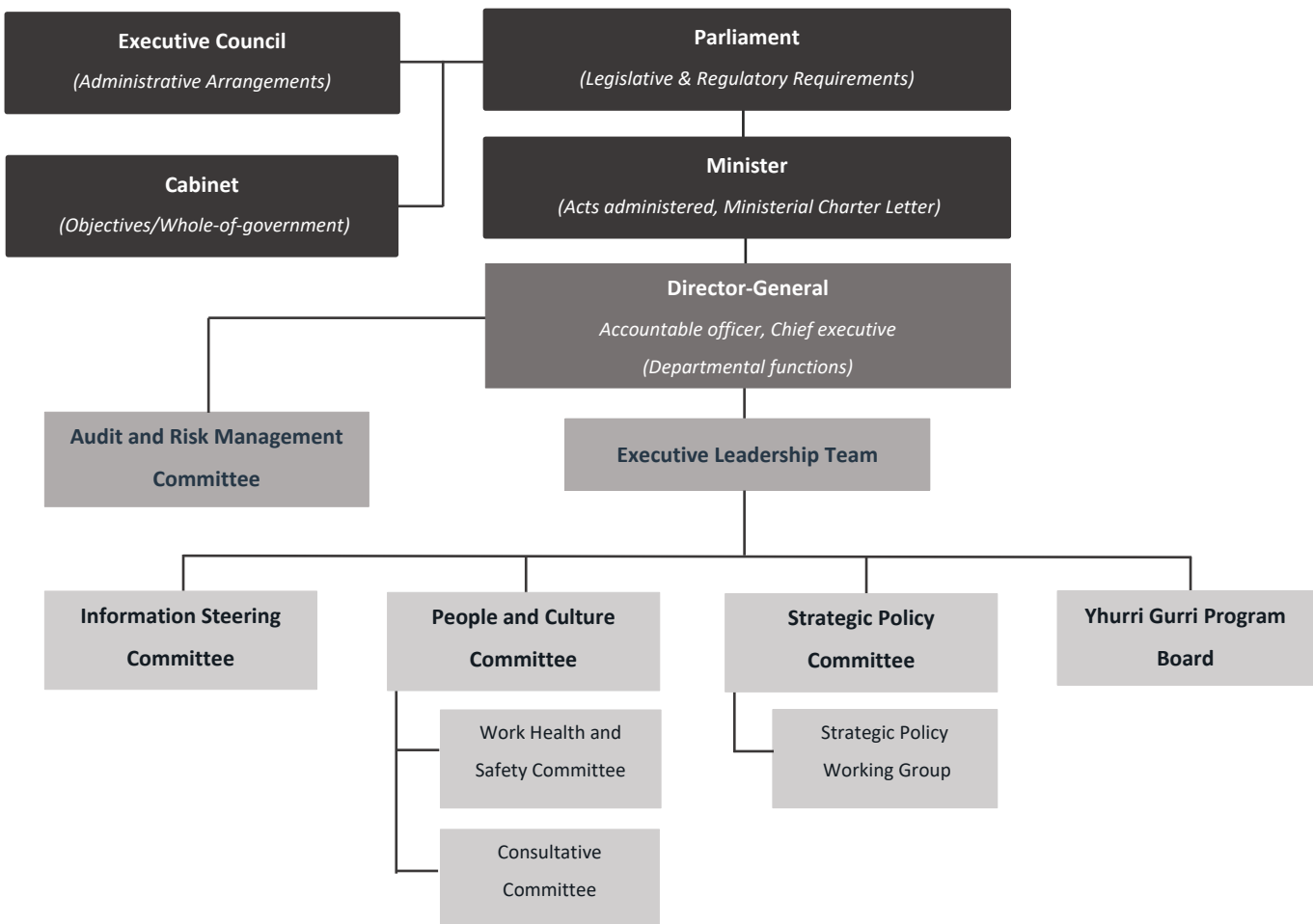
Queensland Audit Office
Brisbane

Governance

Governance framework

Our corporate governance framework underscores our dedication to effective and ethical leadership, public sector stewardship, planning and performance. It emphasises transparency and accountability in decision-making, guiding us towards achieving our strategic goals and operational objectives. This approach also enhances our workplace culture and supports our risk management objectives. Our governance committee model (as at 30 June 2025) is illustrated by the below figure:

Figure 4. DSDIP Governance committee model



Committees

Our Executive Leadership Team (ELT) and associated governance committees are established in accordance with the *Financial Accountability Act 2009* and the Financial and Performance Management Standard 2019 to ensure the Director-General can deliver Departmental services in an efficient, effective and economical manner. The ELT and its subcommittees also support the leadership direction of the Director-General and executive leadership in effective decision-making and to ensure our priorities and objectives are met.

Audit and Risk Management Committee

The Audit and Risk Management Committee (ARMC) provides independent advice to the Director-General on our external accountability responsibilities and risk management, control and compliance frameworks.

The ARMC oversees the Internal Audit function, ensuring the effective planning and execution of the audit program, as well as the implementation of audit recommendations from both internal and external reviews.

The ARMC met on six occasions. Membership and remuneration details from 1 July 2024 to 30 June 2025 are as follows:

- » Ms Karen Smith-Pomeroy, External Chair, appointed 23 February 2023, formerly an external member from 15 February 2021. Remuneration: \$24,000 (GST excluded). Attended 6 meetings.
- » Mr Ian Rodin, External Member, appointed 15 February 2021. Remuneration: \$18,000 (GST excluded). Attended 6 meetings.
- » Ms Karen Prentis, External Member, appointed 23 February 2023. Remuneration \$18,000 (GST excluded). Attended 6 meetings.
- » Mr Jason Camden, External Member, appointed 10 June 2025, formerly an internal member from 19 October 2022. Attended 4 meetings.

Executive Leadership Team

The Executive Leadership Team (ELT) is a decision-making governance committee established by, and reporting directly to, the Director-General. The ELT supports the Director-General in managing day-to-day operations and considers strategic issues including the overall performance and corporate governance of the Department.

The ELT meets weekly and is chaired by the Director-General (or their nominated proxy), and comprised of the Coordinator-General, the Deputy Directors-General and the Assistant Coordinators-General.

As at 30 June 2025, the ELT is supported by four standing governance committees:

- » Information Steering Committee
- » People and Culture Committee
- » Strategic Policy Committee
- » Yhurri Gurri Program Board.

Information Steering Committee

The Information Steering Committee (ISC) oversees the strategic management of information and technology resources to ensure new investments support the Department's strategic plan, security oversight, and responsibilities under the *Public Records Act 2023*. Additionally, the ISC meets the Department's governance requirements under the Information Security Policy (IS18:2018), which mandates that all agencies implement an Information Security Management System (ISMS) to address legislative and regulatory security requirements, including those in the *Information Privacy Act 2009* and the Code of Conduct for the Queensland Public Service. The ISMS governance component requires an Agency Security Executive and an Information Security Committee within each agency – a role fulfilled by the ISC.

Chaired by the Deputy Director-General, Infrastructure and Regional Strategy, and comprised of Executive Director representatives from across the Department's groups, the ISC meets every two months unless otherwise determined by the Chair.

People and Culture Committee

The People and Culture Committee (PCC) is focused on workforce matters, ethics and integrity. In particular, the PCC oversees the development and annual review of the Department's Strategic Workforce Plan. It is supported by two sub-committees – the Consultative Committee and the Work Health and Safety Committee.

