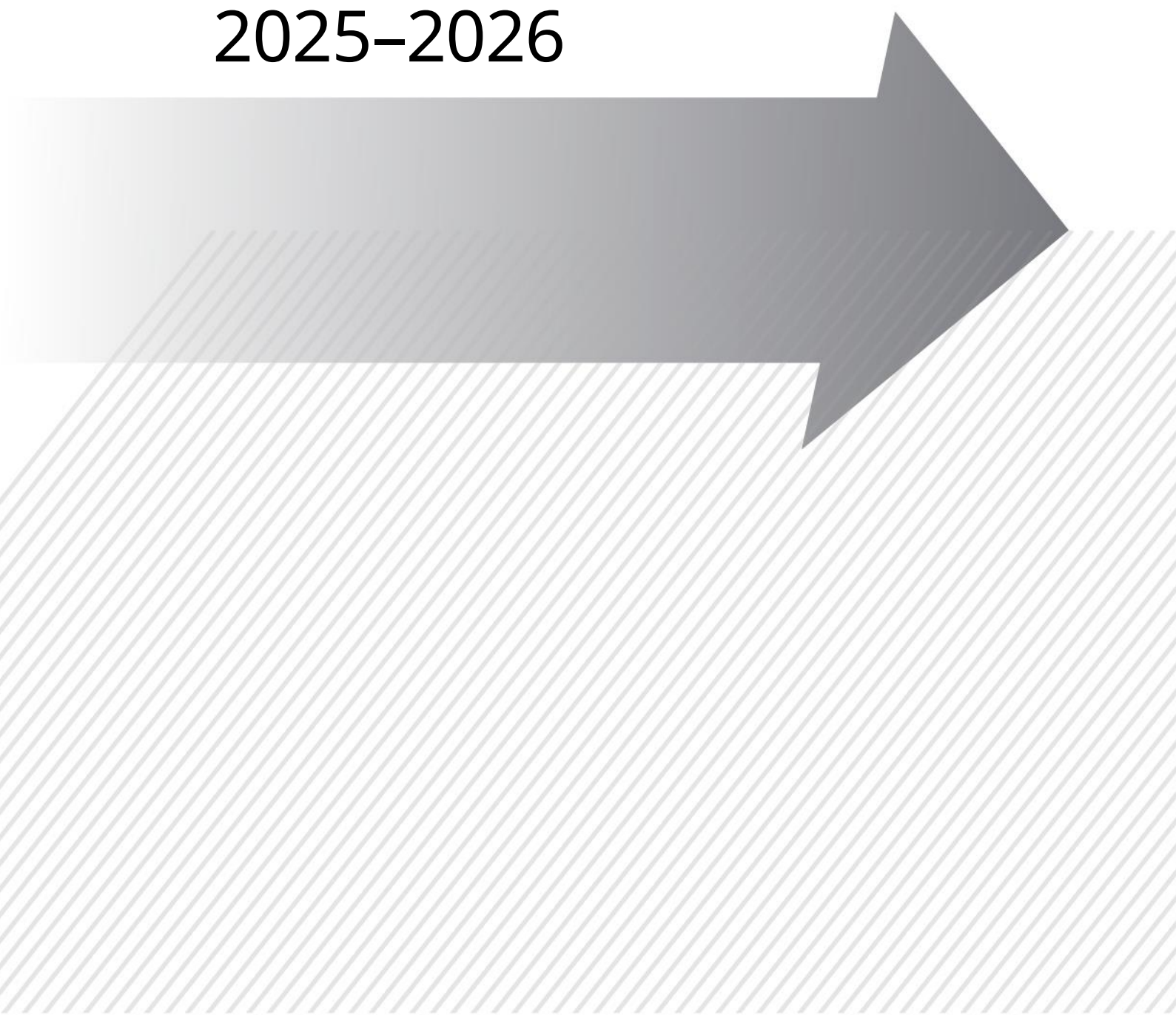


Department of State Development, Infrastructure and Planning

Annual Report

2025–2026



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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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Table of contents

Letter of Compliance	3
Message from the Director-General.....	4
About us.....	6
Vision and purpose.....	6
Operating environment.....	6
Organisational structure and executive team	7
People and culture.....	9
Machinery of Government.....	9
Year in review	10
Overview.....	10
Economic prosperity.....	11
Liveable communities.....	19
Fair and safe workplaces and communities.....	25
Looking ahead	27
Statement by the Chief Finance Officer	28
Summary of financial performance.....	28
Open data reporting 2025-26	29
Financial Statements.....	30
Governance	63
Governance framework.....	63
Committees	63
Risk management	65
Public sector ethics	66
Human rights.....	66
Internal audit.....	66
External scrutiny.....	66
Information systems and recordkeeping	67
ISMS attestation	67
Workforce	68
Workforce profile	68
Strategic workforce planning.....	69
Industrial and employee relations.....	70
Early retirement, redundancy and retrenchment	70
Appendices	71
Appendix 1: Progress against service standards.....	71
Appendix 2: Office of Industrial Relations boards and committees.....	74
Appendix 3: Compliance checklist	87

Letter of Compliance

9 September 2026

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 2025–26 financial year Annual Report and financial statements for the Department of State Development, Infrastructure and Planning.

This report is prepared to reflect the current administrative arrangements for this agency, including the structure, operations and agency performance.

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 and can be accessed at statedevelopment.qld.gov.au

Yours sincerely



David Mackie PSM
Director-General
Department of State Development, Infrastructure and Planning

Message from the Director-General

Queensland is widely recognised as Australia's best performing and fastest growing state, creating significant and long-term opportunities for communities, businesses and industries facilitated by a State Government that is fundamentally open for business. Realising these opportunities requires careful planning, coordinated investment and a focus on the infrastructure, housing and economic development needed to support long-term growth, prosperity and liveability.

The Department of State Development, Infrastructure and Planning provides a major contribution to realising opportunities across the state. By bringing together planning, infrastructure, industry development, major project facilitation and workplace policy, we play a significant role in creating the conditions for strong economic growth, more workplace productivity and lasting benefits for Queenslanders.

The annual report highlights the department's achievements during 2025–26 and demonstrates how our people worked in partnership with government, industry, local councils and communities to deliver practical outcomes to give Queensland a fresh start.

Delivering through partnership and coordination

Many of the opportunities and challenges facing Queensland are interconnected. Increasing housing supply requires planning reform, infrastructure investment and close collaboration with local government and industry. Attracting investment depends on efficient approval pathways, modern infrastructure and a skilled workforce. Building stronger communities requires coordinated planning and delivery across multiple sectors.

The department's role is to bring these elements together and ensure policy, planning and delivery efforts are aligned to Queensland Government priorities.

Since joining the Department of State Development, Infrastructure and Planning in August 2026, I have been impressed by the breadth of work underway and the commitment of our people across the state. I also acknowledge the significant contribution of former Director-General John Sosso, whose leadership strengthened the department's capability and positioned it to deliver many of the initiatives and outcomes highlighted in this report.

Unlocking homes, jobs and investment

A major focus for the department during 2025–26 was supporting the conditions needed to accommodate growth, attract investment and create economic opportunity.

Housing supply remained a key priority. Through planning reform, infrastructure investment and collaboration with local governments and industry, we progressed initiatives designed to increase housing availability and support growing communities. This included advancing the Queensland Government's commitment to deliver one million homes by 2044, including through the delivery of the \$2 billion Residential Activation Fund. Through Round 1 of the fund, 98 projects across Queensland are helping unlock land for an estimated 98,000 homes by delivering the infrastructure needed to accelerate housing supply and support new communities.

The department also continued to drive economic growth through investment attraction, industry development and major project facilitation. The continued rollout of the \$180.6 million Sovereign Industry Development Fund supports Queensland's biomedical, biofuels and defence sectors, helping to strengthen sovereign capability, build resilient supply chains and create opportunities for Queensland businesses and workers.

The Office of the Coordinator-General continues to play a critical role in facilitating major projects and enabling investment across the state. Its work helped support fuel security, unlock economic opportunities and advance projects that contribute to jobs, regional growth and long-term prosperity.

Planning and building for the future

Planning for future growth and coordinating infrastructure delivery are essential to ensuring Queensland remains a great place to live, work and invest. It's work we need to do to give more Queenslanders a place to call home.

During the year, the department continued to shape Queensland's future through regional land use planning and planning reforms designed to improve certainty, streamline assessment processes and better support outcomes for all parties, including communities, industry and investors.

We also provided leadership in infrastructure planning and coordination, helping inform investment decisions that will benefit communities for generations. Through collaboration across government and the infrastructure sector, we strengthened planning for Queensland's capital program and supported the delivery of priority projects that enhance productivity, connectivity and liveability.

The department progressed key initiatives associated with the 2032 Olympic and Paralympic Games. This included advancing venue and village planning, supporting priority infrastructure projects and helping establish the foundations for a legacy that will benefit our growing state long after the Games.

Supporting productive and resilient workplaces

Strong economic growth depends on safe workplaces, productive industries and resilient communities.

Through the Office of Industrial Relations, the department continued to promote fair, safe and productive workplaces across Queensland. During the year, we progressed public sector wage negotiations, strengthened the integrity of Queensland's workers' compensation scheme and commenced important legislative reviews to ensure workplace frameworks remain fit for purpose.

The department supported communities affected by severe weather events through coordinated recovery planning and resilience initiatives. The Office of the Coordinator-General delivered critical emergency works at Bribie Island and continued support to major projects that strengthen Queensland's long-term resilience and capacity to respond to future challenges.

None of these achievements would be possible without the commitment and professionalism of our people. I thank our staff and partners across government, industry, local government and the community for their contributions throughout the year.

Together, we are helping to build a more prosperous, productive, liveable and resilient Queensland. By aligning priorities across housing, infrastructure, planning, industry development and safe and productive workplaces, the department is supporting practical outcomes for Queenslanders today and laying strong foundations for future generations.



Director-General
Department of State Development, Infrastructure and Planning

About us

Vision and purpose

To be an influential department that delivers economic prosperity for the state that is underpinned by the following outcomes:

- » Economic prosperity: Explore economic growth opportunities through industry development 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.

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 2025–26, that environment turned sharply, as rising energy and fuel prices, persistent inflation and elevated interest rates tested households and businesses alike. Against this backdrop, 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 5.7 million people, with a unique demographic distribution where over half of the population resides outside the greater Brisbane metropolitan area. This significant regional presence underscores the importance of balanced development and targeted investment across the state. Population growth has moderated from its post-pandemic peak but remains substantial. In calendar year 2025, the state added 92,162 people (or 1.6%), comprising net overseas migration of 54,604 persons, natural increase of 21,030 persons and net interstate migration of 16,528 persons, the largest interstate gain of any jurisdiction¹. 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 has continued to outperform many other Australian jurisdictions through this period. In the 2026–27 Queensland Budget, Gross State Product (GSP) was forecast to grow by 2.5% in 2025–26, following growth of 2.2% in 2024–25, which was the strongest outcome among the states. Global conditions over the period were shaped by United States tariff policy disruption and ongoing conflicts in Ukraine and the Middle East. The year ahead is expected to be more difficult. Higher inflation, elevated interest rates, sudden tax changes, and the flow-on effects of higher global energy and fuel prices were forecast in the Budget to ease GSP growth to 1.75% in 2026–27, before a return to 2% in 2027–28 as inflationary pressures subside. Headline inflation was forecast to rise to 4.75% in 2025–26 before easing to 3.75% in 2026–27. While not immune, Queensland is well placed to navigate global economic challenges due to its diversified economic base.

Through this period, the labour market has remained a source of strength. As of May 2026, trend employment in Queensland reached 3.04 million persons, with annual employment growth of 1.5% outpacing the national average of 1.3%. While unemployment edged higher across most of the country, Queensland was one of only two states to record a fall over the year, with the rate declining to 3.9%, well below the national rate of 4.4%, and labour force participation of 66.9%, close to its highest level in well over a decade².

¹ Australian Bureau of Statistics: National, state and territory population, December 2025 (released 18 June 2026).

² Australian Bureau of Statistics: Labour Force, May 2026 (released 25 June 2026)

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 generational opportunity 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 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.

Organisational structure and executive team

We deliver on our vision, purpose, strategies and outcomes 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 2026

John Sosso Director-General	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. John brought 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 the Premier and Cabinet between 1996 and 1998, and Director-General of the Department of Justice and Attorney-General between 2012 and 2015. John announced his retirement from the Queensland Government on 3 July 2026, effective from 10 July 2026.
Michael McKee Deputy Director-General Corporate	Corporate delivers quality corporate and commercial assessment services, fulfilling a central leadership and strategic partnership role to support delivery of departmental programs, services and initiatives. Michael has been in similar roles within the Queensland public sector for 20 years, drawing on experience with local governments, statutory bodies and departments, as well as some time with a large, chartered accounting firm.
Leah Kelly Deputy Director-General Infrastructure	Infrastructure plays an integral role in leading planning and policy to inform government's investment in and delivery of coordinated and resilient infrastructure, including the state's planning and delivery of the 2032 Olympic and Paralympic Games Athlete Villages and supporting the Games Independent Infrastructure and Coordination Authority's delivery of Games venues. Leah has 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.

Megan Barry
Deputy Director-General
Office of Industrial Relations

The Office of Industrial Relations is responsible for regulatory frameworks, policy advice and compliance activities for work health and safety, electrical safety, industrial relations and workers' compensation – making Queensland workplaces, industry and communities safe, fair and productive.

Megan has more than 25 years' experience across both the private and public sectors. Her most recent roles have included Deputy Director-General roles with the Department of the Premier and Cabinet, Department of Education, and Deputy Commissioner with the Queensland Public Service Commission.

Peta Harwood
Deputy Director-General
State Planner
Planning

Planning delivers coordinated planning and development services through legislation and planning instruments, including state and regional planning, development assessment, planning appeals, and support for local government plan making. Planning is also delivering 13 contemporary regional plans with integrated infrastructure plans across Queensland, helping to guide future growth, investment, and development in every region of the state.

Peta, as Queensland's State Planner, has more than a decade of executive public sector experience and has led major planning reforms, including changes to the assessment of renewable energy projects, community housing initiatives, and agritourism development.

Shaun Ferris
Deputy Director-General
State Development

State Development facilitates major projects and industry development to drive economic growth, investment, jobs, and sustainable development across Queensland. It works with industry, community, and government stakeholders to align initiatives with state priorities, with a strong focus on regional and rural opportunities, infrastructure, and disaster resilience.

Shaun brings extensive public and private sector experience across Queensland's resources and infrastructure sectors, having held senior roles in the Office of the Coordinator-General and the former Department of Resources. Shaun has expertise in major project facilitation and complex regulatory processes. He is committed to delivering outcomes that support economic growth and long-term development.

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 projects and priorities through complex environmental, sustainability and community engagement processes.

Cameron McLeod
Assistant Coordinator-General
Industry and Infrastructure Development

The Assistant Coordinator-General, Industry and Infrastructure Development is 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.

Cameron has more than 20 years' experience across Queensland and Australian Government agencies. He has extensive experience in infrastructure project development and commercial transactions involving the public and private sectors.

Kerry Smeltzer
Assistant Coordinator-General
Resources, Energy Infrastructure and Partnerships

The Assistant Coordinator-General, Resources, Energy Infrastructure and Partnerships is responsible for leading the development of complex, major projects across Queensland, working closely with the Australian Government and key stakeholders to navigate regulatory frameworks, focusing on delivering transparent, timely decisions that support sustainable economic development.

With nearly two decades of experience within the Office of the Coordinator-General, Kerry strives to continue building strong partnerships with both the private and public sectors, driving collaborative outcomes 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 support us to do our best work for the people of Queensland.

Figure 2. DSDIP guiding principles



Machinery of Government

No Machinery of Government changes occurred during this reporting period.

Year in review

Overview

Our achievements and benefits were realised against the stated outcomes 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

By delivering on key priorities, we contributed to the Queensland Government's objectives for Queenslanders by working to provide:

A better lifestyle through a stronger economy

By driving economic growth across the state and promoting fair pay and safe working conditions

We support this objective by:

- » Driving economic growth through policy reform, investment attraction and productivity initiatives
- » Strengthening Queensland's biomedical, biofuels and defence industries to build sovereign capability and competitiveness
- » Supporting regional economies through business capability development, local supply chains and industry participation
- » Facilitating major projects, infrastructure and private sector investment to create jobs and economic opportunities
- » Promoting fair, safe and productive workplaces through effective industrial relations, workplace health and safety, compliance and education.

A plan for Queensland's future

Through good planning decisions, responsible infrastructure growth and increased housing supply

We support this objective by:

- » Increasing housing supply through planning reform, infrastructure investment and land activation to give more Queenslanders a place to call home
- » Partnering with local governments and industry to support growth and improve planning outcomes
- » Coordinating regional planning, infrastructure investment and development assessment to meet future needs
- » Enabling delivery of 2032 Olympic and Paralympic Games legacy infrastructure
- » Strengthening communities through targeted investment, place-based development, disaster resilience and long-term planning.

Economic prosperity

The department supported Queensland's long-term economic growth by strengthening regional economies, building sovereign industry capability, and coordinating planning and infrastructure to unlock future investment. Through targeted regional development initiatives, supply chain development, local content programs and strategic industry partnerships, the department enhanced business capability, attracted investment, strengthened critical supply chains and improved economic opportunities across Queensland. This outcome is supported by evidence-based planning, major project facilitation and infrastructure coordination that enable productivity, resilience and sustainable growth.

During 2025–26, the department secured new investment in priority sectors including biomedical, biofuels, defence and critical minerals, supported Queensland businesses to access domestic and international supply chain opportunities, and advanced regional planning and infrastructure priorities. The department also facilitated major developments, strengthened sovereign manufacturing capability, progressed key regional and state infrastructure projects, and delivered reforms and initiatives that support jobs, industry growth, housing and long-term economic prosperity across Queensland.

Key achievements in this period include:

- » Implementing the \$180.6 million Sovereign Industry Development Fund to build our State's sovereign industry capability
- » Supporting Queensland defence firms on a trade mission to the United Kingdom
- » Engaging with the Commonwealth to influence the development of the 2026 National Defence Strategy and Defence Industry Development Strategy
- » Advancing implementation of The Spit Master Plan through investment facilitation, land release, development agreements, and tourism development initiatives that support economic growth
- » Supporting completion of The Star Entertainment Group's sale of its interests in the Destination Brisbane Consortium and Queen's Wharf Brisbane in April 2026 to secure the precinct and enable progress toward full activation
- » Engaging with Infrastructure Australia and coordinating Queensland's Infrastructure Priority List submission to support the state's advocacy to the Australian Government for infrastructure investment
- » Reviewing transport options from Burleigh Heads to Coolangatta on the southern Gold Coast, including the previous recommendation for the Gold Coast Light Rail – Stage 4 Project
- » Commencing a competitive market process with the private sector to deliver an entertainment and housing precinct at Woolloongabba
- » Continuing the delivery of new regional plans which cover every corner of the State, in conjunction with infrastructure plans that protect the lifestyle of our communities and appropriately cater for growth
- » Leveraging the unique powers and functions of the Coordinator-General to streamline approvals, accelerate project timelines, coordinate delivery, facilitate land access and unlock significant investment opportunities in response to the state's economic challenges.

