

# **QUEENSLAND BUDGET** 2019–20

## **Service Delivery Statements**

Department of Justice and Attorney-General  
Electoral Commission of Queensland  
Office of the Queensland Ombudsman  
The Public Trustee of Queensland

# 2019–20 Queensland Budget Papers

1. Budget Speech
2. Budget Strategy and Outlook
3. Capital Statement
4. Budget Measures
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Appropriation Bills

Budget Highlights

The Budget Papers are available online at [budget.qld.gov.au](http://budget.qld.gov.au)

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## Service Delivery Statements

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## Department of Justice and Attorney-General

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# Portfolio overview

## Ministerial and portfolio responsibilities

The table below represents the agencies and services which are the responsibility of the Attorney-General and Minister for Justice:

### Attorney-General and Minister for Justice

The Honourable Yvette D'Ath MP

### Department of Justice and Attorney-General

Director-General: David Mackie

**Service area 1:** Justice Services

**Service area 2:** Legal and Prosecution Services

**Service area 3:** Liquor, Gaming and Fair Trading

The Attorney-General and Minister for Justice is also responsible for:

### Queensland Human Rights Commission

Human Rights Commissioner: Scott McDougall

**Objective:** To strengthen the understanding, promotion and protection of human rights in Queensland.

### Crime and Corruption Commission

Chairperson: Alan MacSporran QC

Chief Executive Officer: Jen O'Farrell

**Objective:** To protect Queenslanders from major crime and corruption.

## **Legal Aid Queensland**

**Chief Executive Officer: Anthony Reilly**

**Objective:** To provide quality legal services to financially disadvantaged Queenslanders.

## **Office of the Information Commissioner**

**Information Commissioner: Rachael Rangihaeata**

**Objective:** To strengthen information access and privacy rights and responsibilities in Queensland.

## **Queensland Family and Child Commission**

**Principal Commissioner: Cheryl Vardon**

**Objective:** To promote and advocate for the rights, wellbeing and safety of young Queenslanders, promote the responsibility of families and communities to protect and care for children and drive continuous improvement of the family and child support system.

## **Electoral Commission of Queensland**

**Electoral Commissioner: Pat Vidgen**

**Objective:** Ensure the integrity of Queensland's electoral processes through delivery of accessible, fair and transparent elections.

## **Office of the Queensland Ombudsman**

**The Queensland Ombudsman: Phil Clarke**

**Objective:** To improve fairness and accountability in public administration.

## **The Public Trustee**

**The Public Trustee of Queensland: Peter Carne**

**Objective:** To be the independent trustee for Queenslanders, providing security and peace of mind.

Additional information about these agencies can be sourced from:

[www.justice.qld.gov.au](http://www.justice.qld.gov.au)

[www.qhrc.qld.gov.au](http://www.qhrc.qld.gov.au)

[www.ccc.qld.gov.au](http://www.ccc.qld.gov.au)

[www.ecq.qld.gov.au](http://www.ecq.qld.gov.au)

[www.legalaid.qld.gov.au](http://www.legalaid.qld.gov.au)

[www.oic.qld.gov.au](http://www.oic.qld.gov.au)

[www.qfcc.qld.gov.au](http://www.qfcc.qld.gov.au)

[www.ombudsman.qld.gov.au](http://www.ombudsman.qld.gov.au)

[www.pt.qld.gov.au](http://www.pt.qld.gov.au)

# Departmental overview

The Department of Justice and Attorney-General's vision of justice for all through safe, fair and responsible communities is reflected in the department's *2018-22 Strategic Plan*. The department aims to deliver on its vision through the following strategic objectives:

- Safe communities
- Fair communities
- Responsible communities
- Integrated services.

The department contributes to the Government's objectives for the community *Our Future State: Advancing Queensland's Priorities*:

- Keep communities safe by: delivering prosecution and court services to increase community safety and crime prevention; delivering mediation, tribunal, child protection litigation and court services to create a harmonious society through the resolution of disputes; and delivering regulation, licensing, guardianship, advocacy, life event registration, Justice of the Peace and victim support services to protect rights and empower the community
- Be a responsive government by supporting and enabling criminal, civil and community justice through high performance, quality policy and legal advice to government.

The department considers a number of environmental factors in its planning and service delivery. These factors include the impact of a competitive workforce market, demand pressures from Queensland's changing demographics, population growth and emerging critical social issues.

The department's key priorities and initiatives are:

- continuing to implement domestic and family violence reform initiatives in Queensland
- responding to justice issues arising from recommendations of the *Royal Commission into Institutional Responses to Child Sexual Abuse*
- ensuring that there are appropriate diversion and intervention programs to support defendants in the criminal justice system to address the underlying causes of offending including the allocation of permanent funding for Murri Court, the continuation of the Drug and Alcohol Court and the expansion of Court Link programs
- enhancing service delivery and access to justice services for vulnerable and disadvantaged Queenslanders such as victims of crime, adults with impaired capacity, children in need of protection, people with disability, and people over-represented in the justice system
- implementing priority recommendations made by the Queensland Family and Child Commission regarding Blue Card Services and the Government Election Commitment for the 'No Card, No Start' application process
- continuing to progress outcomes of the review of the *Body Corporate and Community Management Act 1997*
- undertaking work to implement mandatory continuing training and development requirements for property agents
- implementing amendments to the *Motor Dealers and Chattel Auctioneers Act 2014* which reinstate 'class B' warranties for older, second-hand vehicles sold to consumers by motor dealers
- implementing the Government's commitment to improve fairness and provide greater rights to Queenslanders buying a vehicle and continuing to advocate for national laws to specifically protect new car buyers, including purchasers of 'lemon' vehicles
- implementing legislative and other reforms to strengthen safeguards for adults with impaired capacity in the guardianship system
- supporting the implementation of the *Human Rights Act 2019*
- implementing the Government's commitment to establish an external and independent model for reviewing deaths of children known to the child protection system
- consulting with the Legal Services Commissioner on whether consumers of legal services would benefit from an investigation of the impacts on the justice system of lay representatives appearing in legal matters, including the risks to consumers and delays to judicial processes
- continuing to deliver key initiatives of the Government's *Tackling Alcohol-Fuelled Violence* policy
- supporting the Crime and Corruption Commission's jurisdiction in addressing corrupt activity within the public sector.



# Service Performance

## Performance Statement

### Justice Services

#### Service Area Objective

To enable fair resolution of disputes; increase community safety; and uphold legal and social rights for both adults and children.

#### Services

- Courts and Tribunals
- Registration of births, deaths, marriages and name changes
- Public Guardianship
- Blue Card Services.

#### Description

Justice Services contributes to a fair, safe and responsible Queensland, to provide the community with fair, timely and accessible justice services through courts and tribunals, coronial, civil and criminal mediation services. By protecting the rights and interests of vulnerable adults and children through court services and appropriate community protection and oversight, it upholds the rights of Queenslanders and ensures they are treated fairly and justly. Births, deaths and marriages registration services protect access to individual legal and social rights through validated identity documents.

#### Sources of revenue

Total cost \$'000	State contribution \$'000	User charges & fees \$'000	C'wth revenue \$'000	Other revenue \$'000
422,781	359,976	55,558	-	9,845

#### Staffing<sup>1,2,3,4,5</sup>

2018-19 Budget	2018-19 Estimated Actual	2019-20 Budget
2,018	2,042	2,067

Notes:

1. Full-time equivalents (FTEs) as at 30 June.
2. Corporate FTEs are allocated across the service to which they relate.
3. The increase from the 2018-19 Budget to the 2018-19 Estimated Actual is mainly due to additional resources allocated to the Office of the Public Guardian to respond to increased workloads and resources to support the appointment of additional judicial officers in Queensland Courts. These increases are partly offset by the transfer of Regional Services Outlets to the Department of Transport and Main Roads and the transfer of Criminal Justice System Reform Project Management Office to the Department of the Premier and Cabinet.
4. The increase from the 2018-19 Budget to the 2019-20 Budget is mainly due to additional resources allocated to the Office of the Public Guardian to respond to increased workloads, resources to support the appointment of additional judicial officers in Queensland Courts and 2019-20 Budget Initiatives, including additional resources allocated to Queensland Civil and Administrative Tribunal to respond to frontline demand pressures and support the introduction of Lemon Laws legislation, resources to strengthen the coronial system to better support families and provide timely assistance to coroners and resources to establish and maintain a Murri Court at Ipswich. These increases are partly offset by the transfer of Regional Services Outlets to the Department of Transport and Main Roads and the transfer of Criminal Justice System Reform Project Management Office to the Department of the Premier and Cabinet.

5. The increase from the 2018-19 Estimated Actual to the 2019-20 Budget is mainly due to additional resources in the Office of the Public Guardian to respond to increased workloads and 2019-20 Budget Initiatives, including resources allocated to Queensland Civil and Administrative Tribunal to respond to frontline demand pressures and support the introduction of Lemon Laws legislation, resources to strengthen the coronial system to better support families and provide timely assistance to coroners and resources to establish and maintain a Murri Court at Ipswich.

## 2019-20 service area highlights

In 2019-20, the department will:

- respond to justice issues arising from recommendations of the *Royal Commission into Institutional Responses to Child Sexual Abuse*
- develop and implement the Government's response to the Queensland Family and Child Commission's review of Queensland's Blue Card system
- support the delivery of the Government Election Commitment, 'No Card, No Start' to introduce an automated blue card application process to prevent people commencing paid work while a blue card application is pending
- implement the Government Election Commitment, 'Lemon Laws' to widen the Queensland Civil and Administrative Tribunal jurisdiction to hear defective vehicle matters up to a value of \$100,000 (previously \$25,000)
- strengthen the coronial system to better support families and provide timely assistance to coroners, through addressing immediate demand pressures, enhancing case management and legal support, and improving contract management processes for government undertakers
- expand Court Link to Maroochydore, Redcliffe and Caboolture
- in consultation with communities, build a revised blueprint for the operation of Community Justice Groups
- strengthen the service delivery capacity within Court Services Queensland
- continue to digitise paper services and evaluate new commercial technologies for potential benefits in reducing the impact of increasing demand on justice services
- continue to deliver domestic and family violence related policy and legislative reforms relevant to the justice portfolio such as the staged rollout of specialist domestic and family violence courts, including expanding the Townsville specialist court to incorporate both civil protection order proceedings as well as criminal domestic and family violence related offences
- ensure that there are appropriate diversion and intervention programs to support defendants in the criminal justice system to address the underlying causes of offending including permanent establishment of Murri Court and Court Link and the continuation of the Drug and Alcohol Court programs
- increase the engagement of people with impaired decision-making capacity to receive services under the National Disability Insurance Scheme (NDIS), and ensure people using those services receive the critical oversight to protect them from abuse.

Justice Services	2018-19 Target/Est	2018-19 Est Actual	2019-20 Target/Est
<b>Service: Courts and Tribunals</b>			
<b>Service standards</b>			
<i>Effectiveness measures</i>			
Backlog indicator (greater than 24 months) per cent <sup>1</sup>			
• Supreme Court Trial Division – Civil law	5%	7%	5%
• Supreme Court Trial Division – Criminal law	5%	4%	5%
• District Court – Civil law	5%	4.5%	5%
• District Court – Criminal law	5%	4.9%	5%
• Coroners Court <sup>2</sup>	5%	16.91%	5%
• Land Court and Tribunals	5%	5%	5%
Backlog indicator (greater than 12 months) per cent <sup>1</sup>	7.5%	10%	7.5%

<b>Justice Services</b>	<b>2018-19 Target/Est</b>	<b>2018-19 Est Actual</b>	<b>2019-20 Target/Est</b>
• Magistrates Court – Civil law			
• Magistrates Court – Criminal law	10.5%	12.5%	10.5%
• Childrens Court – Civil law	8%	12.5%	8%
• Childrens Court – Criminal law	7%	7.5%	7%
<i>Efficiency measures</i> Clearance rate (finalisations/lodgments) per cent			
• Supreme Court Trial Division – Civil law	100%	100%	100%
• Supreme Court Trial Division – Criminal law	100%	105%	100%
• District Court – Civil law	100%	102%	100%
• District Court – Criminal law	100%	98%	100%
• Coroners Court	100%	99.4%	100%
• Land Court and Tribunals	100%	100%	100%
• Magistrates Court – Civil law	100%	103%	100%
• Magistrates Court – Criminal law	100%	100%	100%
• Childrens Court – Civil law	100%	97%	100%
• Childrens Court – Criminal law	100%	100%	100%
<b>Queensland Civil and Administrative Tribunal</b>			
<i>Effectiveness measure</i> Overall client satisfaction with services provided	80%	81%	80%
<i>Efficiency measure</i> Clearance rate (finalisations/lodgments) per cent	100%	93%	100%
<b>Service: Registration of births, deaths, marriages and name changes</b>			
<b>Service standards</b> <i>Effectiveness measures</i> Average time to register life events (days):			
• Births	6	4	6
• Marriages	5	4	5
• Deaths	2	2	2
• Changes of name	7	5	7
Average time to issue life event certificates (days)	4.5	4.5	4.5
<i>Efficiency measure</i> Average cost per life event registration <sup>3</sup>	\$38	\$38	\$38
<b>Service: Public Guardianship</b>			
<b>Service standards</b> <i>Effectiveness measures</i> Percentage of Community Visitor (adult) sites visited in accordance with the designated visiting schedule <sup>4</sup>	90%	91%	90%

<b>Justice Services</b>	<b>2018-19 Target/Est</b>	<b>2018-19 Est Actual</b>	<b>2019-20 Target/Est</b>
Percentage of vulnerable children at visitable sites visited by Community Visitors (child) in accordance with the designated visiting schedule <sup>5, 6</sup>	90%	77.8%	90%
Percentage of vulnerable children in visitable homes visited by Community Visitors (child) in accordance with the designated visiting schedule <sup>7</sup>	80%	83.9%	80%
Percentage of guardianship decisions made in consultation with the client/interested persons	90%	96.8%	90%
<i>Efficiency measure</i> Percentage of investigations closed within 9 months from commencement for clients aged 65 or over <sup>8</sup>	80%	66.6%	80%
<b>Service: Blue Card Services</b>			
<b>Service standards</b>			
<i>Effectiveness measure</i> Percentage of blue card holder overall satisfaction with blue card application process and service	85%	91.36%	85%
<i>Efficiency measure</i> Average processing cost per outcome (excluding assessment of police or disciplinary information) <sup>9</sup>	\$27.47	\$26.86	\$28.32

Notes:

1. Factors outside the courts control influence the courts ability to finalise cases which impact on the backlog of matters. Courts Services Queensland (CSQ) have decided to retain existing targets as it is a preferred method to work towards a stretch target to encourage other CSQ influenced efficiencies rather than reducing the target to align with the current result.
2. Factors outside the court's control influence the court's ability to finalise cases which impact on the backlog of matters, including the yearly increases in deaths reported. Coroners rely on other agencies to provide reports, including autopsy, toxicology and Queensland Police Service investigation reports; coroners await outcomes of other investigative processes (e.g. workplace health and safety investigations); and coroners are required to await outcomes of criminal proceedings before proceeding to inquest.
3. The average cost per life event registration is calculated by dividing the cost of employee expenses plus overheads, by the number of registrations for the period.
4. The Public Guardian ensures that adults with impaired capacity who live and receive services at authorised mental health services, the forensic disability service, or other visitable sites including community care units, level 3 accredited residential services, disability services and other locations where people are receiving NDIS support, are visited regularly, and have appropriate access to community visitors. These site visits ensure that effective protection is afforded to vulnerable Queensland adults with impaired capacity thereby protecting their rights and interests.
5. This service standard demonstrates that vulnerable children who are staying in authorised mental health services, residential facilities, disability funded facilities and detention centres are visited regularly, and have appropriate access to community visitors who can advocate for the protection and promotion of the child's rights and interests, which is an objective of the Public Guardian. The effectiveness of the Public Guardian child visitor program can be measured by how many sites where these children are staying are visited in accordance with the designated visiting schedule.
6. The 2018-19 Estimated Actual result is due to the significant increase in number of visitable sites, placing additional demand for visiting services, with community visiting (child) services at full capacity. The increase in child visitable sites is due to a lack of available visitable homes, with children in the child protection system being placed in visitable sites instead. This result is also impacted by the number of children and young people staying longer in watch houses. A number of Community Visitors have been taken offline to monitor and advocate in the Brisbane City Watch House on a twice weekly basis.
7. This service standard demonstrates that children in out of home care who live in visitable homes are visited regularly and in accordance with their vulnerability, and have appropriate access to community visitors who can advocate for the protection and promotion of the child's rights and interests, which is an objective of the Public Guardian. The effectiveness of the Public Guardian child visitor program can be measured by how many of the children in out of home care are receiving visits in accordance with the designated visiting schedule.
8. The 2018-19 Estimated Actual result is influenced by the complexity of investigations which fluctuates with each matter, particularly where there are high levels of family conflict and greater intricacy of an adults' financial arrangements. Staffing changes and the increase in referrals have also impacted this result.

9. This service standard provides the average staff and administration cost per measurable outcome of processing blue card applications and related activities. The measure excludes costs associated with eligibility assessments where police or disciplinary information is received for blue card applicants and card holders.

## Legal and Prosecution Services

### Service Area Objective

To enable resolution of serious criminal cases that bring the guilty to justice and safeguard the innocent; ensure the State is legally protected; build safe communities and provide oversight of child protection.

### Services

- Legal services to government
- Prosecution services
- Child protection legal services.

### Description

Legal and Prosecutions encompasses Crown Law, the Office of the Director of Public Prosecutions (ODPP), and the Director of Child Protection Litigation (DCPL).

Crown Law provides legal services to the Queensland Government under a self-funded business model, exemplifying model litigant principles. In addition, Crown Law develops and provides practical training workshops, briefings and manuals, tailored to the specific needs of Queensland Government agencies.

The ODPP is an independent authority responsible for the prosecution, on behalf of the State, of people charged with criminal offences in the High Court of Australia, Court of Appeal, Supreme Court of Queensland, District Court of Queensland, Childrens Court of Queensland, Magistrates Court (limited), and represents the State in matters before the Mental Health Court. In addition to its criminal law prosecution function, the ODPP conducts the legal work on behalf of the Crime and Corruption Commission as the 'solicitor on the record' for confiscations proceedings under the *Criminal Proceeds Confiscation Act 2002*.

The DCPL is an independent statutory officer within the Department of Justice and Attorney-General portfolio. The role of the DCPL is to decide whether or not an application for a child protection order should be made for a child and the type of order that should be sought. If an application for a child protection order is made, the DCPL is responsible for conducting the legal proceeding in the Childrens Court. The DCPL works collaboratively with the Office of the Child and Family Official Solicitor within the Department of Child Safety, Youth and Women to manage child protection order applications and proceedings to ensure applications and outcomes are dealt with efficiently by using evidence-based decision making.

### Sources of revenue

Total cost \$'000	State contribution \$'000	User charges & fees \$'000	C'wth revenue \$'000	Other revenue \$'000
140,804	103,192	32,244	-	5,368

### Staffing<sup>1,2,3,4</sup>

2018-19 Budget	2018-19 Estimated Actual	2019-20 Budget
851	851	862

Notes:

1. Full-time equivalents (FTEs) as at 30 June.
2. Corporate FTEs are allocated across the service to which they relate.
3. The increase from the 2018-19 Budget to the 2019-20 Budget is mainly due to additional resources to respond to increased workload in the Office of the Director of Public Prosecutions.
4. The increase from the 2018-19 Estimated Actual to the 2019-20 Budget is mainly due to additional resources in the Office of the Director of Public Prosecutions.

## 2019-20 service area highlights

In 2019-20, the department will:

- continue to work with other Government agencies to monitor and reform counter-terrorism laws
- efficiently and effectively consider matters referred for prosecution or confiscations proceedings ensuring fair, timely and transparent outcomes. Upholding the fundamental principles of justice and *Charter of Victims' Rights* in relation to victims of crime and their families will continue to be a key focus for the ODPP
- efficiently and effectively deal with child protection matters referred by the Department of Child Safety, Youth and Women to ensure fair, timely and consistent outcomes for the protection of children, only taking action that is warranted in the circumstances
- support the Crime and Corruption Commission's jurisdiction in addressing corrupt activity within the public sector.

Legal and Prosecution Services	2018-19 Target/Est	2018-19 Est Actual	2019-20 Target/Est
<b>Service: Legal services to government</b>			
<b>Service standards</b>			
<i>Effectiveness measure</i>			
Overall client satisfaction with services provided (feedback rating 1-5) <sup>1</sup>	4.5	4.6	4.6
<i>Efficiency measure</i>			
Average revenue earned per day, per professional author (lawyer) <sup>2</sup>	\$1,360	\$1,405	\$1,400
<b>Service: Prosecution services</b>			
<b>Service standards</b>			
<i>Effectiveness measure</i>			
Conviction rate of defendants who are prosecuted on indictment by the ODPP <sup>3</sup>	80%	92.3%	85%
<i>Efficiency measure</i>			
Percentage of indictments signed in under four months from committal <sup>4,5</sup>	60%	70.6%	60%
<b>Service: Child protection legal services</b>			
<b>Service standards</b>			
<i>Effectiveness measure</i>			
Rate of final child protection orders made by the Childrens Court when determining DCPL child protection applications <sup>6</sup>	99%	99%	99%
<i>Efficiency measure</i>			
Clearance rate (finalisations/lodgments) per cent of applications for child protection order <sup>7</sup>	New measure	New measure	100%

Notes:

1. The increase in the 2019-20 Target/Estimate is a result of positive feedback received from client surveys undertaken in 2018-19 through a robust client relationship framework.
2. The increase in the 2019-20 Target/Estimate reflects Crown Law's efficiency at delivering services to generate revenue. Crown Law's services are facilitated by the self-funded revenue generated from lawyers' performance.
3. This service standard reports on the effectiveness of the ODPP in securing convictions of accused persons on indictment in the Supreme Court, District Court and Childrens Court of Queensland. It reflects the effectiveness of the ODPP to respond to all matters received and determine the appropriate course of action. The ODPP consistently strives to achieve the highest possible conviction rate and has increased the 2019-20 Target/Estimate to 85%.
4. Under section 590 of the *Criminal Code Act 1899*, all indictments, other than ex officio indictments, must be presented within six months of the date of committal. This service standard measures the percentage of indictments presented in the Supreme Court, District Court and Childrens Court of Queensland that are signed in under four months from the date of committal. This measure reflects the ODPP's timeliness to review and determine the appropriate course of action regarding matters received for prosecution.