The PCC meets every two months and is chaired by the Deputy Director-General, State Development, and comprised of Executive Director representatives from across the Department's groups, along with a representative from Mari Dhiyaan, the Department's network of Aboriginal and Torres Strait Islander employees.

The PCC also works to ensure the Department respects, protects and promotes human rights in its decision-making and actions.

Strategic Policy Committee

The Strategic Policy Committee (SPC) assists the Director-General and Coordinator-General by assessing policy and legislative proposals and projects and encourages policy collaboration internally and externally to the Department's portfolio. The SPC is supported by the Director-level Strategic Policy Working Group, which brings together leadership from across the Department to facilitate policy and research collaboration across the Department.

Chaired by the Deputy Director-General, Strategy, Insights and Advisory, and comprised of representatives from across the Department's groups, the SPC meets as needed, typically every 6-8 weeks.

Yhurri Gurri Program Board

The Yhurri Gurri Program Board is focused on the implementation and review of the Yhurri Gurri Framework and supporting participation plan and incorporates the Department's commitments and response to:

- » 'Reframing the relationship' obligations under the *Public Sector Act 2022*
- » the Queensland Government's Reconciliation Action Plan
- » the Queensland Indigenous Procurement Policy

Chaired by the Executive Director, Strategic Policy and Insights and comprised of the Coordinator-General as Executive Sponsor, Executive Director representatives from across our business groups, and representatives from Mari Dhiyaan, the Program Board meets every two months, unless otherwise determined by the Chair in consultation with the Executive Sponsor.

Risk management

The Department takes an integrated risk management approach in line with the *Financial Accountability Act 2009* and the Financial and Performance Management Standard 2019. Our practices are consistent with AS/NZS ISO 31000:2018 Risk management – Guidelines, and the Queensland Government's A Guide to Risk Management.

Through the strategic planning process, the Department assesses strategic risks to determine their impact on our ability to achieve our strategic goals. Annually, operational and business planning activities are conducted to identify risks and opportunities that may impact business objectives.

Our risk registers encompass strategic, operational, fraud and corruption, and program/project risks. These risks are regularly reviewed to ensure they align with our risk appetite and are managed by the appropriate decision-makers.

The ARMC provides the Director-General with independent advice and support regarding the Department's risk management framework and the effectiveness of our risk culture.

Public sector ethics

The Code of Conduct for the Queensland Public Service (the Code) shapes our behaviour and decision-making, ensuring we maintain the highest standards of integrity and accountability, in line with the principles and values of the *Public Sector Ethics Act 1994*. This commitment is evident in our policy framework, which undergoes continuous development and review.

Education and training on public sector ethics and the Code of Conduct are provided during induction and annually for all employees through online learning modules. Additionally, we offer specialised and tailored training and awareness initiatives, including face-to-face and virtual sessions, intranet publications, and targeted email communications on ethics topics throughout the year.

Mandatory online training on public interest disclosures, conflicts of interest, information security management, Domestic and Family Violence (DFV) Prevention and Awareness, and First Nations cultural sensitivity is included in the suite of learning modules.

Human rights

The Department is committed to complying with the requirements of the *Human Rights Act 2019*. Our employees have access to resources and training to ensure they are aware of their obligations in undertaking their functions and decision-making.

Human rights complaints

One human rights complaint was received during 2024–25 regarding the right to recognition and equality before the law, right to privacy and reputation and right to health services. The matter is still open with the outcome pending.

Internal audit

The Department's internal audit function supports the ARMC through delivering its independent and objective assurance and advisory services to the Director-General and ELT. During 2024–25, the internal audit function was managed by the Department's Head of Internal Audit, with the internal audit program delivered by an outsourced provider, Ernst and Young. It operates in accordance with an approved Internal Audit Charter that is aligned to the Institute of Internal Auditors' international standards. The role of Internal Audit is to provide independent, objective and risk-based advice, assurance and insights, employing a systematic and disciplined approach to improve the effectiveness of governance, risk management, and internal control processes.

The Internal Audit Strategic and Annual Plan 2024–25 outlined the scope of internal audit coverage for the year. Auditable areas were identified through consultation, understanding of the Department's purpose, strategic priorities, governance, control environment, and relevant risks.

In 2024–25, Internal Audit conducted 14 reviews covering a wide range of risk areas and Departmental processes.

Oversight by the ARMC, Head of Internal Audit, contract management controls, and the internal quality control methods of the co-source delivery team ensures the internal audit function operates effectively, efficiently and economically.

External scrutiny

Each year, the Queensland Audit Office (QAO) conducts an external audit of the Department's consolidated financial reports and statements. During 2024–25, the Auditor-General also conducted whole-of-government and specific entity performance audits. The tabled reports with recommendations relevant to the Department's operations include:

- » Report 1: 2024 Status of Auditor-General's recommendations
- » Report 5: Preparing for the Brisbane Games
- » Report 9: Major projects 2024
- » Report 11: State entities 2024
- » Report 14: Managing Minjerribah Futures funding

Internal Audit maintains a register of all relevant QAO report recommendations and management's mitigating actions are regularly reported to the ARMC. The findings from these reports support our ongoing practice of continuous improvement and governance review.

Information systems and recordkeeping

The Department complies with the *Public Records Act 2023*, the *Public Sector Act 2022*, and the Queensland Government's Records Governance Policy by fostering a positive, innovative, and collaborative recordkeeping culture. Our established information and records management practices ensure the creation of complete and reliable records that support our operations and document the rationale and outcomes of our business decisions and activities.

Our digital recordkeeping footprint is expanding, with records and approvals being digitally captured within an electronic document and records management system (eDRMS), as well as other business information systems and platforms.

The eDRMS and other critical business systems undergo regular security evaluations in line with our ISMS framework and risk tolerance. We implement appropriate security access controls based on our information security classification policy and supporting procedures to protect the confidentiality, integrity and availability of information we hold.

The Department is actively reducing reliance on paper by adopting electronic business processes, internal approvals and the exchange of electronic records – leveraging digital functionalities offered by the eDRMS and other electronic platforms.

Responsibilities for recordkeeping and information security are distributed throughout the Department, with expert staff providing advice and guidance. Additionally, we have updated our mandatory Information Security Management training to remain relevant in response to the evolving technology and threat landscape.

Following the Queensland Government election in October 2024, the Department underwent administrative transitions. We continue to provide eDRMS, records management, and information systems/applications support to the incoming and outgoing functions of Planning and Local Government, and this support is maintained through service level agreements. The Department also supports the Games Independent Infrastructure and Coordination Authority (GIICA) and Economic Development Queensland (EDQ) under service level agreements.

We continue to provide specialist information and records management advice and consultation on new and evolving projects across the Department and are looking at better ways to integrate and enhance our information management maturity – with a key focus on the Application and Information Asset registers.

ISMS attestation

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

Workforce

We recognise that our people are what make our organisation successful. In office locations across the State, our people demonstrate a commitment to Queensland public service values, enable delivery of our vision and purpose, and work to achieve our strategic objectives.

Workforce profile

We have a workforce of 1,840.02 FTE employees.⁴ We are dedicated to equal opportunity and fostering a diverse and inclusive workforce that mirrors the Queensland community. We value diversity, recognising that different perspectives enhance our work, deepen our understanding of our customers, and strengthen our service delivery. To excel, we need a workplace that truly understands Queenslanders and their communities, where everyone feels included, valued and connected to enable everyone to thrive at work.