Industry development and sovereign capability

The department drives industry development, builds sovereign industry capability and attracts investment to strengthen Queensland's economic resilience, global competitiveness and advanced manufacturing sectors. Through targeted funding, strategic partnerships, international trade and investment missions, and industry capability initiatives, the department supported the growth of Queensland's biomedical, biofuels and defence industries, expanded supply chain opportunities, advanced research commercialisation, and enabled new technologies and resource recovery projects. In 2025–26, the department:

- » Strengthened sovereign capability and industry resilience through the \$180.6 million Sovereign Industry Development Fund, investing in projects in Queensland's biomedical, biofuels and defence sectors to deliver tangible outcomes. As of 30 June 2026, funding of up to \$180.6 million has been approved across a portfolio of projects to build sovereign manufacturing capability, strengthen critical supply chains and create long-term economic opportunities across Queensland
- » Continued the Queensland Biofuels Feedstock Expansion Study, a technical study to:
 - inform government, industry and community consideration of feedstock expansion opportunities for Sustainable Aviation Fuel and Renewable Diesel
 - identify feedstocks with the most commercial potential, current barriers and potential enabling actions
 - support Queensland's participation in the Australian Government's development of a National Bioenergy Feedstock Strategy
- » Partnered with key industry leaders to showcase and promote Queensland's priority industries to strengthen supply chains and connections with primes including:
 - exhibiting at the 2025 AusBiotech International Conference in Melbourne, with partners reporting over 122 quality leads, valued at over \$6.1 million in potential future contracts. The event provided exposure to over 1,600 delegates from 20 countries, providing opportunities for local and international leaders to network and build relationships on a global scale. At this Conference, Queensland secured hosting rights for 2026 and 2027, reinforcing our focus on growing the biomedical sector in the State
 - showcasing Queensland's capabilities at Indo Pacific Maritime Exposition in Sydney in November 2025, a premier defence event that supports local industry to engage in naval shipbuilding, sustainment and broader defence opportunities. Stand partners collectively reported obtaining over 300 quality leads worth over \$66 million in potential contracts – the highest value of leads ever reported by Queensland stand partners for this event
 - coordinating a Queensland mission of 98 biomedical industry delegates from 58 organisations to attend the BIO International Convention (BIO 2026) in San Diego, California in June 2026. This included Queensland's participation in the Australia Pavilion as part of Team Australia to showcase Queensland's outstanding biotechnology innovations and unique capabilities to build valuable connections into international markets
- » Continued to manage the Queensland Government's \$280 million partnership with Sanofi, The University of Queensland and Griffith University through the Translational Science Hub to drive the state's global competitiveness and contribution to health innovation by:
 - leading 10 clinical trials in Queensland to date
 - commencing 49 collaborative research projects with Queensland universities
 - creating 124 indirect jobs
 - delivering the second annual Translational Science Hub Symposium in Brisbane, bringing together industry and research representatives
- » Actively engaged the Australian Government in the development of the 2026 National Defence Strategy and Defence Industry Development Strategy. This involved promoting Queensland's defence industry strengths and positioning to influence defence investment decisions, increase contract opportunities and strengthen Queensland's sovereign industrial capability

- » Strengthened defence industry capability through targeted engagement and capability-building initiatives, including:
 - the *Navigating Defence Series* information session in partnership with BAE Systems Australia designed to equip participants with the expertise needed to navigate the more complex aspects of supplying to the defence sector
 - two defence engagement sessions with Babcock Australasia to over 120 attendees across Brisbane and Townsville, providing attendees with a clearer view of participating in Babcock's supply chain
 - two targeted pitching and quad chart masterclasses to 41 Queensland businesses focused on building subject matter expert confidence, capability and readiness to engage with defence and defence industry representatives
- » Supported MBDA UK to engage with 18 Queensland-based companies to identify partnerships and potential supply chain opportunities in Brisbane, with negotiations with several companies ongoing
- » Supported the Australian Industry Group Defence Council with a targeted program of briefings, site visits to RAAF Amberley and Cairncross Dockyards and networking events highlighting South East Queensland's defence industry capability and upcoming opportunities. More than 50 council members and Queensland supply chain subject matter expert representatives attended these events
- » Supported the development of Central Queensland's defence economy through the CQ Central to Defence Project. The associated working group, which includes Gladstone, Livingstone and Rockhampton councils and Regional Development Australia, has completed development of a Defence Industry Precinct Business Case funded by the department which identifies strategic defence opportunities, investment attraction pathways and how existing regional assets can be leveraged in Central Queensland.

Regional economic development

The department supports regional economic development and local industry participation by strengthening supply chains, building business and industry capability, and unlocking investment opportunities across Queensland. Through targeted regional initiatives, supplier development programs, industry partnerships and local content policies, the department assisted businesses to connect to major project opportunities, secure contracts, attract investment and enhance regional economic resilience. In 2025–26, the department:

- » Expanded Remote Area Board program funding by \$3 million over three years, approving up to \$200,000 for each of the five Remote Area Boards to deliver projects that support regional economic growth. These projects will help increase tourism in remote regions, identify enabling infrastructure requirements, attract investment, and strengthen economic opportunities for local communities
- » Delivered the Residential Activation Fund (RAF) to unlock more housing across regional, rural, and remote Queensland. At least half of the RAF has been spent outside of South East Queensland, which guarantees a minimum funding allocation of \$1 billion for regional, rural, and remote Queensland
- » Supported development of a \$35 million, 200-metre general cargo wharf at the Port of Bundaberg. The purpose-built heavy lift and roll-on/roll-off facility enables domestic and international trade, including oversized loads, supports major regional projects, strengthens logistics and creates potential opportunities in sectors such as defence
- » Strengthened Queensland regional business capability and participation in major project supply chains through the delivery of project-specific forums in Kingaroy and Bundaberg, and a statewide supplier uplift program, targeting sessions with national partners and delivering on-demand learning resources. These initiatives provided businesses with insights into upcoming projects and supply chain opportunities while building the skills and capability needed to compete for and secure work
- » Supported the new Bundaberg Hospital supply chain through extensive communication and coordination with Queensland Health and an interagency working group. Supply chain development planning and procurement support is underway to ensure local businesses are involved in this significant regional project

- » Supported sub-contractors establishing facilities in the Fraser Coast to supply to the Torbanlea facility, including sourcing industrial land, connecting services, supporting workforce development and facilitating connections with other local businesses, creating opportunities for business across the region
- » Partnered with the Industry Capability Network to deliver a supply chain analysis for the Redlands construction industry. The analysis of the 450 mapped construction businesses provided a data set to support the identification of construction as a central pillar in the 2026–2032 Redlands City Council Economic Strategy, demonstrating that the region has commercial and civil capability leading into the 2032 Olympic and Paralympic Games
- » Developed the Medtech Sector Supply Chain Study that identified key data sets to support the Gold Coast Health and Knowledge Precinct, Invest Gold Coast and the department to attract, grow and retain the region's medtech industry. The study identified the Gold Coast, Queensland and broader Australian medtech-related supply chains for future capability development and investment attraction
- » Delivered statewide supply chain development services supporting local suppliers to secure approximately \$501 million worth of major project contracts. 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
- » Partnered with the Fraser Coast Regional Council to undertake a Fraser Coast Industrial Land Study to quantify the demand for and supply of industrial land in the region, the best opportunities for industrial land development, and how the industrial land needs to be marketed in the future, which provided confidence and immediate impact to secure private investment in industrial land in the growth area of Dundowran
- » Applied the Queensland Charter for Local Content (the Charter) to 174 new eligible projects, supporting local industry participation under the *Queensland Industry Participation Policy Act 2011*. Across reported projects, 3,180 Queensland suppliers had opportunities to enter supply chains. Project reports indicated \$6.14 billion in contracts were awarded throughout Queensland, including \$893.41 million to regional suppliers.

Investment facilitation and place-based economic development

Through strategic infrastructure planning and major precinct development, The Spit Master Plan supports investment facilitation, land release, tourism development and economic growth to revitalise The Spit. In 2025–26, the department:

- » Released Stage 1, Village Centre North Request for Expression of Interest under The Spit Master Plan Implementation Program. A competitive bid process will identify a proponent to deliver a tourism-focused waterfront development outcome which largely reflects The Spit Master Plan vision. This release represents a significant opportunity to realise considerable private investment, economic uplift, a world-class tourism outcome and improved public amenity
- » Executed a Development Agreement with Ignite Projects Pty Ltd over the Southern Gateway site. The \$100 million mixed-use redevelopment will achieve additional housing outcomes, improved amenity, significant public realm upgrades and marina berthing opportunities. Ignite Projects Pty Ltd lodged a development application with the City of Gold Coast in mid-2026
- » Executed a Development Agreement with Vitale Property Group regarding the Village East resort site adjacent to Hollindale Park. The project represents significant private sector investment through both direct capital and wider economic uplift. The mixed-use redevelopment will achieve additional tourism accommodation opportunities, improved amenity, significant public realm upgrades and spaces for community events and markets
- » Completed the two-stage open market site release process for the Carter's Basin redevelopment with the appointment of the Giannarelli Pelligra Group as preferred proponent. The redevelopment will create a thriving marine precinct with over 100 new commercial marina berths, support for the local fishing fleet, accommodate a range of marine tourism operators, short-stay accommodation, retail spaces, and upgraded public areas including boardwalks and improved pedestrian connections

- » Construction is nearing completion on the \$300 million Mantaray development, the first site released under The Spit site release program. This development has delivered 24 luxury apartments, 67 superyacht marina berths, retail spaces and public amenities, and supported 400 construction jobs. A further 17 operational jobs are anticipated
- » Continued negotiation with Makris Group to secure a long-term lease for the redevelopment of Marina Mirage to enable demolition of the existing Marina Mirage building and redevelopment of the site into a \$500 million hotel, residential and retail development
- » The department unlocked land for redevelopment to accommodate a well-loved small business, Peter's Fish Market by obtaining freehold title of the site and entering into a new lease documentation with the owner of the business, allowing redevelopment of the site. The new development will include a modern retail seafood outlet, restaurant and conference facility valued at \$8 million. The developer will also provide a public walkway and construct a public road as contemplated in The Spit Master Plan. Construction commenced in April 2026
- » Continued to collaborate with the Gold Coast Waterways Authority and City of Gold Coast Council to deliver community infrastructure upgrades under The Spit Works Program 2025–2029. Highlights include the continued establishment of a 37-hectare littoral rainforest on Federation Coastal Reserve, upgrades to Marine Stadium foreshore and Doug Jennings Park, and installation of wayfinding and interpretive signs across The Spit.

Economic infrastructure planning and coordination

The department supported the delivery of priority infrastructure across Queensland by strengthening capital planning, providing strategic advice to inform government investment decisions, engaging with industry and government partners, advancing major projects and precinct developments, and supporting a coordinated, evidence-based approach to infrastructure investment, delivery and long-term economic growth. In 2025–26, the department:

- » Collaborated with and supported Queensland Treasury and other agencies in preparing the 2026–27 Queensland Budget to shape the forward outlook for the capital program using capital planning and delivery insights to support government investment decisions
- » Strengthened engagement with the infrastructure sector and other jurisdictions through the Infrastructure Industry Steering Committee and other forums, supporting productivity-focused reforms, strengthening understanding of market perspectives, insights into infrastructure delivery and informing coordinated responses to government priorities
- » Supported necessary government approvals for the completion of The Star Entertainment Group's sale of its interests in the Destination Brisbane Consortium and Queen's Wharf Brisbane in April 2026. Finalising the transaction secures long-term certainty for the precinct and enables progress toward full activation. The outcome keeps Queen's Wharf Brisbane open, protects jobs and supports continued investment, ensuring the precinct can deliver lasting community, economic and tourism benefits for Queensland while safeguarding public value and the state's interests
- » Provided practical guidance throughout infrastructure proposal development, advising on framework requirements and better practice, and supporting capability uplift across government. To inform decision-making, the Infrastructure group developed and maintained data and analytics on the state's capital program. This evidence base supports government to assess pipeline deliverability and to make informed investment and prioritisation decisions, including through the 2026–27 Budget. This included support to 64 infrastructure proposals, providing advice and guidance to 13 agencies in the arts and culture, water, transport, health and justice sectors
- » Engaged with Infrastructure Australia and coordinated Queensland's Infrastructure Priority List submission supporting the State's advocacy to the Australian Government for infrastructure investment. This resulted in Queensland having the second highest number of proposals of all jurisdictions listed in the 2026 Infrastructure Priority List

- » Reviewed analysis by the Department of Transport and Main Roads and the City of Gold Coast on transport options from Burleigh Heads to Coolangatta. The review report recommended that further planning for the Gold Coast Light Rail – Stage 4 not proceed. The review also recommended that a Gold Coast regional transport planning exercise be undertaken by the Department of Transport and Main Roads. This resulted in the Department of Transport and Main Roads progressing the Gold Coast Transport Plan with initiatives from the plan announced as part of the 2026–27 Budget
- » Commenced a competitive market process with the private sector for the delivery of an entertainment and housing precinct at Woolloongabba. Two proponents were selected to progress to the Request for Detailed Proposal phase which is due to be completed by the end of 2026.

Regional planning for economic growth

In 2025–26, the department lead the work on developing new regional plans which cover every corner of the State, in conjunction with infrastructure plans that protect the lifestyle of our communities and appropriately cater for growth. The new regional plans will focus on key Government priorities such as housing, agriculture, economic development, resources, tourism and infrastructure. Working collaboratively with local governments to help ensure Queenslanders have a place to call home and employment opportunities through:

- » Finalising and gazetting the Far North Queensland Regional Plan and Infrastructure Plan 2026 to provide long-term planning certainty to support growth and emerging economic opportunities. The plan sets the strategic direction for the region across five key themes: housing, thriving economy, ecotourism and biodiversity, healthy and liveable communities, and infrastructure, and was developed in partnership with councils
- » Commencing a streamlined review of the Wide Bay Burnett and North Queensland Regional Plans and Infrastructure Plans with the updated plans to reflect current Queensland Government priorities including a focus on housing supply and economic growth. Early and regular engagement is being undertaken with councils to assist the development of the draft Regional Plans and Infrastructure Plans
- » Commencing a review of the SEQ Regional Plan and Infrastructure Plan including a range of technical investigations to inform the assessment of growth opportunities. The department invited community members and stakeholders to ‘have your say’ via a portal on the department’s website
- » Early and regular engagement is being undertaken with councils to assist the development of the draft Cape York Regional Plan and Infrastructure Plan. The streamlined review will reflect current Queensland Government priorities focusing on housing supply and economic growth and incorporate local government feedback as we work to reset the planning partnership with local government.

Coordinator-General facilitated major projects

The Office of the Coordinator-General played a critical role in enabling major infrastructure and industrial development across Queensland. Through streamlining approvals, accelerating project timelines, coordinating delivery, facilitating land access and unlocking significant investment opportunities, the Coordinator-General responded to the State’s economic challenges in real time by leveraging its unique powers and functions to realise benefits and deliver opportunities. In 2025–26, the Office of the Coordinator-General:

- » Led the planning, infrastructure coordination and assessment for the Taroom Trough Development Plan which aims to provide clarity, certainty and consistency to support the development of Australia’s first prospective new oil field in over 50 years. Governor-in-Council approved the State Development and Public Works Organisation (Taroom Trough Development Plan Works) Amendment Regulation 2026, that amended the State Development and Public Works Organisation Regulation 2020, establishing the legislative framework necessary to undertake works associated with the preparation and delivery of the development plan. Through the integration of policy, regulatory and infrastructure planning functions, the initiative is already delivering more development within the Taroom Trough, while advancing the Queensland Government’s commitment to strengthening domestic fuel security and supporting Australia’s sovereign energy capability

- » Introduced the State Development and Public Works Organisation (Critical Minerals) and Other Legislation Amendment Bill 2026 to modernise Queensland's project assessment and facilitation framework and support economic growth across the State. These reforms will strengthen the Coordinator-General's ability to facilitate major projects by reducing regulatory duplication, improving approval coordination, enabling timely infrastructure delivery and resolving project-specific barriers, supporting investment, job creation and regional development across Queensland
- » Led the Accelerating Fuel Infrastructure Program, a market engagement process for industry allowing Queensland to drill, store, and refine its own fuel while also unlocking suitable land and streamlining approvals to support Queensland's fuel security with the support of Economic Development Queensland:
 - As of 30 June 2026, the Office of the Coordinator-General had received 37 expressions of interest from Australian and international companies since opening on 3 May 2026. Submissions include proposed capital expenditure ranging from approximately \$3.5 million to \$11.5 billion over a five-year period in locations across Queensland
 - Proposals include refining and storage projects and span a mix of conventional and low-carbon fuels, including diesel, jet fuel, petrol, sustainable aviation fuel and other emerging fuels
 - As of 30 June 2026, five proposals had been recommended for endorsement by the Coordinator-General to progress to Stage 2 – Proposal Development
- » Championed the Cross-Agency Assessment Team (CAAT) initiative, endorsed by the Resources Cabinet Committee, and centralised its function within the Office of the Coordinator-General to enhance whole-of-government coordination, strengthen agency alignment, simplify assessment processes, and support more effective decision-making for complex resource projects
- » In 2025–26, established project eligibility criteria, commenced consultation with local governments, and led tailored CAAT processes for significant resource projects, including the Eva Copper Mine Project (\$2.300 million capex), Centurion North Development Project (\$662 million investment) and Esmeralda Graphite Project (\$666.4 million investment), providing timely advice to proponents and government and streamlining project delivery in support of Queensland's long-term economic development
- » Delivered the Queensland Resources Common User Facility on 16 June 2026 in the Townsville State Development Area, achieving practical completion ahead of schedule with load commissioning now underway. The facility will:
 - unlock the potential of the North-West Minerals Province by providing a pathway to de-risk and commercialise projects
 - accelerate commercial mining projects, promotion of investment in advanced mineral processing, and support for supply chain development with initial focus of vanadium processing, over time presenting the flexibility to support other minerals
 - be owned and operated by the Department of Natural Resources and Mines, Manufacturing and Rural and Regional Development
- » Continued to demonstrate its commitment to growing Queensland's economic development through active engagement with government and private industry on proposed initiatives across priority sectors such as resources, energy, tourism and major infrastructure proposals, seeking to pursue the coordinated project pathway
- » Declared three coordinated projects in the 2026-27 State Budget, including the Corvus Metallurgical Coal project, the Centurion North Development Project and the Paradise Dam Improvement Project. These projects represent a combined capital investment of \$6.26 billion, alongside a potential for 1,159 construction jobs and 1,029 operational jobs
- » Progressed 22 coordinated projects to undergo environmental impact assessments, with a total estimated capital value of over \$49 billion and the potential to create 10,196 construction jobs and 4,153 operational jobs. Twenty of these projects utilised the bilateral agreement to assess requirements under the Environment Protection and Biodiversity Conservation Act 1999

- » Declared seven new prescribed projects across key sectors including mining, tourism and manufacturing, including the Iona Project, the Esmeralda Graphite Project, the Whitsunday Skyway Project, the Cairncross Dockyard Brisbane Project, the Ampol Renewable Diesel Co Processing Facility project, the Sugarbag Hill Ultra High Purity Quartz Sand Project and the Big Vein South Gold Project. Collectively, these projects represent a total capital investment of \$4.42 billion and have the potential to generate approximately 2,330 construction jobs and 2,210 operational jobs
- » Development approvals granted in State Development Areas across Queensland represent a potential capital investment of \$1.331 billion. Key projects approved included Grenof's \$150 million chlor-alkali plant in the Gladstone State Development Area, Jet Zero's \$843 million Project Ulysses sustainable aviation fuel plant in the Townsville State Development Area and SOILCO's \$30 million compost manufacturing facility in the Bromelton State Development Area
- » \$607 million of approved projects commenced operation or construction in State Development Areas, generating an estimated 675 construction jobs and 322 operational jobs
- » Final developable lots in the Cleveland Bay Industrial Park were delivered in the Townsville State Development Area providing 125 hectares of fully serviced industrial land across 38 lots
- » Facilitated investigations and delivery planning for key water security and supply projects, authorising Sunwater and Seqwater to undertake works under the State Development and Public Works Regulation 2020, including the Toowoomba to Warwick Pipeline and Barlil and Cooranga Weirs.

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

Table 1. Key performance indicator – Economic prosperity

Key performance indicator	Results
<i>Value of new capital investment facilitated</i>	\$3.738 billion worth of new capital investment enabled through the department's project facilitation.

Liveable communities

The department supports Queensland's growing communities by advancing housing supply, planning reform, and infrastructure coordination. Through targeted investment, legislative change and partnerships across government, industry and local communities, the department is helping to unlock land, accelerate housing delivery, reduce regulatory barriers and ensure Queensland is well positioned to respond to future growth and emerging challenges. This outcome is also enabled through strategic regional planning, community benefit initiatives, disaster recovery, coastal protection, and precinct development.

During 2025–26, the department facilitated new social, affordable and market housing opportunities, progressed critical infrastructure and planning reforms, advanced delivery of the 2032 Olympic and Paralympic Games infrastructure program, and supported regional communities through targeted investment and economic development initiatives. The department also strengthened disaster preparedness and recovery, delivered improvements to iconic precincts, and led major resilience initiatives to protect communities and support Queensland's long-term liveability and prosperity.