5. Whilst workload continues to increase, additional resources and management intervention has improved ODPP's responsiveness, leading to this positive result.
6. This service standard reports on the effectiveness of the DCPL in applying for child protection orders, ensuring that the DCPL has only taken action that was warranted in the circumstances for the protection of children.
7. This new service standard compares the number of applications finalised with the number of applications made in the reporting period. The measure is affected by both the number and timing of new applications and applications determined. A number below 100% does not necessarily indicate an increasing backlog but may be the result of increased numbers of new and recent matters.



## Liquor, Gaming and Fair Trading

### Service Area Objective

To keep the community safe, fair and responsible by reducing the risk of harm from liquor and gambling, protecting business and consumers from unfair or unscrupulous business practices and unsafe products, and maintaining the integrity and probity of the gambling industry.

### Services

- Fair trading
- Liquor and gaming regulation.

### Description

Liquor, Gaming and Fair Trading provides regulatory and consumer protection services across the liquor, gaming, and general services sectors. It encourages marketplace and industry integrity, fosters business and consumer confidence, and implements initiatives that reduce the risk of harm from liquor and gambling. It also supports businesses, the community, and not-for-profit organisations by streamlining and modernising regulatory processes to make it easier to do business.

### Sources of revenue

Total cost \$'000	State contribution \$'000	User charges & fees \$'000	C'wth revenue \$'000	Other revenue \$'000
95,551	91,272	4,250	-	29

### Staffing<sup>1,2</sup>

2018-19 Budget	2018-19 Estimated Actual	2019-20 Budget
580	580	580

Notes:

1. Full-time equivalents (FTEs) as at 30 June.
2. Corporate FTEs are allocated across the service to which they relate.

### 2019-20 service area highlights

In 2019-20, the department will:

- continue to deliver key initiatives of the government's *Tackling Alcohol-Fuelled Violence* policy
- continue to work with the Commonwealth, and other state and territory consumer protection and fair trading agencies to deliver outcomes arising from the national review of the Australian Consumer Law
- implementing the Government's commitment to improve fairness and provide greater rights to Queenslanders buying a vehicle and continuing to advocate for national laws to specifically protect new car buyers, including purchasers of 'lemon' vehicles
- progress the Government's commitment to implement mandatory continuing training and development requirements for property agents
- participate in multi-agency working groups for the procurement processes for proposed Global Tourism Hub developments to evaluate and facilitate any associated casino development proposals
- continue the rollout of additional digital services to make it easier for people to access and use our services and reduce processing times

- continue to support safe night precinct local boards to maintain place-based management solutions to minimise alcohol and drug-related harm
- progress outcomes of the review of the *Body Corporate and Community Management Act 1997*.

<b>Liquor, Gaming and Fair Trading</b>	<b>2018-19 Target/Est</b>	<b>2018-19 Est Actual</b>	<b>2019-20 Target/Est</b>
<b>Service: Fair Trading</b>			
<b>Service standards</b>			
<i>Effectiveness measure</i> Percentage of conciliated consumer complaints finalised with a positive outcome <sup>1,2,3</sup>	80%	83%	80%
<i>Efficiency measures</i> Proportion of licensing applications and registration services processed within timeframes <sup>4,5</sup>	90%	95%	90%
Percentage of conciliated consumer complaints finalised within 30 days <sup>3,6</sup>	80%	91%	80%
<b>Service: Liquor and gaming regulation</b>			
<b>Service standards</b>			
<i>Effectiveness measure</i> Percentage of licensees found to have resolved identified issues of non-compliance at follow-up visit <sup>7,8</sup>	80%	90%	80%
<i>Efficiency measure</i> Proportion of licensing applications processed within timeframes <sup>9</sup>	85%	87%	85%

Notes:

1. This service standard reports the effectiveness of the Office of Fair Trading's (OFT) response to consumer complaints. A complaint concerns matters affecting or likely to affect the interests of consumers or persons negotiating or considering the acquisition of goods or services as consumers. A complaint is considered finalised when an 'outcome' code is recorded by OFT. Positive outcomes for the consumer include: redress, exchange, replacement, repairs or apology obtained; complaint resolved following advice; and complainant satisfied compliance action commenced.
2. Where no breach of legislation is detected, OFT officers attempt conciliation between the parties. However, obtaining a satisfactory outcome on a complaint lodged by a consumer is dependent on the willingness of the consumer and trader to agree on an acceptable resolution. The percentage of complaints finalised with a positive outcome may vary depending on the types of complaints on hand.
3. The wording of the service standard has been amended to include the word 'conciliated', this is to emphasise that only conciliated consumer complaints are included in this measure. The calculation methodology for the measure remains unchanged.
4. This service standard reports OFT's ability to process licensing applications within service delivery timeframes not derived from regulatory requirements.
5. Increased uptake of the OFT's online smart form technology contributed to this continued positive variance. Customers cannot legally operate in certain industries without being appropriately licensed or registered. Faster processing times can have a positive impact on customer's livelihoods.
6. This service standard reports the responsiveness of OFT to consumer complaints, ensuring Queensland's marketplace is fair and safe. A complaint concerns matters affecting or likely to affect the interests of consumers or persons negotiating or considering the acquisition of goods or services as consumers. Where no breach of legislation for which enforcement action can be taken is identified, the OFT will attempt to conciliate the issue between the consumer and the trader. The OFT attempts to resolve these conciliated complaints within 30 days.
7. This service standard indicates the Office of Liquor and Gaming Regulation's (OLGR) effectiveness in improving industry compliance levels through proactive and reactive compliance activity. It identifies the percentage of licensees who are found to have remedied identified issues of non-compliance when the OLGR undertakes a follow-up assessment after an initial compliance inspection or investigation. The OLGR's proactive liquor compliance plan includes a program of reinspections where a licensee's compliance with previously identified issues is assessed by way of follow-up visit, or from the office if possible. These assessments are undertaken in relation to significant issues of non-compliance which are not resolved immediately or for which there is a risk of recurrence if improvement in controls or other remedial action is not taken by the licensee.
8. The high rate of licensees found to have resolved identified issues of non-compliance in 2018-19 can be attributed to a range of factors, including that a significant proportion of the issues of non-compliance related to matters that could be rapidly resolved with limited risk of

reoccurrence once licensees and staff have been reminded of their obligations. Examples include allowing prohibited advertising and not complying with CCTV conditions.

9. This service standard reports OLGR's ability to process licensing applications, ensuring an appropriate balance between minimising potential harm from liquor and gaming products, while ensuring Queensland businesses' ability to contribute to the economy is not impacted by red tape delays. This measure is not based on regulatory timeframes but does allow for those components of the application process that rely on the timely response of the applicant.

## Administered items

Administered activities are those undertaken by departments on behalf of the Government.

The Department of Justice and Attorney-General administers funds on behalf of the State which include:

### Judicial Officers

- Remuneration to Queensland's judges and magistrates is regulated by the *Judicial Remuneration Act 2007*. The Act ensures that judicial salaries and allowances in Queensland are adjusted regularly against recognised benchmarks and that salary increases for Federal Court judges will automatically flow through to Queensland's judiciary.

### Appeal Costs Fund Payments

- The *Appeal Costs Fund Act 1973* allows for the reimbursement of certain costs associated with litigation including trials that were discontinued or successfully appealed against on a question of law. The purpose of the Act is to ensure that participants in the legal system are not financially inconvenienced by the illness of a judge or magistrate, the inability of a jury to reach a conclusion or judicial errors of law.
- A board comprised of members of the legal profession decides reimbursement. The department provides assistance for the administrative functions of the Appeal Costs Board.

### Financial Assistance to Victims of Crime

- Victim Assist Queensland commenced on 1 December 2009 and administers the financial assistance scheme established under the *Victims of Crime Assistance Act 2009*. The scheme provides financial assistance for treatment and support to help victims recover from the physical and psychological effects of the crime. Victim Assist Queensland is a central point to access financial assistance, victim support services and victims' complaint resolution.

### Funding for Independent Agencies

- The department receives and provides government funding for a number of statutory authorities within the portfolio. These include Queensland Human Rights Commission, Crime and Corruption Commission, Legal Aid Queensland, Office of the Information Commissioner and the Queensland Family and Child Commission.

### Liquor, Gaming and Fair Trading

- Revenue is earned through the administration of Acts within the department's jurisdiction. This primarily relates to rent of casino buildings, liquor and gaming licensing fees, fines and forfeitures as well as occupational and industry licensing and registrations.

### Agents Financial Administration Act Claim Fund

- The *Agents Financial Administration Act 2014* enables consumers to make a claim for compensation if they suffer a financial loss due to certain actions or omissions by a real estate agent, motor dealer, auctioneer or debt collector.
- Approximately \$1.5 million is received in administered appropriation each year for the claim fund to provide redress to consumers who suffer financial loss because a licensee contravenes a claimable offence under the Act. Any unused balance is returned to the Consolidated Fund.

### Legal Assistance

- The Queensland Government allocates funds from the State Budget to Legal Aid Queensland and community organisations to provide legal assistance services. Interest on clients' money held in Queensland solicitors' trust accounts is transferred to the Consolidated Fund to support this funding model for legal services.

Financial statements and variance explanations in relation to administered items appear in the departmental financial statements.

## Staffing<sup>1,2,3</sup>

2018-19 Budget	2018-19 Estimated Actual	2019-20 Budget
178	182	182

Notes:

1. Full-time equivalents (FTEs) as at 30 June.
2. The increase from the 2018-19 Budget to the 2018-19 Estimated Actual is mainly due to the appointment of additional judicial officers in Queensland Courts.
3. The increase from the 2018-19 Budget to the 2019-20 Budget is mainly due to the appointment of additional judicial officers in Queensland Courts subsequent to the 2018-19 Budget.

# Departmental budget summary

The table below shows the total resources available in 2019-20 from all sources and summarises how resources will be applied by service area and by controlled and administered classifications.

Department of Justice and Attorney-General	2018-19 Budget \$'000	2018-19 Est Actual \$'000	2019-20 Budget \$'000
<b>CONTROLLED</b>			
<b>Income</b>			
Appropriation revenue <sup>1</sup>			
Deferred from previous year/s	16,674	20,620	21,758
Balance of service appropriation	483,989	470,600	532,682
Other revenue	104,663	108,758	107,294
<b>Total income</b>	<b>605,326</b>	<b>599,978</b>	<b>661,734</b>
<b>Expenses</b>			
Justice Services	385,350	380,787	422,781
Legal and Prosecution Services	127,075	128,976	140,804
Liquor, Gaming and Fair Trading	90,303	87,617	95,551
<b>Total expenses</b>	<b>602,728</b>	<b>597,380</b>	<b>659,136</b>
<b>Operating surplus/deficit</b>	<b>2,598</b>	<b>2,598</b>	<b>2,598</b>
<b>Net assets</b>	<b>1,277,157</b>	<b>1,238,807</b>	<b>1,241,275</b>
<b>ADMINISTERED</b>			
<b>Revenue</b>			
Commonwealth revenue	54,644	54,644	55,836
Appropriation revenue	359,000	379,000	376,300
Other administered revenue	114,212	115,589	117,713
<b>Total revenue</b>	<b>527,856</b>	<b>549,233</b>	<b>549,849</b>
<b>Expenses</b>			
Transfers to government	112,414	112,414	114,713
Administered expenses	415,442	436,819	435,136
<b>Total expenses</b>	<b>527,856</b>	<b>549,233</b>	<b>549,849</b>
<b>Net assets</b>	<b>5,148</b>	<b>5,148</b>	<b>5,148</b>
<b>CAPITAL</b>			
<b>Capital purchases<sup>2</sup></b>			
Total land, buildings and infrastructure	23,863	29,040	27,115
Total plant and equipment	9,289	10,281	9,868
Total other capital	11,360	3,528	11,356
<b>Total capital purchases</b>	<b>44,512</b>	<b>42,849</b>	<b>48,339</b>

Notes:

1. Includes State and Commonwealth funding.
2. For more detail on the agency's capital acquisitions please refer to *Capital Statement (Budget Paper 3)*.

# Budgeted financial statements

## Analysis of budgeted financial statements

An analysis of the department's budgeted financial statements is provided below.

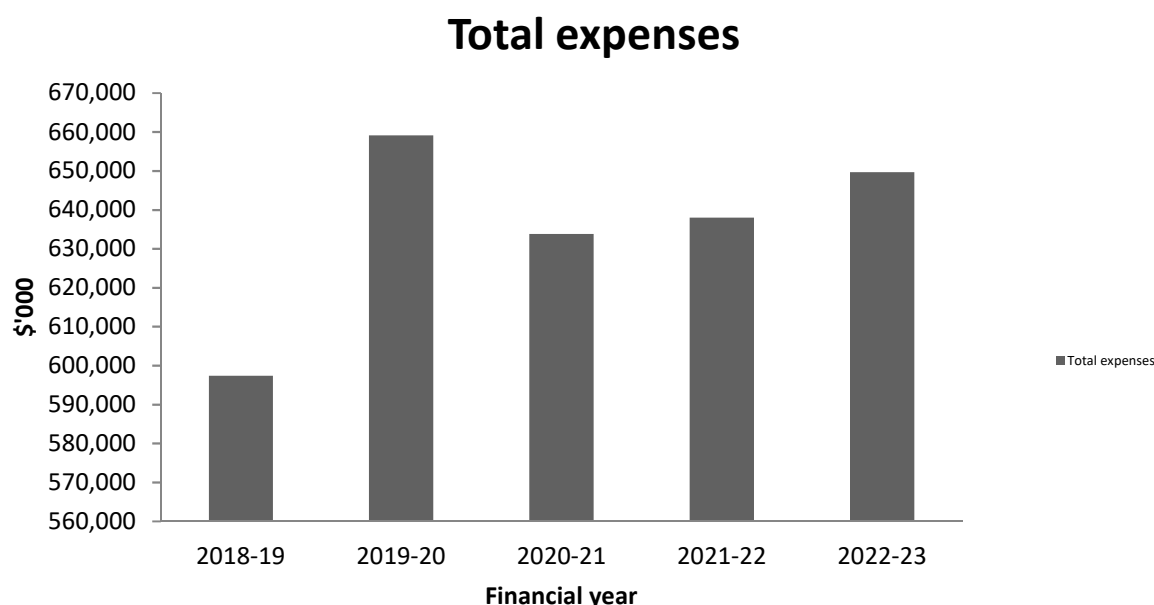
### Departmental income statement

In 2018-19, total estimated actual expenditure is \$597 million, a decrease of \$5.3 million from the 2018-19 Budget. This decrease reflects funding realigned to meet the operational requirements of the department and inter departmental transfers. These decreases are partially offset by funding to meet additional depreciation and amortisation expenditure, increased fees and charges activity and additional resources to support the appointment of additional Judicial Officers in Queensland Courts.

Total expenditure for 2019-20 is estimated to be \$659 million, an increase of \$61.8 million from the 2018-19 Estimated Actual. The department will receive funding for a number of initiatives to support the Justice system, including Court Services Queensland, Office of the Director of Public Prosecutions, Office of the Public Guardian, Crown Law Legal Expenses, Queensland Civil and Administrative Tribunal, Community Justice Group Enhancement, Victims Assist Queensland, Courthouse Maintenance and Upgrades, Court Link and Strengthening Coronial Services.

Additionally, the department will receive increased funding to meet enterprise bargaining salary increases. Furthermore, funding has been reprioritised from 2018-19 to 2019-20 to undertake a number of high priority departmental initiatives.

**Chart: Total departmental expenses across the Forward Estimates period**



### Departmental balance sheet

The department is projecting a net asset position of \$1.241 billion at the end of the 2019-20 financial year. This reflects the department's significant investment in property, plant and equipment of \$1.187 billion that is primarily related to courthouses located across Queensland.

In 2019-20, the department will spend \$48.3 million on capital expenditure that primarily focuses on the upgrade of courthouses, an upgrade of the existing audio visual capability in the justice system, the implementation of an online Blue Card application system and a program of minor works in courthouses across Queensland.



# Controlled income statement

Department of Justice and Attorney-General	Notes	2018-19 Budget \$'000	2018-19 Est. Act. \$'000	2019-20 Budget \$'000
<b>INCOME</b>				
Appropriation revenue	1,3	500,663	491,220	554,440
Taxes		..	..	..
User charges and fees		89,973	93,400	92,052
Royalties and land rents		..	..	..
Grants and other contributions		14,252	14,973	14,855
Interest and distributions from managed funds		100	100	100
Other revenue		338	285	287
Gains on sale/revaluation of assets		..	..	..
<b>Total income</b>		<b>605,326</b>	<b>599,978</b>	<b>661,734</b>
<b>EXPENSES</b>				
Employee expenses	3	335,115	339,207	357,500
Supplies and services	2,4	195,985	182,749	226,299
Grants and subsidies		406	406	406
Depreciation and amortisation		68,819	73,350	73,129
Finance/borrowing costs		..	..	..
Other expenses		2,403	1,668	1,802
Losses on sale/revaluation of assets		..	..	..
<b>Total expenses</b>		<b>602,728</b>	<b>597,380</b>	<b>659,136</b>
<b>OPERATING SURPLUS/(DEFICIT)</b>		<b>2,598</b>	<b>2,598</b>	<b>2,598</b>

# Controlled balance sheet

Department of Justice and Attorney-General	Notes	2018-19 Budget \$'000	2018-19 Est. Act. \$'000	2019-20 Budget \$'000
<b>CURRENT ASSETS</b>				
Cash assets	5	43,735	35,454	32,842
Receivables	6	19,864	34,685	34,685
Other financial assets		..	..	..
Inventories		39	323	323
Other		3,648	4,038	4,038
Non-financial assets held for sale		..	..	..
<b>Total current assets</b>		<b>67,286</b>	<b>74,500</b>	<b>71,888</b>
<b>NON-CURRENT ASSETS</b>				
Receivables		..	..	..
Other financial assets		..	..	..
Property, plant and equipment	7	1,225,560	1,188,885	1,187,278
Intangibles	8,10	21,313	14,869	21,564
Other		350	352	352
<b>Total non-current assets</b>		<b>1,247,223</b>	<b>1,204,106</b>	<b>1,209,194</b>
<b>TOTAL ASSETS</b>		<b>1,314,509</b>	<b>1,278,606</b>	<b>1,281,082</b>
<b>CURRENT LIABILITIES</b>				
Payables		22,654	23,499	23,499
Accrued employee benefits	9	12,255	14,521	14,529
Interest bearing liabilities and derivatives		..	..	..
Provisions		..	..	..
Other		1,843	1,152	1,152
<b>Total current liabilities</b>		<b>36,752</b>	<b>39,172</b>	<b>39,180</b>
<b>NON-CURRENT LIABILITIES</b>				
Payables		416	(94)	(94)
Accrued employee benefits		89	119	119
Interest bearing liabilities and derivatives		..	..	..
Provisions		..	..	..
Other		95	602	602
<b>Total non-current liabilities</b>		<b>600</b>	<b>627</b>	<b>627</b>
<b>TOTAL LIABILITIES</b>		<b>37,352</b>	<b>39,799</b>	<b>39,807</b>
<b>NET ASSETS/(LIABILITIES)</b>		<b>1,277,157</b>	<b>1,238,807</b>	<b>1,241,275</b>
<b>EQUITY</b>				
<b>TOTAL EQUITY</b>	7	<b>1,277,157</b>	<b>1,238,807</b>	<b>1,241,275</b>

# Controlled cash flow statement

Department of Justice and Attorney-General	Notes	2018-19 Budget \$'000	2018-19 Est. Act. \$'000	2019-20 Budget \$'000
<b>CASH FLOWS FROM OPERATING ACTIVITIES</b>				
<b>Inflows:</b>				
Appropriation receipts		500,663	489,336	554,440
User charges and fees		95,635	99,062	97,704
Royalties and land rent receipts		..	..	..
Grants and other contributions		7,355	7,676	7,358
Interest and distribution from managed funds received		100	100	100
Taxes		..	..	..
Other		11,732	11,679	11,681
<b>Outflows:</b>				
Employee costs		(335,107)	(339,199)	(357,492)
Supplies and services		(200,398)	(186,762)	(230,196)
Grants and subsidies		(406)	(406)	(406)
Borrowing costs		..	..	..
Other		(8,149)	(7,414)	(7,454)
<b>Net cash provided by or used in operating activities</b>		<b>71,425</b>	<b>74,072</b>	<b>75,735</b>
<b>CASH FLOWS FROM INVESTING ACTIVITIES</b>				
<b>Inflows:</b>				
Sales of non-financial assets		..	..	..
Investments redeemed		..	..	..
Loans and advances redeemed		..	..	..
<b>Outflows:</b>				
Payments for non-financial assets		(44,512)	(42,849)	(48,339)
Payments for investments		..	..	..
Loans and advances made		..	..	..
<b>Net cash provided by or used in investing activities</b>		<b>(44,512)</b>	<b>(42,849)</b>	<b>(48,339)</b>
<b>CASH FLOWS FROM FINANCING ACTIVITIES</b>				
<b>Inflows:</b>				
Borrowings		..	..	..
Equity injections		31,658	35,765	33,924
<b>Outflows:</b>				
Borrowing redemptions		..	..	..
Finance lease payments		..	..	..
Equity withdrawals		(60,617)	(71,707)	(63,932)
<b>Net cash provided by or used in financing activities</b>		<b>(28,959)</b>	<b>(35,942)</b>	<b>(30,008)</b>
<b>Net increase/(decrease) in cash held</b>		<b>(2,046)</b>	<b>(4,719)</b>	<b>(2,612)</b>
<b>Cash at the beginning of financial year</b>		<b>45,781</b>	<b>40,173</b>	<b>35,454</b>
Cash transfers from restructure		..	..	..
<b>Cash at the end of financial year</b>		<b>43,735</b>	<b>35,454</b>	<b>32,842</b>