We continue to strive for a workplace grounded in equity and fairness, representative of Queensland's people. As an organisation, we are committed to creating a culture of respect and inclusion where our people feel safe, respected, valued and empowered. Despite recent progress, we recognise that target group members are still under-represented in many areas. To address this, we conducted an equity and diversity audit for the third consecutive year in early 2025. The audit aimed to identify barriers within the Department for target groups, focusing on achieving equality. The findings from this audit will inform the development of our Equity and Diversity Plan 2025-27.

The tables below show workforce representation by target groups.

Table 7. Gender

Gender*	Number (headcount)	Percentage of total workforce (calculated on headcount)
Woman	1,137	59.25%
Man	782	40.75%

* Where data available

Table 8. Diversity target group data

Diversity groups*	Number (headcount)	Percentage of total workforce (calculated on headcount)	Target
Women	1,137	59.25%	N/A
Aboriginal peoples and Torres Strait Islander peoples	30	1.56%	4%
People with disability	80	4.15%	12%
Culturally and linguistically diverse – speak a language at home other than English ^{1^}	86	4.48%	12%

* To ensure privacy, in tables where there are less than 5 respondents in a category, specific numbers must be replaced by <5.

^{1^} This includes Aboriginal and Torres Strait Islander languages or Australian South Sea Islander languages spoken at home.

⁴ Based on Minimum Obligatory Human Resource Information FTE data for the fortnight ending 28 June 2025.

Table 9. Target group data for women in leadership roles*

	Women (headcount)	Percentage of total leadership cohort (calculated on headcount)	Target
Senior Officers (Classified, s122 and s155 equivalent combined)	100	60.98%	50%
Senior Executive Service and Chief Executives (Classified, s122 and s155 combined)	28	54.90%	50%

* Women in leadership are defined as those in classified roles or on s122 or s155 equivalent contracts. This data must not include salary equivalency.

Strategic workforce planning

Our workforce planning strategy is designed to align with our future strategic goals and anticipated workforce needs, enable the Department to adapt to workplace changes, and address workforce and workplace risks and opportunities.

The DSDIP Strategic Workforce Plan 2024–2029 and OIR Strategic Workforce Plan 2025-2028 focus on building a high-performing Department through strategic workforce objectives. These include developing capable people to deliver innovative solutions to increasingly complex local and social challenges; building digital capability to support ongoing enhancements; and fostering safe, healthy and productive workplaces. The plans also prioritise equity, inclusion and connectedness to ensure all employees can thrive and contribute meaningfully.

Key workforce development and planning initiatives include:

- » refining talent attraction programs to support strategic goals and appeal to a diverse group of candidates
- » delivering recruitment and selection capability uplift sessions, incorporating best-practices for equitable recruitment across a diverse applicant pool
- » delivering communications campaigns celebrating women in leadership and their achievements
- » participating in the Career Pathways Service to provide leadership opportunities
- » continuing to offer resources through a dedicated Mental Health Hub and First Nations SharePoint
- » offering youth traineeships and graduate employment opportunities, and collaborating with educational institutions to identify early career pipelines
- » committing to safe, healthy and inclusive workplaces through comprehensive health, safety, and wellbeing support systems, awareness initiatives, and equity and diversity improvements
- » delivering workshops for emerging and current managers on psychosocial / trauma-informed leadership
- » participating in domestic and family violence prevention awareness initiatives and events
- » delivering the *Leading Ahead* and *People Matters* programs focused on foundational capability uplift for current and emerging middle-managers
- » providing continued access to career development opportunities through a mentoring platform
- » strengthening talent pipelines to address critical skills needs and retain capability
- » delivering learning and development programs that address organisation-wide capability needs, emerging technologies, and leadership skill enhancement
- » embedding a health, safety, and wellbeing management system that promotes a proactive safety culture.

Industrial and employee relations

We support the Employment Security and Union Encouragement policies and have applied the principles and practices of these policies in managing our workforce. Our Consultative Committee meets when required to promote meaningful consultation between our management and the union. The committee deals with matters related to the *State Government Entities Certified Agreement 2023*, as well as matters that impact our workforce, including organisational change.

Early retirement, redundancy and retrenchment

No redundancy, early retirement or retrenchment packages were paid during the reporting period.

Appendices

Appendix 1: Progress against service standards

The Department of State Development, Infrastructure and Planning service areas are:

- » Develop the economy
- » Industrial Relations
- » Infrastructure and regional strategy, policy and planning
- » Better planning for Queensland

The tables below report the actual result for the service standards for the 2024–25 financial year – specifically, as at 30 June 2025. These may vary from the estimated actuals reported in the Service Delivery Statements 2025–26 which were calculated prior to the State budget handed down in June 2025.

Develop the economy

The objective of this service area is the timely attraction and facilitation of investment opportunities, housing supply options and industry development to provide ongoing economic benefits for Queenslanders.

Develop the economy	2024–2025 Target/Est	2024–2025 Actual
<i>Effectiveness measure</i> Value of capital investment enabled through project facilitation	\$1.774 billion	\$2.37 billion
<i>Efficiency measure</i> Project facilitation costs per \$1,000 of capital investment enabled	<\$4.30	\$3.37
<i>Discontinued measure</i> Estimated number of jobs enabled through project facilitation ¹	3,353	4,537

Notes:

1. This service standard has been discontinued as the focus of the service area is on industry growth through engagement and project facilitation which is better measured by a stakeholder satisfaction survey. This is the final time it will be reported.

Industrial Relations

The objective of this service area is to support the wellbeing of Queenslanders by fostering workplaces where fairness and productivity go hand in hand.

Industrial Relations	2024–2025 Target/Est	2024–2025 Actual
Service: Industrial Relations		
<i>Effectiveness measures</i> Overall client satisfaction with inspectorate's effectiveness and professionalism	90%	95%
Overall client satisfaction with the services and advice on public sector industrial relations	90%	96%
<i>Efficiency measures</i> Cost of industrial relations services per Queensland worker ¹	\$3.54	\$3.70

Cost of public sector industrial and employee relations per Queensland public sector worker ²	\$7.02	\$7.01
Service: Work health and safety services		
<i>Effectiveness measure</i> Overall client satisfaction with inspectorate's effectiveness and professionalism	90%	88%
<i>Efficiency measure</i> Cost of Workplace Health and Safety Queensland services per Queensland worker ¹	\$39.52	\$40.48
Service: Electrical safety services		
<i>Effectiveness measures</i> Reduction in the number of reported serious electrical incidents over the year on a 5-year rolling average ³	5%	3%
Overall client satisfaction with inspectorate's effectiveness and professionalism	90%	97%
<i>Efficiency measure</i> Cost of electrical safety services per person in Queensland	\$5.37	\$5.05
Service: Administration of the Industrial Court and Commission system		
<i>Effectiveness measure</i> Clearance rate of pending caseload	90%	99%
<i>Efficiency measure</i> Average cost of finalisation of a case in Queensland Industrial Relations Commission and Industrial Court of Queensland ⁴	\$3,600	\$4,398
Service: Workers' compensation services		
<i>Effectiveness measure</i> Workers' compensation disputation rate ⁵	3.7%	3.8%
<i>Efficiency measure</i> Cost of Workers' Compensation Regulator service per Queensland worker	\$21.78	\$20.33