Key achievements in this period include:

- » Using the Ministerial Infrastructure Designation and the State Facilitated Development alternative assessment pathways to drive housing supply
- » Delivering Round 1 of the \$2 billion Residential Activation Fund by executing funding agreements and supporting 98 projects across Queensland, while commencing delivery of Round 2
- » Commencing delivery of a new State Planning Policy and the review of State Assessment and Referral Agency triggers which will reduce red tape to facilitate development across the State
- » Leading the tenure strategy to unlock surplus land on the Rockhampton North campus of Central Queensland University
- » Delivering targeted support for the Mount Isa community following the closure of Glencore's copper mine, copper concentrator and Lady Loretta zinc mine through the \$20 million Mount Isa Transition Fund
- » Continuing to partner with the South Bank Corporation to drive ongoing development and management of one of Brisbane's most iconic precincts
- » Advancing the government's commitment to deliver a successful 2032 Olympic and Paralympic Games and generational infrastructure legacy
- » Continued to deliver on the election commitment to require all renewable energy projects be impact assessable and subject to the same rigorous approval processes as other resource projects, strengthening community confidence, social licence and community benefit arrangements
- » Supporting communities affected by severe weather events through timely recovery and resilience measures.

Housing supply and affordability

Increasing housing supply which in turn improves housing affordability is critical to supporting Queensland's growing population and ensuring more Queenslanders have a place to call home. Through planning reforms, targeted infrastructure investment and partnerships across government and industry, the department continued to unlock land, accelerate housing delivery and support new housing opportunities across the state. In 2025–26, the department:

- » Facilitated the approval of 1,037 social and affordable housing units (736 social and 301 affordable), through the Ministerial Infrastructure Designation pathway, in collaboration with community housing providers
- » Streamlined the approval of 2,740 new homes through the State Facilitated Development alternative assessment pathway, in Lutwyche and Robina, unlocking housing development opportunities on underutilised land
- » Continued to support the delivery of new housing supply, as demonstrated by managing the government commitment to deliver one million homes by 2044, including ongoing reporting on progress to the Premier's Delivery Cabinet Committee

- » Delivered Round 1 of the \$2 billion Residential Activation Fund (RAF) by executing funding agreements and supporting 98 projects across Queensland, helping unlock land for an estimated 98,000 homes. Projects are progressing through delivery in communities, providing enabling infrastructure to accelerate housing supply, with all 98 projects commenced and six projects reaching practical completion
- » Commenced delivery of Round 2 of the RAF. The department engaged extensively with local government stakeholders and the development industry to gather feedback from Round 1 and inform the development of the Round 2 guidelines. The guidelines were published on 11 February 2026, ahead of applications opening on 23 February, to provide applicants with sufficient time to prepare their submissions. Applications remained open for nine weeks, closing on 24 April 2026.

Regional planning and community infrastructure

The department supports growth and resilient regional communities through planning systems, land use strategies and economic development initiatives that respond to changing needs and opportunities. Through planning reform, strategic land activation and targeted regional investment, the department advanced initiatives to support productivity, housing, connectivity and regional prosperity. In 2025–26, the department:

- » Commenced implementation of the government-supported recommendations of the Queensland Productivity Commission's Inquiry into construction sector productivity
- » Commenced the delivery of a new State Planning Policy, supporting the government's response to Recommendation 24 of the Queensland Productivity Commission's Opportunities to Improve Productivity of the Construction Industry final report. A refreshed State Planning Policy will ensure the state's interests in planning are protected and be realigned to key focusses for the Government across Queensland
- » Drove opportunities to activate increased supply of housing options across Queensland
- » Closely and respectfully partnered with local government to ensure state approvals are given in a timely manner
- » Provided residents, industry, and local government unequivocal certainty on decisions, regardless of the planning decision being a 'yes' or 'no'
- » Commenced a review of State Assessment and Referral Agency (SARA) triggers to reduce red tape and save time and money for proponents
- » Undertook the assessment and facilitated the approval of 84 Ministerial Infrastructure Designations for community-supporting development including schools, hospitals, emergency services, sports facilities, utilities and linear infrastructure
- » Managed 49 appeals under the Planning Act 2016 to ensure state interests are appropriately represented and protected, with 22 joined in 2025–26, 26 finalised and 23 to be continued next financial year
- » Recommended to the Minister for Planning that two applications; an eco-tourism tourist park development, as well as an outdoor music festival site on the Sunshine Coast be approved, subject to conditions, delivering on the Government's Destination 2045 tourism strategy.
- » Led the tenure strategy to unlock surplus land for the delivery of three Queensland Government election commitments on the Rockhampton North campus of Central Queensland University. The initiatives, focused on education, housing, sporting and community outcomes, are set to deliver meaningful benefits for the Rockhampton community
- » Delivered targeted support for the Mount Isa community following the closure of Glencore's copper mine, copper concentrator and Lady Loretta zinc mine. Under the \$20 million Mount Isa Transition Fund, Mount Isa City Council was awarded up to \$1 million to support the continuation of the Mount Isa Rodeo and a further \$6.3 million for sub-projects aligned with council's Transitioning Mount Isa's Economy Strategy. These projects will support the region's economy through job creation, improved liveability, and community resilience

- » Continued to partner 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*. With strong departmental investment and collaboration, the corporation continues to lead the transformation of South Bank into a destination that enhances Brisbane's reputation as a vibrant, liveable, and economically dynamic city
- » Paid more than \$44.6 million to grant recipients under the Resources Community Infrastructure Fund. Of the 59 approved projects, 15 were completed during the year, including the Royal Flying Doctor Service and LifeFlight Aeromedical Base in Mount Isa, the Aquatic Centre in Springsure, Multicap's Pathway to Independent Living in Rockhampton, and St Vincent de Paul's Community Support Centre facilities in Biloela. The total number of completed projects is now 40 with 19 in operation. Completed projects have brought significant benefits to Queensland's resource producing communities, improving access to services and enhancing wellbeing.

2032 Olympic and Paralympic Games legacy infrastructure

The department played a central role in advancing the Queensland Government's commitment to deliver a successful 2032 Olympic and Paralympic Games and generational infrastructure legacy across the state. Through strategic planning, legislative reform, and infrastructure coordination, in 2025–26, the department:

- » Facilitated the beginning of early works at Victoria Park on 1 June 2026, to begin delivery of the new 63,000 seat Brisbane Stadium
- » Enabled the delivery of generational infrastructure for the 2032 Olympic and Paralympic Games through investment in eight venue infrastructure projects outlined in the 2032 Delivery Plan. These approvals will enable the Games Independent Infrastructure and Coordination Authority to progress to procurement, in line with the 2032 Delivery Plan, ensuring the delivery of generational infrastructure and community benefit. The venues include:
 - Sunshine Coast Stadium
 - Sunshine Coast Mountain Bike Centre
 - Moreton Bay Indoor Sports Centre
 - Logan Indoor Sports Centre
 - Barlow Park Stadium
 - Redland Whitewater Centre
 - Brisbane Stadium planning, design and early works
 - National Aquatic Centre planning and design
- » Led amendments to the *Brisbane Olympic and Paralympic Games Arrangements Act 2021* to facilitate the land tenure arrangements to progress delivery of the new Brisbane Stadium and National Aquatic Centre in Victoria Park
- » Supported the Games Independent Infrastructure and Coordination Authority activities to develop Project Validation Reports for remaining Authority venues
- » Facilitated the grant of Carey Park to the City of Gold Coast to enable delivery of a new indoor arena
- » Commenced development of a Master Plan for the Victoria Park Precinct to coordinate planning for and delivery of legacy infrastructure within Victoria Park, ensuring two-thirds of the parklands remains public open space available to the community
- » Progressed planning across the Villages Program since the 2032 Delivery Plan was released, with project designs nearing completion and construction set to commence on accommodation in 2027

- » Commenced works after the 2025 EKKA on the heritage-listed John MacDonald and Ernest Baynes grandstands at the Brisbane Showgrounds, restoring and providing improved accessibility to these much-loved assets, and paving the way for design of the Main Arena upgrade.

Social impact and community benefit

The department strengthened community confidence, transparency, community benefit and social licence arrangements for renewable energy and other major developments, supporting consistent assessment processes, stronger community engagement and improved protections for communities affected by large-scale development. In 2025–26, the department:

- » Commenced implementation of legislative reforms establishing a community benefit system for wind farms, large-scale solar farms and standalone battery storage facilities; requiring development assessment by SARA and mandatory public notification, delivering on the government's commitment to align assessment processes with other major developments
- » Delivered a compliance and enforcement team within SARA for renewable energy developments, ensuring compliance with development approval conditions are maintained
- » Progressed development of the Social Licence Toolkit for Local Government, in partnership with the Local Government Association of Queensland, launching the first version in October 2025. An additional 12 tools and 10 resources were produced and scheduled for release in July 2026 to support councils in managing energy developments and major projects, with a focus on strengthening community outcomes
- » Strengthened protections of the Condamine Alluvium, a large and significant aquifer used for agricultural purposes, through legislative reforms targeting water quality and coal seam gas (CSG)-induced subsidence. The reforms respond to longstanding concerns from community and the agricultural sector on these matters. *The Regional Planning Interests (Condamine Alluvium) and Other Legislation Amendment Act 2026* commenced on 29 June 2026 and amended three legislative frameworks to deliver:
 - an enhanced environmental authority process through the introduction of a deemed condition that prohibits the release of contaminants into waters in the Condamine Alluvium that are inconsistent with the water objectives for the area
 - an expanded compensation framework for CSG-induced subsidence impacts, including new off-tenure compensation liability
 - clarification regarding the precedence of conditions where there are inconsistencies between a regional interest development approval and environmental authority.

Disaster recovery, resilience and coastal protection

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. In 2025–26, the department:

- » Coordinated recovery planning following Ex-Tropical Cyclone Koji and North and Northwest Queensland flooding by convening the Economic Functional Recovery and Resilience Group. Enabled issues raised by affected stakeholders to be escalated and actioned across agencies, through the delivery of recovery packages
- » Strengthened Queensland's disaster readiness by participating in national and cross-agency exercises, training a surge workforce, and uplifting staff capability in the Situational Awareness Platform. Updated the External Disaster Management Plan and improved disaster reporting and lessons management processes to support faster, more coordinated responses for Queensland communities

- » Improved access to essential goods during disasters by strengthening supply chain preparedness, updating business continuity plans, and delivering the Essential Goods Supply Chain Lessons Learned Debrief. Embedded post-event reviews across the Economic Functional Recovery and Resilience Group partners to drive continuous improvement and enhance community resilience
- » Declared the Bundaberg rain and flood recovery event as an applicable event under the *Planning Act 2016* from 11 March to 7 April 2026. A use declaration was made to enable essential businesses to restock supplies 24 hours a day, seven days a week to support community recovery and business continuity. A declaration was also made to extend statutory timeframes, providing flexibility for applicants, local government and communities that may be unable to meet legislated deadlines during recovery while maintaining the integrity and transparency of processes
- » The Office of the Coordinator-General delivered the Bribie Island Emergency Works in March 2026 to enhance protection of Golden Beach and the Pumicestone Passage. Completed ahead of schedule, the works closed the southern breakthroughs caused by weather events associated with Tropical Cyclone Seth and Tropical Cyclone Alfred. The government committed \$20 million and directed the Coordinator-General to undertake the emergency works, leveraging the unique powers in the *State Development and Public Works Organisation Act 1971*, streamlining approvals and driving project delivery to:
 - act swiftly to complete the necessary investigations, coastal modelling, procure contractors, detailed design and develop environmental management plans
 - complete dredging works ahead of schedule with over 1.1 million cubic metres of sand to close the island breakthroughs
 - construct a sand erosion buffer approximately two kilometres long, five metres high and between 80-110 metres wide
 - open an internal channel between the northern end of Pumicestone Passage and the tidal entrance at breakthrough #1 to improve water quality and navigability

install dune stabilisation through sand fencing (2.7 kilometres) and a substantial vegetation trial with native species.

Performance measures

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

Table 2. Key performance indicator – Liveable communities

Key performance indicator	Results
<i>Satisfaction with accessibility and transparency of the requirements of the planning system</i>	87% of stakeholders surveyed were satisfied with the accessibility and transparency of the requirements of the planning system.



Fair and safe workplaces and communities

The department supports fair, safe and productive workplaces and communities by delivering industrial relations, workers' compensation, work health and safety, electrical safety, compliance, education and enforcement initiatives. In 2025–26, the department supported public sector agencies with enterprise bargaining negotiations and a new wages policy responsive to cost-of-living pressures, strengthened workers' compensation scheme integrity through targeted compliance and education, including successful fraud prosecutions and the establishment of a dedicated Worker's Compensation Fraud Taskforce.

Industrial relations

Supporting fair wages outcomes across the Queensland public sector is critical to maintaining a skilled workforce and effective service delivery. In 2025–26, the department:

- » Delivered wages policy which provides for wage increase offers of 3% in the first year of an agreement and 2.5% in the second and third years. The policy responds to inflationary pressures, if the Consumer Price Index measure exceeds the wage offer, with an adjustment up to an additional 0.5% into base wages in the first year of an agreement; and up to 1% into base wages in years two and three. In-principle agreement has been reached in 19 negotiations, including medical officers, police, firefighters, nurses and midwives and paramedics. Productive and good faith discussions continue for other negotiations across the sector
- » Commenced a review of the *Industrial Relations Act 2016* and the *Workers' Compensation and Rehabilitation Act 2003* in response to emerging workplace and workers' compensation scheme trends, to ensure legislation is meeting the expectations of Queenslanders and is fit for purpose into the future. The review will consider emerging workers' compensation issues including growing psychological injury claims, and reports of fraud and related offending in the Queensland Workers' Compensation Scheme. The review is being conducted by independent reviewers, Mr Glenn Ferguson AM and Mr Gary Black. A report will be provided to the Minister by the end of 2026
- » Delivered proactive compliance through targeted safety messages to priority industries via email. Businesses reported making both immediate and long-term improvements to their safety systems, including reviewing work practices, increasing subcontractor oversight, implementing traffic management plans, and strengthening risk management processes. These responses demonstrate the program's effectiveness in promoting safer workplaces and improving compliance outcomes.

Workers' compensation scheme integrity

Maintaining the integrity of Queensland's Workers' Compensation Scheme is essential to ensuring a fair and sustainable system for workers and employers. In 2025–26, the department:

- » Successfully prosecuted eight defendants, resulting in:
 - More than \$180,000 to be repaid to insurers
 - six workers being sentenced to imprisonment for defrauding WorkCover
 - two employers prosecuted and collectively fined \$98,500 for providing false information to WorkCover
- » The Queensland Workers' Compensation Scheme uses a range of preventative, detective, claim management, compliance and enforcement measures to manage fraud. The Office of Industrial Relations and WorkCover Queensland established a Workers' Compensation Fraud Taskforce to better detect, prevent and respond to fraud.

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 – Fair and safe workplaces and communities

Key performance indicator	Results
<i>Overall client satisfaction with the effectiveness and professionalism of the Office of Industrial Relations' regulatory functions</i>	Satisfaction rate of stakeholders surveyed: • 90% with industrial relations effectiveness and professionalism • 96% with public sector industrial relations services and advice • 95% with workplace health and safety services effectiveness and professionalism • 100% with electrical safety services effectiveness and professionalism.

Looking ahead

The year ahead presents significant opportunities as Queensland continues to grow and prepare for the future. We will play a central role in supporting the Queensland Government's priorities by enabling housing supply, driving industry development and economic growth, coordinating infrastructure investment and fostering safe, fair and productive workplaces.

As Queensland's population increases, we will focus on delivering the planning, infrastructure and investment needed to foster thriving communities across the state. This includes continuing to unlock land for housing, streamlining development pathways and working closely with local governments and industry to help deliver one million homes by 2044.

We will continue to strengthen Queensland's economy by attracting investment, facilitating major projects and building sovereign capability in priority sectors including defence, biomedical and biofuels. Through partnerships with business, industry and regional communities, we will help create jobs and position Queensland to take advantage of emerging economic opportunities.

We will maintain a focus on infrastructure coordination and long-term planning, enabling the delivery of critical projects that improve connectivity, productivity and liveability. This includes progressing infrastructure associated with the 2032 Olympic and Paralympic Games and ensuring these investments deliver lasting benefits for communities across Queensland.

Key priorities for 2026–27 include:

- » Increasing housing supply through targeted infrastructure investment, planning reform and streamlined development assessment processes
- » Continuing delivery of the Residential Activation Fund and helping deliver the Queensland Government's commitment of one million homes by 2044
- » Facilitating private sector investment and major project delivery to create jobs and deliver long-term economic growth
- » Advancing industry diversification and priority sectors, with a focus on defence, biomedical and biofuels, to strengthen Queensland's competitiveness and sovereign capability
- » Coordinating the right infrastructure at the right time to support growing communities, improve productivity and maximise the benefits of government investment
- » Delivering 2032 Olympic and Paralympic Games infrastructure and ensuring a legacy for communities across Queensland
- » Partnering with local governments, communities, industry and delivery agencies to support regional planning and economic development
- » Supporting fair, safe and productive workplaces through contemporary regulatory services, effective workplace relations frameworks and targeted compliance activities
- » Strengthening Queensland's infrastructure, economic and community resilience through disaster preparedness, recovery initiatives and long-term planning.

By remaining focused on these priorities, we will continue to deliver practical outcomes for Queenslanders, strengthening economic prosperity, enhancing liveability and promoting fair and safe workplaces and 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 that 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 2025-26 financial year. The audited financial statements can be found at the end of this report.

Understanding the financial statements

The following comparisons of the 2025-26 financial year results against the 2024-25 financial year results were considered and accepted by the department's Audit and Risk Management Committee at its 25 August 2026 meeting.

Table 4. Financial snapshot

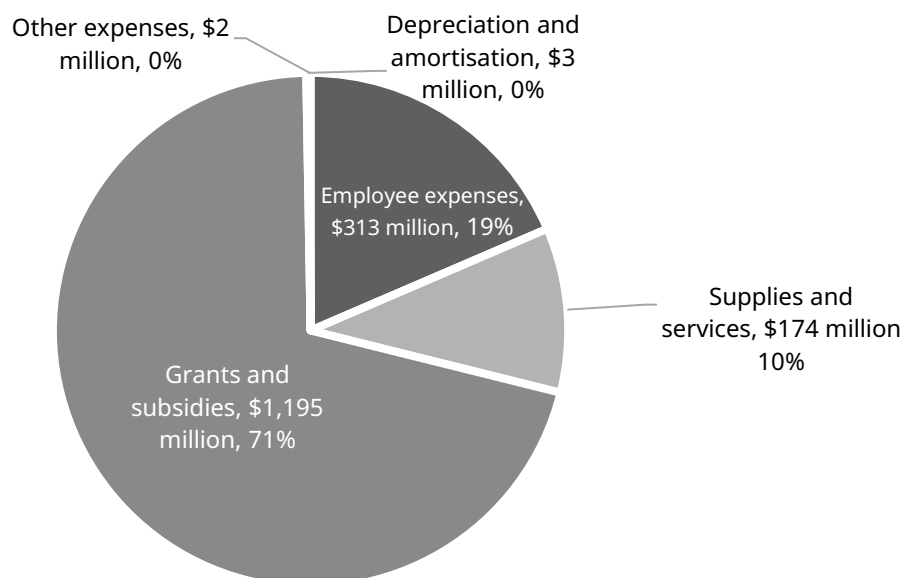
	2026	2025
	\$'000	\$'000
Total income	1,692,727	1,338,385
Total expenses	(1,686,042)	(1,336,190)
Operating result for the year	6,685	2,195
Increase in asset revaluation surplus	760	13,373
Total assets	666,943	572,136
Total liabilities	210,572	161,233
Net assets	456,371	410,903

Income and expenses

Total income for the 2025-26 financial year was \$1.693 billion, an increase of \$355 million compared to the 2024-25 financial year. The increase is mainly due to higher appropriation revenue received of \$239 million to fund the Queensland Government's Residential Activation Fund.

Total expenses for the 2025-26 financial year are \$1.686 billion, an increase of \$350 million compared to the 2024-25 financial year. The increase is mainly due to higher grants expenditure paid of \$239 million under the Queensland Government's Residential Activation Fund.