# Administered income statement

Department of Justice and Attorney-General	Notes	2018-19 Budget \$'000	2018-19 Est. Act. \$'000	2019-20 Budget \$'000
<b>INCOME</b>				
Appropriation revenue	11	413,644	433,644	432,136
Taxes		..	..	..
User charges and fees		72,458	72,458	74,652
Royalties and land rents		8,000	8,000	8,000
Grants and other contributions	12	353	1,730	1,555
Interest and distributions from managed funds		27,723	27,723	27,723
Other revenue		5,678	5,678	5,783
Gains on sale/revaluation of assets		..	..	..
<b>Total income</b>		<b>527,856</b>	<b>549,233</b>	<b>549,849</b>
<b>EXPENSES</b>				
Employee expenses	13	73,390	76,744	77,465
Supplies and services		4,586	4,704	4,691
Grants and subsidies	14	335,067	352,972	350,581
Depreciation and amortisation		..	..	..
Finance/borrowing costs		..	..	..
Other expenses		1,549	1,549	1,549
Losses on sale/revaluation of assets		850	850	850
Transfers of Administered Revenue to Government		112,414	112,414	114,713
<b>Total expenses</b>		<b>527,856</b>	<b>549,233</b>	<b>549,849</b>
<b>OPERATING SURPLUS/(DEFICIT)</b>		<b>..</b>	<b>..</b>	<b>..</b>

# Administered balance sheet

Department of Justice and Attorney-General	Notes	2018-19 Budget \$'000	2018-19 Est. Act. \$'000	2019-20 Budget \$'000
<b>CURRENT ASSETS</b>				
Cash assets	15	21,309	27,491	27,491
Receivables		54,269	55,693	55,693
Other financial assets		..	..	..
Inventories		..	..	..
Other		..	3	3
Non-financial assets held for sale		..	..	..
<b>Total current assets</b>		<b>75,578</b>	<b>83,187</b>	<b>83,187</b>
<b>NON-CURRENT ASSETS</b>				
Receivables		..	..	..
Other financial assets		..	..	..
Property, plant and equipment		..	..	..
Intangibles		..	..	..
Other		91,500	91,500	91,500
<b>Total non-current assets</b>		<b>91,500</b>	<b>91,500</b>	<b>91,500</b>
<b>TOTAL ASSETS</b>		<b>167,078</b>	<b>174,687</b>	<b>174,687</b>
<b>CURRENT LIABILITIES</b>				
Payables		2,292	1,360	1,360
Transfers to Government payable		15,784	15,884	15,884
Accrued employee benefits		8,884	8,171	8,171
Interest bearing liabilities and derivatives		..	..	..
Provisions		11,964	12,384	12,384
Other		3,039	2,910	2,910
<b>Total current liabilities</b>		<b>41,963</b>	<b>40,709</b>	<b>40,709</b>
<b>NON-CURRENT LIABILITIES</b>				
Payables		..	..	..
Accrued employee benefits		5,421	5,358	5,358
Interest bearing liabilities and derivatives		..	..	..
Provisions	15	21,816	30,467	30,467
Other		92,730	93,005	93,005
<b>Total non-current liabilities</b>		<b>119,967</b>	<b>128,830</b>	<b>128,830</b>
<b>TOTAL LIABILITIES</b>		<b>161,930</b>	<b>169,539</b>	<b>169,539</b>
<b>NET ASSETS/(LIABILITIES)</b>		<b>5,148</b>	<b>5,148</b>	<b>5,148</b>
<b>EQUITY</b>				
<b>TOTAL EQUITY</b>		<b>5,148</b>	<b>5,148</b>	<b>5,148</b>

# Administered cash flow statement

Department of Justice and Attorney-General	Notes	2018-19 Budget \$'000	2018-19 Est. Act. \$'000	2019-20 Budget \$'000
<b>CASH FLOWS FROM OPERATING ACTIVITIES</b>				
<b>Inflows:</b>				
Appropriation receipts		413,644	411,163	432,136
User charges and fees		71,748	71,748	73,942
Royalties and land rent receipts		8,000	8,000	8,000
Grants and other contributions		353	1,730	1,555
Interest and distribution from managed funds received		27,723	27,723	27,723
Taxes		..	..	..
Other		5,979	5,979	6,084
<b>Outflows:</b>				
Employee costs		(73,390)	(76,744)	(77,465)
Supplies and services		(4,887)	(5,005)	(4,992)
Grants and subsidies		(335,067)	(352,972)	(350,581)
Borrowing costs		..	..	..
Other		(1,689)	(1,689)	(1,689)
Transfers to Government		(112,414)	(117,714)	(114,713)
<b>Net cash provided by or used in operating activities</b>		..	<b>(27,781)</b>	..
<b>CASH FLOWS FROM INVESTING ACTIVITIES</b>				
<b>Inflows:</b>				
Sales of non-financial assets		..	..	..
Investments redeemed		..	..	..
Loans and advances redeemed		..	..	..
<b>Outflows:</b>				
Payments for non-financial assets		..	..	..
Payments for investments		..	..	..
Loans and advances made		..	..	..
<b>Net cash provided by or used in investing activities</b>		..	..	..
<b>CASH FLOWS FROM FINANCING ACTIVITIES</b>				
<b>Inflows:</b>				
Borrowings		..	..	..
Equity injections		3,446	968	2,932
<b>Outflows:</b>				
Borrowing redemptions		..	..	..
Finance lease payments		..	..	..
Equity withdrawals		(3,446)	(1,315)	(2,932)
<b>Net cash provided by or used in financing activities</b>		..	<b>(347)</b>	..
<b>Net increase/(decrease) in cash held</b>		..	<b>(28,128)</b>	..
<b>Cash at the beginning of financial year</b>		<b>21,309</b>	<b>55,619</b>	<b>27,491</b>
Cash transfers from restructure		..	..	..
<b>Cash at the end of financial year</b>		<b>21,309</b>	<b>27,491</b>	<b>27,491</b>

# Explanation of variances in the financial statements

## Income statement

### Major variations between 2018-19 Budget and 2018-19 Estimated Actual include:

1. The decrease primarily reflects funding realigned to meet the operational needs of the department and inter-departmental transfers. These decreases are partially offset by increased funding to meet additional depreciation and amortisation expenditure and resources to support additional judicial officers in Queensland Courts.
2. The decrease primarily reflects funding realigned to meet the operational needs of the department and inter-departmental transfers.

### Major variations between 2018-19 Estimated Actual and the 2019-20 Budget include:

3. The increase primarily reflects increased funding to support the Justice system, funding realigned to meet the operational needs of the department, and additional funding for enterprise bargaining.
4. The increase primarily reflects increased funding to support the Justice system and funding realigned to meet the operational needs of the department. This increase is partially offset by whole-of-government reprioritisation savings.

## Balance sheet

### Major variations between 2018-19 Budget and 2018-19 Estimated Actual include:

5. The decrease primarily reflects lower than expected opening balances from increased receivables and a revised capital funding profile for the Blue Card Services 'No Card, No Start' initiative.
6. The increase primarily reflects higher than expected opening balances within trade debtors for inter-agency receivables from previous machinery-of-government transfers.
7. The decrease primarily reflects lower than expected opening balances from the change in property, plant and equipment values as a result of the annual revaluation in accordance with accounting policies.
8. The decrease primarily reflects a revised capital funding profile for the Blue Card Services 'No Card, No Start' initiative.
9. The increase primarily reflects higher than expected opening balances.

### Major variations between 2018-19 Estimated Actual and the 2019-20 Budget include:

10. The increase primarily reflects a revised capital funding profile for the Blue Card Services 'No Card, No Start' initiative partially offset by annual amortisation of Intangibles.

## Administered income statement

### Major variations between 2018-19 Budget and 2018-19 Estimated Actual include:

11. The increase primarily relates to realignment of funding for the Gambling Community Benefit Fund grants and Tackling Alcohol-Fuelled Violence initiative, an increase in judicial remuneration and appointment of additional judicial officers in Queensland Courts and increased funding for Queensland Human Rights Commission for implementation of the Human Rights Act partially offset by a change of funding profile for the Crime and Corruption Commission and legal assistance service.
12. The increase relates to payment contributions for provision of legal assistance services.
13. The increase primarily relates to an increase in judicial remuneration and appointment of additional judicial officers in Queensland Courts.
14. The increase primarily relates to realignment of funding for the Gambling Community Benefit Fund grants and Tackling Alcohol-Fuelled Violence initiative and increased funding for Queensland Human Rights Commission for implementation of the Human Rights Act, partially offset by a change of funding profile for the Crime and Corruption Commission and legal assistance service.

## Administered balance sheet

**Major variations between 2018-19 Budget and 2018-19 Estimated Actual include:**

15. The increase primarily relates to higher than expected opening balances for provisioning liabilities related to the victims of crime financial assistance and compensation scheme.



# Statutory body

## Queensland Human Rights Commission

### Overview

On 1 July 2019, the *Human Rights Act 2019* comes into force and the Anti-Discrimination Commission Queensland becomes the Queensland Human Rights Commission (QHRC) with functions under both the *Human Rights Act 2019* and the *Anti-Discrimination Act 1991* (the Acts). QHRC is an independent statutory body created by the *Anti-Discrimination Act 1991*.

QHRC's strategic vision is of a fair and inclusive Queensland underpinned by a strong human rights culture, social cohesion, diversity and good government decision making. QHRC's objectives are:

- Protecting human rights
- Promoting human rights
- Understanding human rights

QHRC's immediate priorities are to complete the implementation of the functions assigned to it under the *Human Rights Act 2019* whilst continuing to deliver its historic functions under the *Anti-Discrimination Act 1991*. While transitioning to the QHRC with responsibilities under both Acts will be a challenge due to the increasing number of complaints lodged with the Commission, the addition of new conciliation and legal staff in 2019-20 will enhance the Commission's ability to respond to these complaints. The QHRC will be focused on engaging with and educating all Queenslanders and public entities in relation to the new legislation, and supporting cultural change.

QHRC's main services include: managing complaints received under the Acts; informing public entities and the community about their rights and responsibilities under the Acts; delivering training to business, government and the community; assisting communities to develop the capacity to protect human rights; and promoting public discussion on human rights. Other important services under the Human Rights Act will include reviewing public entities' policies, programs, procedures, practices and services for compatibility with human rights and advising the Attorney-General about the operation of the Act.

QHRC contributes to the Government's objectives for the community *Our Future State: Advancing Queensland's Priorities*:

- Keep communities safe by managing complaints received under the Acts, raising awareness within the community of their human rights, providing training and information to public entities about their responsibility to respect human rights when delivering services, delivering training to business, government and the community, assisting communities to develop the capacity to protect human rights and promoting public discussion on human rights
- Be a responsive government by conciliating complaints, reviewing public entities' policies, programs, procedures, practices and services for compatibility with human rights and providing training and information services.

### Service summary

During 2019-20 QHRC will focus on:

- finalising implementation of the *Human Rights Act 2019* and transition to the QHRC
- protecting Human Rights – maintaining responsive and accessible complaint management services under the Anti-Discrimination Act and the Human Rights Act; facilitating individual and systemic outcomes consistent with the purposes of the Acts and making submissions about proposed legislation; intervening in legal proceedings involving interpretation of the Human Rights Act
- promoting Human Rights – organising, promoting and facilitating Human Rights Act awareness raising activities; conducting and participating in public forums; and providing information about human rights using a variety of platforms
- understanding Human Rights – maintaining high quality research, reporting, training, education and information services.

# Service performance

## Human Rights

### Service Area Objective

To strengthen the understanding, promotion and protection of human rights in Queensland.

### Services

This service area manages complaints received under the *Anti-Discrimination Act 1991* and the *Human Rights Act 2019*, delivers training to business, government and the community and promotes public discussion on human rights.

### Description

Promotion and protection of human rights and building a culture within the Queensland public sector of respect for human rights.

### Staffing<sup>1</sup>

2018-19 Budget	2018-19 Estimated Actual	2019-20 Budget
38	38	46

Note:

1. Full-time equivalents (FTEs) as at 30 June.

Human Rights <sup>1</sup>	2018-19 Target/Est	2018-19 Est Actual	2019-20 Target/Est
<b>Service standards</b>			
<i>Effectiveness measures</i>			
Percentage of accepted complaints resolved by conciliation <sup>2,3</sup>	55%	53%	55%
Percentage of clients satisfied with complaint handling service measured via client survey <sup>2</sup>	85%	83%	85%
Percentage of clients satisfied with training sessions measured via client survey <sup>2</sup>	95%	97%	95%
Percentage of accepted complaints finalised within the commission <sup>2,3,4</sup>	75%	70%	70%
<i>Efficiency measure</i>			
Clearance rate for complaints <sup>5</sup>	New measure	New measure	100%

Notes:

1. On 1 July 2019, the *Human Rights Act 2019* comes into force and the Anti-Discrimination Commission Queensland becomes the Queensland Human Rights Commission (QHRC) with functions under both the *Human Rights Act 2019* and the *Anti-Discrimination Act 1991*. The Human Rights service area describes the expanded functions of the QHRC.
2. This effectiveness measure was reported under the Anti-Discrimination service area in the Anti-Discrimination Commission Queensland's 2018-19 *Service Delivery Statements*.
3. The measure is only relevant to complaints made under the *Anti-Discrimination Act 1991*.
4. The 2019-20 Target/Estimate has been reduced to reflect a two-year trend of complainants and advocates utilising s164A of the Act to immediately refer complaints to tribunal after unsuccessful conciliation.
5. This new service standard is a proxy measure of efficiency which compares the number of complaints finalised with the number of complaints received in the reporting period. The measure is affected by both the number and timing of new matters and closures. A number below 100% does not necessarily indicate an increasing backlog, but may be the result of increased numbers of new and recent matters. The measure demonstrates QHRC's efficiency by finalising complaints received in a timely manner within existing resource levels.

# Income statement

Queensland Human Rights Commission	Notes	2018-19 Budget \$'000	2018-19 Est. Act. \$'000	2019-20 Budget \$'000
<b>INCOME</b>				
Taxes		..	..	..
User charges and fees		178	178	184
Grants and other contributions	1,2	5,524	5,899	7,313
Interest and distributions from managed funds		34	34	34
Other revenue		11	11	11
Gains on sale/revaluation of assets		..	..	..
<b>Total income</b>		<b>5,747</b>	<b>6,122</b>	<b>7,542</b>
<b>EXPENSES</b>				
Employee expenses	1,2	4,131	4,361	5,664
Supplies and services	1,2	1,442	1,587	1,669
Grants and subsidies		2	2	27
Depreciation and amortisation		144	144	154
Finance/borrowing costs		..	..	..
Other expenses		28	28	28
Losses on sale/revaluation of assets		..	..	..
<b>Total expenses</b>		<b>5,747</b>	<b>6,122</b>	<b>7,542</b>
<b>OPERATING SURPLUS/(DEFICIT)</b>		<b>..</b>	<b>..</b>	<b>..</b>

# Balance sheet

Queensland Human Rights Commission	Notes	2018-19 Budget \$'000	2018-19 Est. Act. \$'000	2019-20 Budget \$'000
<b>CURRENT ASSETS</b>				
Cash assets	3,5	484	337	461
Receivables	4	31	88	88
Other financial assets		..	..	..
Inventories		13	14	14
Other	3	143	106	106
Non-financial assets held for sale		..	..	..
<b>Total current assets</b>		<b>671</b>	<b>545</b>	<b>669</b>
<b>NON-CURRENT ASSETS</b>				
Receivables		..	..	..
Other financial assets		..	..	..
Property, plant and equipment		580	629	553
Intangibles		370	358	310
Other		..	..	..
<b>Total non-current assets</b>		<b>950</b>	<b>987</b>	<b>863</b>
<b>TOTAL ASSETS</b>		<b>1,621</b>	<b>1,532</b>	<b>1,532</b>
<b>CURRENT LIABILITIES</b>				
Payables	3	109	62	62
Accrued employee benefits		433	407	407
Interest bearing liabilities and derivatives		..	..	..
Provisions		..	..	..
Other		13	10	10
<b>Total current liabilities</b>		<b>555</b>	<b>479</b>	<b>479</b>
<b>NON-CURRENT LIABILITIES</b>				
Payables		..	..	..
Accrued employee benefits		..	..	..
Interest bearing liabilities and derivatives		..	..	..
Provisions		..	..	..
Other		..	..	..
<b>Total non-current liabilities</b>		<b>..</b>	<b>..</b>	<b>..</b>
<b>TOTAL LIABILITIES</b>		<b>555</b>	<b>479</b>	<b>479</b>
<b>NET ASSETS/(LIABILITIES)</b>		<b>1,066</b>	<b>1,053</b>	<b>1,053</b>
<b>EQUITY</b>				
<b>TOTAL EQUITY</b>		<b>1,066</b>	<b>1,053</b>	<b>1,053</b>

# Cash flow statement

Queensland Human Rights Commission	Notes	2018-19 Budget \$'000	2018-19 Est. Act. \$'000	2019-20 Budget \$'000
<b>CASH FLOWS FROM OPERATING ACTIVITIES</b>				
<b>Inflows:</b>				
User charges and fees		178	178	184
Grants and other contributions		5,524	5,899	7,313
Interest and distribution from managed funds received		34	34	34
Taxes		..	..	..
Other		11	11	11
<b>Outflows:</b>				
Employee costs		(4,131)	(4,361)	(5,664)
Supplies and services		(1,442)	(1,587)	(1,669)
Grants and subsidies		(2)	(2)	(27)
Borrowing costs		..	..	..
Other		(28)	(28)	(28)
<b>Net cash provided by or used in operating activities</b>		<b>144</b>	<b>144</b>	<b>154</b>
<b>CASH FLOWS FROM INVESTING ACTIVITIES</b>				
<b>Inflows:</b>				
Sales of non-financial assets		..	..	..
Investments redeemed		..	..	..
Loans and advances redeemed		..	..	..
<b>Outflows:</b>				
Payments for non-financial assets		(130)	(230)	(30)
Payments for investments		..	..	..
Loans and advances made		..	..	..
<b>Net cash provided by or used in investing activities</b>		<b>(130)</b>	<b>(230)</b>	<b>(30)</b>
<b>CASH FLOWS FROM FINANCING ACTIVITIES</b>				
<b>Inflows:</b>				
Borrowings		..	..	..
Equity injections		100	200	..
<b>Outflows:</b>				
Borrowing redemptions		..	..	..
Finance lease payments		..	..	..
Equity withdrawals		..	..	..
<b>Net cash provided by or used in financing activities</b>		<b>100</b>	<b>200</b>	<b>..</b>
<b>Net increase/(decrease) in cash held</b>		<b>114</b>	<b>114</b>	<b>124</b>
<b>Cash at the beginning of financial year</b>		<b>370</b>	<b>223</b>	<b>337</b>
Cash transfers from restructure		..	..	..
<b>Cash at the end of financial year</b>		<b>484</b>	<b>337</b>	<b>461</b>

# Explanation of variances in the financial statements

## Income statement

### **Major variations between 2018-19 Budget and 2018-19 Estimated Actual include:**

1. The increase primarily reflects additional funding provided to prepare for the implementation of the Human Rights Act 2019. Additional funding, initially approved for the 2019-20 financial year, was brought forward to accommodate the earlier commencement date of 1 July 2019.

### **Major variations between 2018-19 Estimated Actual and the 2019-20 Budget include:**

2. The increase primarily reflects additional funding provided to deliver the new functions required of the commission under the Human Rights Act 2019.

## Balance sheet

### **Major variations between 2018-19 Budget and 2018-19 Estimated Actual include:**

3. The decrease primarily reflects a lower than projected opening balance.
4. The increase reflects a higher than projected opening balance.

### **Major variations between 2018-19 Estimated Actual and the 2019-20 Budget include:**

5. The increase is due to the depreciation of assets over their useful life. This increases cash reserves that can then be used for replacement or enhancement of assets.

# Statutory body

## Crime and Corruption Commission

### Overview

The Crime and Corruption Commission (CCC) is an independent agency established under the *Crime and Corruption Act 2001*. The CCC's vision is for safe communities supported by fair and ethical public institutions, with an agency focus on those matters of highest threat to the Queensland community.

The objectives of the CCC are to reduce the incidence of major crime and corruption in Queensland and build organisational capability.

The CCC investigates major crime and corruption, has oversight of both the police and public sector, recovers the proceeds of crime and protects witnesses. Its work includes:

- investigating organised crime, paedophilia, terrorist activity and other serious crime
- receiving, assessing and investigating allegations of corruption
- developing strategies to prevent crime and corruption
- conducting research and undertaking intelligence activities on crime, corruption, policing and other relevant matters.