Notes:

1. The variance between the 2024–25 Target/Estimate and the 2024–25 Actual is due to additional funding provided as part of 2024–25 Budget Update and movements in Queensland labour force numbers.
2. The variance between the 2024–25 Target/Estimate and the 2024–25 Actual is due to a minor increase in the cost of delivering these services, and movements in Queensland public sector worker numbers.
3. The variance between the 2024–25 Estimated Actual which appeared in the 2025–26 Service Delivery Statements (SDS) and the final 2024–25 Actual is due to Serious Electrical Incidents (SEI's) numbers in the 2024–25 Estimated Actual being current to 31 March 2025 with the final figure as at 30 June 2025. The variance between the 2024–25 Target/Estimate and the 2024–25 Actual is due to the volatility of small numbers of SEIs which impact the average rate.
4. The variance between the 2024–25 Target/Estimate and the 2024–25 Actual is as a result of increased costs largely due to an additional commissioner and the finalisation rate being impacted by complex matters.
5. The minor variance between the 2024–25 Target/Estimate and the 2024–25 Actual is driven by an increase in the number of primary psychological claims which have a higher level of disputation.

Infrastructure and regional strategy, policy and planning

The objective of this service area is to coordinate a future-focused infrastructure program that prioritises the long-term growth of Queensland.

Infrastructure and regional strategy, policy and planning	2024–2025 Target/Est	2024–2025 Actual
<i>Effectiveness measure</i> Overall stakeholder satisfaction with consultation, advice and/or support ¹	80%	74%
<i>Efficiency measure</i> Administration costs per \$1,000 of infrastructure investment coordinated through the service area	<\$5.00	\$1.95

Notes:

1. The variance between the 2024–25 Estimated Actual which appeared in the 2025–26 Service Delivery Statements (SDS) and the 2024–25 Actual is due to the survey not being finalised until after the publication of the SDS.

Better planning for Queensland

The objective of this service area is to drive an effective and efficient planning system underpinned by a flexible planning framework that finds ways to facilitate development across the State.

Better planning for Queensland	2024–2025 Target/Est	2024–2025 Actual
<i>Effectiveness measure</i> Level of stakeholder satisfaction with accessibility and transparency of the requirements of the planning system	75%	77%
<i>Discontinued measure</i> Average administrative costs per decision made by the State Assessment and Referral Agency ¹	\$5,586	\$6,124

Note:

1. This service standard has been discontinued and replaced by a measure that better reflects industry expectation on timely decision making. This is the final time it will be reported. The 2024–25 Actual is higher than the 2024–25 Target/Estimate due to an increase in legal costs associated with appeals.

Appendix 2: Office of Industrial Relations boards and committees

This section outlines the three government bodies associated with the Office of Industrial Relations and their related subcommittees:

- » Work Health and Safety Board
- » Electrical Safety Board
- » Consultative Committee for Work-Related Fatalities and Serious Incidents

More information on our other government bodies can be accessed on our website.⁵

Work Health and Safety Board							
Act or instrument	Work Health and Safety Act 2011						
Purpose/r ole	The <i>Work Health and Safety Act 2011</i> establishes the Work Health and Safety Board to give advice and make recommendations to the Minister regarding policies, strategies, allocation of resources and legislative arrangements for work health and safety.						
Operation s	<p>The Work Health and Safety (WHS) Board held five meetings (including a planning day) during the reporting period. In addition, the WHS Board’s Health and Safety Representative Working Group held three meetings in the period and the newly established Workplace Violence and Aggression Prevention Working Group held one meeting.</p> <p>Membership changes</p> <ul style="list-style-type: none">» Mr Michael Hart was appointed as Chairperson on 20 January 2025» Ms Linda Lavarch resigned 1 November 2024» Mr Kurt Pauls ceased to be a member on 1 November 2024» Mr Craig Dearling resigned 12 February 2025» Ms Sarah Beaman was appointed on 5 August 2024» Mr Rohan Webb was appointed on 5 August 2024» Mr Andrew Chapman was appointed on 1 May 2025						
Achievem ents	<p>Achievements included:</p> <ul style="list-style-type: none">» Provided advice and recommendations to the Minister for Industrial Relations on a range of matters including psychosocial safety, occupational violence, and engineered stone.» Advocated for OIR to broaden its messaging for the promotion of the new electrical safety regulations relating to work in or enter a domestic roof space.» Improved communication, feedback and cooperation with the Industry Sector Standing Committees in order to inform the Board’s position on key WHS issues and provide industry feedback to OIR on key matters.						
Financial reporting	Not exempted from audit by the Auditor-General. Transactions of the entity are accounted for in the financial statements.						
Membership and remuneration							
Position	Name	Meetings/ sessions attendance	% of scheduled meetings attended	Membership duration	Approved annual, sessional or daily fee	Approved sub-committee fees if applicable	Actual fees received
Chair	Linda Lavarch	2	100	13/9/23 - 1/11/24	<= 4hrs/day: \$195 > 4hrs/day: \$390	<= 4hrs/day: \$195 > 4hrs/day: \$390	\$ 780
Chair	Michael Hart	2	100	20/1/25 - 30/6/25			\$ 585
Member	Lindsay Carroll	4	80	13/9/23 - 30/6/25	<= 4hrs/day: \$150 > 4hrs/day: \$300	<= 4hrs/day: \$150 > 4hrs/day: \$300	\$ 1,350
Member	Ross Di Corleto	4	80	13/9/23 - 30/6/25			\$ 1,050
Member	James Crane	5	100	13/9/23 - 30/6/25			\$ 1,950

⁵ <https://www.statedevelopment.qld.gov.au/about-us/our-department/corporate-publications/annual-report>

Member	Brendan Crotty	4	80	13/9/23 - 30/6/25	<= 4hrs/day: \$150 > 4hrs/day: \$300	<= 4hrs/day: \$150 > 4hrs/day: \$300	\$ 1,500
Member	Rebecca Loudoun	4	80	13/9/23 - 30/6/25			\$ 1,050
Member	Mark Raguse	5	100	13/9/23 - 30/6/25			\$ 1,650
Member	Amy Sproule	5	100	13/9/23 - 30/6/25			\$ 1,650
Member	Kathy Taylor	5	100	13/9/23 - 30/6/25	Nil – elective non-remuneration	Nil - elective non-remuneration	\$ 0
Member	Craig Dearling	3	100	13/9/23 - 12/2/25	<= 4hrs/day: \$150 > 4hrs/day: \$300	<= 4hrs/day: \$150 > 4hrs/day: \$300	\$ 1,485
Member	Kurt Pauls	1	50	13/9/23 - 1/11/24			\$ 150
Member	Michael Pennisi	3	60	18/6/24 - 30/6/25	Nil - ineligible	Nil - ineligible	\$ 0
Member	Sarah Beaman	5	100	5/8/24 – 30/6/25	<= 4hrs/day: \$150 > 4hrs/day: \$300	<= 4hrs/day: \$150 > 4hrs/day: \$300	\$ 1,650
Member	Rohan Webb	4	80	5/8/24 - 30/6/25			\$ 900
Member	Andrew Chapman	1	100	1/5/25 - 30/6/25			\$ 0
No. scheduled meetings/sessions	Five Board meetings » Three Health and Safety Representative Working Group subcommittee meetings » One Workplace Violence and Aggression Prevention Working Group subcommittee meeting						
Total out of pocket expenses	\$779.46						
SUBORDINATE COMMITTEES							
Construction Industry Sector Standing Committee							
Purpose	The primary function of an industry sector standing committee is to give advice and make recommendations to the Work Health and Safety Board about work health and safety in the industry sector for which the committee is established.						
Achievements	Achievements included: » Provided advice and recommendations to the WHS Board on respirable crystalline silica (RCS), elevating work platforms (EWPs), air monitoring and working at height. » Provided industry feedback on Codes of Practice (CoP) including i) Managing the Risk of Psychosocial Hazards at Work Code of Practice 2022 and ii) Managing respirable crystalline silica dust exposure in construction and manufacturing of construction elements code of practice 2022. » Provided feedback to assist OIR to maximise the rollout of the Injury Prevention and Management program (IPaM).						
Financial reporting	Not exempted from audit by the Auditor-General. Transactions of the entity are accounted for in the financial statements.						
Remuneration (members are not remunerated)							
Position	Name	Meetings/sessions attendance	% of scheduled meetings attended	Membership duration	Approved annual, sessional or daily fee	Approved sub-committee fees if applicable	Actual fees received
Chair	Kurt Pauls	1	100	15/02/24 - 1/11/24	N/A	N/A	N/A
Member	Kelvin Cuskelly	4	100	15/02/24 - 30/6/25			