Figure 3. Total expenses



Assets and liabilities

Total assets and liabilities as at 30 June 2026 were \$667 million and \$211 million, respectively. Net assets as at 30 June 2026 were \$456 million, an increase of \$45 million compared to 30 June 2025. The increase is mainly attributable to further investments made during the year for the construction of the Queensland Resources Common User Facility, partially offset by the transfer of land assets to other Queensland Government entities.

Comparison of actual financial results with budget

Commentary on budget variances is disclosed in note 19 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 original budget published in the State Budget 2025-26 Service Delivery Statements.

Open data reporting 2025-26

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

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

No complaints were made to the department in relation to the Charter of Victims' Rights during the 2025-26 reporting year, therefore an open data report on complaints was not required.

Department of State Development, Infrastructure and Planning

Financial Statements for the year ended 30 June 2026

Department of State Development, Infrastructure and Planning

Financial Statements for the year ended 30 June 2026

Contents

	Page No.
Statement of Comprehensive Income.....	3
Statement of Comprehensive Income by Major Departmental Services.....	4
Statement of Financial Position.....	5
Statement of Assets and Liabilities by Major Departmental Services.....	6
Statement of Changes in Equity.....	7
Statement of Cash Flows (including Notes to the Statement of Cash Flows).....	8
 About the Department and this Financial Report	
1. Basis of financial statement preparation.....	10
 Notes about our Financial Performance	
2. Appropriation receipts.....	11
3. User charges and fees.....	11
4. Grants and other contributions.....	12
5. Employee expenses.....	12
6. Supplies and services.....	13
7. Grants and subsidies.....	13
8. Other expenses.....	14
 Notes about our Financial Position	
9. Receivables.....	14
10. Property, plant and equipment and depreciation expense.....	16
11. Intangible assets and amortisation expense.....	18
12. Payables.....	19
13. Provisions.....	19
14. Other liabilities.....	20
 Notes about Risks and other Accounting Uncertainties	
15. Financial instruments.....	20
16. Commitments.....	21
17. Contingencies.....	21
 Other Information	
18. Events occurring after balance date.....	21
19. Budgetary reporting disclosures.....	22
20. Key management personnel (KMP) disclosures.....	23
21. Agency transactions and balances.....	25
22. Schedule of administered items.....	26
23. Related party transactions.....	28
24. Trust transactions and balances.....	28
25. Climate risk disclosure.....	28
Management Certificate.....	30
Glossary of Acronyms.....	31

Department of State Development, Infrastructure and Planning
Statement of Comprehensive Income for the year ended 30 June 2026

		2026	2026		2025
		Actual	Original budget	Budget variance*	Actual
OPERATING RESULT	Note	\$'000	\$'000	\$'000	\$'000
Income					
Appropriation revenue	2	1,457,377	1,658,906	(201,529)	1,079,404
User charges and fees	3	40,844	32,778	8,066	68,876
Grants and other contributions	4	177,806	159,671	18,135	183,243
Interest		1,730	101	1,629	2,563
Other revenue		14,970	1,486	13,484	4,241
Total revenue		1,692,727	1,852,942	(160,215)	1,338,327
Gain on disposal of assets		-	-	-	58
Total income		1,692,727	1,852,942	(160,215)	1,338,385
Expenses					
Employee expenses	5	312,567	311,794	773	279,608
Supplies and services	6	174,381	227,118	(52,737)	133,365
Grants and subsidies	7	1,194,577	1,349,970	(155,393)	900,244
Depreciation and amortisation	10 & 11	2,805	3,104	(299)	1,839
Other expenses	8	1,712	1,337	375	21,134
Total expenses		1,686,042	1,893,323	(207,281)	1,336,190
Operating result		6,685	(40,381)	47,066	2,195
OTHER COMPREHENSIVE INCOME					
<i>Items that will not be reclassified to operating result</i>					
Increase in asset revaluation surplus	10	760	-	760	13,373
TOTAL OTHER COMPREHENSIVE INCOME		760	-	760	13,373
TOTAL COMPREHENSIVE INCOME		7,445	(40,381)	47,826	15,568

* Explanations of major variances are included in Note 19.

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 2026

	Grow the Economy ^{1*}		Industrial Relations		Infrastructure Strategy, Policy and Planning ^{2*}		Racing ³		Better Planning for Queensland*		Total	
	2026	2025	2026	2025	2026	2025	2026	2025	2026	2025	2026	2025
	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
Income												
Appropriation revenue	528,789	919,055	65,293	64,199	59,087	35,435	-	5,763	804,208	54,952	1,457,377	1,079,404
User charges and fees	9,645	10,695	24,982	24,455	555	28,854	-	24	5,662	4,848	40,844	68,876
Grants and other contributions	8,202	23,819	168,266	158,913	60	-	-	-	1,278	511	177,806	183,243
Interest	1,730	1,605	-	-	-	395	-	4	-	559	1,730	2,563
Other revenue	14,172	3,637	624	441	54	57	-	-	120	106	14,970	4,241
Total revenue	562,538	958,811	259,165	248,008	59,756	64,741	-	5,791	811,268	60,976	1,692,727	1,338,327
Gain on disposal of assets	-	58	-	-	-	-	-	-	-	-	-	58
Total income	562,538	958,869	259,165	248,008	59,756	64,741	-	5,791	811,268	60,976	1,692,727	1,338,385
Expenses												
Employee expenses	70,482	69,086	175,194	161,550	21,653	20,942	-	263	45,238	27,767	312,567	279,608
Supplies and services	62,621	41,377	65,317	63,999	25,773	13,947	-	67	20,670	13,975	174,381	133,365
Grants and subsidies	425,575	865,120	11,345	12,359	12,201	479	-	5,460	745,456	16,826	1,194,577	900,244
Depreciation and amortisation	190	150	2,459	1,555	66	96	-	-	90	38	2,805	1,839
Other expenses	917	476	520	705	63	19,717	-	1	212	235	1,712	21,134
Total expenses	559,785	976,209	254,835	240,168	59,756	55,181	-	5,791	811,666	58,841	1,686,042	1,336,190
Operating result	2,753	(17,340)	4,330	7,840	-	9,560	-	-	(398)	2,135	6,685	2,195
OTHER COMPREHENSIVE INCOME												
<i>Items that will not be reclassified to operating result</i>												
Increase in asset revaluation surplus	760	13,373	-	-	-	-	-	-	-	-	760	13,373
TOTAL OTHER COMPREHENSIVE INCOME	760	13,373	-	-	-	-	-	-	-	-	760	13,373
TOTAL COMPREHENSIVE INCOME	3,513	(3,967)	4,330	7,840	-	9,560	-	-	(398)	2,135	7,445	15,568

¹ This major departmental service was renamed to 'Grow the Economy' from 'Develop the Economy' from 1 July 2025.

² This major departmental service was renamed to 'Infrastructure Strategy, Policy and Planning' from 'Infrastructure and Regional Strategy, Policy and Planning' effective 1 July 2025.

³ Function transferred out to the Department of Sport, Racing and Olympic and Paralympic Games (DSROPG) as part of the Machinery of Government (MoG) changes effective 1 November 2024.

*The current year is not comparable to the prior year due to a reorganisation between departmental services in October 2025, effective 1 July 2025.

There are no inter-service eliminations in 2025-26 or 2024-25.

Department of State Development, Infrastructure and Planning

Statement of Financial Position as at 30 June 2026

		2026	2026	Budget	2025
		Actual	Original	variance*	Actual
	Note	\$'000	\$'000	\$'000	\$'000
Current assets					
Cash and cash equivalents	SOCF	289,820	65,440	224,380	238,005
Receivables	9	32,971	37,876	(4,905)	32,667
Other assets		3,597	14,553	(10,956)	3,758
Land held for sale	10	3,275	-	3,275	-
Total current assets		329,663	117,869	211,794	274,430
Non-current assets					
Receivables	9	3,879	23,280	(19,401)	1,774
Property, plant and equipment	10	312,215	322,445	(10,230)	274,557
Intangible assets	11	21,186	21,316	(130)	21,375
Total non-current assets		337,280	367,041	(29,761)	297,706
Total assets		666,943	484,910	182,033	572,136
Current liabilities					
Payables	12	153,207	29,092	124,115	81,668
Accrued employee benefits		11,813	11,354	459	10,721
Provisions	13	3,467	5,664	(2,197)	6,338
Other liabilities	14	26,749	21,097	5,652	46,709
Total current liabilities		195,236	67,207	128,029	145,436
Non-current liabilities					
Provisions	13	15,336	-	15,336	13,524
Other liabilities	14	-	-	-	2,273
Total non-current liabilities		15,336	-	15,336	15,797
Total liabilities		210,572	67,207	143,365	161,233
Net assets		456,371	417,703	38,668	410,903
Equity	SOCE				
Contributed equity		368,232			330,209
Accumulated deficit		(11,633)			(18,318)
Asset revaluation surplus		99,772			99,012
Total equity		456,371	417,703	38,668	410,903

* Explanations of major variances are included in Note 19.

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 2026

	Grow the Economy ^{1*}		Industrial Relations		Infrastructure Strategy, Policy and Planning ^{2*}		Better Planning for Queensland*		Inter-service eliminations		Total	
	2026	2025	2026	2025	2026	2025	2026	2025	2026	2025	2026	2025
	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
Current assets												
Cash and cash equivalents	124,151	103,916	46,584	46,504	36,920	26,721	82,165	60,864	-	-	289,820	238,005
Receivables	22,139	22,631	6,607	6,569	1,902	1,272	2,325	2,252	(2)	(57)	32,971	32,667
Other assets	759	1,186	2,030	1,888	210	220	598	464	-	-	3,597	3,758
Land held for sale	3,275	-	-	-	-	-	-	-	-	-	3,275	-
Total current assets	150,324	127,733	55,221	54,961	39,032	28,213	85,088	63,580	(2)	(57)	329,663	274,430
Non-current assets												
Receivables	3,879	1,774	-	-	-	-	-	-	-	-	3,879	1,774
Property, plant and equipment	307,046	237,604	4,568	4,025	176	10,793	425	22,135	-	-	312,215	274,557
Intangible assets	9,273	9,422	11,821	11,830	92	123	-	-	-	-	21,186	21,375
Total non-current assets	320,198	248,800	16,389	15,855	268	10,916	425	22,135	-	-	337,280	297,706
Total assets	470,522	376,533	71,610	70,816	39,300	39,129	85,513	85,715	(2)	(57)	666,943	572,136
Current liabilities												
Payables	84,974	43,069	6,667	10,881	20,936	8,300	40,632	19,475	(2)	(57)	153,207	81,668
Accrued employee benefits	2,570	2,206	6,860	6,167	767	680	1,616	1,668	-	-	11,813	10,721
Provisions	3,467	6,338	-	-	-	-	-	-	-	-	3,467	6,338
Other liabilities	25,217	45,074	62	76	2	-	1,468	1,559	-	-	26,749	46,709
Total current liabilities	116,228	96,687	13,589	17,124	21,705	8,980	43,716	22,702	(2)	(57)	195,236	145,436
Non-current liabilities												
Provisions	15,336	13,524	-	-	-	-	-	-	-	-	15,336	13,524
Other liabilities	-	2,273	-	-	-	-	-	-	-	-	-	2,273
Total non-current liabilities	15,336	15,797	-	-	-	-	-	-	-	-	15,336	15,797
Total liabilities	131,564	112,484	13,589	17,124	21,705	8,980	43,716	22,702	(2)	(57)	210,572	161,233

¹ This major departmental service was renamed to 'Grow the Economy' from 'Develop the Economy' from 1 July 2025.

² This major departmental service was renamed to 'Infrastructure Strategy, Policy and Planning' from 'Infrastructure and Regional Strategy, Policy and Planning' effective 1 July 2025.

*The current year is not comparable to the prior year due to a reorganisation between departmental services in October 2025, effective 1 July 2025.

Department of State Development, Infrastructure and Planning
Statement of Changes in Equity for the year ended 30 June 2026

		Contributed equity \$'000	Accumulated deficit \$'000	Asset revaluation surplus \$'000	Total \$'000
	Note				
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	10	-	-	13,373	13,373
Total comprehensive income for the year		-	2,195	13,373	15,568
Transactions with owners as owners					
Appropriated equity injections	2	28,115	-	-	28,115
Appropriated equity withdrawals	2	(11,028)	-	-	(11,028)
Net transfers from other Queensland Government entities		17,491	-	-	17,491
Net balance transferred in through MoG changes		42,601	-	-	42,601
Transfer out due to restructure of Economic Development Queensland (EDQ)		(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
Balance as at 1 July 2025		330,209	(18,318)	99,012	410,903
Operating result					
Operating result		-	6,685	-	6,685
Other comprehensive income					
Increase in asset revaluation surplus	10	-	-	760	760
Total comprehensive income for the year		-	6,685	760	7,445
Transactions with owners as owners					
Appropriated equity injections	2	80,573	-	-	80,573
Appropriated equity withdrawals	2	(10,340)	-	-	(10,340)
Net transfers to other Queensland Government entities	10	(30,191)	-	-	(30,191)
Non-appropriated equity withdrawals		(2,019)	-	-	(2,019)
Net transactions with owners as owners		38,023	-	-	38,023
Balance as at 30 June 2026		368,232	(11,633)	99,772	456,371

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 2026

		2026	2026		2025
		Actual	Original budget	Budget variance*	Actual
	Note	\$'000	\$'000	\$'000	\$'000
CASH FLOWS FROM OPERATING ACTIVITIES					
<i>Inflows:</i>					
Appropriation receipts	2	1,523,193	1,657,826	(134,633)	963,830
User charges and fees		40,087	32,778	7,309	67,791
Grants and other contributions		166,672	159,671	7,001	192,708
Interest receipts		1,451	101	1,350	2,422
GST input tax credits from ATO		37,224	-	37,224	25,777
GST collected from customers		15,603	-	15,603	14,953
Other inflows		8,072	1,486	6,586	4,283
<i>Outflows:</i>					
Employee expenses		(311,016)	(311,159)	143	(277,614)
Supplies and services		(188,885)	(227,118)	38,233	(104,196)
Grants and subsidies		(1,186,760)	(1,349,970)	163,210	(886,488)
GST paid to suppliers		(37,304)	-	(37,304)	(25,687)
GST remitted to ATO		(15,838)	-	(15,838)	(14,554)
Other outflows		(5,651)	(1,337)	(4,314)	(25,885)
Net cash provided by/(used in) operating activities	SOCF-1	46,848	(37,722)	84,570	(62,660)
CASH FLOWS FROM INVESTING ACTIVITIES					
<i>Inflows:</i>					
Sales of property, plant and equipment		35	-	35	617
Loans and advances redeemed		-	(308)	308	-
<i>Outflows:</i>					
Payments for property, plant and equipment		(71,798)	(88,259)	16,461	(26,558)
Payments for intangibles		(1,459)	-	(1,459)	(2,659)
Loans and advances made		(4,900)	(23,280)	18,380	(5,000)
Net cash used in investing activities		(78,122)	(111,847)	33,725	(33,600)
CASH FLOWS FROM FINANCING ACTIVITIES					
<i>Inflows:</i>					
Equity injections - appropriated		95,448	86,932	8,516	25,910
<i>Outflows:</i>					
Equity withdrawals - appropriated		(10,340)	(383)	(9,957)	(11,028)
Equity withdrawals - non-appropriated		(2,019)	(2,097)	78	(4,198)
Net cash provided by financing activities		83,089	84,452	(1,363)	10,684
Net increase/(decrease) in cash and cash equivalents		51,815	(65,117)	116,932	(85,576)
Decrease in cash and cash equivalents due to restructure of EDQ		-	-	-	(140,341)
Increase in cash and cash equivalents from MoG changes		-	-	-	124,168
Cash and cash equivalents - opening balance		238,005	130,557	107,448	339,754
Cash and cash equivalents - closing balance		289,820	65,440	224,380	238,005

* Explanations of major variances are included in Note 19.

The accompanying notes form part of these financial statements.

Department of State Development, Infrastructure and Planning
Notes to the Financial Statements for the year ended 30 June 2026

SOCF-1 Notes to the Statement of Cash Flows for the year ended 30 June 2026
Reconciliation of operating result to net cash provided by/(used in) operating activities

	2026	2025
	\$'000	\$'000
Operating surplus	6,685	2,195
<i>Non-cash items included in operating result:</i>		
Depreciation and amortisation	2,805	1,839
Deposits owed for compulsory acquisition of land extinguished	(12,443)	-
Land swap	-	863
Gain on disposal of property, plant and equipment	-	(58)
Losses on disposal of property, plant and equipment	3	3
Impairment of non-current assets	380	-
Non-current asset received for below fair value	-	(19,950)
Bad debts written off	240	36
Notional interest	(279)	(141)
Loss on discounted loans advanced at concessional rates	-	6,501
Granting of non-current asset	-	6,392
<i>Change in assets and liabilities</i>		
(Increase)/decrease in receivables	(238)	1,085
(Increase)/decrease in other assets	161	10,409
Increase/(decrease) in accounts payable	(6,975)	14,524
Increase/(decrease) in accrued employee benefits	1,092	2,745
Increase/(decrease) in other liabilities	(9,790)	30,735
Increase/(decrease) in provisions	(609)	(4,264)
Increase/(decrease) in deferred appropriation payable to Consolidated Fund	65,816	(115,574)
Net cash provided by/(used in) operating activities	46,848	(62,660)

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 2026 as well as deposits at call with financial institutions.

The department has been granted a specific approval by Queensland Treasury (QT) to operate a departmental financial institution account in overdraft with an approved limit of \$50.0 million (2025: \$50.0 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 2026

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 the *Workers' Compensation and Rehabilitation Act 2003 (Qld)* and energy providers under the *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.

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 2025.

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 2024-25 financial statements except where restated as necessary to be consistent with disclosures in the current reporting period.

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*:

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 2025-26.

Department of State Development, Infrastructure and Planning
Notes to the Financial Statements for the year ended 30 June 2026

2. Appropriation receipts

	Note	2026 \$'000	2025 \$'000
Reconciliation of payments from Consolidated Fund to appropriated revenue recognised in operating result			
Original budgeted appropriation receipts		1,657,826	1,115,081
<i>Supplementary amounts:</i>			
Transfers to other headings (variation in headings)		-	(188,712)
Transfers from other departments (redistribution of public business)		-	37,461
Lapsed appropriation		(134,633)	-
Total appropriation receipts (cash)		1,523,193	963,830
Plus: Opening balance of deferred appropriation payable to Consolidated Fund	12	40,818	67,980
Less: Closing balance of deferred appropriation payable to Consolidated Fund	12	(106,634)	(40,818)
Plus: Balance transferred in through MoG changes		-	88,412
Appropriation revenue recognised in statement of comprehensive income*		1,457,377	1,079,404
Reconciliation of payments from Consolidated Fund to equity adjustments			
Original budgeted equity adjustment appropriation		86,549	117,997
<i>Supplementary amounts:</i>			
Transfers to other headings (variation in headings)		-	(4,112)
Transfers from other departments (redistribution of public business)		-	34,462
Lapsed equity adjustment		(1,441)	(133,465)
Total equity adjustment receipts (payments)		85,108	14,882
Plus: Opening balance of equity adjustment (receivable)/payable	9 & 12	(2,105)	100
Less: Closing balance of equity adjustment receivable/(payable)	9 & 12	(12,770)	2,105
Equity adjustment recognised in contributed equity		70,233	17,087

* Explanation of the variance in appropriation revenue compared to original budget is included in Note 19.

Accounting policy

Appropriations provided under the *Appropriation Act 2025* 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.

3. User charges and fees

	2026 \$'000	2025 \$'000
Revenue from contracts with customers		
Sale of services	13,344	44,634
Development fees	3,823	1,237
Statutory fees and charges	13,945	13,978
Licensing fees	8,529	8,319
Other user charges and fees		
Property rental	691	313
Other fees	512	395
Total user charges and fees	40,844	68,876

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 professional services under contractual arrangements, including providing corporate services and support to other government entities. 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.

Department of State Development, Infrastructure and Planning
Notes to the Financial Statements for the year ended 30 June 2026

3. User charges and fees (continued)

Type of good or service	Nature and timing of satisfaction of performance obligations	Revenue recognition policies
Statutory fees and charges	Statutory fees and charges primarily arise from services provided under 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.