The CCC operates in a number of dynamic and changing environments. The CCC anticipates that the crime and corruption it targets will continue to become more sophisticated, more jurisdictionally complex and more technologically enabled. The CCC also continues to be impacted by an increased demand on its investigative function, particularly in relation to public sector corruption.

### Service summary

The CCC's 2019-20 strategic areas of focus are:

- illicit markets of high value or high public impact
- crimes involving risk to, or actual loss of life or serious injury to a person
- crimes against children and vulnerable victims
- corruption involving elected officials, misuse of confidential information and exploitation of public sector resources
- greater emphasis on stakeholder engagement
- enhancement of critical organisational capabilities.

In 2019-20, the CCC will continue to build a digital workplace and will implement a new case management system, website and governance, risk and compliance platform.

# Service performance

## Crime Fighting and Anti-Corruption

### Service Area Objective

Protect Queenslanders from major crime and corruption.

### Description

The agency makes a unique contribution to keeping our communities as free as possible of major crime and corruption through its effective investigations, complaints management and use of special powers. This work is assisted by proceeds confiscation, prevention, research, intelligence and witness protection activities.

### Staffing<sup>1</sup>

2018-19 Budget	2018-19 Estimated Actual	2019-20 Budget
358	358	358

Note:

1. Full-time equivalents (FTEs) as at 30 June.

Crime Fighting and Anti-Corruption	2018-19 Target/Est	2018-19 Est Actual	2019-20 Target/Est
<b>Service standards</b>			
<i>Effectiveness measures</i>			
Percentage of targeted criminal entities which are disrupted as a result of CCC crime investigations <sup>1</sup>	95%	100%	95%
Percentage of coercive hearings that add value to referred crime investigations <sup>2</sup>	New measure	New measure	95%
Percentage of corruption investigations resulting in significant outcomes <sup>3</sup>	75%	75%	75%
Percentage of corruption investigations finalised within 12 months <sup>4,5,6</sup>	85%	75%	85%
Percentage of referred crime investigations finalised within six months <sup>7,8</sup>	90%	74%	90%
<i>Efficiency measures</i>			
Average cost per referred crime investigation <sup>9, 10</sup>	<\$40,000	\$27,870	<\$40,000
Average cost per assessment of corrupt conduct/police misconduct complaints <sup>11</sup>	<\$1,000	\$800	<\$1,000

Notes:

1. In this service standard 'disrupted' means an outcome resulting in the seizure of an illicit commodity, the charging of an individual, an intelligence or other dissemination of information, a report or proceeds of crime action such as the restraint or forfeiture of property with respect to finalised operations. An investigation is 'finalised' on approval by the CCC Chairperson or the Senior Executive Officer (Crime), or by direction of the Crime Reference Committee.
2. This new service standard has been introduced to measure the effectiveness of the use of our coercive hearing powers to support unresolved major crime investigations referred to the CCC by the Queensland Police Service where ordinary police methods have not been, or are unlikely to be, effective.
3. In this service standard 'significant' means an outcome resulting in a charge, report to the Director of Public Prosecutions, recommendation for disciplinary action or procedural improvement, the release of a public report, or referral of a matter to a Unit of Public Administration for further investigation. The CCC also notes that other interstate agencies report against similar measures of effectiveness.



4. This service standard is measured by calculating the number of days between the start of a CCC investigation and finalisation of that investigation. The calculation excludes the assessment phase of a complaint which determines if the information or material provided to the CCC raises a reasonable suspicion of corrupt conduct or police misconduct.
5. The timely finalisation of investigations concerning the most serious or systemic corruption is an indicator of the CCC's responsiveness to its legislative obligations, its Charter of Service, and community expectations. The CCC also notes that several other similar interstate agencies report against this public interest measure.
6. The 2018-19 Target/Estimate will not be met due to the number of open investigations carried forward into the 2018-19 financial year which have exceeded 365 days. Twelve matters relate to protracted investigations into corrupt conduct within Queensland Corrective Services and local governments.
7. This service standard is an indicator of the CCC's responsiveness to crime investigations referred from the Queensland Police Service. The timely finalisation of matters supports the delivery of effective and time-critical investigative outcomes.
8. The 2018-19 Target/Estimate will not be met due to the number of open investigations carried forward into the 2018-19 financial year which exceeded six months. Eight matters not completed within six months relate to protracted crime investigations into homicides, a shooting, fraud and drug trafficking.
9. This service standard measures the efficiency with which referred crime investigations are completed as it calculates the annual average cost of completed referred investigations. The average cost includes salaries and supplies and services but excludes support costs and corporate overheads.
10. This service standard was introduced in 2018-19. The 2018-19 result has been impacted by the closure of a higher than estimated number of referred crime investigations this year. In 2019-20, the CCC will continue to monitor performance against this measure to ascertain whether the target should be adjusted.
11. This service standard measures the efficiency of complaint assessments as it calculates the annual average cost of assessments completed. The average cost includes salaries and supplies and services but excludes support costs and corporate overheads.

# Income statement

Crime and Corruption Commission	Notes	2018-19 Budget \$'000	2018-19 Est. Act. \$'000	2019-20 Budget \$'000
<b>INCOME</b>				
Taxes		..	..	..
User charges and fees		..	..	..
Grants and other contributions	1,5,8	62,182	58,572	66,367
Interest and distributions from managed funds		425	489	460
Other revenue		102	126	104
Gains on sale/revaluation of assets		70	106	70
<b>Total income</b>		<b>62,779</b>	<b>59,293</b>	<b>67,001</b>
<b>EXPENSES</b>				
Employee expenses	2,6,9	44,486	42,320	45,620
Supplies and services	3,5,8	14,877	13,550	17,074
Grants and subsidies		..	..	..
Depreciation and amortisation	5,10	2,263	2,134	2,916
Finance/borrowing costs	7	5	4	151
Other expenses		1,141	1,165	1,183
Losses on sale/revaluation of assets	4	7	65	57
<b>Total expenses</b>		<b>62,779</b>	<b>59,238</b>	<b>67,001</b>
<b>OPERATING SURPLUS/(DEFICIT)</b>		<b>..</b>	<b>55</b>	<b>..</b>

# Balance sheet

Crime and Corruption Commission	Notes	2018-19 Budget \$'000	2018-19 Est. Act. \$'000	2019-20 Budget \$'000
<b>CURRENT ASSETS</b>				
Cash assets	11,18,24	10,338	12,999	14,567
Receivables		462	698	698
Other financial assets		..	..	..
Inventories		..	..	..
Other		553	566	566
Non-financial assets held for sale		..	..	..
<b>Total current assets</b>		<b>11,353</b>	<b>14,263</b>	<b>15,831</b>
<b>NON-CURRENT ASSETS</b>				
Receivables		..	..	..
Other financial assets		..	..	..
Property, plant and equipment	12,19	11,616	8,847	8,898
Intangibles	13,20,25	2,260	1,792	3,586
Other		115	72	72
<b>Total non-current assets</b>		<b>13,991</b>	<b>10,711</b>	<b>12,556</b>
<b>TOTAL ASSETS</b>		<b>25,344</b>	<b>24,974</b>	<b>28,387</b>
<b>CURRENT LIABILITIES</b>				
Payables	14,21	3,250	4,919	5,018
Accrued employee benefits	15	821	1,030	1,080
Interest bearing liabilities and derivatives		..	..	..
Provisions		..	..	..
Other		37	37	13
<b>Total current liabilities</b>		<b>4,108</b>	<b>5,986</b>	<b>6,111</b>
<b>NON-CURRENT LIABILITIES</b>				
Payables		..	..	..
Accrued employee benefits		..	..	..
Interest bearing liabilities and derivatives	22	..	..	497
Provisions	16	347	256	266
Other	23	464	464	(174)
<b>Total non-current liabilities</b>		<b>811</b>	<b>720</b>	<b>589</b>
<b>TOTAL LIABILITIES</b>		<b>4,919</b>	<b>6,706</b>	<b>6,700</b>
<b>NET ASSETS/(LIABILITIES)</b>		<b>20,425</b>	<b>18,268</b>	<b>21,687</b>
<b>EQUITY</b>				
<b>TOTAL EQUITY</b>	17,26	<b>20,425</b>	<b>18,268</b>	<b>21,687</b>

# Cash flow statement

Crime and Corruption Commission	Notes	2018-19 Budget \$'000	2018-19 Est. Act. \$'000	2019-20 Budget \$'000
<b>CASH FLOWS FROM OPERATING ACTIVITIES</b>				
<b>Inflows:</b>				
User charges and fees		..	..	..
Grants and other contributions		60,452	56,842	65,311
Interest and distribution from managed funds received		425	489	460
Taxes		..	..	..
Other		1,268	1,292	1,270
<b>Outflows:</b>				
Employee costs		(46,724)	(44,558)	(45,570)
Supplies and services		(15,910)	(14,582)	(18,107)
Grants and subsidies		..	..	..
Borrowing costs		..	..	(146)
Other		(160)	(184)	(331)
<b>Net cash provided by or used in operating activities</b>		<b>(649)</b>	<b>(701)</b>	<b>2,887</b>
<b>CASH FLOWS FROM INVESTING ACTIVITIES</b>				
<b>Inflows:</b>				
Sales of non-financial assets		244	222	194
Investments redeemed		..	..	..
Loans and advances redeemed		..	..	..
<b>Outflows:</b>				
Payments for non-financial assets		(6,439)	(3,555)	(4,289)
Payments for investments		..	..	..
Loans and advances made		..	..	..
<b>Net cash provided by or used in investing activities</b>		<b>(6,195)</b>	<b>(3,333)</b>	<b>(4,095)</b>
<b>CASH FLOWS FROM FINANCING ACTIVITIES</b>				
<b>Inflows:</b>				
Borrowings		..	..	..
Equity injections		2,893	315	2,932
<b>Outflows:</b>				
Borrowing redemptions		..	..	..
Finance lease payments		..	..	(156)
Equity withdrawals		..	..	..
<b>Net cash provided by or used in financing activities</b>		<b>2,893</b>	<b>315</b>	<b>2,776</b>
<b>Net increase/(decrease) in cash held</b>		<b>(3,951)</b>	<b>(3,719)</b>	<b>1,568</b>
<b>Cash at the beginning of financial year</b>		<b>14,289</b>	<b>16,718</b>	<b>12,999</b>
Cash transfers from restructure		..	..	..
<b>Cash at the end of financial year</b>		<b>10,338</b>	<b>12,999</b>	<b>14,567</b>

# Explanation of variances in the financial statements

## Income statement

### Major variations between 2018-19 Budget and 2018-19 Estimated Actual include:

1. The decrease is mainly due to timing adjustments of expenditure to 2019-20 in relation to the new Integrated Case Management System (ICMS) and the Digital Workplace Program (DWP).
2. The decrease is mainly due to delays in filling the additional front line investigator positions that were funded in 2018-19.
3. The decrease is due to timing adjustments of expenditure to 2019-20 for the new ICMS and the DWP.
4. The increase is due to the disposal of some IT plant and equipment earlier than expected.

### Major variations between 2018-19 Budget and 2019-20 Budget include:

5. The increase is mainly due to timing adjustments of expenditure from 2018-19 to 2019-20 in relation to the new ICMS and the DWP.
6. The increase is mainly due to enterprise bargaining (EB) increases.
7. The increase relates to the adoption of the new accounting standard AASB 16 Leases that is effective from 1 July 2019.

### Major variations between 2018-19 Estimated Actual and the 2019-20 Budget include:

8. The increase is mainly due to timing adjustments of expenditure from 2018-19 to 2019-20 in relation to the new ICMS and the DWP.
9. The increase is mainly due to EB increases and a timing adjustment of expenditure from 2018-19 to provide temporary resource uplift to help the CCC manage current investigative workloads.
10. The increase is primarily related to the implementation of the new ICMS and various elements of the DWP.

## Balance sheet

### Major variations between 2018-19 Budget and 2018-19 Estimated Actual include:

11. The increase in cash assets is primarily due to a lower level of capital spend during 2018-19 than was budgeted.
12. The decrease in property plant equipment is primarily due to timing adjustments of expenditure to 2019-20 in relation to the DWP and the reprioritisation of IT infrastructure replacement.
13. The decrease in intangibles is primarily due to extending the timeframe for implementation of the new ICMS.
14. The increase in creditors is due to a higher level of spend close to balance date than was originally budgeted.
15. The increase is due to a higher level of annual leave balances transferred into the Annual Leave Central Scheme (ALCS) in 2018-19 upon the CCC's entry into the scheme than was originally budgeted.
16. The decrease is due to a lower provision for restoration costs of office accommodation than was originally budgeted.
17. The decrease is due to a timing adjustment of the equity injection for the new ICMS and the DWP.

### Major variations between 2018-19 Budget and 2019-20 Budget include:

18. The increase in cash assets is due to an increase in grant funding in 2019-20.
19. The decrease in property plant and equipment is due to a smaller ICT asset replacement program in 2019-20 and higher levels of depreciation.
20. The increase in 2019-20 is due to the development and planned implementation of the new ICMS and the DWP.
21. The increase in creditors in 2019-20 is primarily due to a larger capital program.
22. The increase in interest bearing liabilities relates to the adoption of the new accounting standard AASB 16 Leases that is effective from 1 July 2019.
23. The decrease in other non-current liabilities relates to the adoption of the new accounting standard AASB 16 Leases that is effective from 1 July 2019.

**Major variations between 2018-19 Estimated Actual and the 2019-20 Budget include:**

- 24. The increase in cash assets is due to an increase in grant funding in 2019-20.
- 25. The increase in 2019-20 is due to the development and planned implementation of the new ICMS and the DWP.
- 26. The increase is due to a timing adjustment of the equity injection for the new ICMS and the DWP from 2018-19 to the 2019-20 financial year.

# Statutory body

## Legal Aid Queensland

### Overview

Legal Aid Queensland's (LAQ) vision is to be a leader in a fair justice system where people are able to understand and protect their legal rights. We pursue this vision by providing legal assistance to financially disadvantaged people throughout Queensland. Our services include community legal education, information, advice, duty lawyer services, dispute resolution services and court and tribunal representation.

Our strategic objectives are to provide quality and cost effective legal services to our clients, progress our vision through collaboration and policy leadership and build on our business capability and sustainability.

Key factors impacting on LAQ are our ability to meet the challenges of providing a broad spectrum of services to a diverse range of clients across a geographically decentralised state, and our capacity to continue to invest in our people, other service providers and systems while meeting demand for services.

LAQ contributes to the Government's objectives for the community *Our Future State: Advancing Queensland's Priorities* to Be a responsive government and Keep communities safe by helping to maintain the rule of law, protecting legal rights, contributing to the efficiency of the justice system and reducing the social impacts of legal problems.

### Service summary

During 2019-20, LAQ expects to:

- continue to provide quality front-line legal services
- implement our First Nations Strategic Plan
- continue to improve the availability of legal services for young people who come into contact with the youth justice system
- enhance the Family Advocacy Support Service
- provide legal representation in relation to National Disability Insurance Scheme reviews
- improve the availability of child protection legal services in rural and regional Queensland
- contribute to the legal assistance services available to residents of Townsville and other flood affected areas of north Queensland
- implement and evaluate a rapid assessment plea pilot
- ensure our staff accommodation meets public sector standards
- upgrade LAQ's standing operating environment to improve service delivery capability.

# Service performance

## Provision of Legal Services

### Service Area Objective

To provide quality legal services to financially disadvantaged Queenslanders.

### Description

Legal Aid Queensland is the leading provider of quality legal services to financially disadvantaged Queenslanders, including:

- community legal education and information - through our website, publications, community legal education activities, state-wide contact centre and customer service counters
- legal advice and task assistance - over the phone, by video-link, or face-to-face
- lawyer assisted dispute resolution - for families facing separation, and for consumers and farmers
- duty lawyer services - in criminal, family, domestic violence, child protection, anti-discrimination, employment and administrative law
- representation in courts and tribunals - including criminal law, family law, child protection, domestic violence, drug and alcohol, mental health and some civil law matters.

### Staffing<sup>1</sup>

2018-19 Budget	2018-19 Estimated Actual	2019-20 Budget
532	565	565

Notes:

1. Full-time equivalents (FTEs) as at 30 June.

Provision of Legal Services	2018-19 Target/est.	2018-19 Est Actual	2019-20 Target/est.
<b>Service standards</b>			
<i>Effectiveness measures</i>			
Percentage of administrative decisions referred to external review that are overturned <sup>1</sup>	6%	6.5%	6%
Percentage of accounts processed by Grants Division within 14 days <sup>2</sup>	90%	97%	90%
<i>Efficiency measures</i>			
Average cost per client for crime duty lawyer service <sup>3, 4</sup>	\$65	\$45.67	\$66
Average cost for calls received through the contact centre <sup>5</sup>	\$5.12	\$4.31	\$5.25

Notes:

1. This measure demonstrates the effectiveness of the decision-making process for approval of grants of aid to clients.
2. This measure demonstrates the effectiveness of the grants processing area, as it is expected that all accounts should be processed by the Grants Division within a 14-day period, which allows for the appropriate administrative process for the checking and approval of invoices. This measure also represents the importance to local suppliers of receiving payments on a timely basis, as well as, Legal Aid Queensland meeting requirements under Legal Aid Queensland Preferred Supplier Agreements. All accounts processed by the Grants division are for legal representation that is performed by preferred suppliers.



3. This measure reflects the unique criminal law duty lawyer service and the efficiency of this service as it calculates the average time spent with a client and converts this into a dollar figure based on the hourly rate. The 2019-20 Target/Estimate of \$66 reflects the cost of an average crime duty lawyer session (i.e. 30 minutes) as provided by preferred suppliers. The criminal law duty lawyer service is provided by both in-house lawyers and lawyers from Legal Aid Queensland's preferred suppliers.
4. The 2018-19 Estimated Actual crime duty lawyer service rate of \$45.67 is lower than the 2018-19 Target/Estimate of \$65 primarily due to the greater cost efficiency from using a combination of both in-house/employed lawyers and preferred supplier lawyers.
5. This measure demonstrates the efficiency of the contact centre services, as it calculates the average time spent on a call through the contact centre and converts this into a dollar figure based on the hourly salary rate of contact centre staff excluding overheads.

# Income statement

Legal Aid Queensland	Notes	2018-19 Budget \$'000	2018-19 Est. Act. \$'000	2019-20 Budget \$'000
<b>INCOME</b>				
Taxes		..	..	..
User charges and fees	1	2,100	1,900	1,900
Grants and other contributions	2,9	155,593	158,562	162,611
Interest and distributions from managed funds	3,10	1,508	1,800	1,900
Other revenue		28	43	43
Gains on sale/revaluation of assets		..	..	..
<b>Total income</b>		<b>159,229</b>	<b>162,305</b>	<b>166,454</b>
<b>EXPENSES</b>				
Employee expenses	4,11	54,921	60,156	62,120
Supplies and services	5,12	81,371	79,337	77,485
Grants and subsidies	6,13	21,173	21,774	22,190
Depreciation and amortisation	7,14	1,578	1,400	4,071
Finance/borrowing costs	15	..	..	437
Other expenses		121	121	121
Losses on sale/revaluation of assets		65	30	30
<b>Total expenses</b>		<b>159,229</b>	<b>162,818</b>	<b>166,454</b>
<b>OPERATING SURPLUS/(DEFICIT)</b>	<b>8,16</b>	<b>..</b>	<b>(513)</b>	<b>..</b>

# Balance sheet

Legal Aid Queensland	Notes	2018-19 Budget \$'000	2018-19 Est. Act. \$'000	2019-20 Budget \$'000
<b>CURRENT ASSETS</b>				
Cash assets	17,23	45,872	47,868	49,865
Receivables		1,110	1,110	1,100
Other financial assets		..	..	..
Inventories		..	..	..
Other	24	647	650	1,000
Non-financial assets held for sale		..	..	..
<b>Total current assets</b>		<b>47,629</b>	<b>49,628</b>	<b>51,965</b>
<b>NON-CURRENT ASSETS</b>				
Receivables		398	400	400
Other financial assets		..	..	..
Property, plant and equipment	18,25	28,609	28,010	43,796
Intangibles	19,26	710	604	145
Other		..	..	..
<b>Total non-current assets</b>		<b>29,717</b>	<b>29,014</b>	<b>44,341</b>
<b>TOTAL ASSETS</b>		<b>77,346</b>	<b>78,642</b>	<b>96,306</b>
<b>CURRENT LIABILITIES</b>				
Payables	20	1,500	2,000	2,000
Accrued employee benefits	21	4,879	6,700	6,900
Interest bearing liabilities and derivatives	27	..	..	2,640
Provisions		19,170	19,100	19,200
Other		1,000	1,000	1,000
<b>Total current liabilities</b>		<b>26,549</b>	<b>28,800</b>	<b>31,740</b>
<b>NON-CURRENT LIABILITIES</b>				
Payables		..	..	..
Accrued employee benefits		..	..	..
Interest bearing liabilities and derivatives	28	..	..	14,624
Provisions	22,29	3,428	3,300	3,500
Other	30	111	100	..
<b>Total non-current liabilities</b>		<b>3,539</b>	<b>3,400</b>	<b>18,124</b>
<b>TOTAL LIABILITIES</b>		<b>30,088</b>	<b>32,200</b>	<b>49,864</b>
<b>NET ASSETS/(LIABILITIES)</b>		<b>47,258</b>	<b>46,442</b>	<b>46,442</b>
<b>EQUITY</b>				
<b>TOTAL EQUITY</b>		<b>47,258</b>	<b>46,442</b>	<b>46,442</b>