Member	Amanda Nicolo	3	75	15/02/24 - 30/6/25	N/A	N/A	N/A
Member	Caig Dearling	2	100	15/02/24 - 12/2/25			
Member	Chris Lynch	3	75	15/02/24 - 30/6/25			
Member	Jacqueline Collie	1	100	15/02/24 - 23/9/24			
Member	Ryan Alexiou	4	100	15/02/24 - 30/6/25			
Member	Jimmy Anderson	3	100	26/09/24 - 30/6/25			
Member	Jamie McQueen	3	100	26/09/24 - 30/6/25			
Member	Daniel Lacey	2	67	26/09/24 - 30/6/25			
Member	Paris Andriske	3	100	26/09/24 - 30/6/25			
No. scheduled meetings/sessions	Four						
Total out of pocket expenses	Nil						
Health and Community Services Industry Sector Standing Committee							
Purpose	The primary function of an industry sector standing committee is to give advice and make recommendations to the Work Health and Safety Board about work health and safety in the industry sector for which the committee is established.						
Achievements	Achievements included: <ul style="list-style-type: none">» Provided advice and recommendations to the WHS Board on a broad range of policies and campaigns, including: slips, trips and falls at level, clinical incidents and the threshold to commence an occupational health and safety investigation, concerns for allied health workers engaged in home visits and psychosocial hazards/issues such as occupational violence and sexual harassment where the aggressor is not a worker.» Provided industry feedback on Codes of Practice (CoP) including i) Managing the risk of psychosocial hazards at work Code of Practice 2022, ii) Hazardous Manual Tasks Code of Practice 2021 and iii) Manual tasks involving the handling of people Code of Practice 2001.» Provided feedback to assist OIR to maximise the rollout of the Injury Prevention and Management program (IPaM).						
Financial reporting	Not exempted from audit by the Auditor-General. Transactions of the entity are accounted for in the financial statements.						
Remuneration (members are not remunerated)							
Position	Name	Meetings/sessions attendance	% of scheduled meetings attended	Membership duration	Approved annual, sessional or daily fee	Approved sub-committee fees if applicable	Actual fees received
Chair	James Gilbert	4	100	15/02/24 - 30/6/25	N/A	N/A	N/A
Member	Keith Adam	3	75	15/02/24 - 30/6/25			
Member	Lucy Beikoff	3	75	15/02/24 - 30/6/25			
Member	Ann Conwell	3	75	15/02/24 - 30/6/25			

Member	John Cosgrove	0	0	15/02/24 - 4/2/25	N/A	N/A	N/A
Member	Roxanne Egeskov	3	75	15/02/24 - 30/6/25			
Member	Merinda Foster	2	50	15/02/24 - 30/6/25			
Member	Peter Gould	3	75	15/02/24 - 30/6/25			
Member	Alarna Lane-Mullins	1	25	15/02/24 - 30/6/25			
Member	Cassie Madigan	0	0	15/02/24 - 6/3/25			
Member	Kevina O'Neill	3	75	15/02/24 - 30/6/25			
Member	Fiona Scalon	2	50	15/02/24 - 30/6/25			
Member	Johannes Solymosi	3	75	15/02/24 - 30/6/25			
Member	Melanie Stellmacher	3	75	15/02/24 - 30/6/25			
Member	Barry Watson	4	100	15/02/24 - 30/6/25			
No. scheduled meetings/sessions	Four						
Total out of pocket expenses	Nil						
Manufacturing Industry Sector Standing Committee							
Purpose	The primary function of an industry sector standing committee is to give advice and make recommendations to the Work Health and Safety Board about work health and safety in the industry sector for which the committee is established.						
Achievements	Achievements included: <ul style="list-style-type: none">» Provided advice on a range of issues, policies and campaigns including, respirable crystalline silica (RCS), welding processes/welding fumes, work in confined spaces, electrical safety in manufacturing and forklift safety.» Provided industry feedback on Codes of Practice (CoP) including i) Managing respirable crystalline silica dust exposure in construction and manufacturing of construction elements code of practice 2022, ii) Confined Spaces Code of Practice 2021 and iii) Welding processes code of practice 2021.» Provided feedback to assist OIR to maximise the rollout of the Injury Prevention and Management program (IPaM).						
Financial reporting	Not exempted from audit by the Auditor-General. Transactions of the entity are accounted for in the financial statements.						
Remuneration (members are not remunerated)							
Position	Name	Meetings/sessions attendance	% of scheduled meetings attended	Membership duration	Approved annual, sessional or daily fee	Approved sub-committee fees if applicable	Actual fees received
Chair	Scott Reichman	2	50	15/02/24 - 30/6/25	N/A	N/A	N/A
Member	Julia Tey	3	75	15/02/24 - 30/6/25			
Member	Fiona McDonnel	4	100	15/02/24 - 30/6/25			

Member	Emma Stuart	3	75	15/02/24 - 30/6/25	N/A	N/A	N/A
Member	Amy Sproule	1	25	15/02/24 - 30/6/25			
Member	Matthew Journeaux	3	75	15/02/24 - 30/6/25			
Member	Norman Page	4	100	15/02/24 - 30/6/25			
Member	Kurt Pauls	0	0	15/02/24 - 1/11/24			
Member	Margaret Cook	4	100	15/02/24 - 30/6/25			
Member	Brett McCreadie	3	100	26/9/24 - 30/6/25			
Member	Denise White	3	100	26/9/24 - 30/6/25			
No. scheduled meetings/sessions	Four						
Total out of pocket expenses	Nil						
Retail and Wholesale Industry Sector Standing Committee							
Purpose	The primary function of an industry sector standing committee is to give advice and make recommendations to the Work Health and Safety Board about work health and safety in the industry sector for which the committee is established.						
Achievements	Achievements included: <ul style="list-style-type: none">» Provided advice and recommendations to the WHS Board on a broad range of policies and campaigns, including and in particular psychosocial hazards/issues including workplace bullying, and occupational violence and sexual harassment where the aggressor is not a worker.» Provided advice to support the work of the WHS Board's recently established Workplace Violence and Aggression Prevention Working Group.» Provided industry feedback on Codes of Practice (CoP) including Managing the risk of psychosocial hazards at work Code of Practice 2022.						
Financial reporting	Not exempted from audit by the Auditor-General. Transactions of the entity are accounted for in the financial statements.						
Remuneration (members are not remunerated)							
Position	Name	Meetings/sessions attendance	% of scheduled meetings attended	Membership duration	Approved annual, sessional or daily fee	Approved sub-committee fees if applicable	Actual fees received
Chair	Matt Littleboy	4	100	15/02/24 - 30/6/25	N/A	N/A	N/A
Member	Rebecca Parnell	4	100	15/02/24 - 30/6/25			
Member	Gemma Sharp	4	100	15/02/24 - 30/6/25			
Member	Michael Rolfe	2	50	15/02/24 - 12/6/25			
Member	Casey Whelan	3	75	15/02/24 - 30/6/25			
Member	Darryn Gaffy	3	75	15/02/24 - 30/6/25			