4. Grants and other contributions

	2026 \$'000	2025 \$'000
State and Australian government grants	6,708	2,131
Contributions	170,822	160,577
Non-current assets received for below fair value	-	19,950
Goods and services received for below fair value	276	585
Total grants and other contributions	177,806	183,243

Accounting policy

Where grant agreements are enforceable and contain sufficiently specific performance obligations for the department, revenue is recognised as performance obligations are satisfied. Otherwise grant revenue is recognised upon receipt.

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 \$144.4 million were received in 2026 (2025: \$136.6 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 for Industrial Relations. Contributions of \$22.8 million were received in 2026 (2025: \$22.0 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 <i>Electrical Safety Act 2002 (Qld)</i> 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> .

5. Employee expenses

	2026 \$'000	2025 \$'000
Employee benefits		
Salaries and wages	231,769	207,017
Employer superannuation contributions	33,925	29,792
Annual leave levy	24,593	21,636
Sick leave	8,644	7,108
Long service leave levy	5,964	5,342
Termination benefits	1,015	1,383
Other employee benefits	2,366	2,156
	308,276	274,434
Employee related expenses		
Workers' compensation premium	1,051	968
Other employee related expenses	3,240	4,206
Total employee expenses	312,567	279,608
Full-time equivalent employees	1,871	1,840

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 classified as 'current' and 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.

Department of State Development, Infrastructure and Planning
Notes to the Financial Statements for the year ended 30 June 2026

5. Employee expenses (continued)

Annual leave and long service leave (continued)

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*.

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.

6. Supplies and services

	2026 \$'000	2025 \$'000
Contractors and consultants	80,358	49,326
Property and building expenses - includes office accommodation	27,558	25,402
Information technology and computer equipment	24,307	21,463
Service costs to other government agencies and shared service providers	6,425	6,382
Transport, travel and hospitality	9,715	10,129
Legal and judicial	17,470	10,656
Marketing and public relations expenses	3,454	3,826
Other	5,094	6,181
Total supplies and services	174,381	133,365

Accounting policy

Distinction between grants and procurement

For a transaction to be classified as supplies and services, the value of goods or services received by the department 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 7.

Property and building expenses

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

7. Grants and subsidies

	2026 \$'000	2025 \$'000
Local government authorities*	922,024	678,961
Industry attraction	66,880	96,215
Concessional loan discount	-	6,501
Universities	3,835	5,977
State government entities	143,273	83,702
Community infrastructure	39,861	22,125
Other	18,704	6,763
Total grants and subsidies	1,194,577	900,244

* In 2025-26, \$729.4 million (2024-25 \$501.7 million) was paid to local government authorities under the Residential Activation Fund (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 expensed when the recipient obtains control of the resources, unless the grant includes a specific performance obligation, in which case the expense is recognised when the department's obligation to transfer assets arises.

Department of State Development, Infrastructure and Planning
Notes to the Financial Statements for the year ended 30 June 2026

8. Other expenses

	2026	2025
	\$'000	\$'000
Infrastructure charges	-	18,185
Goods and services received for below fair value	276	585
Sponsorships	175	1,204
External audit fee*	338	405
Insurance premiums - Queensland Government Insurance Fund	228	243
Losses from disposal of assets	3	3
Bad debts written off	240	36
Impairment of non-current assets	380	-
Other	72	473
Total other expenses	1,712	21,134

* Total audit fees quoted by the Queensland Audit Office relating to the 2025-26 financial statements are \$350,000 (2025: \$350,000). There are no non-audit services included in these amounts.

9. Receivables

	Note	2026	2025
		\$'000	\$'000
Current			
Trade debtors		5,922	5,862
Less: loss allowance		(29)	(36)
		5,893	5,826
GST receivable		4,171	4,091
GST payable		(1,288)	(1,523)
		2,883	2,568
Reimbursements		17,242	15,078
Equity adjustment receivable	2	-	2,105
Annual leave reimbursements		4,789	5,184
Long service leave reimbursements		1,709	1,861
Other		455	45
Total current receivables		32,971	32,667
Non-current			
Loans and advances receivable - amortised cost		3,879	1,774
Total non-current receivables		3,879	1,774

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, with settlement of amounts due within 30 days of 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 grants expense (Note 7) and notional interest revenue is recognised over the term of the loan. Discounts relating to concessional loans entered into in 2025-26 was nil (2025: \$6.5 million) and notional interest revenue in 2025-26 was \$0.3 million (2025: \$0.1 million).

Impairment of receivables

The loss allowance for trade debtors reflects lifetime expected credit losses and 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.

If after the department has exercised an appropriate range of debt recovery actions there is no reasonable expectation of recovering a receivable, the amount owed is written off by directly reducing the receivable against the loss allowance. If the amount written off exceeds the loss allowance, the excess is recognised as an impairment loss.

Bad debts written off (Note 8) as at 30 June 2026 totalled \$0.2 million (2025: \$36,100).

Department of State Development, Infrastructure and Planning
Notes to the Financial Statements for the year ended 30 June 2026

9. Receivables (continued)

Credit risk management practices

The department manages credit risk using a credit management policy. This policy focuses on both the terms of payments and the qualifications for extending credit to customers. 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.

A financial asset can be considered to be in default at any point if information indicates the department is unlikely to receive the outstanding amounts in full. The department monitors exposure to credit risk on an ongoing basis.

Credit risk exposure of receivables

The maximum exposure to credit risk at balance date for receivables is the gross carrying amount of those assets. The department individually assesses each receivable for expected credit losses. The department has full security for the loans and advances receivable; no security is held for trade debtors.

Set out below is the credit risk exposure on the department's receivables.

Credit risk exposure	2026		2025	
	Gross receivables	Expected credit losses	Gross receivables	Expected credit losses
	\$'000	\$'000	\$'000	\$'000
Trade debtors	874	29	261	36
Loans and advances receivable	3,879	-	1,774	-
	4,753	29	2,035	36

Department of State Development, Infrastructure and Planning
Notes to the Financial Statements for the year ended 30 June 2026

10. Property, plant and equipment and depreciation expense
Closing balances and reconciliation of carrying amount

30 June 2026

	Land	Buildings	Plant and equipment	Capital works in progress	Total
	\$'000	\$'000	\$'000	\$'000	\$'000
Gross	204,406	1,330	15,655	101,187	322,578
Less: Accumulated depreciation	-	(271)	(10,092)	-	(10,363)
Carrying amount at 30 June 2026	204,406	1,059	5,563	101,187	312,215

Represented by movements in carrying amounts:

Carrying amount at 1 July	234,853	1,179	4,182	34,343	274,557
Acquisitions	2,177	380	247	69,298	72,102
Disposals	-	-	(1)	(52)	(53)
Reclassified as land held for sale*	(3,275)	-	-	-	(3,275)
Net transfers to other Queensland Government entities	(30,191)	-	-	-	(30,191)
Transfers between asset classes	-	-	2,402	(2,402)	-
Impairment loss recognised in operating result	-	(380)	-	-	(380)
Net revaluation increments/(decrements) recognised in asset revaluation surplus	842	(82)	-	-	760
Depreciation expense	-	(38)	(1,267)	-	(1,305)
Carrying amount at 30 June 2026	204,406	1,059	5,563	101,187	312,215
Asset revaluation surplus balance	98,773	999	-	-	99,772

30 June 2025

Gross	234,853	1,842	13,582	34,343	284,620
Less: Accumulated depreciation	-	(663)	(9,400)	-	(10,063)
Carrying amount at 30 June 2025	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 of EDQ	(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 2025	234,853	1,179	4,182	34,343	274,557
Asset revaluation surplus balance	97,931	1,081	-	-	99,012

* Relates to land subject to a development deed. Once the required works are completed and the land is configured in accordance with the deed, the deed holder has a right to purchase the land under a put and call option. The amount transferred to land held for sale represents the lots expected to be sold to the deed holder within the next 12 months.

Department of State Development, Infrastructure and Planning
Notes to the Financial Statements for the year ended 30 June 2026

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

Recognition and acquisition

Accounting policy - recognition

Basis of 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 in the year of acquisition in the following classes:

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

Items with a lesser value and useful life of less than one year are expensed in the year of acquisition.

Accounting policy - 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.

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 plus costs incidental to the acquisition, including 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.

Measurement

Accounting policy - historical cost

Plant and equipment assets and capital work in progress are measured at historical cost in accordance with QT's Non-Current Asset Policies (NCAP) for the Queensland Public Sector. The carrying amounts for such assets are not materially different from their fair value.

Accounting policy - fair value

Land and buildings are measured at fair value in accordance with NCAP. These assets are reported at their revalued amounts, being the fair value at the date of valuation less any subsequent accumulated depreciation and subsequent accumulated impairment losses where applicable. All assets are measured at their highest and best use.

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. 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 property. Unobservable inputs are data, assumptions and judgements that are not available publicly.

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.

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. There were no transfers between levels within the same class during the reporting period (2025: Nil).

Key judgement: 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.

Revaluation of land and buildings

The department's land and building assets are revalued by an independent qualified valuer on a four-year rolling basis. Where assets have not been specifically appraised, they are materially kept up to date via the application of relevant indices supplied by the qualified valuer using either publicly available data or are derived from market information available. 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.

Where the current use of an asset is different to its highest and best use, the valuation is performed based on its highest and best use. Some land assets are currently used for stock grazing, but its highest and best use is for an industrial or material transport corridor. Stock grazing is used as an interim land maintenance strategy by the department.

The department has an Asset Valuation Working Group (AVWG) (of which the department's Chief Finance Officer is the chair) that oversees the revaluation process. The 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.

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.

Land

The department engaged AVR Consulting (AVR) in the current year to complete the fourth year of a four-year rolling valuation program. This includes comprehensive valuation to at least one-third of the asset portfolio and indexation to the remainder.

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 natural hazards or restrictions present and highest and best use in the assessment of fair value. 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 (SDPWO Act)*.

Valuations have an effective date of 31 March 2026 and have been reviewed by AVR prior to the reporting period end of 30 June 2026. No material movements were noted.

Department of State Development, Infrastructure and Planning
Notes to the Financial Statements for the year ended 30 June 2026

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

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 have been comprehensively valued in 2026 by AVR with an effective date of 31 March 2026 and have been reviewed by AVR prior to the reporting period end of 30 June 2026. No material movements were noted.

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 Queensland Treasury Corporation (QTC) zero coupon rates were used to calculate the present value.

Key judgement: 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.

Depreciation expense

Accounting policy - depreciation expense

Buildings and plant and equipment are depreciated on a straight-line basis so as to allocate carrying amount progressively over its estimated useful life to the department.

Key judgement:

Straight-line depreciation is used as it 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.

Capital work in progress assets are not depreciated until construction is complete and the asset is put to use or 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.

Land is not depreciated as it has an unlimited useful life.

Key estimate:

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

Asset class	2026 Useful life
Buildings	14 - 40 years
Plant and equipment	3 - 38 years

Impairment of non-current assets

All property, plant and equipment 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 under *AASB 136 Impairment of Assets*.

All impairment loss is recognised immediately in the statement of comprehensive income, except for land and buildings where impairment loss is treated as a revaluation decrease and offset against any previously recognised asset revaluation surplus.

During the year, the department recognised an impairment loss in relation to a building asset that was pending demolition at reporting date. The impairment loss was recognised in other expenses (Note 8) as no prior revaluation increment had been recognised for this asset.

11. Intangible assets and amortisation expense

Closing balances and reconciliation of carrying amount

	Software		Software work in progress		Easements		Total	
	2026 \$'000	2025 \$'000	2026 \$'000	2025 \$'000	2026 \$'000	2025 \$'000	2026 \$'000	2025 \$'000
At cost	23,523	22,013	174	225	9,274	9,422	32,971	31,660
Less: accumulated amortisation	(11,785)	(10,285)	-	-	-	-	(11,785)	(10,285)
Carrying amount at 30 June	11,738	11,728	174	225	9,274	9,422	21,186	21,375
<i>Represented by movements in carrying amounts:</i>								
Carrying amount at 1 July	11,728	1,115	225	9,288	9,422	9,422	21,375	19,825
Acquisitions	-	-	1,459	2,659	-	-	1,459	2,659
Transfers between classes	1,510	11,722	(1,510)	(11,722)	-	-	-	-
Adjustments to provisions	-	-	-	-	(148)	-	(148)	-
Amortisation expense	(1,500)	(1,109)	-	-	-	-	(1,500)	(1,109)
Carrying amount at 30 June	11,738	11,728	174	225	9,274	9,422	21,186	21,375

Department of State Development, Infrastructure and Planning
Notes to the Financial Statements for the year ended 30 June 2026

11. Intangible assets and amortisation expense (continued)

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.

Easements were purchased by the Office of the Coordinator-General and are held at cost which is represented by the compensation amounts physically paid to date and those that are yet to be finalised, which are provided for through provisions.

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 of the department have finite useful lives and are amortised on a straight-line basis over their estimated useful life to the department. Straight line amortisation is used reflecting the expected consumption of economic benefits on a progressive basis over the intangible's useful life. The residual value of all the department's intangible assets is zero.

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.

12. Payables

	Note	2026 \$'000	2025 \$'000
Trade creditors		33,627	40,600
Equity injection payable to Consolidated Fund	2	12,770	-
Deferred appropriation payable to Consolidated Fund	2	106,634	40,818
Other		176	250
Total current payables		153,207	81,668

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.

13. Provisions

Movements in provisions	Land acquisition claims		Infrastructure development		Loan discounts		Total	
	2026 \$'000	2025 \$'000	2026 \$'000	2025 \$'000	2026 \$'000	2025 \$'000	2026 \$'000	2025 \$'000
Balance at 1 July	16,727	9,093	-	104,882	3,135	13,099	19,862	127,074
Transfer out due to restructure of EDQ	-	-	-	(104,882)	-	(13,099)	-	(117,981)
Additional provision made	3,253	11,899	-	-	-	3,135	3,253	15,034
Adjustment due to discounting	-	-	-	-	(17)	-	(17)	-
Reduction in provision	(628)	(2,500)	-	-	(3,058)	-	(3,686)	(2,500)
Payments made	(609)	(1,765)	-	-	-	-	(609)	(1,765)
Balance as at 30 June	18,743	16,727	-	-	60	3,135	18,803	19,862
Classified as								
Current	3,407	3,203	-	-	60	3,135	3,467	6,338
Non-current	15,336	13,524	-	-	-	-	15,336	13,524
	18,743	16,727	-	-	60	3,135	18,803	19,862

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 *SDPWO Act*. 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.

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

Department of State Development, Infrastructure and Planning
Notes to the Financial Statements for the year ended 30 June 2026

14. Other liabilities

	2026	2025
	\$'000	\$'000
Current		
Deposits owing*	350	13,402
Unearned revenue	2,540	3,549
Unearned grants and contributions	19,769	28,579
Other	4,090	1,179
Total current other liabilities	26,749	46,709
Non-current		
Unearned grants and contributions	-	2,273
Total non-current other liabilities	-	2,273

* The obligation for the deposit owing to the Department of Transport and Main Roads has been extinguished in 2025-26 following agreement to relinquish the land to the department.

Accounting Policy

Unearned revenue and unearned grants and contributions represent funds received where the requirements for revenue recognition have not been satisfied. Revenue is recognised progressively when the department satisfies the obligations under the funding arrangements.

15. 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	2026	2025
		\$'000	\$'000
Financial assets			
Cash and cash equivalents	SOCF-1	289,820	238,005
Financial assets at amortised cost			
Receivables	9	36,850	34,441
Total financial assets		326,670	272,446
Financial liabilities			
Payables	12	153,207	81,668
Other liabilities*	14	350	13,402
Total financial liabilities		153,557	95,070

* Other liabilities only include deposits owing.

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

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

Financial risk management

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

The department's activities expose it to financial risks, and the risk measurement and management of those risks are set out in the following table:

Risk exposure	Definition	Exposure	Measurement method	Risk management strategies
Credit risk	The risk the department may incur a financial loss as a result of another party to a financial instrument failing to discharge their obligation.	Receivables in Note 9.	Ageing analysis	The department manages credit risk through policies in the department's financial management practice manual. This aims to reduce the exposure to credit default by assessing the customer's ability and willingness to pay amounts owing to the department in an approved timeframe. Exposure to credit risk is monitored on an ongoing basis.
Liquidity risk	The risk the department may encounter difficulty in meeting obligations associated with financial liabilities that are settled by cash or another financial asset.	Payables in Note 12.	Sensitivity analysis	The department manages liquidity risk through the use of a QT approved overdraft limit of \$50.0 million (2025: \$50.0 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	The risk the fair value or future cash flows of a financial instrument will fluctuate because of changes in market prices. This includes: currency risk, interest rate risk and other price risk.	There is no material exposure.	Interest rate sensitivity analysis	The department does not undertake any hedging in relation to interest rate risk.

Department of State Development, Infrastructure and Planning
Notes to the Financial Statements for the year ended 30 June 2026

15. Financial instruments (continued)

Liquidity risk - Contractual maturity of financial liabilities

The contractual maturity of the department's financial liabilities as at 30 June 2026 is within 12 months of the reporting date.

16. Commitments

	2026	2025
	\$'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	8,802	69,828
Later than 1 year and not later than 5 years	-	13,272
Total capital expenditure commitments	8,802	83,100

17. Contingencies

Contingent assets

Guarantees and undertakings

At 30 June 2026, the department holds the following bank guarantees and cash held as security:

- \$3.0 million (2025: \$16.0 million) in cash as security under the *SDPWO Act*, to ensure liability to the State is minimised should proponents fail to perform their contractual obligations.
- \$9.9 million (2025: \$5.0 million) 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 (\$0.1 million as at 30 June 2026) on this cash balance and returned to the borrower quarterly.
- The department holds \$5,000 (2025: nil) in cash security pursuant to a licence agreement for the use of SDA land over a 12-month period. The department can utilise this if the proponent fails to satisfy the terms of the licence agreement. No interest is earned on the cash security held.
- \$78.6 million (2025: \$72.9 million) in other bank guarantees and bonds held for financial support provided on projects across the department.
- \$33.5 million (2025: \$73.5 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 in May 2021 for the former non-government board members and the former Chief Executive Officer of Building Queensland to replace indemnities that existed before its abolition. The deeds do not have an expiry date but the timing for any claims under these deeds will be limited by statutory limitation periods which vary depending on the nature of any potential claims but are generally 6 years from the event.

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 2026, there are 44 applications (2025: 17) filed in the Courts naming the department as respondent. In the opinion of internal legal counsel, the potential loss on 42 of these claims should not exceed \$0.8 million for these matters, while the financial impact of two claims was unable to be reliably estimated.

Native title claims over departmental land

At 30 June 2026, native title may exist over certain land parcels held 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.

18. Events occurring after balance date

The former Director-General, Mr John Sosso resigned from the department, effective 10 July 2026. Following his resignation, the Deputy Director-General, State Development, Mr Shaun Ferris was appointed Acting Director-General pending a permanent appointment. Mr David Mackie PSM was subsequently appointed Director-General, effective 17 August 2026.

On 7 August 2026, the State agreed confidential settlement terms to resolve an ongoing legal proceeding and the department received a settlement sum as a result. The settlement is considered a non-adjusting event after the reporting period.

The Queensland Resources Common User Facility included in the total Capital Work in Progress balance of \$100.4 million as at 30 June 2026 is expected to be transferred to the Department of Natural Resources and Mines, Manufacturing and Regional and Rural Development in September 2026 at its carrying value at the date of transfer. This asset transfer is a non-adjusting event and will be disclosed in the department's 2026-27 financial statements.

Department of State Development, Infrastructure and Planning

Notes to the Financial Statements for the year ended 30 June 2026

19. Budgetary reporting disclosures

This section discloses the department's original budget figures for 2025-26 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.

Explanations of major variances - Statement of Comprehensive Income

Appropriation revenue

The variance of \$201.5 million below budget is mainly due to the deferral of revenue to future reporting periods aligned with changing funding requirements across a number of departmental programs, detailed further in the notes below.

User charges and fees

The variance of \$8.1 million above budget is mainly due to development fee revenue received under The Spit development program of \$4.2 million and higher levies and licence revenue received by the Office of Industrial Relations (OIR) of \$2.9 million in connection with its regulatory functions.

Grants and other contributions

The variance of \$18.1 million above budget is mainly due to higher industry contributions of \$6.0 million in support of OIR operations and grant funding received from the Regional Economic Futures Fund (REFF) of \$5.5 million and Queensland Reconstruction Authority Disaster Recovery Funding Arrangements of \$1.1 million.