# Cash flow statement

Legal Aid Queensland	Notes	2018-19 Budget \$'000	2018-19 Est. Act. \$'000	2019-20 Budget \$'000
<b>CASH FLOWS FROM OPERATING ACTIVITIES</b>				
<b>Inflows:</b>				
User charges and fees		2,036	2,113	1,870
Grants and other contributions		155,593	158,747	162,611
Interest and distribution from managed funds received		1,508	1,800	1,900
Taxes		..	..	..
Other		8,971	9,201	12,578
<b>Outflows:</b>				
Employee costs		(54,821)	(59,396)	(61,910)
Supplies and services		(90,814)	(93,042)	(86,185)
Grants and subsidies		(21,433)	(22,040)	(22,190)
Borrowing costs		..	..	(437)
Other		(794)	(1,138)	(1,220)
<b>Net cash provided by or used in operating activities</b>		<b>246</b>	<b>(3,755)</b>	<b>7,017</b>
<b>CASH FLOWS FROM INVESTING ACTIVITIES</b>				
<b>Inflows:</b>				
Sales of non-financial assets		321	66	65
Investments redeemed		..	..	..
Loans and advances redeemed		..	..	..
<b>Outflows:</b>				
Payments for non-financial assets		(3,116)	(2,086)	(2,795)
Payments for investments		..	..	..
Loans and advances made		..	..	..
<b>Net cash provided by or used in investing activities</b>		<b>(2,795)</b>	<b>(2,020)</b>	<b>(2,730)</b>
<b>CASH FLOWS FROM FINANCING ACTIVITIES</b>				
<b>Inflows:</b>				
Borrowings		..	..	..
Equity injections		..	..	..
<b>Outflows:</b>				
Borrowing redemptions		..	..	..
Finance lease payments		..	..	(2,290)
Equity withdrawals		..	..	..
<b>Net cash provided by or used in financing activities</b>		<b>..</b>	<b>..</b>	<b>(2,290)</b>
<b>Net increase/(decrease) in cash held</b>		<b>(2,549)</b>	<b>(5,775)</b>	<b>1,997</b>
<b>Cash at the beginning of financial year</b>		<b>48,421</b>	<b>53,643</b>	<b>47,868</b>
Cash transfers from restructure		..	..	..
<b>Cash at the end of financial year</b>		<b>45,872</b>	<b>47,868</b>	<b>49,865</b>

# Explanation of variances in the financial statements

## Income statement

### Major variations between 2018-19 Budget and 2018-19 Estimated Actual include:

1. The decrease is primarily due to lower than budgeted contribution and cost recoveries estimated to be received for 2018-19.
2. The increase is primarily due to additional funding that was received during the 2018-19 financial year for the Youth Advice Line, Youth Remand Reduction, National Disability Insurance Scheme, Family Violence Cross-examination of Parties Scheme and additional funding to Community Legal Centres from the State and Australian Governments.
3. The increase in interest revenue relates to a higher level of return from investments than originally budgeted for in the 2018-19 financial year.
4. The increase in employee expenses is primarily influenced by additional positions that commenced during 2018-19 supporting the increase in demand for services within the regional offices, criminal law services and additional positions relating to youth justice services and the National Disability Insurance Scheme.
5. The reduction is primarily due to a decrease in expenditure relating to expensive criminal law matters as well as lower than expected costs for duty lawyer services.
6. The increase in grants and subsidies is due to additional funding being provided to Community Legal Centres from the State and Commonwealth Governments.
7. The decrease in depreciation is primarily due to a reduced capital expenditure program compared to what was budgeted for in 2018-19 and a lower than budgeted actual expenditure in 2018-19.
8. The movement from the 2018-19 budgeted balanced operating position to the Estimated Actual operating deficit is primarily due to higher expenditure relating to general criminal law matters.

### Major variations between 2018-19 Estimated Actual and the 2019-20 Budget include:

9. The increase is primarily due to the Government providing increased funding over four years (commenced 2016-17 financial year) to deliver on the election commitment to increase legal aid funding to a level that is equal to the national average per capita, extension of additional specialist childrens court magistrates funding, Townsville community youth response funding, an increase to Community Legal Centres funding from the State and Commonwealth Governments and enterprise bargaining agreement supplementation funding.
10. The budgeted increase in interest revenue for 2019-20 relates to a slightly higher level of return from investments compared to the 2018-19 financial year.
11. The increase in employee expenses is primarily due to the increase in supplementation associated with the enterprise bargaining agreement as well as additional positions relating to youth justice services.
12. The decrease in supplies and services is primarily due to the change in recognition of lease expenses as per requirements of AASB 16 Leases.
13. The increase in grants and subsidies is due to additional funding being provided to Community Legal Centres from the State and Commonwealth Governments.
14. The budgeted increase is primarily due to the depreciation on the right-of-use assets relating to leases held as per requirements of AASB 16 Leases.
15. The increase relates to the recognition of interest expense relating to leases held as per requirements of AASB 16 Leases.
16. The movement from the estimated actual operating deficit to the balanced operating position is due to Legal Aid Queensland budgeting for a balanced operating position for 2019-20.

## Balance sheet

### Major variations between 2018-19 Budget and 2018-19 Estimated Actual include:

17. The increase primarily relates to funding received in advance for expensive Commonwealth criminal cases and additional Community Legal Centre funding held awaiting to be distributed.
18. The decrease is primarily due to projects related to Brisbane leasehold improvements not progressing during 2018-19.

19. The decrease for intangible assets is due to greater than budgeted amortisation expenditure for 2018-19.
20. The increase relates to expected payables being more than budgeted in the 2018-19 year.
21. The movement primarily relates to the increase in employees during 2018-19 which has increased the employee entitlements payable.
22. The decrease is due to a lower forecast in non-current grant of aid provisions as compared to the original 2018-19 budget.

**Major variations between 2018-19 Estimated Actual and the 2019-20 Budget include:**

23. The increase primarily relates to funding expected to be held in advance for the expensive Commonwealth criminal cases as well as Community Legal Centre funding to be distributed in the following period.
24. The movement is due to an increase in prepayments that are expected during the 2019-20 financial year.
25. The increase primarily relates to the recognition of the right-of-use assets relating to leases held in accordance with AASB 16 Leases.
26. The decrease primarily reflects the annual amortisation for intangible assets.
27. The increase relates to the recognition of current liabilities relating to leases as per requirements of AASB 16 Leases for the 2019-20 financial year.
28. The increase relates to the recognition of non-current liabilities relating to leases as per requirements of AASB 16 Leases for periods beyond 2019-20.
29. The increase is primarily due to the expected movement in non-current provisions being greater than in the 2018-19 financial year.
30. The decrease relates to lease incentives no longer being recognised separately in the balance sheet as per requirements with AASB 16 Leases.

# Statutory body

## Office of the Information Commissioner

### Overview

The Office of the Information Commissioner's (OIC) vision is 'an informed Queensland that values and respects information rights and responsibilities'. OIC has a statutory role to assist the achievement of more open, accountable and transparent government. To achieve this, it will:

- provide independent, timely and fair reviews of decisions made under the *Right to Information Act 2009* (RTI Act) and the *Information Privacy Act 2009* (IP Act) (external review)
- provide an independent, timely and fair privacy complaint mediation service
- improve agency practices in right to information and information privacy
- promote greater awareness of right to information and information privacy in the community and within government
- assist agencies to achieve compliance with the privacy principles.

These activities are critical to supporting integrity, accountability and responsiveness of government agencies across the Queensland public sector, including local governments, universities, Hospital and Health Services and Queensland Government departments. Increasing the flow of information from government to the community, where appropriate, increases transparency of, and community participation in, government decision-making.

OIC continues to receive year on year substantial increases in, and more complex, external review applications. OIC remains focused on continuous improvement of its processes and procedures as well as improving awareness and agency practices to help reduce demand. OIC will continue to monitor the increase in demand.

The Strategic Review of the Office of the Information Commissioner was conducted by PricewaterhouseCoopers with a final report tabled in Parliament in May 2017. OIC finalised implementation of relevant recommendations during 2017-18. OIC will continue to provide appropriate advice to the Government to explore opportunities to implement and finalise outstanding Strategic Review recommendations that require policy consideration, legislative change and further funding.

### Service summary

In 2019-20 OIC will support greater openness, accountability, integrity and ethical and innovative use of information and data through initiatives to improve right to information (RTI) and information privacy (IP) practices, and managing application and complaint demand, including:

- promoting awareness of the important role of RTI in transparent and accountable government, ethical data use and fostering community trust and confidence, particularly during 10th Anniversary celebrations throughout 2019
- ongoing engagement with Queensland Government agency leaders to improve awareness and support critical changes to practices for a strong culture of openness, transparency, privacy and information security safeguards, including the use of privacy impact assessment tools
- engaging with stakeholders to promote greater awareness of the requirements and benefits of right to information and IP and responsible and ethical sharing and use of information
- continuing to provide expert advice about emerging issues regarding the proactive release of information and appropriate privacy, data and information management practices to safeguard personal information
- reporting on compliance reviews of local governments, including a follow up audit, and audits about privacy impact assessment, proactive disclosure and administrative release
- engaging with internal audit functions in government departments to raise awareness of audit tools available on OIC website
- continuing to focus on independent, timely and fair processes for finalisation of external review applications and privacy complaints
- establishing clear arrangements with the Human Rights Commissioner for dealing with information privacy complaints under the *Human Rights Act 2019*, and promote awareness with the community and government.

# Service performance

## Independent right to information and information privacy services and reporting

### Service Area Objective

To strengthen information access and privacy rights and responsibilities in Queensland.

### Description

The Office of the Information Commissioner independently reviews decisions made by Queensland Ministers and public sector agencies about access to, or amendment of, documents under the *Right to Information Act 2009* and the *Information Privacy Act 2009*. OIC also provides a timely and fair privacy complaint mediation service and assists agencies to achieve compliance with the privacy principles; provides extensive support and assistance to the community and Queensland government agencies to improve awareness and implementation of Queensland's Right to Information and Information Privacy rights and responsibilities; and reports to Parliament on agency compliance.

OIC is accountable to the Queensland Parliament through the Legal Affairs and Community Safety Committee (LACSC). OIC governance and accountability is ensured through meetings with the LACSC and through the tabling of our Annual Report and other reports to Parliament.

Public sector agencies include Queensland Government departments, local governments, universities, Hospital and Health Services, statutory bodies and other public authorities.

### Staffing<sup>1</sup>

2018-19 Budget	2018-19 Estimated Actual	2019-20 Budget
37	37	37

Note:

1. Full-time equivalents (FTEs) as at 30 June.

Independent right to information and information privacy services and reporting	2018-19 Target/Est	2018-19 Est Actual	2019-20 Target/Est
<b>Service standards</b>			
<i>Effectiveness measures</i>			
Percentage of applicants who are satisfied with the conduct of the external review <sup>1</sup>	70%	50%	70%
Percentage of external reviews resolved informally compared to reviews resolved by written determination <sup>2</sup>	75%	75%	75%
Median days to finalise an external review <sup>3</sup>	90	110	90
Percentage of agencies satisfied with the privacy complaint mediation service provided <sup>4</sup>	75%	75%	75%
Mean average days to finalise an accepted privacy complaint <sup>5</sup>	140	150	140
Percentage of agencies satisfied with the quality of the information resources provided <sup>6</sup>	80%	80%	80%
Percentage of agencies satisfied with the enquiries service <sup>6</sup>	80%	80%	80%
<i>Efficiency measure</i>			
Percentage of external review applications finalised to received <sup>7, 8</sup>	100%	95%	100%



Notes:

1. This service standard measures the overall satisfaction of applicants under the survey calculation methodology. The survey uses a combination of factors. For external review, these factors relate to the external review process, clear communication about the process and application of the legislation, including plain English decisions, and the value of the review to the applicant. OIC notes that only 33 surveys have been received and 480 matters closed as at 31 March 2019.
2. OIC may resolve applications for external review informally when both parties agree or formally by a written decision. The *Right to Information Act 2009* and the *Information Privacy Act 2009* require the Information Commissioner to identify opportunities and the process for early resolution. Resolving external reviews at an early stage contributes to a timely review of applications and allows for more difficult and time intensive reviews to be dealt with earlier.
3. OIC measures timeliness by calculating the median number of calendar days to resolve an external review through informal resolution or to finalise it through formal written decisions. Timeliness is critical to the performance of the external review function. This measure allows a yearly comparison of OIC's performance. OIC continues to experience a high record of demand for external review services and manages workload within existing resources. OIC will continue to monitor demand and review as required.
4. This service standard measures the overall satisfaction of agencies under the agency survey calculation methodology. The survey uses a combination of factors, including relevant processes, quality of communication and information resources, and the value of the services OIC provides to the agencies.
5. This service standard considers the time taken to resolve or attempt to mediate an outcome. OIC accepted a relatively small number of privacy complaints for mediation in 2018-19. As the privacy jurisdiction has matured, the complaints OIC receives have become increasingly complex and involved. Each complaint requires giving extensive time to both the complainant and respondent agency to consider the issues at hand and the proposed settlement options. OIC can influence, but not control, the timeliness of the mediation process as it relies heavily on other parties. The small number of complaints also means this measure is volatile. Feedback received indicates that timeliness is not a key effectiveness measure for the mediation process. OIC expects these factors to remain constant and will continue to monitor this measure to assess its ongoing relevance in this environment. The target was amended in 2017-18 following a review of the previous five years of OIC data and experience of issues that affect timeliness in dealing with parties to a complaint.
6. This service standard measures the overall satisfaction of agencies under the survey methodology. The survey uses a combination of factors. For enquiries, these factors relate to ease of access, perceptions that queries were listened to and understood, responses were timely, clear, relevant and of use.
7. This service standard represents the number of review applications finalised in the financial year as a percentage of the total number of review applications received in the financial year. As set out in note 3, we continue to experience record demand for external review service.
8. This measure is a proxy measure of efficiency which demonstrates the efficiency of the OIC through comparison of the number of external review applications finalised in a year relative to those received.

# Income statement

Office Of the Information Commissioner	Notes	2018-19 Budget \$'000	2018-19 Est. Act. \$'000	2019-20 Budget \$'000
<b>INCOME</b>				
Taxes		..	..	..
User charges and fees		..	..	..
Grants and other contributions		7,131	7,131	7,222
Interest and distributions from managed funds		12	12	12
Other revenue		..	..	..
Gains on sale/revaluation of assets		..	..	..
<b>Total income</b>		<b>7,143</b>	<b>7,143</b>	<b>7,234</b>
<b>EXPENSES</b>				
Employee expenses		5,593	5,593	5,747
Supplies and services	1	1,426	1,528	1,463
Grants and subsidies		..	..	..
Depreciation and amortisation	2	106	4	4
Finance/borrowing costs		..	..	..
Other expenses		18	18	20
Losses on sale/revaluation of assets		..	..	..
<b>Total expenses</b>		<b>7,143</b>	<b>7,143</b>	<b>7,234</b>
<b>OPERATING SURPLUS/(DEFICIT)</b>		<b>..</b>	<b>..</b>	<b>..</b>

# Balance sheet

Office Of the Information Commissioner	Notes	2018-19 Budget \$'000	2018-19 Est. Act. \$'000	2019-20 Budget \$'000
<b>CURRENT ASSETS</b>				
Cash assets		2,026	2,076	2,080
Receivables		144	100	100
Other financial assets		..	..	..
Inventories		..	..	..
Other		..	1	1
Non-financial assets held for sale		..	..	..
<b>Total current assets</b>		<b>2,170</b>	<b>2,177</b>	<b>2,181</b>
<b>NON-CURRENT ASSETS</b>				
Receivables		..	..	..
Other financial assets		..	..	..
Property, plant and equipment		598	14	10
Intangibles		..	..	..
Other		..	..	..
<b>Total non-current assets</b>		<b>598</b>	<b>14</b>	<b>10</b>
<b>TOTAL ASSETS</b>		<b>2,768</b>	<b>2,191</b>	<b>2,191</b>
<b>CURRENT LIABILITIES</b>				
Payables		248	233	233
Accrued employee benefits		215	223	223
Interest bearing liabilities and derivatives		..	..	..
Provisions		..	..	..
Other		..	..	..
<b>Total current liabilities</b>		<b>463</b>	<b>456</b>	<b>456</b>
<b>NON-CURRENT LIABILITIES</b>				
Payables		..	110	110
Accrued employee benefits		..	..	..
Interest bearing liabilities and derivatives		..	..	..
Provisions		..	..	..
Other		..	..	..
<b>Total non-current liabilities</b>		<b>..</b>	<b>110</b>	<b>110</b>
<b>TOTAL LIABILITIES</b>		<b>463</b>	<b>566</b>	<b>566</b>
<b>NET ASSETS/(LIABILITIES)</b>		<b>2,305</b>	<b>1,625</b>	<b>1,625</b>
<b>EQUITY</b>				
<b>TOTAL EQUITY</b>		<b>2,305</b>	<b>1,625</b>	<b>1,625</b>

# Cash flow statement

Office Of the Information Commissioner	Notes	2018-19 Budget \$'000	2018-19 Est. Act. \$'000	2019-20 Budget \$'000
<b>CASH FLOWS FROM OPERATING ACTIVITIES</b>				
<b>Inflows:</b>				
User charges and fees		..	..	..
Grants and other contributions		7,131	7,131	7,222
Interest and distribution from managed funds received		12	12	12
Taxes		..	..	..
Other		..	..	..
<b>Outflows:</b>				
Employee costs		(5,593)	(5,593)	(5,747)
Supplies and services		(1,426)	(1,528)	(1,463)
Grants and subsidies		..	..	..
Borrowing costs		..	..	..
Other		(18)	(18)	(20)
<b>Net cash provided by or used in operating activities</b>		<b>106</b>	<b>4</b>	<b>4</b>
<b>CASH FLOWS FROM INVESTING ACTIVITIES</b>				
<b>Inflows:</b>				
Sales of non-financial assets		..	..	..
Investments redeemed		..	..	..
Loans and advances redeemed		..	..	..
<b>Outflows:</b>				
Payments for non-financial assets		..	..	..
Payments for investments		..	..	..
Loans and advances made		..	..	..
<b>Net cash provided by or used in investing activities</b>		<b>..</b>	<b>..</b>	<b>..</b>
<b>CASH FLOWS FROM FINANCING ACTIVITIES</b>				
<b>Inflows:</b>				
Borrowings		..	..	..
Equity injections		..	..	..
<b>Outflows:</b>				
Borrowing redemptions		..	..	..
Finance lease payments		..	..	..
Equity withdrawals		..	..	..
<b>Net cash provided by or used in financing activities</b>		<b>..</b>	<b>..</b>	<b>..</b>
<b>Net increase/(decrease) in cash held</b>		<b>106</b>	<b>4</b>	<b>4</b>
<b>Cash at the beginning of financial year</b>		<b>1,920</b>	<b>2,072</b>	<b>2,076</b>
Cash transfers from restructure		..	..	..
<b>Cash at the end of financial year</b>		<b>2,026</b>	<b>2,076</b>	<b>2,080</b>

# Explanation of variances in the financial statements

## Income statement

**Major variations between 2018-19 Budget and 2018-19 Estimated Actual include:**

1. Increase relates to a reclassification of depreciation expense to supplies and services.
2. Decrease relates to a reclassification of depreciation expense to supplies and services.

# Statutory body

## Queensland Family and Child Commission

### Overview

The Queensland Family and Child Commission's (QFCC) vision is for young Queenslanders to grow up in safe and inclusive communities where they are valued and supported to reach their potential.

The QFCC's key objectives are to connect with young Queenslanders so that their voices are heard, valued and included in decisions that affect their lives; undertake evidence-based systems reviews and evaluations; and influence positive change in the broader family and child support sector, in partnership with Queensland communities. Priority areas of focus include:

- raising awareness about what young people need, as raised directly by them
- monitoring, reviewing, evaluating and reporting on the child protection and family support system
- advising on prevention of child deaths or serious harm
- working with our partners to strengthen capability, capacity and culture of the family and child support system
- communicating with Queensland parents, families, communities and professionals on keeping young people more than safe.

The QFCC's program of work includes a strong focus on representing the interests of Aboriginal and Torres Strait Islander children, families and communities. The QFCC contributes to the Government's objectives for the community *Our Future State: Advancing Queensland's Priorities*:

- Give all our children a great start by continuing to share the themes and issues they identify through the Growing up in Queensland study, with government and decision makers, to inform policy and practice improvements
- Keep communities safe by providing ongoing education about internet-facilitated child abuse and harm
- Be a responsive government by oversighting and evaluating the child protection and family support system reform and providing access to more than 48,000 Queensland family and community services through the 'oneplace' Community Services Directory
- Keep Queenslanders healthy by advising on child death and significant harm prevention and providing researchers and government agencies with detailed child death (including youth suicide) data from the Queensland child death register.

Key factors influencing the QFCC's mandate include: the increasing complexity of issues faced by families needing support from Queensland's child protection and family support system; the significant level of over-representation of Aboriginal and Torres Strait Islander children and families in the system; and communication challenges related to successfully engaging with and influencing the diverse and geographically dispersed Queensland community.

### Service summary

In 2019-20, the QFCC will:

- progress deeper dives into themes identified in the QFCC's *This place I call home: The views of children and young people on growing up in Queensland* report
- develop a strategic workforce futures strategy for the child and family services sector to guide individual sector organisations workforce recruitment and skills development priorities
- progress *Families are First*, a strengths-based initiative to connect with Aboriginal and Torres Strait Islander communities to proactively change the conversation and get Queenslanders talking about the inherent values, beliefs and behaviours that make Aboriginal and Torres Strait Islander families strong
- commence an evaluation of outcomes achieved by reforms to the Queensland child protection and family support system

- continue to influence the community through established programs addressing internet-facilitated child abuse and harm; promoting and advocating the responsibility of families and communities to protect and care for young Queenslanders; and providing advice and forums on child death and serious harm prevention
- finalise and implement the QFCC *2019-2022 Oversight Strategy* to monitor the Queensland Child and Family Support System
- complete the detailed development and commence implementation of a new technology platform that will support the Queensland child death register.