Member	Dana McMahon	3	75	15/02/24 - 30/6/25	N/A	N/A	N/A
No. scheduled meetings/sessions	Four						
Total out of pocket expenses	Nil						
Rural Industry Sector Standing Committee							
Purpose	The primary function of an industry sector standing committee is to give advice and make recommendations to the Work Health and Safety Board about work health and safety in the industry sector for which the committee is established.						
Achievements	<p>Achievements included</p> <ul style="list-style-type: none">» Provided advice and recommendations to the WHS Board on a broad range of policies and campaigns, including: quad bikes and side by side vehicles, the Pacific Australia Labour Mobility Program (PALM) and psychosocial hazards/issues such as occupational violence and sexual harassment, where the aggressor is not a worker.» Provided industry feedback on Codes of Practice (CoP) including i) Rural Plant Code of Practice 2024 and ii) Managing the risk of psychosocial hazards at work Code of Practice 2022.» Provided industry advice on enforcement campaigns in the rural sector.» Provided feedback to assist OIR maximise opportunities to take advantage of OIR's Injury Prevention and Management program (IPaM).						
Financial reporting	Not exempted from audit by the Auditor-General. Transactions of the entity are accounted for in the financial statements.						
Remuneration (members are not remunerated)							
Position	Name	Meetings/sessions attendance	% of scheduled meetings attended	Membership duration	Approved annual, sessional or daily fee	Approved sub-committee fees if applicable	Actual fees received
Chair	Kelly Johnstone	4	100	15/02/24 - 30/6/25	N/A	N/A	N/A
Member	Fiona McDonnell	4	100	15/02/24 - 30/6/25			
Member	Joe Moro	3	75	15/02/24 - 30/6/25			
Member	Paul Sloman	4	100	15/02/24 - 30/6/25			
Member	David Foote	2	50	15/02/24 - 30/6/25			
Member	Larry Bernie	2	50	15/02/24 - 30/6/25			
Member	Bronson Thomas	3	75	15/02/24 - 30/6/25			
Member	Craig Downie	3	75	15/02/24 - 30/6/25			
Member	Stuart Polzin	3	75	15/02/24 - 30/6/25			
Member	Richard Franklin	4	100	15/02/24 - 30/6/25			
No. scheduled meetings/sessions	Four						

Total out of pocket expenses	Nil						
Transport and Storage Industry Sector Standing Committee							
Purpose	The primary function of an industry sector standing committee is to give advice and make recommendations to the Work Health and Safety Board about work health and safety in the industry sector for which the committee is established.						
Achievements	<p>Achievements included:</p> <ul style="list-style-type: none">» Provided advice and recommendations to the WHS Board on a broad range of policies and campaigns, including: psychosocial hazards such as workplace bullying and high job demands, work health design issues, state and federal regulator safety jurisdictional issues and fatigue management.» Provided industry feedback on Codes of Practice (CoP) including i) Managing the risk of psychosocial hazards at work Code of Practice 2022 and ii) Hazardous Manual Tasks Code of Practice 2021.» Provided feedback on designing health and safe work including good work design with transport and storage industry application» Commenced work with OIR to develop two practical case studies on work health design.» Provided feedback to assist OIR maximise opportunities to take advantage of OIR's Injury Prevention and Management program (IPaM).						
Financial reporting	Not exempted from audit by the Auditor-General. Transactions of the entity are accounted for in the financial statements.						
Remuneration (members are not remunerated)							
Position	Name	Meetings/ sessions attendance	% of scheduled meetings attended	Membership duration	Approved annual, sessional or daily fee	Approved sub- committee fees if applicable	Actual fees received
Chair	Julie Russell	4	100	15/02/24 - 30/6/25	N/A	N/A	N/A
Member	Victoria Edwards	4	100	15/02/24 - 30/6/25			
Member	Annastacia Denigan	1	25	15/02/24 - 30/6/25			
Member	Paula Northam	4	100	15/02/24 - 30/6/25			
Member	Joshua Millroy	1	25	15/02/24 - 30/6/25			
Member	Lucas Kennedy	4	100	15/02/24 - 30/6/25			
Member	Matthew Littleboy	4	100	15/02/24 - 30/6/25			
Member	Mick McKittrick	3	75	15/02/24 - 30/6/25			
Member	Deanna McMaster	3	75	15/02/24 - 30/6/25			
Member	Monique Johnston	1	67	26/9/24 - 30/6/25			
No. scheduled meetings/sessions	Four						
Total out of pocket expenses	Nil						

Electrical Safety Board							
Act or instrument	Electrical Safety Act 2002						
Purpose/role	The <i>Electrical Safety Act 2002</i> (the Act) provides a legislative framework to help protect people and property from the risks associated with electricity. The Act establishes an Electrical Safety Board (the Board) and 3 Committees, which report to the Board. The Board provides advice and makes recommendations to the Minister about policies, strategies and legislative arrangements for electrical safety.						
Operations	Four scheduled meetings per year. » * <i>Members (last term expired on 30/09/2023)</i> » <i>New term commenced 1/10/23. (3-year term)</i> » David James replaced Irma Beganovic from 10/06/2025 » Irma Beganovic resigned 02/08/2024						
Achievements	Achievements included: » Provided advice to the Electrical Safety Office on policies and strategies to raise awareness in the electrical industry, and the broader community, of the risks associated with electricity, including compliance, awareness, communication, and education campaigns. » Hosted and facilitated an Electrical Safety Fortnight to engage with industry leaders on safety leadership to improve safety outcomes within the electrical industry. » Established a working group to explore community education and awareness program. » Progressed 2023-2024 action plan activities for each strategic level in the 2023-2027 5-year strategic Electrical Safety Plan for Queensland. » Progressed work on the Electrically Safe Town Initiative in consultation with Industry and the Community, which aims to enhance community understanding and awareness of electrical safety. » Continued to collaborate with the Electrical Safety Office (ESO) on electrical safety matters. » The Commissioner for Electrical Safety represented the Board and Committees at several events and engagements promoting the Electrical Safety Plan. » Promoted the Don't Do It Yourself advertising campaign 'DDIY – never do DIY electrical work always use a professional'. » Supported the Electrical Safety Office (ESO) and The Wiggles Partnership						
Financial reporting	Not exempted from audit by the Auditor-General. Transactions of the entity are accounted for in the financial statements.						
Membership and remuneration							
Position	Name	Meetings/ sessions attendance	% of scheduled meetings attended	Membership duration	Approved annual, sessional or daily fee	Approved sub- committee fees if applicable	Actual fees received
Commissioner for Electrical Safety	Keith McKenzie, Chair	4	100%	3 years	<= 4hrs/day: \$150 > 4hrs/day: \$300	N/A	N/A
Worker representative – Stowe Australia	Cassandra Tommasi	3	75%	3 years			\$600
Employer representative	Vacant	N/A	N/A	3 years			N/A
Worker representative – President Electrical Trades Union Queensland and Northern Territory	Jason Young	3	75%	3 years			\$600
Community representative – Former State President of Queensland	Christine King	3	75%	3 years			\$600