Supplies and services

The variance of \$52.7 million below budget is mainly due to \$41.3 million for Planning related programs which have been reclassified and will be reported against grants and subsidies in future financial years.

Grants and subsidies

The variance of \$155.4 million below budget is mainly due to the deferral of grant payments to future financial years aligned with anticipated contractual commitments for the City Deal program of \$110.7 million, various industry attraction grant programs of \$181.9 million and regional development grant programs of \$67.0 million. This is offset by brought-forward expenditure of \$240.9 million for payments made under RAF.

Explanations of major variances - Statement of Financial Position

Cash and cash equivalents

The variance of \$224.4 million above budget is mainly due to higher cash reserves held at 30 June 2026 due to the deferral of grant program expenditure which will be acquitted in future financial years. The 30 June 2026 cash balance also includes funds of \$25.0 million for the Growth Acceleration Fund (GAF), \$15.4 million for REFF and \$15.5 million held in support of the RCIF which will be acquitted in future years aligned with program milestones.

Current and non-current receivables

The variance in current and non-current receivables of \$24.3 million below budget is mainly due to lower loans recognised through GAF of \$23.3 million, which is expected to be drawn upon in future years aligned with program milestones.

Current payables

The variance of \$124.1 million above budget is mainly due to deferred appropriation payable at the end of the year of \$106.6 million held substantially in relation to deferred grant program expenditure.

Current and non-current provisions

The variance of \$13.1 million above budget is mainly due to higher compensation claims for the compulsory acquisition of land.

Current other liabilities

The variance in current other liabilities of \$5.7 million above budget is mainly due to higher than forecast grant revenue received in advance which will be acquitted in future years aligned with program 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 \$16.4 million below budget is mainly due to deferred project expenditure associated with the Gladstone Land Acquisition Strategy to future financial years of \$14.2 million.

Net cash used in investing activities - loans and advances made

The variance of \$18.3 million below budget is mainly due to lower loans recognised through GAF which is expected to be drawn upon in future years aligned with program milestones.

Department of State Development, Infrastructure and Planning

Notes to the Financial Statements for the year ended 30 June 2026

20. 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 the Minister's remuneration. 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 the Premier and Cabinet. As all Ministers are reported as KMP of the Queensland Government, aggregate remuneration expenses for all Ministers are disclosed in the Queensland General Government and Whole-of-Government Consolidated Financial Statements, which are published as part of 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 department underwent a reorganisation in 2025-26 to streamline the portfolios of the department resulting in a realignment of the KMP. 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 2025-26 and 2024-25. 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>SDPWO Act</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. Also responsible for leading the portfolio work of the Director-General's Office, cabinet and parliamentary services, economic policy, investment transactions, performance and delivery.
Deputy Director-General, Infrastructure (formerly Infrastructure and Regional Strategy)	Responsible for driving the infrastructure agenda for Queensland with a focus on achieving robust capital planning and quality investment decisions.
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, OIR	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.
Deputy Director-General, State Planner	Responsible for the coordinated and integrated delivery of planning functions and services for the State of Queensland.
Position abolished following the departmental reorganisation in October 2025	
Deputy Director-General, Strategy, Insights and Advisory (SIA)	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 (SBC), cabinet and parliamentary services, economic policy, strategic communications, investment transactions, performance and delivery.

Department of State Development, Infrastructure and Planning
Notes to the Financial Statements for the year ended 30 June 2026

20. 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.

2025-26

Position	Short-term employee expenses		Long-term employee expenses \$'000	Post-employment expenses \$'000	Total expenses \$'000
	Monetary expenses \$'000	Non-monetary benefits \$'000			
Director-General	637	6	16	77	736
Coordinator-General	524	3	13	28	568
Acting Deputy Director-General, State Development (to 6 October 2025)	84	2	2	10	98
Deputy Director-General, State Development (from 15 October 2025)	172	3	4	23	202
Deputy Director-General, Corporate	296	6	8	39	349
Deputy Director-General, Infrastructure (formerly Infrastructure and Regional Strategy)	332	6	8	41	387
Acting Deputy Director-General, OIR (to 2 November 2025)	135	2	3	17	157
Deputy Director-General, OIR (from 3 November 2025)	288	4	8	38	338
Deputy Director-General, State Planner	304	5	8	38	355
Position abolished following the departmental reorganisation in October 2025					
Deputy Director-General, SIA (to 14 October 2025)	114	3	3	14	134

2024-25

Position	Short-term employee expenses		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, SIA (to 21 April 2025)	233	3	6	30	272
Deputy Director-General, SIA (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, OIR	370	1	10	48	429
Position transferred in from the former Department of Housing, Local Government, Planning and Public Works (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

Department of State Development, Infrastructure and Planning
Notes to the Financial Statements for the year ended 30 June 2026

21. 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 2026 a total of \$3.0 million (2025: \$16.0 million) of third-party deposits was held by the department in an agency capacity under the *SDPWO Act*. These funds are received and held on behalf of proponents, with the department having no discretion over these funds.

The department holds \$9.9 million (2025: \$5.0 million) 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 of \$0.1 million (2025: \$58,000) on this cash balance is returned to the borrower quarterly.

The department holds \$5,000 (2025: nil) in cash security pursuant to a licence agreement for the use of SDA land over a 12-month period. The department does not exercise control over these funds and is unable to utilise them unless the proponent fails to satisfy the terms of the licence agreement. No interest is earned on the cash security held.

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 with effect from 1 November 2024). The department held a total of \$30.2 million (2025: \$24.1 million) in cash on behalf of QT as at 30 June 2026 in relation to this program.

Under the *Workers' Compensation and Rehabilitation Act 2003* (the Act), an employer may provide their own accident insurance, if they meet certain requirements, for their workers instead of insuring with WorkCover Queensland. Under section 84 of the Act, a self-insurer must lodge a security with the Workers' Compensation Regulator (the Regulator) that is part of OIR. These bank guarantees, financial guarantees, or cash deposits are held by the Regulator on behalf of the self-insurer with WorkCover Queensland specified as the beneficiary. Should a self-insurer fail in its obligations under the Act, WorkCover Queensland may recover any debts owing from the self-insurer from the guarantees. Bank guarantees and financial guarantees held on behalf of self-insurers in favour of WorkCover Queensland as at 30 June 2026 were \$642.9 million (2025: \$553.8 million) and cash deposits held were \$11.0 million (2025: nil).

Below is a summary of transactions processed on behalf of other parties and their respective balances held during the 2025-26 and 2024-25 financial years. These have not been recognised in the financial statements of the department.

	2026		2025				
	<i>Machinery of Government Changes</i>	<i>Other</i>	<i>Machinery of Government Changes</i>				<i>Other</i>
	Controlled	Controlled	Controlled	Controlled	Administered	Administered	Controlled
	DHPW*	GIICA***	DHPW *	DSROPG**	DHPW*	DSROPG **	GIICA***
	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
Revenue	-	-	317,100	-	51,558	1	51,558
Expenses	32	956	277,538	3,534	51,233	66,977	51,584
Net	(32)	(956)	39,562	(3,534)	325	(66,976)	(26)
Assets	-	-	-	-	-	-	5,678
Liabilities	-	-	-	-	-	-	5,290
Net	-	-	-	-	-	-	388

* MoG changes dated 18 December 2023, the functions of Local Government, Planning and the Office of the Independent Assessor were transferred out to the then DHLGPPW (predecessor of DHPW) on 1 January 2024, the department continued to host these functions on its systems until 30 September 2025.

** MoG changes dated 1 November 2024, the functions of the Office of Racing and the Olympic and Paralympic Games Office (OPGO) were transferred out to DSROPG on 1 November 2024, the department continued to host this function on its systems until 30 April 2025.

*** Transactions were processed under a service level agreement on behalf of Games Independent Infrastructure and Coordination Authority (GIICA) until the transition to new service provider was completed in September 2025. The department continued to process a minimal number of transactions on behalf of GIICA for staff on secondment from other government agencies during 2025-26.

Department of State Development, Infrastructure and Planning

Notes to the Financial Statements for the year ended 30 June 2026

22. Schedule of administered items

22. Schedule of administered items

State Assessment & Referral Agency, Office of Racing and									Original	Budget	
Note	Industrial Relations		Statutory Bodies ¹		Other ²		Total		budget	variance	
	2026	2025	2026	2025	2026	2025	2026	2025	2026	2026	
	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	
Administered income											
Appropriation revenue	(a)	-	-	216,353	103,984	-	113,090	216,353	217,074	437,790	(221,437)
User charges and fees		121,678	96,301	-	-	4,908	3,414	126,586	99,715	101,808	24,778
Other revenue		1,649	370	-	758	-	-	1,649	1,128	5,570	(3,921)
Total administered income		123,327	96,671	216,353	104,742	4,908	116,504	344,588	317,917	545,168	(200,580)
Administered expenses											
Grants and subsidies	(b)	-	-	216,353	103,984	-	113,090	216,353	217,074	437,790	(221,437)
Transfers of administered income to government		123,327	96,630	-	758	4,908	3,414	128,235	100,802	102,650	25,585
Other expenses		-	41	-	-	-	-	-	41	4,728	(4,728)
Total administered expenses		123,327	96,671	216,353	104,742	4,908	116,504	344,588	317,917	545,168	(200,580)
Operating surplus/(deficit)		-	-	-	-	-	-	-	-	-	-
Administered assets											
Current											
Cash		211	107	74,083	62,428	1,226	1,105	75,520	63,640	3,985	71,535
Receivables		11,929	13,993	8,074	46,907	-	-	20,003	60,900	13,484	6,519
Total current assets		12,140	14,100	82,157	109,335	1,226	1,105	95,523	124,540	17,469	78,054
Non-current											
Receivables		5,281	2,443	-	-	-	-	5,281	2,443	4,002	1,279
Property, plant and equipment*		-	-	-	-	20,725	-	20,725	-	-	20,725
Total non-current assets		5,281	2,443	-	-	20,725	-	26,006	2,443	4,002	22,004
Total assets		17,421	16,543	82,157	109,335	21,951	1,105	121,529	126,983	21,471	100,058
Administered liabilities											
Current											
Payables		17,421	16,543	79,097	62,435	1,226	1,105	97,744	80,083	21,471	76,273
Other liabilities*		-	-	-	-	20,725	-	20,725	-	-	20,725
Total current liabilities		17,421	16,543	79,097	62,435	21,951	1,105	118,469	80,083	21,471	96,998
Net administered assets		-	-	3,060	46,900	-	-	3,060	46,900	-	3,060
Administered equity											
Equity		-	-	3,060	46,900	-	-	3,060	46,900	-	3,060
Total equity		-	-	3,060	46,900	-	-	3,060	46,900	-	3,060

¹ The statutory bodies include, GLICA, EDQ and SBC.

² State Assessment and Referral Agency transferred in from DHPW, and the Office of Racing transferred to DSROPG as part of the MoG changes effective 1 November 2024.

* During the year, the department received the trusteeship of the Central Queensland University (CQU) Rockhampton land as part of the CQU Tenure Strategy. The land is expected to transfer to CQU, EDQ and Rockhampton Regional Council in 2026-27.

Department of State Development, Infrastructure and Planning
Notes to the Financial Statements for the year ended 30 June 2026

22. Schedule of administered items (continued)

	2026	2025
	\$'000	\$'000
(a) Reconciliation of payments from Consolidated Fund to administered income		
Original budgeted appropriation	437,790	230,100
Transfers to other departments (redistribution of public business)	-	(105,310)
Transfer from other headings (variation in headings)	-	128,358
Lapsed appropriation	(242,639)	-
Total administered receipts	195,151	253,148
Plus: Opening balance of appropriation revenue payable to Consolidated Fund	52,752	16,678
Less: Closing balance of deferred appropriation payable to Consolidated Fund	(31,550)	(52,752)
Administered income recognised	216,353	217,074
Reconciliation of payments from Consolidated Fund to administered equity		
Original budgeted appropriation	278,853	-
Transfer from other headings (variation in headings)	-	64,466
Lapsed equity adjustment	(191,417)	-
Total administered equity receipts	87,436	64,466
Reconciliation of payments from Consolidated Fund to administered equity		
Plus: Opening balance of equity injection payable to Consolidated Fund	432	30,000
Less: Closing balance of deferred equity injection payable	(35,352)	(432)
Less: Closing balance of deferred equity withdrawal payable	-	(1,825)
Administered equity adjustments recognised	52,516	92,209
(b) Grants and subsidies		
Administered grants and subsidies were made to the following entities:		
South Bank Corporation	42,053	29,700
Economic Development Queensland	85,861	23,152
Games Independent Infrastructure and Coordination Authority	88,439	51,132
Office of Racing	-	113,090
Total grants and subsidies	216,353	217,074

Explanation of major budget to actual variances

Appropriation revenue and grants and subsidies

The variance of \$221.4 million below budget is mainly due to the deferral of funding of \$145.2 million for housing industry commitments delivered through EDQ and \$39.5 million for 2032 Olympic and Paralympic Games venues commitments delivered through GIICA, aligned with program milestones.

User charges and fees and transfers to government

The variance of \$24.8 million above budget for user charges and fees and \$25.6 million for transfers of administered income to government is mainly due to an increase in industry revenue including QLeave industry fees of \$12.8 million and \$7.1 million for industrial relations related licences and registration fees which are returned to the Consolidated Fund.

Cash

The variance of \$71.5 million above budget is mainly due to higher cash reserves held at 30 June 2026 in respect of funding for EDQ and GIICA to be drawn upon in future years aligned with program milestones.

Receivables

The variance of \$6.5 million above budget is due to higher than anticipated receivables in respect of GIICA funding arrangements which will be settled in 2026-27.

Property, plant and equipment and other liabilities

The variance of \$20.7 million above budget reflects the transfer of CQU North Rockhampton Campus land to the department to facilitate the CQU Tenure Strategy. Under this strategy, the land will be transferred during 2026-27 to CQU, EDQ and the Rockhampton Regional Council in support of the Queensland Government's regional development commitments, which also represents the corresponding variance in other liabilities.

Payables

The variance of \$76.3 million above budget is due to deferred appropriation and equity payable in respect of EDQ and GIICA funding arrangements which will be settled in 2026-27.

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.

Department of State Development, Infrastructure and Planning
Notes to the Financial Statements for the year ended 30 June 2026

23. 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 2.

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 3.

The department receives contributions from other government controlled entities including contributions from Energex Limited and Ergon Energy Corporate under *Electrical Safety Act 2002 (Qld)* and from WorkCover Queensland under *Workers' Compensation and Rehabilitation Act 2003 (Qld)*. These are disclosed in Note 4.

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

The department has leases with DHPW for commercial office accommodation, storage facilities and car park spaces. Property and building expenses incurred are disclosed in Note 6.

The department had significant transactions with other government departments and statutory bodies relating to supplies and services expenditure and grants programs as disclosed in Note 6 and Note 7.

The department had significant transactions with various government departments for the transfer of property, plant and equipment. These are disclosed in Note 10.

Transactions with people and entities related to KMP

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

24. Trust transactions and balances

	2026	2025
	\$'000	\$'000
Office of Industrial Relations monies held in trust		
Opening balance - cash	10,457	11,057
Revenue - registration fees, wages recovered and interest	4,304	3,507
Expense - jurisdiction transfer payments and costs	(3,731)	(4,107)
Closing balance - cash	11,030	10,457

The department acts as a trustee for and manages trust monies under the *Industrial Relations Act 2016* and *Electrical Safety Act 2002 (Qld)*. 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.

Provisions contained within section 379 of the *Industrial Relations Act 2016*, allow for Inspectors to recover wages owed to employees, an apprentice's unpaid tool allowance or remuneration lost by an apprentice or trainee because the employer has contravened section 371(2).

Trust monies are also collected for the registration of electrical equipment under section 204A of the *Electrical Safety Act 2002 (Qld)* and payments are made to participating jurisdictions for electrical safety services.

The audit fee payable to Vincents Assurance & Risk Advisory to perform agreed-upon procedures for compliance with the needs of the fund for 2025-26 was quoted as \$8,700 (2025: \$8,700). There were no non-audit services included in this amount.

25. 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.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 2025-26 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 2026 values due to identified risks.

Land

AVR considered the climate change risks not to materially affect the land values at 30 June 2026. 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 2026 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 and reflects the comparable sales evidence of properties with similar exposure to flood risks.

Department of State Development, Infrastructure and Planning
Notes to the Financial Statements for the year ended 30 June 2026

25. Climate risk disclosure (continued)

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 2025-26 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 2025-26 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.

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 2025-26 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 2026

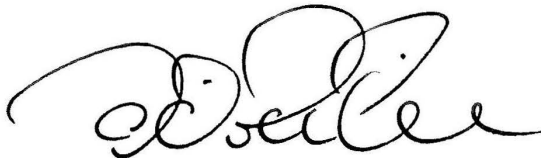
Management Certificate

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 2026 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: 28 August 2026


.....
David Mackie PSM
Director-General
Date: 28.08.2026

Department of State Development, Infrastructure and Planning

Glossary of Acronyms for the year ended 30 June 2026

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
CRC	Current replacement cost
CQU	Central Queensland University
DHLGPPW	Department of Housing, Local Government, Planning and Public Works (predecessor of DHPW)
DHPW	Department of Housing and Public Works
DSROPG	Department of Sport, Racing and Olympic and Paralympic Games
EDQ	Economic Development Queensland
GAF	Growth Acceleration Fund
GST	Goods and Services Tax
GIICA	Games Independent Infrastructure and Coordination Authority
KMP	Key management personnel
MoG	Machinery of Government
NCAP	Non-Current Asset Policies
OIR	Office of Industrial Relations
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
SBC	South Bank Corporation
SDA	State Development Area
SDPWO Act	State Development and Public Works Organisation Act 1971
SIA	Strategy, Insights and Advisory
SOCE	Statement of Changes in Equity
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 services as at 30 June 2026, the statement of comprehensive income, statement of changes in equity, statement of cash flows and statement of comprehensive income by major departmental services for the year then ended, notes to the financial statements including material accounting policy information, and the management certificate.

In accordance with s. 40 of the *Auditor-General Act 2009*, for the year ended 30 June 2026:

- 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.
- c) In my opinion, the financial report:
 - i. gives a true and fair view of the department's financial position as at 30 June 2026, and its financial performance and cash flows for the year then ended
 - ii. 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* (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 such internal control as they determine is necessary to enable the preparation of the financial report that is free from material misstatement, whether due to fraud or error
- the establishment and keeping of accounts in accordance with prescribed requirements
- 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. My auditor's report must state whether I have received all the information and explanations required, and whether I consider the prescribed requirements in relation to the establishment and keeping of accounts have been complied with in all material respects.

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 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:

www.auasb.gov.au/auditors_responsibilities/ar4.pdf

A further description of my responsibilities under the *Auditor-General Act 2009* and *Auditor-General Auditing Standards* is located at the Queensland Audit Office website at:

www.qao.qld.gov.au/audit-program/audit-standards

These descriptions form part of my auditor's report.