# Service performance

## Queensland Family and Child Commission

### Service Area Objective

To promote and advocate for the rights, wellbeing and safety of young Queenslanders, promote the responsibility of families and communities to protect and care for children and drive continuous improvement of the family and child support system.

### Description

The Queensland Family and Child Commission (QFCC) gathers the views of young Queenslanders and reflects them in ways that inform relevant government policy and investment. We also identify and promote the needs of Aboriginal and Torres Strait Islander children, families and communities. Through our partnerships we deliver strategic workforce planning for the child and family sector. Our monitoring and evaluation work informs continual improvement of the child and family support system. QFCC services include:

- presenting evidence about the performance of the child protection system through systems evaluations, examining trends in data and by reviewing areas of interest within the child protection and family support system
- monitoring the implementation of previous recommendations from systems reviews of the child protection system
- using evidence to inform and influence improvements for young Queenslanders and their families through policy and advocacy
- developing strong partnerships between government, non-government service providers and academic experts aimed to improve the delivery of child protection services in Queensland
- facilitating improvements to the child protection and family support system, culture, capability and capacity, including workforce futures planning and development strategies
- promoting the shared responsibility of families and communities to protect and care for young Queenslanders to protect, strengthen and support families
- delivering initiatives to prevent child deaths and serious injuries via use and maintenance of the Queensland child deaths register and advocating for research into lead causes of death or harm and facilitating access to the data for researchers.

### Staffing<sup>1</sup>

2018-19 Budget	2018-19 Estimated Actual	2019-20 Budget
61	61	63

Note:

1. Full-time equivalents (FTEs) as at 30 June.

Queensland Family and Child Commission	2018-19 Target/Est	2018-19 Est Actual	2019-20 Target/Est
<b>Service standards</b>			
<i>Effectiveness measure</i>			
Percentage increase in searches on 'oneplace' Community Services Directory <sup>1,2</sup>	New measure	New measure	5%
<i>Efficiency measure<sup>3</sup></i>			

Notes:

1. This new service standard has been introduced to highlight the number of searches, rather than number of site visits (the focus of the previous measure which has been discontinued). The number of searches is considered to be a more valid representation of the value of



the site to the community. A community member or professional who visits the site and searches for a service has presumably benefited more from the site than a community member who visits the site but does not search for a service.

2. This service standard reports on the number of searches undertaken by people accessing the 'oneplace' Community Services Directory. The 'oneplace' Community Services Directory is an easily accessible directory of community services to help all Queensland families to get the right service at the right time. In doing so it addresses a number of the QFCC's statutory obligations, including supporting families to take responsibility and care for children, and informing and educating the community about services.
3. An efficiency measure is being developed for this service area and will be included in a future *Service Delivery Statement*.

## Discontinued measures

Performance measures included in the 2018-19 *Service Delivery Statements* that have been discontinued or replaced are reported in the following table with estimated actual results.

Queensland Family and Child Commission	2018-19 Target/Est	2018-19 Est Actual	2019-20 Target/Est
Percentage increase in use of 'oneplace' Community Services Directory <sup>1</sup>	5%	11%	Discontinued measure

Note:

1. This measure has been discontinued and replaced with a new service standard focussed on the number of searches. This is because the number of searches is considered to be a more valid representation of the value of the site to the community. This measure will continue to be monitored and reported internally.

# Income statement

Queensland Family and Child Commission	Notes	2018-19 Budget \$'000	2018-19 Est. Act. \$'000	2019-20 Budget \$'000
<b>INCOME</b>				
Taxes		..	..	..
User charges and fees		..	..	..
Grants and other contributions	3	11,879	11,879	12,837
Interest and distributions from managed funds		47	47	42
Other revenue		..	..	..
Gains on sale/revaluation of assets		..	..	..
<b>Total income</b>		<b>11,926</b>	<b>11,926</b>	<b>12,879</b>
<b>EXPENSES</b>				
Employee expenses	1,4	7,426	8,393	8,842
Supplies and services	2	4,165	3,479	3,617
Grants and subsidies		..	..	..
Depreciation and amortisation	5	277	277	378
Finance/borrowing costs		..	..	..
Other expenses		58	37	42
Losses on sale/revaluation of assets		..	..	..
<b>Total expenses</b>		<b>11,926</b>	<b>12,186</b>	<b>12,879</b>
<b>OPERATING SURPLUS/(DEFICIT)</b>		<b>..</b>	<b>(260)</b>	<b>..</b>

# Balance sheet

Queensland Family and Child Commission	Notes	2018-19 Budget \$'000	2018-19 Est. Act. \$'000	2019-20 Budget \$'000
<b>CURRENT ASSETS</b>				
Cash assets	6,10	1,704	2,554	1,997
Receivables	7,11	218	131	79
Other financial assets		..	..	..
Inventories		..	..	..
Other		..	..	..
Non-financial assets held for sale		..	..	..
<b>Total current assets</b>		<b>1,922</b>	<b>2,685</b>	<b>2,076</b>
<b>NON-CURRENT ASSETS</b>				
Receivables		..	..	..
Other financial assets		..	..	..
Property, plant and equipment	12	290	290	238
Intangibles	8,13	1,103	302	775
Other		..	..	..
<b>Total non-current assets</b>		<b>1,393</b>	<b>592</b>	<b>1,013</b>
<b>TOTAL ASSETS</b>		<b>3,315</b>	<b>3,277</b>	<b>3,089</b>
<b>CURRENT LIABILITIES</b>				
Payables	9,14	394	320	193
Accrued employee benefits	15	302	326	265
Interest bearing liabilities and derivatives		..	..	..
Provisions		..	..	..
Other		..	..	..
<b>Total current liabilities</b>		<b>696</b>	<b>646</b>	<b>458</b>
<b>NON-CURRENT LIABILITIES</b>				
Payables		..	..	..
Accrued employee benefits		..	..	..
Interest bearing liabilities and derivatives		..	..	..
Provisions		..	..	..
Other		..	..	..
<b>Total non-current liabilities</b>		<b>..</b>	<b>..</b>	<b>..</b>
<b>TOTAL LIABILITIES</b>		<b>696</b>	<b>646</b>	<b>458</b>
<b>NET ASSETS/(LIABILITIES)</b>		<b>2,619</b>	<b>2,631</b>	<b>2,631</b>
<b>EQUITY</b>				
<b>TOTAL EQUITY</b>		<b>2,619</b>	<b>2,631</b>	<b>2,631</b>

# Cash flow statement

Queensland Family and Child Commission	Notes	2018-19 Budget \$'000	2018-19 Est. Act. \$'000	2019-20 Budget \$'000
<b>CASH FLOWS FROM OPERATING ACTIVITIES</b>				
<b>Inflows:</b>				
User charges and fees		..	(15)	..
Grants and other contributions		11,879	11,879	12,837
Interest and distribution from managed funds received		47	47	42
Taxes		..	..	..
Other		380	523	231
<b>Outflows:</b>				
Employee costs		(7,446)	(8,363)	(8,879)
Supplies and services		(4,554)	(4,414)	(3,943)
Grants and subsidies		..	..	..
Borrowing costs		..	..	..
Other		(63)	(40)	(45)
<b>Net cash provided by or used in operating activities</b>		<b>243</b>	<b>(383)</b>	<b>243</b>
<b>CASH FLOWS FROM INVESTING ACTIVITIES</b>				
<b>Inflows:</b>				
Sales of non-financial assets		..	..	..
Investments redeemed		..	..	..
Loans and advances redeemed		..	..	..
<b>Outflows:</b>				
Payments for non-financial assets		(800)	..	(800)
Payments for investments		..	..	..
Loans and advances made		..	..	..
<b>Net cash provided by or used in investing activities</b>		<b>(800)</b>	<b>..</b>	<b>(800)</b>
<b>CASH FLOWS FROM FINANCING ACTIVITIES</b>				
<b>Inflows:</b>				
Borrowings		..	..	..
Equity injections		800	800	..
<b>Outflows:</b>				
Borrowing redemptions		..	..	..
Finance lease payments		..	..	..
Equity withdrawals		..	..	..
<b>Net cash provided by or used in financing activities</b>		<b>800</b>	<b>800</b>	<b>..</b>
<b>Net increase/(decrease) in cash held</b>		<b>243</b>	<b>417</b>	<b>(557)</b>
<b>Cash at the beginning of financial year</b>		<b>1,461</b>	<b>2,137</b>	<b>2,554</b>
Cash transfers from restructure		..	..	..
<b>Cash at the end of financial year</b>		<b>1,704</b>	<b>2,554</b>	<b>1,997</b>

# Explanation of variances in the financial statements

## Income statement

### Major variations between 2018-19 Budget and 2018-19 Estimated Actual include:

1. An increase in Employee expenses is primarily due to temporary staff required for project work offset by a reduction in Other supplies and services.
2. A decrease in Other supplies and services is offset by the increase in employee expenses due to temporary staff required for project work.

### Major variations between 2018-19 Estimated Actual and the 2019-20 Budget include:

3. An increase in Grants and other contributions is due to additional funding for Community Education, Oversight and Evaluation initiatives.
4. An increase in Employee expenses is due to Long Service Levy increase and an anticipated EBA increase.
5. An increase in Depreciation is primarily due to amortisation of the new Child Death Register software.

## Balance sheet

### Major variations between 2018-19 Budget and 2018-19 Estimated Actual include:

6. An increase in Cash assets is due to the receipt of funds for Child Death Register software development still to be undertaken and the timing of creditor payments.
7. A decrease in Receivables is due to timing of annual leave and long service leave claims from the central scheme.
8. A decrease in Intangibles is due to timing of software development.
9. A decrease in Payables is due to timing of project deliverables.

### Major variations between 2018-19 Estimated Actual and the 2019-20 Budget include:

10. A decrease in Cash assets is due to timing of creditor payments, particularly payments for software development.
11. A decrease in Receivables is due to timing of annual leave and long service leave claims from the central scheme.
12. A decrease in Property Plant & Equipment is due to depreciation.
13. An increase in Intangibles is due to capitalisation of software development net of amortisation.
14. A decrease in Payables is due to timing of project deliverables.
15. A decrease in Accrued Employee Benefits is due to timing of accrued leave entitlements and leave taken by employees.



## **Electoral Commission of Queensland**

# Departmental overview

## Overview

The Electoral Commission of Queensland (ECQ) is an independent statutory authority established under *the Electoral Act 1992* and is responsible for the delivery of State and local government elections and enforcing compliance with electoral funding and disclosure requirements. The ECQ also undertakes periodic redistributions of Queensland's electoral districts through the Queensland Redistribution Commission, and assesses proposals referred by the Minister for Local Government for changes to local government boundaries through the Local Government Change Commission.

For the purposes of the *Financial Accountability Act 2009* the ECQ is a department.

The ECQ's vision is to be an evolving, trusted and respected commission servicing a community engaged in the democratic process. The key strategic objectives of the ECQ are to:

- deliver fair and transparent Queensland elections
- increase electoral awareness and participation
- continually improve electoral services
- ensure Queensland has balanced representation across electoral boundaries.

The ECQ contributes to the Government objectives for the community *Our Future State: Advancing Queensland Priorities* to Be a responsive government, by ensuring the integrity of Queensland electoral processes through the delivery of accessible, fair and transparent elections.

Key initiatives of the ECQ for 2019-20 will include:

- effective and efficient delivery of the 2020 local government quadrennial elections
- continued planning for the delivery of the 2020 State general election
- delivering education programs and undertaking compliance reviews with political parties, candidates, Members of Parliament, Councillors and donors to increase awareness of funding and disclosure requirements
- delivering the Election Gateway project to replace the Strategic Elections Management IT system
- undertaking reviews of local government external boundaries, divisions, numbers of councillors, names and classification through the Local Government Change Commission
- implementing policy and operational changes resulting from legislative reforms to address the independent panel's *Inquiry Report: A review of the conduct of the 2016 local government elections, the referendum and the Toowoomba South by-election* and the Crime and Corruption Commission's *Operation Belcarra: A blueprint for integrity and addressing corruption risk in local government*.

Key environmental factors impacting on the performance of these functions include:

- the timing and duration of any State and local government election or by-election, referendum or industrial election
- continued implementation of the program of legislative changes affecting the ECQ's functions
- population growth and patterns of population distribution which affect local demand for ECQ services including assessments of State and local government electoral boundaries.



# Service performance

## Electoral Services

### Service Area Objective

Promote awareness of and participation in electoral matters to deliver fair elections and to drive improvements to election services and to ensure equitable representation across Queensland electoral boundaries.

### Description

The Electoral Commission of Queensland (ECQ) is responsible for the impartial conduct of parliamentary, local government and industrial elections in Queensland. The ECQ is also responsible for administration of the periodic review of electoral boundaries for the State, and local governments. The ECQ performs its functions in accordance with requirements of the *Electoral Act 1992*, the *Local Government Electoral Act 2011*, the *Referendums Act 1997*, the *Industrial Relations Act 1999*, the *Local Government Act 2009* and the *City of Brisbane Act 2010*.

### Sources of revenue

Total cost \$'000	State contribution \$'000	User charges & fees \$'000	C'wth revenue \$'000	Other revenue \$'000
70,261	70,231	30	..	..

### Staffing<sup>1</sup>

2018-19 Budget	2018-19 Estimated Actual	2019-20 Budget
60	60	58

Note:

1. Full-time equivalents (FTEs) as at 30 June.

Electoral Services	2018-19 Target/Est	2018-19 Est Actual	2019-20 Target/Est
<b>Service standards</b>			
<i>Effectiveness measures</i>			
Level of informal voting - State general election <sup>1</sup>	...	...	...
Level of informal voting - local government quadrennial elections <sup>2</sup>	...	...	5%
Level of stakeholder satisfaction with the voting experience - State general election <sup>1</sup>	...	...	...
Level of stakeholder satisfaction with the voting experience - local government quadrennial elections <sup>3</sup>	...	...	85%
<i>Efficiency measures</i>			
Cost of State general election per elector <sup>1</sup>	...	...	...
Cost of local government quadrennial elections per elector <sup>4</sup>	...	...	\$8.63

Notes:

1. The next State general election is scheduled for the 2020-21 reporting period. As a result, no Target/Estimates were set for 2018-19 or 2019-20.
2. The 2019-20 Target/Estimate for informal voting is based on previous informality levels at the 2016 local government quadrennial elections (4.34%) and taking into account changes to legislation to introduce compulsory preferential voting for mayoral and single councillor elections which may contribute to unintentional informal voting.

3. The 2019-20 Target/Estimate is based on the State Level target estimate of 85% with an actual level of satisfaction being 84% in the 2017-18 *Service Delivery Statements* for the State general election.
4. Due to the high uncertainty of cost estimates at a time when the ECQ's primary election delivery systems and processes are under active development, the 2019-20 Target/Estimate has been calculated from probabilistic modelling. The base estimate was calculated from 2016 (\$5.60) with CPI added.

Additional items were then added to incorporate estimated cost of innovation projects underway for 2020, including aspects related to delivery of the ECQ's new Election Management System. After addition of a 10% allowance for emergent risk, line items were entered into the probabilistic model to simulate the cost of running the 2020 event. The 2019-20 Target/Estimate reflects an 80% confidence level; this provides a realistic target that balances the high service level expectations of election events against the focus on cost restraint appropriate to expenditure of public funds.

## Administered items

The Electoral Commission of Queensland (ECQ) administers funds on behalf of the State which include:

- fines levied against enrolled electors for failure to vote at State and local government elections
- forfeiture of nomination deposits paid by or on behalf of candidates for State and local government elections where the candidate does not attain the required number of first preference votes in the election for the electoral district
- recovery of the cost from local governments for the conduct of local government elections.

During 2018-19 the ECQ collected administered revenue which included:

- recovery of the cost of local government by-elections held in the 2018-19 financial year
- collection of forfeited candidate nomination deposits where the required number of first preference votes were not obtained
- non-voter fines from the 2017 State general election and by-elections.

During 2019-20 the ECQ will:

- recover from local governments the cost of delivering the 2020 local government quadrennial election
- collect forfeited candidate nomination deposits where candidates in the 2020 local government quadrennial election did not obtain the required number of first preference votes
- commence the process to issue fines for non-voters from the 2020 local government quadrennial election.

# Departmental budget summary

The table below shows the total resources available in 2019-20 from all sources and summarises how resources will be applied by service area and by controlled and administered classifications.

Electoral Commission of Queensland	2018-19 Budget \$'000	2018-19 Est Actual \$'000	2019-20 Budget \$'000
<b>CONTROLLED</b>			
<b>Income</b>			
Appropriation revenue <sup>1</sup>			
Deferred from previous year/s	..	1,302	20,232
Balance of service appropriation	48,003	23,637	49,999
Other revenue	30	30	30
<b>Total income</b>	<b>48,033</b>	<b>24,969</b>	<b>70,261</b>
<b>Expenses</b>			
Electoral Services	48,033	24,969	70,261
<b>Total expenses</b>	<b>48,033</b>	<b>24,969</b>	<b>70,261</b>
<b>Operating surplus/deficit</b>	<b>..</b>	<b>..</b>	<b>..</b>
<b>Net assets</b>	<b>16,566</b>	<b>17,173</b>	<b>18,982</b>
<b>ADMINISTERED</b>			
<b>Revenue</b>			
Commonwealth revenue	..	..	..
Appropriation revenue	..	..	..
Other administered revenue	4,769	4,769	22,454
<b>Total revenue</b>	<b>4,769</b>	<b>4,769</b>	<b>22,454</b>
<b>Expenses</b>			
Transfers to government	4,769	4,769	22,454
Administered expenses	..	..	..
<b>Total expenses</b>	<b>4,769</b>	<b>4,769</b>	<b>22,454</b>
<b>Net assets</b>	<b>..</b>	<b>..</b>	<b>..</b>
<b>CAPITAL</b>			
<b>Capital purchases<sup>2</sup></b>			
Total land, buildings and infrastructure	..	..	..
Total plant and equipment	3,381	2,689	1,925
Total other capital	..	..	..
<b>Total capital purchases</b>	<b>3,381</b>	<b>2,689</b>	<b>1,925</b>

Note:

1. Includes State and Commonwealth funding.
2. For more detail on the agency's capital acquisitions please refer to *Capital Statement (Budget Paper 3)*.

