

# Annual report requirements for Queensland Government agencies

## Summary of amendment for section 31.1 Consultancies for the 2023–24 reporting period.

This document provides an overview of the amendment to the reporting requirement and open data template for information to be reported on the engagement of consultants.

Agencies must disclose this information in their 2023–24 annual report.

The amendment to section 31.1 Consultancies will be included in the *Annual report requirements for Queensland Government agencies (2023–24 reporting period)* to be published in April 2024.

Publication date – September 2023

### Contact:

For further information or advice, contact:

Performance Unit, Cabinet and Intergovernmental Relations

The Cabinet Office

Department of the Premier and Cabinet

Email: [pm@premiers.qld.gov.au](mailto:pm@premiers.qld.gov.au)

Telephone: 07 3003 9201

## Consultancies

Agencies must disclose information in relation to consultancy expenditure incurred during the reporting period.

To ensure consultancy expenditure is reported consistently, the [reporting template](#) and [metadata form](#) must be used. Ensure the default explanatory text in the reporting template is deleted prior to publication.

Agencies must disclose in the relevant field of the reporting template:

- For each consultancy with a total contract value cost over \$10,000:
  - name of the provider of the consultancy services consistent with the name on the contract as part of the procurement process.
  - the reporting period for which the expenditure is being reported i.e., financial year.
  - engagement expenditure incurred during the reporting period. Where the expenditure does not reflect the total contract value i.e., where the full cost of the engagement is greater than \$10,000, but less than \$10,000 is expended in the reporting period, the engagement should be reported individually as the total contract value is over \$10,000 and a notation included in the 'Notes' column indicating this, e.g., 'This engagement extends across more than one financial year. Only expenditure incurred during the financial year is reported and does not reflect the full cost of the engagement'.
  - short statement to describe the purpose of engagement e.g., 'Development of an evaluation strategy for xxx program to inform service delivery effectiveness and program improvements'.
  - short statement to describe the anticipated benefit/s to the agency's future capabilities from the engagement e.g., 'Staff will benefit from the transfer of knowledge and skills in relation to developing program evaluation strategies'.
- For consultancies, each with a total contract value cost under \$10,000, the aggregated expenditure for all such engagements.
- A total of the expenditure for all consultancies.

The amounts disclosed should align with the basis of expensing such costs in the agency's financial statements. This will be on a GST exclusive basis for most agencies. Where an agency will not recoup GST from the Australian Tax Office, the expense will include any GST component.

Many individuals, partnerships and corporations provide services to agencies under contracts for services. However, not all such contractors should be categorised as consultants for the purposes of reporting. Consultants are distinguished from other contractors by the nature of the work they perform.

Agencies must carefully consider the nature of the task being performed when defining whether the expenditure is in the nature of a consultant or a contractor. Refer to the publication, [Procurement Guidance: Engaging and managing consultants and indirect workers](#).

It should be noted the [Procurement guidelines: contract disclosure](#), under the [Queensland Procurement Policy 2023](#), requires certain government agencies to publish details of awarded contracts valued at \$10,000 and over on the Queensland Government Open Data Portal. It also provides guidance on Right to Information and Information Privacy implications and considerations which also apply to this reporting.

### **More information:**

- **Contact:** Queensland Government Procurement, Department of Energy and Public Works  
[betterprocurement@hpw.qld.gov.au](mailto:betterprocurement@hpw.qld.gov.au) **Tel: 07 3215 3543**