Jacques Coetzee

31 August 2026

Jacques Coetzee
as delegate of the Auditor-General

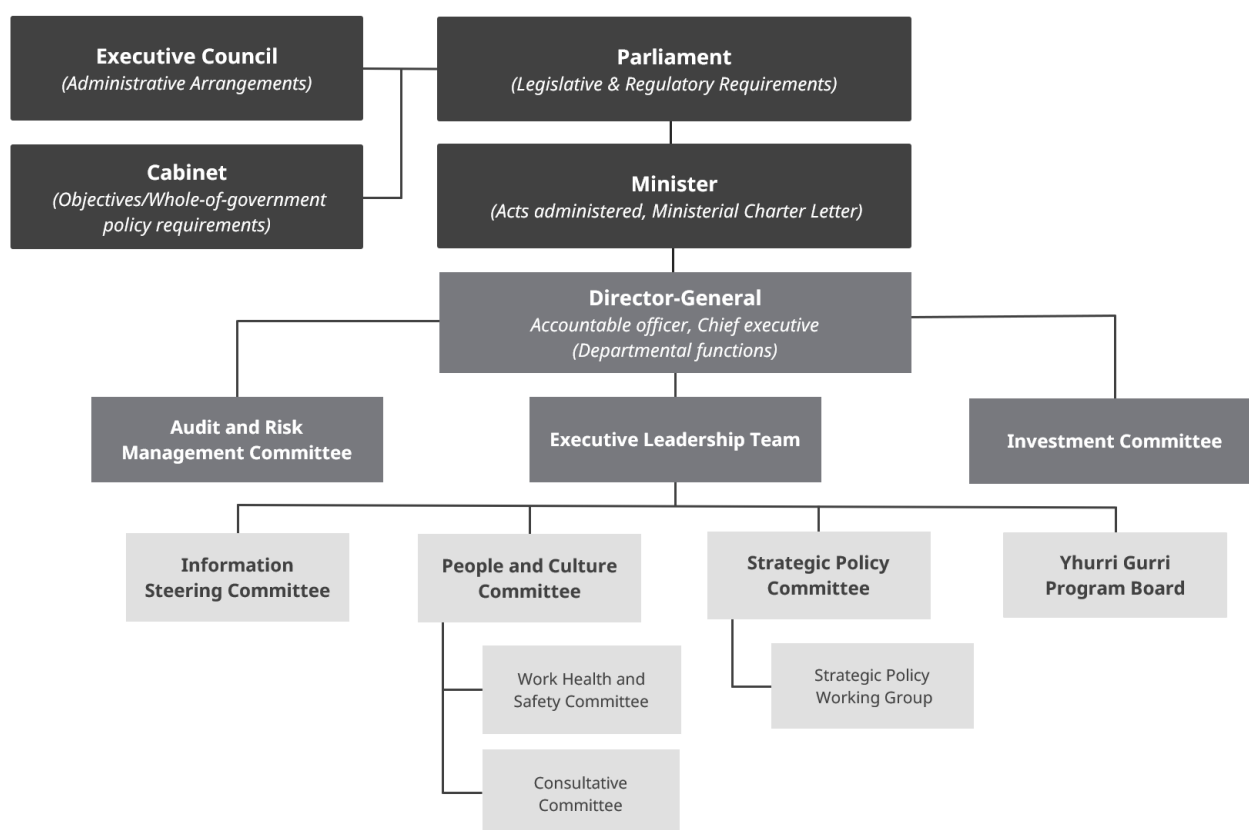
Queensland Audit Office
Brisbane

Governance

Governance framework

Our corporate governance framework supports effective and ethical leadership, public sector stewardship, planning and performance. It promotes transparency and accountability in decision-making, helping us achieve our strategic goals and operational objectives. This approach also supports a positive workplace culture and strengthens our risk management practices. Our governance committee model (as of 30 June 2026) is illustrated by the figure below:

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 committees 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 also 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.

During 2025–26 the ARMC consisted of a fully independent membership which met on five occasions. Membership and remuneration details from 1 July 2025 to 30 June 2026 are as follows:

- » Ms Karen Smith-Pomeroy, Chair (appointed 23 February 2023; formerly a member from 15 February 2021). Remuneration: \$22,500 (GST excluded). Attended five meetings
- » Mr Ian Rodin, member (appointed 15 February 2021). Remuneration: \$17,500 (GST excluded). Attended five meetings
- » Ms Karen Prentis, member (appointed 23 February 2023). Remuneration: \$17,500 (GST excluded). Attended five meetings
- » Mr Jason Camden, member (appointed 10 June 2025 and resigned 22 June 2026). Remuneration: \$17,500 (GST excluded). Attended five 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 comprises the Coordinator-General, the Deputy Directors-General and the Assistant Coordinators-General.

As of 30 June 2026, the ELT is supported by four standing governance committees:

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

Investment Committee

The Investment Committee supports the department's accountable officer by providing strategic oversight of budget development, resource allocation and investment decisions to ensure departmental services are delivered efficiently, effectively and economically.

Chaired by the Director-General and comprising Deputy Directors-General, the committee takes an enterprise-wide approach to setting budget principles, monitoring financial and FTE utilisation, considering resourcing pressures and making investment or reprioritisation decisions aligned to departmental priorities.

The committee also considers material resourcing risks, supports responsible financial management, and promotes stewardship, transparency and accountability in the use of public resources.

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 comprised of Executive Director representatives from across the department's business groups, the ISC meets every two months or as 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 business 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 leaders from across the department to strengthen policy, research and collaboration.

Chaired by the Deputy Director-General, State Development 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
- » the National Agreement on Closing the Gap

Chaired by the Executive Director, Strategic Policy and Insights with the Coordinator-General as Executive Sponsor, Executive Director representatives from across the department's business groups, and representatives from Mari Dhiyaan, the Program Board meets every two months, or as 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*. Departmental 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 risks to determine their impact on its ability to achieve its strategic goals. Annually, operational and business planning activities are conducted to identify risks and opportunities that may impact business objectives.

Departmental risk registers encompass strategic, operational, fraud and corruption, and program/project risks. These risks are regularly reviewed to ensure they align with the department's agreed 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 its 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 the department's policy framework, which undergoes continuous development and review.

Education and training on public sector ethics and the Code of Conduct is 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*. Departmental 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

Three human rights complaints were received during 2025–26 alleging a breach of several rights including the right to recognition and equality before the law, right to privacy and reputation and right to freedom of movement. As of 30 June 2026, all matters remain open.

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 2025–26, 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 2025–26 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 2025–26, Internal Audit conducted 12 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 financial reports and statements. During 2025–26, the QAO also conducted whole-of-government and specific entity performance audits. The tabled reports with recommendations relevant to the department's operations include:

- » Report 2: Managing the ethical risks of artificial intelligence
- » Report 4: Supporting industry development

- » Report 6: Information systems 2025
- » Report 8: Major projects 2025
- » Report 11: State entities 2025
- » Report 13: Managing third-party cyber security risks

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 the department's 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. The department's 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.

The department's 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 policy and supporting policies, standards and 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, our mandatory Information Security Management training remains relevant in response to the evolving technology and threat landscape.

The department provides eDRMS, records management, and information systems/applications support to the Games Independent Infrastructure and Coordination Authority and Economic Development Queensland under service level agreements.

The department progressed the responsible adoption of artificial intelligence technologies to enhance productivity, improve information accessibility and support more efficient service delivery, whilst maintaining appropriate governance, security and human oversight.

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. Our people demonstrate a commitment to Queensland public service values, enable delivery of the department's vision and purpose, and work to achieve our strategic objectives.

During 2025–26, the department implemented a reorganisation to accelerate delivery of government priorities. This realigned our workforce appropriately and provided opportunities to address efficiencies, shape policy and define the department's strategic direction.

Workforce profile

The department has a workforce of 1,870.58 FTE employees³. We continue to strive for a workplace grounded in equity and fairness, representative of Queensland's people. As an organisation, the department is committed to creating a culture of respect and inclusion where our people feel safe, respected, valued and empowered. An equity and diversity audit for the fourth consecutive year was conducted in early 2026. 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 an Equity and Diversity Plan 2026–28.

Table 5. Occupation types by FTE

Occupation type	Number (FTE)	Percentage of total workforce (calculated on FTE)
Corporate	324.69	17.36%
Frontline and Frontline Support	1,545.89	82.64%

Table 6. Appointment types by FTE

Appointment type	Number (FTE)	Percentage of total workforce (calculated on FTE)
Permanent	1,661.80	88.84%
Temporary	162.56	8.69%
Contract	45.00	2.41%
Casual	1.22	0.07%

Table 7. Employment status by headcount

Employment status	Number headcount)	Percentage of total workforce (calculated on headcount)
Full-time	1,751	89.61%
Part-time	200	10.24%
Casual	3	0.15%

³ Based on Minimum Obligatory Human Resource Information FTE data for the fortnight ending 26 June 2026.

The tables below show workforce representation by target groups.

Table 8. Gender

Gender*	Number (headcount)	Percentage of total workforce (calculated on headcount)
Women	1,156	59.16%
Men	793	40.58%
Non-binary	<5	
Another term	<5	
Not disclosed	<5	

*Where data available

Table 9. Diversity target group data

Diversity groups*	Number (headcount)	Percentage of total workforce (calculated on headcount)	Target
Women	1,156	59.16%	N/A
Aboriginal peoples and Torres Strait Islander peoples	33	1.69%	4%
People with disability	91	4.66%	12%
Culturally and linguistically diverse – speak a language at home other than English ^{1^}	108	5.53%	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.

Table 10. 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)	105	62.50%	50%
Senior Executive Service and Chief Executives (Classified, s122 and s155 combined)	27	51.92%	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

Strategic workforce planning is a key enabler of the department's ability to deliver on its purpose of securing responsible economic development, safe and fair workplaces and liveable communities. In alignment with the department's strategic plan, the Strategic Workforce Plan ensures the department is positioned to meet evolving priorities, respond to emerging challenges and capitalise on future opportunities. The department continues to embed a contemporary, forward-focused approach to workforce planning – one that recognises the pace of change in the nature of work, including technological advancement and increasing complexity across our operating environment. Strategic workforce planning supported alignment between workforce capability and organisational outcomes, enabling the department to adapt to shifting priorities while maintaining a high-performing and resilient workforce. The Strategic Workforce Plan addresses four key outcome areas:

- » Talented, with the skills, tools and support required to translate strategy into action
- » Passionate and brave, able to adapt to changing demands whilst maintaining delivery of priorities
- » Agile and collaborative, underpinned by strong leadership and clear role design
- » Safe and inclusive, maintaining safe and healthy workplaces

This approach was supported through targeted initiatives to strengthen capability, attract and retain talent, and proactively manage workforce capacity and resource allocation. The department also continued to invest in leadership, promote agile ways of working and leverage emerging technologies to improve productivity and decision-making.

Through this integrated approach, workforce planning ensured that our people, culture and capability remain aligned to departmental priorities, supporting sustainable performance and positioning the department to deliver outcomes for Queensland now and into the future.

Industrial and employee relations

The department supports the Employment Security and Union Encouragement policies and has applied the principles and practices of these policies in managing its 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 on the department's workforce, including organisational change.

Early retirement, redundancy and retrenchment

During the period, two employees received redundancy packages at a cost of \$368,006.99.

Appendices

Appendix 1: Progress against service standards

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

- » Grow the economy
- » Industrial Relations
- » Infrastructure, policy and planning
- » Better planning for Queensland

The tables below report the actual results for the service standards for the 2025–26 financial year, specifically as of 30 June 2026. These may vary from the estimated actuals reported in the Service Delivery Statements 2026–27, which were calculated prior to the State Budget handed down in June 2026.

Grow 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.

Grow the economy	2025–2026 Target/Est	2025–2026 Actual
Effectiveness measures		
Value of capital investment enabled through project facilitation	\$1.774 billion	\$3.738 billion
Overall stakeholder satisfaction with the project facilitation services provided	>70%	92%
Efficiency measure		
Project facilitation costs per \$1,000 of capital investment enabled	<\$4.30	\$2.30

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	2025–2026 Target/Est	2025–2026 Actual
Service: Industrial Relations		
Effectiveness measures		
Overall client satisfaction with inspectorate's effectiveness and professionalism	90%	90%
Overall client satisfaction with the services and advice on public sector industrial relations	90%	96%
Efficiency measures		
Cost of industrial relations services per Queensland worker	\$4.15	\$3.89
Cost of public sector industrial and employee relations per Queensland public sector worker ¹	\$7.26	\$8.00
Service: Work health and safety services		

Industrial Relations	2025–2026 Target/Est	2025–2026 Actual
Effectiveness measure		
Overall client satisfaction with inspectorate's effectiveness and professionalism	90%	95%
Efficiency measure		
Cost of Workplace Health and Safety Queensland services per Queensland worker	\$40.69	\$39.45
Service: Electrical safety services		
Effectiveness measures		
Reduction in the number of reported serious electrical incidents over the year on a 5-year rolling average ²	5%	-2.7%
Overall client satisfaction with inspectorate's effectiveness and professionalism	90%	100%
Efficiency measure		
Cost of electrical safety services per person in Queensland	\$5.37	\$5.16
Service: Administration of the Industrial Court and Commission system		
Effectiveness measure		
Clearance rate of pending caseload	90%	95%
Efficiency measure		
Average cost of finalisation of a case in Queensland Industrial Relations Commission and Industrial Court of Queensland ³	\$3,600	\$4,142
Service: Workers' compensation services		
Effectiveness measure		
Workers' compensation disputation rate ⁴	4.0%	4.9%
Efficiency measure		
Cost of Workers' Compensation Regulator service per Queensland worker	\$21.78	\$21.22

Notes:

1. The variance reflects a marginal increase in service delivery costs including temporary staff and legal costs, together with movements in Queensland public sector worker numbers.
2. This service standard measures the annual change in the five-year rolling average of serious electrical incidents. The 2.7% negative variance reflects the volatility of the relatively small number of incidents, which can materially affect the average rate.
3. The variance between the 2025–26 Target/Estimate and the 2025–26 Actual is due to an increase in the number and complexity of matters filed.
4. The variance between the 2025–26 Target/Estimate and the 2025–26 Actual is driven by a continued 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 and prosperity of Queensland.

Infrastructure and regional strategy, policy and planning	2025–2026 Target/Est	2025–2026 Actual
Effectiveness measure		
Overall stakeholder satisfaction with consultation, advice and/or support	80%	81%
Efficiency measure		
Administration costs per \$1,000 of infrastructure investment coordinated through the service area	<\$5.00	\$1.63

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	2025–2026 Target/Est	2025–2026 Actual
Effectiveness measure		
Level of stakeholder satisfaction with accessibility and transparency of the requirements of the planning system	75%	87%
Efficiency measure		
Percentage of referral agency responses completed within 25 business days	75%	82%

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.⁴

Work Health and Safety Board					
Act or instrument	Work Health and Safety Act 2011				
Functions	The <i>Work Health and Safety Act 2011</i> established the Work Health and Safety Board (Board) to give advice and make recommendations to the Minister regarding policies, strategies, allocation of resources and legislative arrangements for work health and safety.				
Achievements	Achievements include: » Four Board meetings and one strategic planning session, resulting in formal advice to the Deputy Premier on workplace health and safety matters. » Development of a strategic framework outlining agreed values and focus areas, underpinned by an evidence base and strong governance. » Input and comment provided to the Office of Industrial Relations on regulatory policy and guidance material, health and safety representative training, rural sector engagement strategies, heat stress, psychosocial safety and work-related violence and aggression analysis. » Improved feedback and cooperation with Industry Sector Standing Committees to inform positions on Codes of Practice (CoP), sector-specific case studies and industry-facing guidance materials.				
Financial reporting	Not exempted from audit by the Auditor-General. Transactions of the entity are accounted for in the financial statements.				
Remuneration					
Position	Name	Meetings/ sessions attendance	Approved annual, sessional or daily fee	Approved sub-committee fees if applicable	Actual fees received
Chair	Michael Hart	5	More than 4 hours \$390 or less than four hours \$195	More than 4 hours \$390 or less than four hours \$195	\$3,510
Member	Sarah Beaman	5	More than 4 hours \$300 or less than 4 hours \$150	More than 4 hours \$300 or less than 4 hours \$150	\$3,300 (as member and attended 4 meetings on 2 sub-committees)
Member	Lindsay Carroll	3	More than 4 hours \$300 or less than 4 hours \$150	More than 4 hours \$300 or less than 4 hours \$150	\$2,100 (as member and attended 2 meetings on 2 sub-committees)

⁴ <https://www.statedevelopment.qld.gov.au/about-us/our-department/corporate-publications/annual-report>

Member	James Crane	5	More than 4 hours \$300 or less than 4 hours \$150	More than 4 hours \$300 or less than 4 hours \$150	\$3,150 (as member and attended 3 meetings on 1 sub- committee)
Member	Andrew Chapman	5	More than 4 hours \$300 or less than 4 hours \$150	More than 4 hours \$300 or less than 4 hours \$150	Nil – Mr Chapman elects not to receive payment.
Member	Brendan Crotty	5	More than 4 hours \$300 or less than 4 hours \$150	More than 4 hours \$300 or less than 4 hours \$150	\$3,750 (as member and attended 7 meetings on 2 sub- committees)
Member	Ross Di Corleto	4	More than 4 hours \$300 or less than 4 hours \$150	More than 4 hours \$300 or less than 4 hours \$150	\$2,250
Member	Rebecca Loudoun	5	More than 4 hours \$300 or less than 4 hours \$150	More than 4 hours \$300 or less than 4 hours \$150	\$3,000 (as member and attended 2 meetings on 1 sub- committee)
Member	Jack McGuire	1	More than 4 hours \$300 or less than 4 hours \$150	More than 4 hours \$300 or less than 4 hours \$150	Nil – Mr McGuire elects not to receive payment.
Member	Michael Pennisi	5	Nil	Nil	Nil – Mr Pennisi is ineligible for payment as WorkCover Queensland CEO
Member	Mark Raguse	5	More than 4 hours \$300 or less than 4 hours \$150	More than 4 hours \$300 or less than 4 hours \$150	\$3,450 (as member and attended 4 meetings on 2 sub- committees)
Member	Amy Sproule	5	More than 4 hours \$300 or less than 4 hours \$150	More than 4 hours \$300 or less than 4 hours \$150	\$3,000 (as member and attended 2 meetings on 1 sub- committee)
Member	Kathy Taylor	2	More than 4 hours \$300 or less than 4 hours \$150	More than 4 hours \$300 or less than 4 hours \$150	Nil – Ms Taylor elects not to receive payment.
Member	Rohan Webb	1	More than 4 hours \$300 or less than 4 hours \$150	More than 4 hours \$300 or less than 4 hours \$150	\$900
No. scheduled meetings/sessions	» 4 Work Health and Safety Board Meetings; 1 Work Health and Safety Board Planning Day » 3 Occupational Violence and Aggression Working Group meetings » 4 Health and Safety Representative Working Group meetings				
Total out of pocket expenses	\$2,247.42				
Actual fees received includes one payment for a Work Health and Safety Board meeting held in the first half of 2025 where fees were processed after 30 June 2025.					

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 (Board) about work health and safety in the industry sector for which the committee is established.				
Achievements	Achievements include: » Provided advice and recommendations to the Board on psychosocial hazards in construction, respirable crystalline silica, heat stress, elevating work platforms, safe use of swing scaffolds, asbestos framework, working at height and mobile plant. » Provided industry feedback on legislation, regulation and Codes of Practice (CoP) including: Elevating Work Platform model CoP, Managing risks of respirable crystalline silica in the workplace model CoP Concrete Pumping CoP, Tilt-up and Pre-cast Construction CoP and high risk work licensing.				
Financial reporting	Not exempted from audit by the Auditor-General. Transactions of the entity are accounted for in the financial statements.				
Remuneration					
Position	Name	Meetings/ sessions attendance	Approved annual, sessional or daily fee	Approved sub-committee fees if applicable	Actual fees received
Chair	Vacant	n/a	n/a	n/a	n/a
Member	Kelvin Cuskelly	4	Nil	Nil	Nil
Member	Amanda Nicolo	4	Nil	Nil	Nil
Member	Chris Lynch	4	Nil	Nil	Nil
Member	Ryan Alexiou	4	Nil	Nil	Nil
Member	Jimmy Andersen	4	Nil	Nil	Nil
Member	Jamie McQueen	4	Nil	Nil	Nil
Member	Daniel Lacey	3	Nil	Nil	Nil
Member	Paris Andriske	4	Nil	Nil	Nil
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 (Board) about work health and safety in the industry sector for which the committee is established.				
Achievements	Achievements include: » Provided advice on opportunities to enhance the Office of Industrial Relations provision of information to businesses, workers, employer associations and unions				

	» Provided industry feedback on Codes of Practice (CoP) including i) Code of Practice for the health care and social assistance industry, ii) Hazardous Manual Tasks Code of Practice 2021 and iii) Manual tasks involving the handling of people Code of Practice 2001				
Financial reporting	Not exempted from audit by the Auditor-General. Transactions of the entity are accounted for in the financial statements.				
Remuneration					
Position	Name	Meetings/ sessions attendance	Approved annual, sessional or daily fee	Approved sub-committee fees if applicable	Actual fees received
Chair	James Gilbert	3	Nil	Nil	Nil
Member	Keith Adam	4	Nil	Nil	Nil
Member	Lucy Beikoff	2	Nil	Nil	Nil
Member	Ann Conwell	3	Nil	Nil	Nil
Member	Roxanne Egeskov	2	Nil	Nil	Nil
Member	Merinda Foster	3	Nil	Nil	Nil
Member	Peter Gould	1	Nil	Nil	Nil
Member	Alarna Lane-Mullins	2	Nil	Nil	Nil
Member	Kevina O'Neill	2	Nil	Nil	Nil
Member	Fiona Scalon	3	Nil	Nil	Nil
Member	Barry Watson	2	Nil	Nil	Nil
Member	Melanie Stellmacher	3	Nil	Nil	Nil
Member	Johannes Solymosi	3	Nil	Nil	Nil
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 (Board) about work health and safety in the industry sector for which the committee is established.				
Achievements	Achievements include: » Provided advice on a range of issues, policies and campaigns including heat stress, health monitoring, asbestos, welding processes/welding fumes, artificial intelligence, work in confined spaces, support and capability building for health and safety representatives, electrical safety in manufacturing, audiometric testing and forklift safety. » Provided advice on opportunities to enhance the Office of Industrial Relations provision of information to businesses, workers, employer associations and unions. » Provided industry feedback on legislation, regulation and Codes of Practice (CoP) including i) Managing risks of respirable crystalline silica in the workplace CoP, ii) Confined Spaces CoP 2021, iii) Welding processes CoP 2021 and iv) Managing the risk of fatigue at work model CoP.				