Country Women's Association					<= 4hrs/day: \$150 > 4hrs/day: \$300	N/A	
Employer representative – Managing Director Power & Data Support Services Pty Ltd, MEA	Leo Ward	4	100%	3 years			\$750
Community representative – Director Working Visions	Tracey Wilson	4	100%	3 years			\$750
A/Deputy Director-General, Office of Industrial Relations	Donna Heelan	4	100%	N/A	\$0		
A/Executive Director Electrical Safety Office	Robert Wicks	4	100%	N/A	\$0		
Employer representative- Managing Director Perigon Australia	David James*	0	0%	N/A			\$0
No. scheduled meetings/sessions	Four						
Total out of pocket expenses	\$1261.25 'Out of pocket' expenses are outlined in the Remuneration Procedures for part-time Chairs and members of Queensland Government bodies.						
SUBORDINATE COMMITTEES							
Electrical Equipment Committee							
Purpose	The Electrical Equipment Committee primary function is to give advice and make recommendations to the Electrical Safety Board about the safety of electrical equipment.						
Achievements	Achievements included: » Updated and progressed the activities and deliverables of the committee's 2023/24 action plan. » Continued work on identifying training gaps for emerging and existing technology in consultation with the Electrical Licensing Committee. » Advised on the appropriateness of, and content of, Australian safety standards for electrical equipment. » Continued work on potential risks of battery energy storage system safety, solar and electric vehicles. » Reviewed the progress against the remaining deliverables of the Electrical Safety Plan 2018-2022, in closing out of the plan the following deliverable will be focused on in consultation with the Board and other committees: - Working on the adoption of Victoria's emergency services booklet for Queensland to educate emergency services workers on electrical safety. » Provided input into the development the Electrical Safety Plan for Queensland 2023-2027 in consultation with Industry and the Community. » Provided input into the 2023-2024 action plan activities for each strategic lever in Electrical Safety Plan for Queensland 2023-2027 » Continued to collaborate with the Electrical Safety Office (ESO) on electrical safety matters.						
Financial reporting	Not exempted from audit by the Auditor-General. Transactions of the entity are accounted for in the financial statements.						
Remuneration (members are not remunerated)							

Position	Name	Meetings/ sessions attendance	% of scheduled meetings attended	Membership duration	Approved annual, sessional or daily fee	Approved sub- committee fees if applicable	Actual fees received
Chair	Keith McKenzie	4	100%	3 years	N/A	N/A	N/A
Member	Matthew Duncan	4	100%	3 years			
Member	Sonja Basson <i>Resigned 19/08/24</i>	0	0%	3 years			
Member	Scott Reichmann	3	75%	3 years			
Member	Daren Mallouk	2	50%	3 years			
Member	Robert McClelland <i>Resigned 31/05/25</i>	3	75%	3 years			
Member	Regina Roos	4	100%	3 years			
Member	Myra Nolan	2	50%	3 years			
Total out of pocket expenses	-						
Electrical Licensing Committee							
Purpose	The Electrical Licensing Committee gives advice and makes recommendations to the Electrical Safety Board about electrical licences and training. It takes appropriate disciplinary action against electrical contractors and workers and reviews decisions of the regulator about electrical licences.						
Achievements	<p>Achievements included:</p> <ul style="list-style-type: none">» Exercised the Committee’s regulatory functions by taking disciplinary action against 46 electrical licence holders (24 workers and 22 contractors) for unsafe electrical work and non-compliant practices, including issuing penalties, suspending, disqualification and /or QTP status and cancellation of licences, and directing licence holders to undertake competency assessments and audits.» Provided advice on submissions to the Committee submitted by Electrical Safety Office and Industry that included scope of work, eligibility pathways, qualifications.» Released the Safe working and supervision guide for electrical apprentices microcredential course.» Recommended changes to two competency units UEEEL0001 and UEEEL0002, and additional training unit UEERE0050 now included in the suite of disciplinary competency units.» Contributed to ESO’s eSAFE Electrical bulletin, to help ESO expand their reach.» Reviewed the units of competency for restricted licences and provided recommendations to the ESO.» Progressed significant work on Isolating Upstream and identifying risks where isolation upstream cannot be achieved.» Conducted a presentation for electrical workers and contractors during Electrical Safety Fortnight in Cairns» Contributed ideas to the development of Micro-Credential Course – supervising electrical tradesperson.» Provided input into the development the Electrical Safety Plan for Queensland 2023-2027 in consultation with Industry and the Community.» Provided input into the 2024-2025 action plan activities for each strategic lever in the Electrical Safety Plan for Queensland 2023-2027.						

	» Engaged with Registered Training Organisations (RTOs) on the disciplinary process, outcomes, and the Electrical Licensing Committee's training requirements.						
	» Continued to work collaboratively with the Electrical Safety Office (ESO) on electrical safety matters.						
Financial reporting	Not exempted from audit by the Auditor-General. Transactions of the entity are accounted for in the financial statements.						
Remuneration (Members are remunerated as per Adjudication and Determination (Level 3))							
Position	Name	Meetings/ sessions attendance	% of scheduled meetings attended	Membership duration	Approved annual, sessional or daily fee	Approved sub- committee fees if applicable	Actual fees received
Chair	Keith McKenzie	9	100%	3 years	<= 4hrs/day: \$250 > 4hrs/day: \$500	N/A	N/A
Member	Veronica Mauri	9	100%	3 years			\$6,500
Member	Jane Errey Resigned 30/11/24	4	80%	Resigned 30/11/24			\$3,000
Member	Matthew Duncan	9	100%	3 years			\$5,750
Member	Jason Young	8	88.89%	3 years			\$6,250
No. scheduled meetings/sessions	Twelve scheduled, with three meetings cancelled. Nine meetings proceeded.						
Total out of pocket expenses	\$1101.60 These expenses are comprised of travel and other costs incurred by members as a result of attending face-to-face meetings.						
Electrical Safety Education Committee							
Purpose	The Electrical Safety Education Committee gives advice and makes recommendations to the Electrical Safety Board about the promotion of electrical safety in workplaces and in the broader community. This includes advice on the appropriateness of, and the need for, marketing campaigns and promotional programs planned by the Electrical Safety Office.						
Achievements	Achievements included: » Updated and progressed the activities and deliverables of the committee's 2024/25 action plan. » Advised on the Electrical Safety Office's evidence-based policies and strategies to promote and raise awareness of electrical safety risk, via campaigns, films, and safety articles, targeting those most vulnerable in the community. » Enhance public awareness by constructing two Electrical Safety Education and Awareness Trailers. » Developed a draft Electrical Safety Guide for First Responders that addresses identified needs and has clear, information for all first responders. » Developed the concept for a Safety Switch brochure with QR code Sticker for Qld residents to direct them to the Electrical Safety Website to understand Electrical Safety Switches. » Provided input into the development the Electrical Safety Plan for Queensland 2023-2027 in consultation with Industry and the Community. » Provided input into the 2024-2025 action plan activities for each strategic lever in Electrical Safety Plan for Queensland 2023-2027. » Continue to work collaboratively with the Electrical Safety Office (ESO) on electrical safety matters.						