# Controlled income statement

Electoral Commission of Queensland	Notes	2018-19 Budget \$'000	2018-19 Est. Act. \$'000	2019-20 Budget \$'000
<b>INCOME</b>				
Appropriation revenue	1,3,7	48,003	24,939	70,231
Taxes		..	..	..
User charges and fees		30	30	30
Royalties and land rents		..	..	..
Grants and other contributions		..	..	..
Interest and distributions from managed funds		..	..	..
Other revenue		..	..	..
Gains on sale/revaluation of assets		..	..	..
<b>Total income</b>		<b>48,033</b>	<b>24,969</b>	<b>70,261</b>
<b>EXPENSES</b>				
Employee expenses	4,8	9,001	9,001	21,634
Supplies and services	2,5,9	38,130	15,066	47,705
Grants and subsidies		..	..	..
Depreciation and amortisation	6	827	827	1,141
Finance/borrowing costs	10	..	..	(314)
Other expenses		75	75	95
Losses on sale/revaluation of assets		..	..	..
<b>Total expenses</b>		<b>48,033</b>	<b>24,969</b>	<b>70,261</b>
<b>OPERATING SURPLUS/(DEFICIT)</b>		<b>..</b>	<b>..</b>	<b>..</b>

# Controlled balance sheet

Electoral Commission of Queensland	Notes	2018-19 Budget \$'000	2018-19 Est. Act. \$'000	2019-20 Budget \$'000
<b>CURRENT ASSETS</b>				
Cash assets	11,17	5,912	7,513	8,224
Receivables		383	170	170
Other financial assets		..	..	..
Inventories	12,18	1,022	460	460
Other	13	2,423	396	396
Non-financial assets held for sale		..	..	..
<b>Total current assets</b>		<b>9,740</b>	<b>8,539</b>	<b>9,250</b>
<b>NON-CURRENT ASSETS</b>				
Receivables		..	..	..
Other financial assets		..	..	..
Property, plant and equipment	14,19	181	1,722	2,381
Intangibles	15	8,507	7,887	8,984
Other		..	..	..
<b>Total non-current assets</b>		<b>8,688</b>	<b>9,609</b>	<b>11,365</b>
<b>TOTAL ASSETS</b>		<b>18,428</b>	<b>18,148</b>	<b>20,615</b>
<b>CURRENT LIABILITIES</b>				
Payables	16,20	1,611	526	526
Accrued employee benefits		251	449	449
Interest bearing liabilities and derivatives		..	..	..
Provisions		..	..	..
Other		..	..	..
<b>Total current liabilities</b>		<b>1,862</b>	<b>975</b>	<b>975</b>
<b>NON-CURRENT LIABILITIES</b>				
Payables		..	..	..
Accrued employee benefits		..	..	..
Interest bearing liabilities and derivatives	21	..	..	658
Provisions		..	..	..
Other		..	..	..
<b>Total non-current liabilities</b>		<b>..</b>	<b>..</b>	<b>658</b>
<b>TOTAL LIABILITIES</b>		<b>1,862</b>	<b>975</b>	<b>1,633</b>
<b>NET ASSETS/(LIABILITIES)</b>		<b>16,566</b>	<b>17,173</b>	<b>18,982</b>
<b>EQUITY</b>				
<b>TOTAL EQUITY</b>		<b>16,566</b>	<b>17,173</b>	<b>18,982</b>

# Controlled cash flow statement

Electoral Commission of Queensland	Notes	2018-19 Budget \$'000	2018-19 Est. Act. \$'000	2019-20 Budget \$'000
<b>CASH FLOWS FROM OPERATING ACTIVITIES</b>				
<b>Inflows:</b>				
Appropriation receipts		48,003	21,821	70,231
User charges and fees		32	32	32
Royalties and land rent receipts		..	..	..
Grants and other contributions		..	..	..
Interest and distribution from managed funds received		..	..	..
Taxes		..	..	..
Other		890	890	890
<b>Outflows:</b>				
Employee costs		(9,001)	(9,001)	(21,634)
Supplies and services		(39,020)	(15,956)	(48,595)
Grants and subsidies		..	..	..
Borrowing costs		..	..	314
Other		(77)	(77)	(97)
<b>Net cash provided by or used in operating activities</b>		<b>827</b>	<b>(2,291)</b>	<b>1,141</b>
<b>CASH FLOWS FROM INVESTING ACTIVITIES</b>				
<b>Inflows:</b>				
Sales of non-financial assets		..	..	..
Investments redeemed		..	..	..
Loans and advances redeemed		..	..	..
<b>Outflows:</b>				
Payments for non-financial assets		(3,381)	(2,689)	(1,925)
Payments for investments		..	..	..
Loans and advances made		..	..	..
<b>Net cash provided by or used in investing activities</b>		<b>(3,381)</b>	<b>(2,689)</b>	<b>(1,925)</b>
<b>CASH FLOWS FROM FINANCING ACTIVITIES</b>				
<b>Inflows:</b>				
Borrowings		..	..	..
Equity injections		3,341	2,649	1,885
<b>Outflows:</b>				
Borrowing redemptions		..	..	..
Finance lease payments		..	..	(314)
Equity withdrawals		(76)	(76)	(76)
<b>Net cash provided by or used in financing activities</b>		<b>3,265</b>	<b>2,573</b>	<b>1,495</b>
<b>Net increase/(decrease) in cash held</b>		<b>711</b>	<b>(2,407)</b>	<b>711</b>
<b>Cash at the beginning of financial year</b>		<b>5,201</b>	<b>9,920</b>	<b>7,513</b>
Cash transfers from restructure		..	..	..
<b>Cash at the end of financial year</b>		<b>5,912</b>	<b>7,513</b>	<b>8,224</b>

# Administered income statement

Electoral Commission of Queensland	Notes	2018-19 Budget \$'000	2018-19 Est. Act. \$'000	2019-20 Budget \$'000
<b>INCOME</b>				
Appropriation revenue		..	..	..
Taxes		..	..	..
User charges and fees	22	3,769	3,769	21,794
Royalties and land rents		..	..	..
Grants and other contributions		..	..	..
Interest and distributions from managed funds		..	..	..
Other revenue	23	1,000	1,000	660
Gains on sale/revaluation of assets		..	..	..
<b>Total income</b>		<b>4,769</b>	<b>4,769</b>	<b>22,454</b>
<b>EXPENSES</b>				
Employee expenses		..	..	..
Supplies and services		..	..	..
Grants and subsidies		..	..	..
Depreciation and amortisation		..	..	..
Finance/borrowing costs		..	..	..
Other expenses		..	..	..
Losses on sale/revaluation of assets		..	..	..
Transfers of Administered Revenue to Government	24	4,769	4,769	22,454
<b>Total expenses</b>		<b>4,769</b>	<b>4,769</b>	<b>22,454</b>
<b>OPERATING SURPLUS/(DEFICIT)</b>		<b>..</b>	<b>..</b>	<b>..</b>



# Administered balance sheet

Electoral Commission of Queensland	Notes	2018-19 Budget \$'000	2018-19 Est. Act. \$'000	2019-20 Budget \$'000
<b>CURRENT ASSETS</b>				
Cash assets		(22)	(12)	(12)
Receivables		123	766	766
Other financial assets		..	..	..
Inventories		..	..	..
Other		..	40	40
Non-financial assets held for sale		..	..	..
<b>Total current assets</b>		<b>101</b>	<b>794</b>	<b>794</b>
<b>NON-CURRENT ASSETS</b>				
Receivables		..	..	..
Other financial assets		..	..	..
Property, plant and equipment		..	..	..
Intangibles		..	..	..
Other		..	..	..
<b>Total non-current assets</b>		<b>..</b>	<b>..</b>	<b>..</b>
<b>TOTAL ASSETS</b>		<b>101</b>	<b>794</b>	<b>794</b>
<b>CURRENT LIABILITIES</b>				
Payables		(1)	1	1
Transfers to Government payable		102	793	793
Accrued employee benefits		..	..	..
Interest bearing liabilities and derivatives		..	..	..
Provisions		..	..	..
Other		..	..	..
<b>Total current liabilities</b>		<b>101</b>	<b>794</b>	<b>794</b>
<b>NON-CURRENT LIABILITIES</b>				
Payables		..	..	..
Accrued employee benefits		..	..	..
Interest bearing liabilities and derivatives		..	..	..
Provisions		..	..	..
Other		..	..	..
<b>Total non-current liabilities</b>		<b>..</b>	<b>..</b>	<b>..</b>
<b>TOTAL LIABILITIES</b>		<b>101</b>	<b>794</b>	<b>794</b>
<b>NET ASSETS/(LIABILITIES)</b>		<b>..</b>	<b>..</b>	<b>..</b>
<b>EQUITY</b>				
<b>TOTAL EQUITY</b>		<b>..</b>	<b>..</b>	<b>..</b>

# Administered cash flow statement

Electoral Commission of Queensland	Notes	2018-19 Budget \$'000	2018-19 Est. Act. \$'000	2019-20 Budget \$'000
<b>CASH FLOWS FROM OPERATING ACTIVITIES</b>				
<b>Inflows:</b>				
Appropriation receipts		..	..	..
User charges and fees		3,769	3,769	21,794
Royalties and land rent receipts		..	..	..
Grants and other contributions		..	..	..
Interest and distribution from managed funds received		..	..	..
Taxes		..	..	..
Other		1,000	1,000	660
<b>Outflows:</b>				
Employee costs		..	..	..
Supplies and services		..	..	..
Grants and subsidies		..	..	..
Borrowing costs		..	..	..
Other		..	..	..
Transfers to Government		(4,769)	(4,769)	(22,454)
<b>Net cash provided by or used in operating activities</b>		..	..	..
<b>CASH FLOWS FROM INVESTING ACTIVITIES</b>				
<b>Inflows:</b>				
Sales of non-financial assets		..	..	..
Investments redeemed		..	..	..
Loans and advances redeemed		..	..	..
<b>Outflows:</b>				
Payments for non-financial assets		..	..	..
Payments for investments		..	..	..
Loans and advances made		..	..	..
<b>Net cash provided by or used in investing activities</b>		..	..	..
<b>CASH FLOWS FROM FINANCING ACTIVITIES</b>				
<b>Inflows:</b>				
Borrowings		..	..	..
Equity injections		..	..	..
<b>Outflows:</b>				
Borrowing redemptions		..	..	..
Finance lease payments		..	..	..
Equity withdrawals		..	..	..
<b>Net cash provided by or used in financing activities</b>		..	..	..
<b>Net increase/(decrease) in cash held</b>		..	..	..
<b>Cash at the beginning of financial year</b>		(22)	(12)	(12)
Cash transfers from restructure		..	..	..
<b>Cash at the end of financial year</b>		(22)	(12)	(12)

# Explanation of variances in the financial statements

## Income statement

### Major variations between 2018-19 Budget and 2018-19 Estimated Actual include:

1. The decrease in appropriation revenue is a result of timing adjustments for replacement of the current Election Management System (EMS) and for the conduct of Local Government (LG) quadrennial elections scheduled on the 28 March 2020. The decrease in appropriation revenue can be reflected against lower expenditure level.
2. The decrease in expenditure against supplies and services are due to lower number of by-elections conducted (5) in comparison to prior year (20), lower planning and preparation activities for the LG quadrennial elections than anticipated as well as timing adjustments of targeted EMS replacement project milestones.

### Major variations between 2018-19 Budget and 2019-20 Budget include:

3. The increase in appropriation revenue is due to the conduct of upcoming local government quadrennial elections as well as timing adjustments for the replacement of Election Management System (EMS).
4. The increase in employee expenses is due to the influx of Temporary Election Staff (TES) that will be engaged by the Electoral Commission of Queensland for the LG quadrennial elections.
5. The increase in supplies and services is to cover expenditure relating to the conduct of the LG quadrennial elections including short term office accommodations, advertising and awareness program, election materials and its associated distribution costs.
6. The increase in depreciation and amortisation in 2019-20 is to capture additional depreciation charges relating to capital projects underway.

### Major variations between 2018-19 Estimated Actual and the 2019-20 Budget include:

7. The increase in appropriation revenue is due to the conduct of upcoming Local Government quadrennial elections as well as timing adjustment for the replacement of Election Management System (EMS).
8. The increase in employee expenses is due to the influx of Temporary Election Staff (TES) that will be engaged by the Electoral Commission of Queensland for the LG quadrennial elections.
9. The increase in supplies and services is to cover expenditure relating to the conduct of the LG quadrennial elections including short term office accommodations, advertising and awareness program, election materials and its associated distribution costs.
10. The decrease against finance/borrowing costs is a result of a new accounting standard AASB 16 that must be implemented as of 1 July 2019. The change is to reflect the right of use asset and its corresponding liability.

## Balance sheet

### Major variations between 2018-19 Budget and 2018-19 Estimated Actual include:

11. The increase in cash balance relates to funding from the 2017-18 financial year relating to the 2017 SGE non voter project and operating expenditure for the new Election Management System (EMS).
12. The lower inventory level is due to election materials used for the 2017 State General Election and by-elections.
13. The lower amount against other current assets is a result of lower by-elections conducted than anticipated reducing transactions against prepaid supplies and services and security deposits for office accommodations.
14. The increase against property plant and equipment is a result of capital works completed by the Department Housing and Public Works for the ECQ head office. The amount has been recognised as donated asset received.
15. The decrease against intangibles is a result of project milestones on the replacement of EMS project.
16. The decrease against payables is a result of lower by-elections conducted.

**Major variations between 2018-19 Budget and 2019-20 Budget include:**

17. The increase in cash assets is to ensure the ECQ has sufficient funds to meet financial obligations due to influx of activities relating to the conduct of the LG quadrennial elections.
18. The ECQ is not expecting to increase stock on hand as election materials that will be required for election event will be purchased and consumed within the same financial year.
19. The increase against property plant and equipment is a result of capital works completed by the Department Housing and Public Works for the ECQ head office. The amount has been recognised as donated asset received.
20. The decrease against payables is to cover business as usual activities that will be reflected at year end. Financial commitments relating to the LG quadrennial elections is expected to be finalised prior to year end.

**Major variations between 2018-19 Estimated Actual and the 2019-20 Budget include:**

21. The increase in the 2019-20 budget is a result of new accounting standard (AASB 16 Leases) that must be implemented as of 1 July 2019, the amount is to reflect corresponding liability for current accommodations that are in place.

## **Administered income statement**

**Major variations between 2018-19 Estimated Actual and the 2019-20 Budget include:**

22. The increase in user charges is result of recovery process for the conduct of Local Government quadrennial elections from respective councils. The amount collected will be remitted to the consolidated fund as reflected against note 24.
23. The collection of other revenue is generated from the expected level of non voter fines from election events and non-refundable candidate nominations fee. The amount collected by the ECQ will be remitted to the consolidated fund as outlined in note 24.
24. The increase in remittance to consolidated fund is driven from the cost recovery of the LG quadrennial elections and associated non voter fines.



## **Office of the Queensland Ombudsman**

# Departmental overview

The work of the Office of the Queensland Ombudsman (the Office) improves fairness in public administration and, through better decisions by agencies, leads to improved services for Queenslanders.

The Office is a department for the purposes of the *Financial Accountability Act 2009*.

The purpose of the Office is to independently investigate complaints, review systemic problems and work with agencies to improve their administrative practices and decisions. The vision of the Office is 'fair and accountable public administration in Queensland.'

The objectives of the Office are to:

- provide independent and effective review of the administrative actions and decisions of agencies
- improve the quality of administrative systems in agencies
- build capacity in agencies and the community to better manage complaints and Public Interest Disclosures (PIDs)
- ensure the organisation's workforce, systems and culture support accountable and sustainable service delivery.

Environmental factors influencing the strategic direction of the Office include:

- increasing demand for service. As Queensland's population increases, so does the demand and expectation for the Office's investigation and training services. This is compounded by the increasingly complex nature of complaints and the public administration landscape
- providing appropriately accessible services to all Queenslanders. The Office is responding to this challenge by using technology to inform and serve clients in all sectors of the community; and through more active engagement with agencies to influence and improve practices and decision-making
- risks to reputation. The Ombudsman is an independent officer of the Parliament. A loss of reputation would undermine the Office's ability to achieve its statutory role.

# Service performance

## Independent Review of Complaints about Government Administration

### Service Area Objective

To improve fairness and accountability in public administration.

### Description

The Office provides a lead role in enhancing public sector accountability by:

- independently reviewing the actions of state and local government agencies and public universities to ensure that people are treated fairly in their dealings with those agencies
- helping agencies improve their decision-making and administrative practice.

### Sources of revenue

Total cost \$'000	State contribution \$'000	User charges & fees \$'000	C'wth revenue \$'000	Other revenue \$'000
9,491	8,935	476	..	35

### Staffing<sup>1</sup>

2018-19 Budget	2018-19 Estimated Actual	2019-20 Budget
63	63	63

Note:

1. Full-time equivalents (FTEs) as at 30 June.

### 2019-20 service area highlights

The key priorities for the Office are:

- continuing to provide timely, effective assessment and investigation of complaints
- making recommendations to rectify unjust decisions and poor administration
- enhancing engagement with agencies to improve their understanding of the Office's assessment and investigation process
- identifying systemic weaknesses in agency practices
- working directly with individual agencies to improve administration
- monitoring, reviewing and reporting on agency management of complaints and Public Interest Disclosures (PIDs)
- improving the knowledge and skills of agency officers in managing complaints and PIDs
- building greater knowledge in the community about how to make an effective complaint
- improving corporate systems and processes, with a strong focus on client needs
- strengthening our governance frameworks to ensure accountability and performance.

<b>Independent Review of Complaints about Government Administration</b>	<b>2018-19 Target/Est</b>	<b>2018-19 Est Actual</b>	<b>2019-20 Target/Est</b>
<i>Effectiveness measures</i>			
Proportion of investigations resulting in agency rectification action <sup>1,2</sup>	10%	15%	15%
Proportion of clients satisfied/very satisfied with the level of service provided by the Office <sup>3</sup>	80%	64%	80%
Proportion of investigations completed within target timeframes <sup>4</sup>	90%	90%	90%
Clearance rate for complaints <sup>4,5</sup>	100%	101%	100%
<i>Efficiency measure</i>			
Average cost to manage each new contact <sup>6</sup>	New measure	New measure	\$160

Notes:

1. An agency rectification is an action identified during an investigation that changes an agency procedure or practice, and/or achieves an outcome with a direct benefit for the complainant. It may be either a formal recommendation made under the *Ombudsman Act 2001*, or an agreed action where the Office works with the agency and complainant to negotiate a resolution without the need for a formal recommendation.
2. The Target/Estimate for this service standard increased from 10% in 2018-19 to 15% in 2019-20. The revised 2019-20 Target/Estimate better reflects the impact of complaints investigation.
3. The client satisfaction target of 80% seeks to compare the Office's performance with broader service-oriented sectors. Although it is challenging to deliver high levels of client satisfaction while operating as the final destination for complaint review, the Office is committed to reporting on and using this research to identify service improvements. Client satisfaction is a weighted result based on two surveys: clients who have dealt with the Registration and Preliminary Assessment Team (RAPA); and clients with a complaint further investigated by the Investigation and Resolution Unit (IRU). The calculation of satisfaction is based on the service elements of helpfulness, respectfulness, professionalism and timeliness with weightings applied that reflects the proportion of complaints finalised by each team. In 2018-19, the survey focused on IRU and contained a large cohort of clients that received a complaint outcome of 'no error identified' or 'no further investigation warranted', potentially limiting the Office's opportunity for a higher satisfaction rating.
4. These measures were previously reported as 'efficiency' measures in the 2018-19 *Service Delivery Statement*. They have been reclassified as measures of effectiveness of the Office's service delivery.
5. This service standard compares the number of complaints closed with the number of complaints received in the reporting period. It is affected by both the number and timing of new matters and closures. A number below 100% does not necessarily indicate an increasing backlog, but may be a result of increased numbers of new or recent matters.
6. This new service standard calculates the average cost of managing all new contacts received by the Office (including complaints assessment, and out of jurisdiction advice and enquiries) during the reporting period, by averaging the costs (salary and on costs) for the Office's intake function, across the total number of new contacts received. The measure reports the cost to serve the public in managing all new contacts received.



## Discontinued measures

Performance measures included in the 2018-19 *Service Delivery Statements* that have been discontinued or replaced are reported in the following table with estimated actual results.

Independent Review of Complaints about Government Administration	2018-19 Target/Est	2018-19 Est Actual	2019-20 Target/Est
Proportion of recommendations accepted by the relevant agency at the time of reporting <sup>1</sup>	90%	99%	Discontinued measure
Proportion of complaints reviewed where original decision upheld <sup>2</sup>	80%	86%	Discontinued measure
Average time to complete assessments <sup>3</sup>	10 days	3.7 days	Discontinued measure
Proportion of complaints finalised within 12 months of lodgement <sup>4</sup>	99%	99%	Discontinued measure

Notes:

1. This service standard has been discontinued because it is significantly similar to another performance measure used by the Office (rectification rate) and will continue to be reported in the Annual Report.
2. This service standard has been discontinued because it relates to internal business practices, rather than the Office's strategic objectives. The measure will continue to be reported in the Annual Report.
3. This service standard has been discontinued and replaced with another performance measure used by the Office (average cost to manage each new contact) and will continue to be reported in the Annual Report.
4. This service standard has been discontinued because it is significantly similar to another performance measure used by the Office (proportion of investigations completed within target timeframes) and will continue to be reported in the Annual Report.

## Departmental budget summary

The table below shows the total resources available in 2019-20 from all sources and summarises how resources will be applied by service area and by controlled and administered classifications. (Compulsory text)

Office of the Queensland Ombudsman	2018-19 Budget \$'000	2018-19 Est Actual \$'000	2019-20 Budget \$'000
<b>CONTROLLED</b>			
<b>Income</b>			
Appropriation revenue	8,757	8,327	8,935
Deferred from previous year/s	260	260	299
Balance of service appropriation	8,497	8,067	8,636
Other revenue	403	687	511
<b>Total income</b>	<b>9,160</b>	<b>9,014</b>	<b>9,446</b>
<b>Expenses</b>			
Independent Review of Complaints about Government Administration	9,205	9,059	9,491
<b>Total expenses</b>	<b>9,205</b>	<b>9,059</b>	<b>9,491</b>
<b>Operating surplus/deficit</b>	<b>(45)</b>	<b>(45)</b>	<b>(45)</b>
<b>Net assets</b>	<b>1,275</b>	<b>1,492</b>	<b>1,447</b>
<b>ADMINISTERED</b>			
<b>Revenue</b>			
Commonwealth revenue	..	..	..
Appropriation revenue	..	..	..
Other administered revenue	..	..	..
<b>Total revenue</b>	<b>..</b>	<b>..</b>	<b>..</b>
<b>Expenses</b>			
Transfers to government	..	..	..
Administered expenses	..	..	..
<b>Total expenses</b>	<b>..</b>	<b>..</b>	<b>..</b>
<b>Net assets</b>	<b>..</b>	<b>..</b>	<b>..</b>
<b>CAPITAL</b>			
<b>Capital purchases</b>			
Total land, buildings and infrastructure	..	..	..
Total plant and equipment	50	50	71
Total other capital	..	..	..
<b>Total capital purchases</b>	<b>50</b>	<b>50</b>	<b>71</b>

# Budgeted financial statements

## Analysis of budgeted financial statements

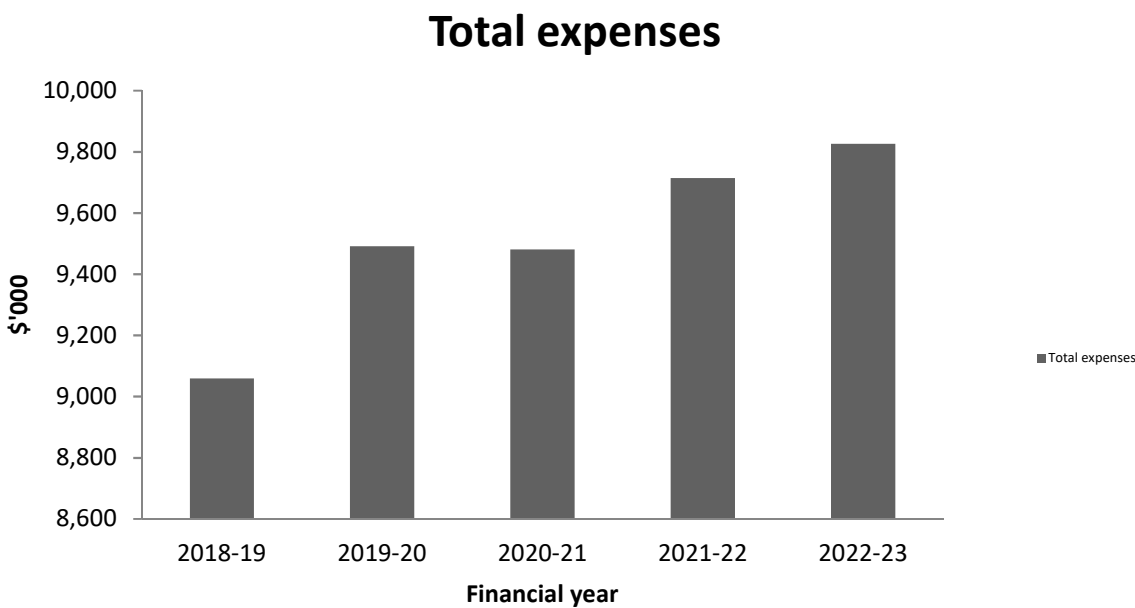
An analysis of the Office's budgeted financial statements, as reflected in the financial statements, is provided below.