Financial reporting	Not exempted from audit by the Auditor-General. Transactions of the entity are accounted for in the financial statements.				
Remuneration					
Position	Name	Meetings/ sessions attendance	Approved annual, sessional or daily fee	Approved sub-committee fees if applicable	Actual fees received
Chair	Scott Reichman	3	Nil	Nil	Nil
Member	Julia Teys	1	Nil	Nil	Nil
Member	Fiona McDonnell	3	Nil	Nil	Nil
Member	Emma Stuart	3	Nil	Nil	Nil
Member	Amy Sproule	3	Nil	Nil	Nil
Member	Matthew Journeaux	3	Nil	Nil	Nil
Member	Norman Page	4	Nil	Nil	Nil
Member	Margaret Cook	3	Nil	Nil	Nil
Member	Brett McCreadie	4	Nil	Nil	Nil
Member	Denise White	2	Nil	Nil	Nil
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 (Board) about work health and safety in the industry sector for which the committee is established.				
Achievements	Achievements include: » Provided advice and recommendations to the Board on a broad range of policies and campaigns, including Health and Safety Representative (HSR) training, the decommissioning of the People at Work Survey, stakeholder reports detailing plans to mitigate psychosocial hazards faced by retail workers and recommendations made as part of the Queensland Productivity Commission report: Opportunities to Improve Productivity of the Construction Industry. » Provided advice on opportunities to enhance the Office of Industrial Relations provision of information to businesses, workers, employer associations and unions. » Provided feedback to support the work being undertaken by Workplace Health and Safety Queensland to improve the HSR course redesign project				
Financial reporting	Not exempted from audit by the Auditor-General. Transactions of the entity are accounted for in the financial statements.				
Remuneration					
Position	Name	Meetings/ sessions attendance	Approved annual, sessional or daily fee	Approved sub-committee fees if applicable	Actual fees received

Chair	Matthew Littleboy	4	Nil	Nil	Nil
Member	Rebecca Parnell	3	Nil	Nil	Nil
Member	Gemma Sharp	3	Nil	Nil	Nil
Member	Casey Whelan	4	Nil	Nil	Nil
Member	Darryn Gaffy	2	Nil	Nil	Nil
Member	Dana McMahon	4	Nil	Nil	Nil
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 (Board) about work health and safety in the industry sector for which the committee is established.				
Achievements	Achievements include: » Provided advice and recommendations to the Board on a broad range of issues, including: the rapid uptake of automation, drones and robotics, quad bikes and side-by-side vehicle safety challenges, heat stress, barriers to access to rural safety training and impediments to accessing Australian Standards. » Provided advice on opportunities to enhance the Office of Industrial Relations agriculture sector engagement, education activities and access to workplace health and safety training. » Provided industry feedback on i) Managing the risk of fatigue at work Code of Practice 2025 ii) Rural plant code webinars iii) Workplace Health and Safety Queensland work health design resources and iv) Musculoskeletal Disorder prevention and risk control implementation.				
Financial reporting	Not exempted from audit by the Auditor-General. Transactions of the entity are accounted for in the financial statements.				
Remuneration					
Position	Name	Meetings/ sessions attendance	Approved annual, sessional or daily fee	Approved sub-committee fees if applicable	Actual fees received
Chair	Kelly Johnstone	4	Nil	Nil	Nil
Member	Fiona McDonnell	2	Nil	Nil	Nil
Member	Guiseppe Moro	4	Nil	Nil	Nil
Member	Paul Sloman	3	Nil	Nil	Nil
Member	David Foote	2	Nil	Nil	Nil
Member	Larry Bernie	3	Nil	Nil	Nil
Member	Bronson Thomas	3	Nil	Nil	Nil
Member	Stuart Polzin	1	Nil	Nil	Nil
Member	Richard Franklin	4	Nil	Nil	Nil

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 (Board) about work health and safety in the industry sector for which the committee is established.				
Achievements	Achievements include: » Provided advice and recommendations to the Board on a broad range of issues, policies and campaigns, including artificial intelligence, fatigue management, psychosocial hazards, heat stress, work health design issues and state and federal regulator safety jurisdictional issues. » Continued work on the development of a transport and storage sector safety case study resource to assist industry with an aim to highlight higher order controls. Members continue working with the Office of Industrial Relations to investigate further options for relevant industry examples including additional work site case studies.				
Financial reporting	Not exempted from audit by the Auditor-General. Transactions of the entity are accounted for in the financial statements.				
Remuneration					
Position	Name	Meetings/ sessions attendance	Approved annual, sessional or daily fee	Approved sub-committee fees if applicable	Actual fees received
Chair	Julie Russell	4	Nil	Nil	Nil
Member	Victoria Edwards	1	Nil	Nil	Nil
Member	Annastasia Denigan	2	Nil	Nil	Nil
Member	Paula Northam	3	Nil	Nil	Nil
Member	Joshua Millroy	1	Nil	Nil	Nil
Member	Lucas Kennedy	3	Nil	Nil	Nil
Member	Matthew Littleboy	3	Nil	Nil	Nil
Member	Mick McKitrick	1	Nil	Nil	Nil
Member	Deanna McMaster	2	Nil	Nil	Nil
Member	Monique Johnston	0	Nil	Nil	Nil
No. scheduled meetings/sessions	Four				
Total out of pocket expenses	Nil				

Electrical Safety Board					
Act or instrument	Electrical Safety Act 2002				
Functions	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 three 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.				
Achievements	Achievements include: » 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. » Progressed activities in the action plans to work towards the deliverables of the Electrical Safety Plan for Queensland 2023-2027. » Actively participated in and spoke at several apprentice forums as part of 2025 Electrical Safety Fortnight. » Hosted a regional industry and community stakeholder engagement in Toowoomba. » In collaboration with the ESO hosted the Electrically Safe Aware Town initiative in May 2026. » Promoted the Electrical Safety Awareness trailer at G'Day little Queenslanders and Hughenden Show. » The Commissioner for Electrical Safety represented the Board and Committees at several community and industry events/engagements promoting electrical safety. » 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					
Position	Name	Meetings/sessions attendance	Approved annual, sessional or daily fee	Approved sub-committee fees if applicable	Actual fees received
Commissioner for Electrical Safety	Keith McKenzie, Chair	5	Nil	Nil	Nil
Worker representative – Stowe Australia	Cassandra Tommasi	4	More than 4 hours \$300 or less than 4 hours \$150		\$900
Employer representative- Managing Director Perigon Australia	David James	4	More than 4 hours \$300 or less than 4 hours \$150		\$900
Worker representative – President Electrical Trades Union Queensland and Northern Territory	Jason Young	3	More than 4 hours \$300 or less than 4 hours \$150		\$450
Community representative – Former State President of	Christine King	5	More than 4 hours \$300 or less than 4 hours \$150		\$1200

Queensland Country Women's Association					
Community representative – Director Working Visions	Tracey Wilson	5	More than 4 hours \$300 or less than 4 hours \$150		\$1200
Employer Representative – Managing Director Power & Data Support Services	Leo Ward	5	More than 4 hours \$300 or less than 4 hours \$150		\$1200
Regulator – A/Deputy Director-General, Office of Industrial Relations	Donna Heelan	1	Nil	Nil	Nil
Regulator -Deputy Director-General, Office of Industrial Relations	Megan Barry	1	Nil	Nil	Nil
No. scheduled meetings/sessions	4 meetings scheduled and 1 out of session meeting associated with Electrical Safe Aware Town initiative				
Total out of pocket expenses	\$9,637.69 (including fees, super, travel allowance, significant travel, parking reimbursement, Electrical Safe Aware Town initiative fees)				
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 include: » Updated and progressed activities action plans working towards the deliverables of the Electrical Safety Plan for Queensland 2023–2027. » 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. Collaborated with the ESO to send out electrical safety information on safe charging of e-devices. » Collaborated with the ESEC on the development of two guides: Electrical Safety Guide for Emergency Services and Electrical Safety Guide for First Responders. » Continued to collaborate with the Electrical Safety Office (ESO) on electrical equipment safety matters.				
Financial reporting	Not exempted from audit by the Auditor-General. Transactions of the entity are accounted for in the financial statements.				
Remuneration					
Position	Name	Meetings/sessions attendance	Approved annual, sessional or daily fee	Approved sub-committee fees if applicable	Actual fees received
Chair	Keith McKenzie	1	Nil	Nil	Nil
Member	Matthew Duncan*	1	Nil	Nil	Nil

Member	Scott Reichmann*	0	Nil	Nil	Nil
Member	Daren Mallouk*	1	Nil	Nil	Nil
Member	Regina Roos*	1	Nil	Nil	Nil
Member	Myra Nolan*	0	Nil	Nil	Nil
No. scheduled meetings/sessions	4 *Members last term expired on 16/11/25. New term commenced on 17/11/25 (new members have not been appointed at this time).				
Total out of pocket expenses	Nil				
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	Achievements include: » Exercised the Committee's regulatory functions by taking disciplinary action against 52 electrical licence holders (29 workers and 23 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. » Reviewed eight licensing decisions made by the regulator where an appeal of the decision of the regulator had been lodged. » Updated and progressed activities of the 2025– 26 action plans working towards the deliverables of the Electrical Safety Plan for Queensland 2023–2027. » Provided advice on submissions to the Committee submitted by the Electrical Safety Office and Industry that included scope of work, eligibility pathways, qualifications. » Recommended changes to two competency units and added an additional training unit to the suite of disciplinary competency units. » Reviewed the units of competency for restricted licences and provided recommendations to the Electrical Safety Office » Collaborated with Energy Qld and continued research into Isolating Upstream and identifying the risks where isolation upstream cannot be achieved including capturing areas where more awareness is required. » Hosted in collaboration with the ESO a regional Electrical workers and Contractors electrical safety information forum during Electrical Safety Fortnight in Mackay and Moranbah. » Provided input into TAFE Queensland's Micro-Credential Course – Supervising Electrical Tradesperson » Engaged with Registered Training Organisations (RTOs) on the disciplinary process, outcomes, and the ELC's training requirements. » Continued to work collaboratively with the Electrical Safety Office (ESO) on electrical licensing and training matters. » Provided information on areas of concern in the industry being observed at disciplinary hearings through the ESO's eSAFE electrical bulletin.				
Financial reporting	Not exempted from audit by the Auditor-General. Transactions of the entity are accounted for in the financial statements.				
Remuneration					
Position	Name	Meetings/sessions attendance	Approved annual, sessional or daily fee	Approved sub-committee fees if applicable	Actual fees received

Chair	Keith McKenzie	12	Nil	Nil	Nil
Technical Expert	Veronica Mauri	12	\$250.00 for meetings 4 hours or less. Where the total work time exceeds 4 hours, the fee is doubled.	Nil	\$8500
Community Representative	Deborah Fox	6			\$6000
Worker Representative	Peter Jason Young	12			\$8000
Employer Representative	Matthew Duncan	11			\$8000
No. scheduled meetings/sessions	14 scheduled, with 2 meetings cancelled. 12 meetings proceeded.				
Total out of pocket expenses	\$ 35,084.67 (inc. fees, super, travel allowance, super, parking reimbursed)				
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 include: » Updated and progressed activities action plans working towards the deliverables of the Electrical Safety Plan for Queensland 2023–2027. » Provided input 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. » Enhanced public awareness through the development of electrical safety education and awareness trailers concept. The two trailers are now in operation and being utilised at shows and events across Queensland to promote electrical safety and engage with the community. » Finalised two guides: Electrical Safety Guide for Emergency Services and Electrical Safety Guide for First Responders » Provided input into the Micro-Credential Course - supervising electrical tradesperson that aims to assist supervisors and apprentices to gain a better understanding of apprentice best practice across industry. Went live in March 2026 on TAFE Qld website. » Continued to work collaboratively with the Electrical Safety Office (ESO) on awareness and promotion of electrical safety. » Distributed DDIY campaign brochures with stay safe up there switch off down here to all MPs in Queensland.				
Financial reporting	Not exempted from audit by the Auditor-General. Transactions of the entity are accounted for in the financial statements.				
Remuneration					
Position	Name	Meetings/ sessions attendance	Approved annual, sessional or daily fee	Approved sub-committee fees if applicable	Actual fees received
Chair	Keith McKenzie	2	Nil	Nil	Nil
Member	Glen Cook*	2	Nil	Nil	Nil
Member	Tracey Wilson*	1	Nil	Nil	Nil

Member	David Cross*	1	Nil	Nil	Nil
Member	Tammy Stanton*	2	Nil	Nil	Nil
Member	Ioni Lewis*	2	Nil	Nil	Nil
Member	Suzanne Sheppard*	2	Nil	Nil	Nil
Member	Regina Roos*	2	Nil	Nil	Nil
Member	Christopher Thiesfield*	0	Nil	Nil	Nil
Member	Cameron Humphreys*	1	Nil	Nil	Nil
No. scheduled meetings/sessions	4 *Members last term expired on 16/11/25. New term commenced on 17/11/25 (new members have not been appointed at this time).				
Total out of pocket expenses	\$0				

Consultative Committee for Work Related Fatalities and Serious Incidents	
Act or instrument	<i>Work Health and Safety Act 2011</i>
Functions	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 Deputy Premier, 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. 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. On 23 August 2017, the committee was established in legislation by amendments to the Work Health and Safety Act 2011 (the WHS Act). The committee meets quarterly. The three-year term of the current committee commenced on 4 July 2025. Committee members provide their time on a voluntary basis.
Achievements	Achievements include: » The committee participated in a formal induction and identified its key areas of focus for its current term: families' access to information throughout the regulatory and legal processes that follow a work-related fatality or serious incident. » The committee was consulted by Safe Work Australia (SWA) on the best practice review of the model Work Health and Safety laws. Key discussion themes and feedback to SWA included the psychosocial impacts of work-related fatalities on families, challenges for families in accessing information and navigating timeframes across investigations and prosecutions, the importance of quality investigations by regulators and the impact of long-term serious mental health impacts within intergenerational agricultural and farming workplaces. » The committee met with executive staff from the Office of Industrial Relations (OIR) about the workers' compensation scheme, the role of the Workers Compensation Regulatory Services in OIR, and the review of the <i>Workers' Compensation and Rehabilitation Act 2003</i> (WCR Act). The committee made a submission to the review of the WCR Act providing feedback to strengthen system responses for affected families and seriously injured and ill workers.

	» The committee made a submission to SWA on the regulation of welding processes to support improved workplace health and safety outcomes. » Co-hosted with OIR, the 2026 Workers' Memorial Day breakfast event to honour workers who lost their lives at work in Queensland.				
Financial reporting	Not exempted from audit by the Auditor-General. Transactions of the entity are accounted for in the financial statements.				
Remuneration					
Position	Name	Meetings/sessions attendance	Approved annual, sessional or daily fee	Approved sub-committee fees if applicable	Actual fees received
Chair	Daniel Kennedy	3	Nil	Nil	Nil
Deputy Chair	Ann Nelson	4	Nil	Nil	Nil
Member	Donna Allan	3	Nil	Nil	Nil
Member	Bridget Brown	3	Nil	Nil	Nil
Member	Danarose Brown	2	Nil	Nil	Nil
Member	Lisa Crocker	3	Nil	Nil	Nil
Member	Antoinette James	3	Nil	Nil	Nil
Member	Debra Kennedy	2	Nil	Nil	Nil
Member	Sean O'Connor	3	Nil	Nil	Nil
Member	Donald Sager <i>Resigned 22/11/2025</i>	2	Nil	Nil	Nil
Member	Julie Sager <i>Resigned 22/11/2025</i>	2	Nil	Nil	Nil
No. scheduled meetings/sessions	Four meetings were scheduled in the reporting period: 29 August 2025, 21 November 2025, 13 February 2026 and 22 May 2026.				
Total out of pocket expenses	Motor Vehicle Allowance and Cab Charge \$2248.62				

Appendix 3: Compliance checklist

Summary of requirement		Basis for requirement	Annual report reference
Letter of compliance	A letter of compliance from the accountable officer or statutory body to the relevant Minister/s	ARRs – section 7	Page 3
Accessibility	- Table of contents - Glossary	ARRs – section 9.1	Page 2 Glossary not required – all terms explained in full on first mention and in new sections as required
	Public availability	ARRs – section 9.2	Page 1
	Interpreter service statement	Queensland Government Language Services Policy ARRs – section 9.3	Page 1
	Copyright notice	Copyright Act 1968 ARRs – section 9.4	Page 1
	Information Licensing	QGEA – Information Licensing ARRs – section 9.5	Page 1
General information	Introductory Information	ARRs – section 10	Pages 4-7
Non-financial performance	Government's objectives for the community and whole-of-government plans/specific initiatives	ARRs – section 11.1	Page 10
	Agency objectives and performance indicators	ARRs – section 11.2	Pages 11-28
	Agency service areas and service standards	ARRs – section 11.3	Appendix 1
Financial performance	Summary of financial performance	ARRs – section 12.1	Page 29
Governance – management and structure	Organisational structure	ARRs – section 13.1	Pages 7-8
	Executive management	ARRs – section 13.2	Pages 7-8
	Government bodies (statutory bodies and other entities)	ARRs – section 13.3	Appendix 2
	Public Sector Ethics	Public Sector Ethics Act 1994 ARRs – section 13.4	Page 67

Summary of requirement		Basis for requirement	Annual report reference
	Human Rights	Human Rights Act 2019 ARRs – section 13.5	Page 66
	Queensland public service values	ARRs – section 13.6	Page 9
Governance – risk management and accountability	Risk management	ARRs – section 14.1	Page 65
	Audit committee	ARRs – section 14.2	Pages 63-64
	Internal audit	ARRs – section 14.3	Page 66
	External scrutiny	ARRs – section 14.4	Pages 66
	Information systems and recordkeeping	ARRs – section 14.5	Page 66-67
	Information Security attestation	ARRs – section 14.6	Page 67
Governance – human resources	Strategic workforce planning and performance	ARRs – section 15.1	Pages 68-70
	Early retirement, redundancy and retrenchment	Directive No.04/18 <i>Early Retirement, Redundancy and Retrenchment</i> ARRs – section 15.2	Page 70
Open Data	Statement advising publication of information	ARRs – section 16	Page 29
	Consultancies	ARRs – section 31.1	https://data.qld.gov.au
	Overseas travel	ARRs – section 31.2	https://data.qld.gov.au
	Queensland Language Services Policy	ARRs – section 31.3	https://data.qld.gov.au
	Charter of Victims' Rights	VCSVRB Act 2024 ARRs – section 31.4	https://data.qld.gov.au
Financial statements	Certification of financial statements	FAA – section 62 FPMS – sections 38, 39 and 46 ARRs – section 17.1	Page 59 (Financial Statements Page 30)
	Independent Auditor's Report	FAA – section 62 FPMS – section 46 ARRs – section 17.2	Page 61-62

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>
QGEA	<i>Queensland Government Enterprise Architecture</i>
VCSVRB	<i>Victims' Commissioner and Sexual Violence Review Board Act 2024</i>

ANNUAL REPORT 2025–2026

Department of State Development, Infrastructure and Planning
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