Financial reporting	Not exempted from audit by the Auditor-General. Transactions of the entity are accounted for in the financial statements.						
Remuneration (Members are not remunerated)							
Position	Name	Meetings/ sessions attendance	% of scheduled meetings attended	Membership duration	Approved annual, sessional or daily fee	Approved sub- committee fees if applicable	Actual fees received
Chair	Keith McKenzie	4	100%	3 years	N/A	N/A	N/A
Member	Glen Cook	4	100%	3 years			
Member	Tracey Wilson	3	75%	3 years			
Member	David Cross	2	50%	3 years			
Member	Tammy Stanton	2	50%	3 years			
Member	Ioni Lewis	2	50%	3 years			
Member	Suzanne Sheppard	4	100%	3 years			
Member	Regina Roos	4	100%	3 years			
Member	Christopher Thiesfield	1	25%	3 years			
Member	Cameron Humphreys	2	50%	3 years			
No. scheduled meetings/sessions	Four						
Total out of pocket expenses	Nil						

Consultative Committee for Work-Related Fatalities and Serious Incidents							
Act or instrument	Work Health and Safety Act 2011						
Purpose/role	<p>The primary function of the Consultative Committee for Work-Related Fatalities and Serious Incidents (the committee) is to give advice and make recommendations to the Minister for State Development, Infrastructure and Planning, and Industrial Relations about the information and support needs of persons affected by work-related fatalities and serious incidents.</p> <p>The committee was established in an interim capacity in November 2015 in recognition of the need to establish a group of people with lived experience to provide a voice on behalf of those who have died or been seriously injured in work-related incidents.</p> <p>On 23 August 2017 the committee was established in legislation by amendments to the <i>Work Health and Safety Act 2011</i> (the WHS Act).</p>						
Operations	<p>The committee meets quarterly. The 3-year term of the committee concluded on 31 January 2025. In this period, the committee formally met in August 2024 and participated in ongoing work out of session.</p> <p>Committee members provide their time on a voluntary basis.</p> <p>Committee appointments to a new term were made by the Deputy Premier, Minister for State Development, Infrastructure and Planning and Minister for Industrial Relations on 4 July 2025.</p>						
Achievements	<p>Achievements included:</p> <ul style="list-style-type: none">» Provided advice and information to government and non-government agencies on the support needs of bereaved families and seriously injured or ill workers.» Met with researchers from the National Centre for Farmers' Health, Deakin University on research about electrical risk perceptions on farms. The committee provided feedback to assist the researchers prioritise potential interventions for a report to providers and industry groups.» Gave evidence at the Public Hearing of the Parliamentary Committee Inquiry into the Electrical Safety and Other Legislation Amendment Bill 2024.» Met with key executive staff from the Office of Industrial Relations (OIR) to discuss a range of priority areas including electrical safety, specialised health and safety major programs, the Queensland Asbestos Strategy, the OIR Proactive Compliance Program and the inspectorate response to significant work-related incidents.» Held the Workers' Memorial Day breakfast, an ongoing joint initiative of the committee and OIR on 28 April 2025. This annual event is an occasion for bereaved families to commemorate and honour workers who lost their lives due to a work-related fatality.						
Financial reporting	Not exempted from audit by the Auditor-General. Transactions of the entity are accounted for in the financial statements.						
Membership and remuneration							
Position	Name	Meetings/ sessions attendance ⁶	% of scheduled meetings attended	Membership duration	Approved annual, sessional or daily fee	Approved sub- committee fees if applicable	Actual fees received
Chair	Daniel Kennedy	1	100%	7 Months	N/A	N/A	N/A
Deputy Chair	Sean O'Connor	1	100%	7 Months			
Member	Debra Kennedy	1	100%	7 Months			
Member	Don Sager	1	100%	7 Months			
Member	Julie Sager	1	100%	7 Months			
Member	Jacqueline Quinlivan	0	0%	7 Months			

⁶ The meeting scheduled on 4 November 2024 was excluded from the total as it did not have a quorum.

Member	Antoinette James	0	0%	7 Months	N/A	N/A	N/A
No. scheduled meetings/sessions	Two meetings were scheduled in the reporting period, on 19 August and 4 November 2024. The meeting of 4 November 2024 did not have a quorum.						
Total out of pocket expenses	\$322.10						

Appendix 3: Compliance checklist

Summary of requirement		Basis for requirement	Page
Letter of compliance	<ul style="list-style-type: none"> A letter of compliance from the accountable officer or statutory body to the relevant Minister/s 	ARRs – section 7	Page 4
Accessibility	<ul style="list-style-type: none"> Table of contents Glossary 	ARRs – section 9.1	Page 3 Glossary not required – all terms explained in full on first mention and in new sections as required
	<ul style="list-style-type: none"> Public availability 	ARRs – section 9.2	Page 2
	<ul style="list-style-type: none"> Interpreter service statement 	<i>Queensland Government Language Services Policy</i> ARRs – section 9.3	Page 2
	<ul style="list-style-type: none"> Copyright notice 	<i>Copyright Act 1968</i> ARRs – section 9.4	Page 2
	<ul style="list-style-type: none"> Information Licensing 	<i>QGEA – Information Licensing</i> ARRs – section 9.5	Page 2
General information	<ul style="list-style-type: none"> Introductory Information 	ARRs – section 10	Pages 5-6
Non-financial performance	<ul style="list-style-type: none"> Government's objectives for the community and whole-of-government plans/specific initiatives 	ARRs – section 11.1	Page 11
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Financial performance	<ul style="list-style-type: none"> Summary of financial performance 	ARRs – section 12.1	Pages 26–27
Governance – management and structure	<ul style="list-style-type: none"> Organisational structure 	ARRs – section 13.1	Pages 8-9
	<ul style="list-style-type: none"> Executive management 	ARRs – section 13.2	Pages 8-9
	<ul style="list-style-type: none"> Government bodies (statutory bodies and other entities) 	ARRs – section 13.3	Appendix 2
	<ul style="list-style-type: none"> Public Sector Ethics 	<i>Public Sector Ethics Act 1994</i> ARRs – section 13.4	Page 71
	<ul style="list-style-type: none"> Human Rights 	<i>Human Rights Act 2019</i> ARRs – section 13.5	Page 72
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Governance – risk management and accountability	<ul style="list-style-type: none"> Risk management 	ARRs – section 14.1	Page 71
	<ul style="list-style-type: none"> Audit committee 	ARRs – section 14.2	Pages 69–70
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	<ul style="list-style-type: none"> Early retirement, redundancy and retrenchment 	Directive No.04/18 <i>Early Retirement, Redundancy and Retrenchment</i> ARRs – section 15.2	Page 75
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FAA	<i>Financial Accountability Act 2009</i>
FPMS	<i>Financial and Performance Management Standard 2019</i>
ARRs	<i>Annual report requirements for Queensland Government agencies</i>
VCSVRB	<i>Victims’ Commissioner and Sexual Violence Review Board</i>