### Departmental income statement

Total budgeted expenses are estimated to be \$9.5 million in 2019-20, an increase of \$286,000 from the 2018-19 budget estimates. The increase predominantly reflects normal salary increases.

Total budgeted expenses for 2019-20 are \$432,000 higher than the estimated actuals for 2018-19, primarily due to lower expenditure in 2018-19 as a result of a high level of staff movements.

**Chart: Total departmental expenses across the Forward Estimates period**



### Departmental balance sheet

The Office's largest non-current asset class is property, plant and equipment (\$286,000), which includes the depreciated value of the Office fitout.

The Office's liabilities comprise accrued employee benefits (\$297,000) and payables (\$165,000) which reflect a normal level of accrued liability.

The Office's cash assets of \$1.3 million are currently at a sustainable level, with improvements in business systems, office fitouts and equipment from internal reserves funded from cash reserves.

# Controlled income statement

Office of the Ombudsman	Notes	2018-19 Budget \$'000	2018-19 Est. Act. \$'000	2019-20 Budget \$'000
<b>INCOME</b>				
Appropriation revenue	1,5,8	8,757	8,327	8,935
Taxes		..	..	..
User charges and fees	2,6,9	368	650	476
Royalties and land rents		..	..	..
Grants and other contributions		..	..	..
Interest and distributions from managed funds		..	..	..
Other revenue		35	37	35
Gains on sale/revaluation of assets		..	..	..
<b>Total income</b>		<b>9,160</b>	<b>9,014</b>	<b>9,446</b>
<b>EXPENSES</b>				
Employee expenses	3,7,10	7,475	6,849	7,779
Supplies and services	4	1,515	1,998	1,483
Grants and subsidies		..	..	..
Depreciation and amortisation		183	183	197
Finance/borrowing costs		..	..	..
Other expenses		32	29	32
Losses on sale/revaluation of assets		..	..	..
<b>Total expenses</b>		<b>9,205</b>	<b>9,059</b>	<b>9,491</b>
<b>OPERATING SURPLUS/(DEFICIT)</b>	<b>11</b>	<b>(45)</b>	<b>(45)</b>	<b>(45)</b>

# Controlled balance sheet

Office of the Ombudsman	Notes	2018-19 Budget \$'000	2018-19 Est. Act. \$'000	2019-20 Budget \$'000
<b>CURRENT ASSETS</b>				
Cash assets	12,13	957	1,233	1,320
Receivables		300	193	195
Other financial assets		..	..	..
Inventories		..	..	..
Other		56	57	60
Non-financial assets held for sale		..	..	..
<b>Total current assets</b>		<b>1,313</b>	<b>1,483</b>	<b>1,575</b>
<b>NON-CURRENT ASSETS</b>				
Receivables		..	..	..
Other financial assets		..	..	..
Property, plant and equipment		402	378	286
Intangibles		81	82	48
Other		..	..	..
<b>Total non-current assets</b>		<b>483</b>	<b>460</b>	<b>334</b>
<b>TOTAL ASSETS</b>		<b>1,796</b>	<b>1,943</b>	<b>1,909</b>
<b>CURRENT LIABILITIES</b>				
Payables		214	154	165
Accrued employee benefits		307	297	297
Interest bearing liabilities and derivatives		..	..	..
Provisions		..	..	..
Other		..	..	..
<b>Total current liabilities</b>		<b>521</b>	<b>451</b>	<b>462</b>
<b>NON-CURRENT LIABILITIES</b>				
Payables		..	..	..
Accrued employee benefits		..	..	..
Interest bearing liabilities and derivatives		..	..	..
Provisions		..	..	..
Other		..	..	..
<b>Total non-current liabilities</b>		<b>..</b>	<b>..</b>	<b>..</b>
<b>TOTAL LIABILITIES</b>		<b>521</b>	<b>451</b>	<b>462</b>
<b>NET ASSETS/(LIABILITIES)</b>		<b>1,275</b>	<b>1,492</b>	<b>1,447</b>
<b>EQUITY</b>				
<b>TOTAL EQUITY</b>		<b>1,275</b>	<b>1,492</b>	<b>1,447</b>

# Controlled cash flow statement

Office of the Ombudsman	Notes	2018-19 Budget \$'000	2018-19 Est. Act. \$'000	2019-20 Budget \$'000
<b>CASH FLOWS FROM OPERATING ACTIVITIES</b>				
<b>Inflows:</b>				
Appropriation receipts		8,757	8,327	8,935
User charges and fees		372	654	480
Royalties and land rent receipts		..	..	..
Grants and other contributions		..	..	..
Interest and distribution from managed funds received		..	..	..
Taxes		..	..	..
Other		153	155	153
<b>Outflows:</b>				
Employee costs		(7,478)	(6,852)	(7,782)
Supplies and services		(1,635)	(2,118)	(1,603)
Grants and subsidies		..	..	..
Borrowing costs		..	..	..
Other		(25)	(22)	(25)
<b>Net cash provided by or used in operating activities</b>		<b>144</b>	<b>144</b>	<b>158</b>
<b>CASH FLOWS FROM INVESTING ACTIVITIES</b>				
<b>Inflows:</b>				
Sales of non-financial assets		..	..	..
Investments redeemed		..	..	..
Loans and advances redeemed		..	..	..
<b>Outflows:</b>				
Payments for non-financial assets		(50)	(50)	(71)
Payments for investments		..	..	..
Loans and advances made		..	..	..
<b>Net cash provided by or used in investing activities</b>		<b>(50)</b>	<b>(50)</b>	<b>(71)</b>
<b>CASH FLOWS FROM FINANCING ACTIVITIES</b>				
<b>Inflows:</b>				
Borrowings		..	..	..
Equity injections		..	..	..
<b>Outflows:</b>				
Borrowing redemptions		..	..	..
Finance lease payments		..	..	..
Equity withdrawals		..	..	..
<b>Net cash provided by or used in financing activities</b>		<b>..</b>	<b>..</b>	<b>..</b>
<b>Net increase/(decrease) in cash held</b>		<b>94</b>	<b>94</b>	<b>87</b>
<b>Cash at the beginning of financial year</b>		<b>863</b>	<b>1,139</b>	<b>1,233</b>
Cash transfers from restructure		..	..	..
<b>Cash at the end of financial year</b>		<b>957</b>	<b>1,233</b>	<b>1,320</b>

# Explanation of variances in the financial statements

## Income statement

### Major variations between 2018-19 Budget and 2018-19 Estimated Actual include:

1. The reduction in appropriation revenue primarily resulted from a carryover of funding.
2. The increase in user charges and fees reflects increased demand for the Office's training courses.
3. Employee expenses were lower due to the use of agency staff with specialist skills and a higher level of staff movements.
4. The increase in supplies and services as compared with budget, includes payments for agency staff to provide specialist skills and to meet temporary vacancies, as well as additional expenditure to improve information security and technology.

### Major variations between 2018-19 Budget and 2019-20 Budget include:

5. The increase in appropriation revenue is primarily attributable to net carryovers of appropriation and funding of standard salary increases.
6. The increase in user charges and fees reflects a sustained increase in demand for the Office's training courses.
7. The increase in employee expenses is consistent with the broader Queensland public sector wages policy, together with a small increase funded from increased user charges and fees.

### Major variations between 2018-19 Estimated Actual and the 2019-20 Budget include:

8. The increase in appropriation revenue reflects a carryover of appropriation from the previous year and funding of standard salary increases.
9. The budget for user charges and fees is lower than the 2018-19 estimated actuals as the current level of training demand may not be sustained.
10. The increase in employee expenses reflects the filling of vacancies and standard salary increases.
11. The forecast deficit of \$45,000 resulted from an accounting treatment, in accordance with Australian accounting standards, of the Office relocation in 2015-16.

## Balance sheet

### Major variations between 2018-19 Budget and 2018-19 Estimated Actual include:

12. The increase in year-end cash assets reflects a higher opening cash balance arising from the 2017-18 operating surplus.

### Major variations between 2018-19 Budget and 2019-20 Budget include:

13. The increase in year-end cash assets reflects a higher opening cash balance arising from the 2017-18 operating surplus, as well as depreciation and amortisation exceeding payments for investments.



**Queensland**  
Government

## **The Public Trustee**



## Departmental Overview

The Public Trustee (the PT) provides financial, trustee and legal services to the people of Queensland, delivered through a network of regional offices and supported by the Queensland Government Agent Program.

The PT's vision is to be the independent trustee for Queenslanders providing security and peace of mind. To achieve this vision, our objectives are to drive value for clients through tailored services to meet changing needs, deliver the surplus required to enable sustainable reinvestment that supports current and future business objectives, strengthen the Queensland community and Government's confidence and value in our services, implement targeted service delivery models that increase client satisfaction and improve efficiency, and develop an engaged, empowered and flexible workforce with the agility to readily respond to changing imperatives.

The PT contributes to the Government's objectives for the community *Our Future State: Advancing Queensland's Priorities* to Be a responsive government through our work in guardianship supporting vulnerable Queenslanders, by facilitating the orderly transfer of assets, and by providing life planning assistance through Wills and Enduring Power of Attorney services.

Key priorities for 2019-20 are:

- delivering quality frontline services that respond to changing client and community needs including providing ongoing financial management for Queenslanders with impaired financial decision-making capacity
- continuing to provide a range of Community Service Obligations (CSOs)
- further implementing digital transformation to enhance core business platforms and build strong digital capabilities
- developing a Strategic Asset Management Plan to drive further investment in regional office facility upgrades to better serve clients
- reviewing our fees and charges and the investment objectives for the Common Fund
- continuing to provide services to the philanthropic sector.

In 2019-20, we will respond to key factors impacting on the PT to ensure our business operations continue to be sustainable and responsive to client needs by:

- building knowledge and capability to enable us to meet the needs of clients with more complex asset structures or who are entering residential aged care
- delivering training and support to ensure Trust Officers are equipped to respond to amendments to the *Guardianship and Administration Act 2000*, including supported decision-making
- considering the service delivery impact of the *Human Rights Act 2019*
- committing resources to support clients who may have a claim under the National Redress Scheme
- achieving service delivery efficiencies to enable us to meet the increasing demand for services eligible for CSO rebates.

In 2018-19, the PT commenced the Athena Program, a business transformation initiative, which will drive a culture of continuous improvement and business service evolution to meet current and future client needs including making it easier, faster and more efficient for people to access our information and services. The Athena Program, includes replacing the PT's core client information systems, establishing platforms to facilitate an enhanced client experience, and digitisation projects which will deliver organisation efficiencies and sustainable business practice improvement.

The program's business service design has established our future service delivery requirements resulting in a transformation roadmap, future service blueprints and several future technology viewpoints. In 2019-20, projects focusing on revitalising existing services will be initiated for primary services improvement, systems enablement, data management, records digitisation, and inbound and outbound correspondence.

# Service performance

## Client Experience and Delivery

### Service Area Objective

To deliver a full range of professional, accessible and reliable personal trustee, financial and related services that meet client needs.

### Description

Client Experience and Delivery is the frontline interface with our clients and the community, providing:

- deceased estate administration - the Public Trustee administers deceased estates pursuant to Wills or on intestacy, delivering quality service to beneficiaries
- financial management - the Public Trustee acts as administrator for financial matters for clients with impaired capacity for decision-making pursuant to the *Guardianship and Administration Act 2000* or as a financial attorney pursuant to the *Powers of Attorney Act 1998*
- a Will making service - the Public Trustee prepares Wills free of charge for all Queenslanders.

### Staffing<sup>1</sup>

2018-19 Budget	2018-19 Estimated Actual	2019-20 Budget
615	617	621

Note:

1. Full-time equivalents (FTEs) as at 30 June.

Client Experience and Delivery	2018-19 Target/Est	2018-19 Est Actual	2019-20 Target/Est
<b>Service standards</b>			
<i>Effectiveness measures</i>			
Overall client satisfaction with the deceased estate administration service as measured by client satisfaction index <sup>1</sup>	New measure	New measure	70%
Overall client satisfaction with the financial management service as measured by client satisfaction index <sup>2</sup>	New measure	New measure	70%
Overall client satisfaction with Will preparation services <sup>3</sup>	90%	93%	90%
<i>Efficiency measure</i>			
Cost per Will <sup>4</sup>	\$180	\$180	\$175

Notes:

1. The satisfaction index is calculated by an independent market research provider on an annual basis. The index is calculated by summing 50% of the overall satisfaction score and 50% of a score derived from service and process factors, which have been weighted according to importance and combined to provide a single score.
2. The satisfaction index is calculated by an independent market research provider on an annual basis. The index is calculated by summing 50% of the overall satisfaction score and 50% of a score derived from service and process factors, which have been weighted according to importance and combined to provide a single score.
3. All clients preparing a Will with the Public Trustee receive a Wills Questionnaire. The Wills Questionnaire contains eight questions relating to the quality and delivery of the Will making service provided. The overall satisfaction level is calculated as a percentage of positive responses to total number of responses received.
4. This service standard is calculated using the total cost of making free Wills divided by the number of Wills drafted and completed in the financial year. The total cost is comprised of direct and indirect costs specifically attributable to the Will-making service including employee expenses, supplies and services, and apportioned overheads. The 2019-20 Target/Estimate has been adjusted due to continued refinement of the Public Trustee's cost allocation model.

## Discontinued measures

Performance measures included in the 2018-19 *Service Delivery Statements* that have been discontinued or replaced are reported in the following table with estimated actual results.

The Public Trustee	2018-19 Target/Est	2018-19 Est Actual	2019-20 Target/Est
Overall client satisfaction with the deceased estate administration service as measured by client satisfaction index <sup>1</sup>	70%	68%	Discontinued measure
Overall client satisfaction with the financial management service as measured by client satisfaction index <sup>1</sup>	70%	72%	Discontinued measure

Note:

1. Applying a service logic approach and reflecting better practice aligned with contemporary industry standards, in 2017–18 we redesigned our research. The changed methodology includes measuring satisfaction using an 11-point scale rather than the previous 7 point negative scale. As a result, this effectiveness measure is replaced by one which is articulated in the same way but some of our estimated actual results vary slightly from those reported in previous years. Direct comparisons between previous results and the 2019–20 results will not be possible. The discontinued measures will not be reported elsewhere.

## Administered items

Administered activities are those undertaken by departments on behalf of the Government.

Under section 25 of the Public Trustee Act 1978, the Public Trustee administers the Unclaimed Moneys Fund on behalf of the State. The Unclaimed Moneys Fund represents moneys received from various sources through a variety of statutory provisions dealing with unclaimed moneys or other property.

Financial statements and variance explanations in relation to administered items appear in the departmental financial statements.

# Departmental budget summary

The table below shows the total resources available in 2019-20 from all sources and summarises how resources will be applied by service area and by controlled and administered classifications.

Public Trustee of Queensland	2018-19 Budget \$'000	2018-19 Est Actual \$'000	2019-20 Budget \$'000
<b>CONTROLLED</b>			
<b>Income</b>			
Other revenue	91,797	93,132	90,988
<b>Total income</b>	<b>91,797</b>	<b>93,132</b>	<b>90,988</b>
<b>Expenses</b>			
Client Experience & Delivery	95,362	93,307	96,436
<b>Total expenses</b>	<b>95,362</b>	<b>93,307</b>	<b>96,436</b>
<b>Operating surplus/deficit</b>	<b>(3,565)</b>	<b>(175)</b>	<b>(5,448)</b>
<b>Net assets</b>	<b>196,939</b>	<b>207,909</b>	<b>202,461</b>
<b>ADMINISTERED</b>			
<b>Revenue</b>			
Other administered revenue	3,812	3,882	3,841
<b>Total revenue</b>	<b>3,812</b>	<b>3,882</b>	<b>3,841</b>
<b>Expenses</b>			
Transfers to government	2,862	3,164	3,107
Administered expenses	950	718	734
<b>Total expenses</b>	<b>3,812</b>	<b>3,882</b>	<b>3,841</b>
<b>Net assets</b>	<b>..</b>	<b>..</b>	<b>..</b>
<b>CAPITAL</b>			
<b>Capital purchases<sup>1</sup></b>			
Total land, buildings and infrastructure	6,717	2,715	3,603
Total plant and equipment	1,611	400	4,461
Total other capital	13,333	500	14,044
<b>Total capital purchases</b>	<b>21,661</b>	<b>3,615</b>	<b>22,108</b>

Note:

- For more detail on the agency's capital acquisitions please refer to *Capital Statement (Budget Paper 3)*.

# Controlled income statement

Public Trustee of Queensland	Notes	2018-19 Budget \$'000	2018-19 Est. Act. \$'000	2019-20 Budget \$'000
<b>INCOME</b>				
Appropriation revenue		..	..	..
Taxes		..	..	..
User charges and fees	1	59,502	61,514	61,989
Royalties and land rents		..	..	..
Grants and other contributions		1,975	1,975	2,019
Interest and distributions from managed funds	6	27,139	27,382	25,073
Other revenue		1,061	988	1,157
Gains on sale/revaluation of assets		2,120	1,273	750
<b>Total income</b>		<b>91,797</b>	<b>93,132</b>	<b>90,988</b>
<b>EXPENSES</b>				
Employee expenses	2,7	57,356	55,648	58,950
Supplies and services	3	21,955	19,582	19,798
Grants and subsidies		1,517	1,177	1,291
Depreciation and amortisation	4	2,486	1,903	2,185
Finance/borrowing costs	8	10,943	11,877	11,079
Other expenses	5	1,105	3,120	3,133
Losses on sale/revaluation of assets		..	..	..
<b>Total expenses</b>		<b>95,362</b>	<b>93,307</b>	<b>96,436</b>
<b>OPERATING SURPLUS/(DEFICIT)</b>		<b>(3,565)</b>	<b>(175)</b>	<b>(5,448)</b>

# Controlled balance sheet

Public Trustee of Queensland	Notes	2018-19 Budget \$'000	2018-19 Est. Act. \$'000	2019-20 Budget \$'000
<b>CURRENT ASSETS</b>				
Cash assets	9,14	224,253	251,911	226,540
Receivables		15,684	17,488	17,488
Other financial assets	10	456,708	473,634	473,634
Inventories		..	..	..
Other		622	607	607
Non-financial assets held for sale		..	1,575	1,575
<b>Total current assets</b>		<b>697,267</b>	<b>745,215</b>	<b>719,844</b>
<b>NON-CURRENT ASSETS</b>				
Receivables		..	..	..
Other financial assets	11	180,292	170,043	170,043
Property, plant and equipment	12,15	49,434	42,368	48,496
Intangibles	13,16	13,928	542	14,337
Other		..	..	..
<b>Total non-current assets</b>		<b>243,654</b>	<b>212,953</b>	<b>232,876</b>
<b>TOTAL ASSETS</b>		<b>940,921</b>	<b>958,168</b>	<b>952,720</b>
<b>CURRENT LIABILITIES</b>				
Payables		729,937	735,264	735,264
Accrued employee benefits		12,717	13,932	13,932
Interest bearing liabilities and derivatives		..	..	..
Provisions		..	..	..
Other		..	..	..
<b>Total current liabilities</b>		<b>742,654</b>	<b>749,196</b>	<b>749,196</b>
<b>NON-CURRENT LIABILITIES</b>				
Payables		..	..	..
Accrued employee benefits		1,328	1,063	1,063
Interest bearing liabilities and derivatives		..	..	..
Provisions		..	..	..
Other		..	..	..
<b>Total non-current liabilities</b>		<b>1,328</b>	<b>1,063</b>	<b>1,063</b>
<b>TOTAL LIABILITIES</b>		<b>743,982</b>	<b>750,259</b>	<b>750,259</b>
<b>NET ASSETS/(LIABILITIES)</b>		<b>196,939</b>	<b>207,909</b>	<b>202,461</b>
<b>EQUITY</b>				
<b>TOTAL EQUITY</b>		<b>196,939</b>	<b>207,909</b>	<b>202,461</b>

# Controlled cash flow statement

Public Trustee of Queensland	Notes	2018-19 Budget \$'000	2018-19 Est. Act. \$'000	2019-20 Budget \$'000
<b>CASH FLOWS FROM OPERATING ACTIVITIES</b>				
<b>Inflows:</b>				
Appropriation receipts		..	..	..
User charges and fees		59,502	59,992	61,989
Royalties and land rent receipts		..	..	..
Grants and other contributions		..	..	..
Interest and distribution from managed funds received		27,139	27,382	25,073
Taxes		..	..	..
Other		1,061	988	1,157
<b>Outflows:</b>				
Employee costs		(57,356)	(56,199)	(58,950)
Supplies and services		(19,980)	(18,529)	(19,798)
Grants and subsidies		(1,517)	(1,177)	(1,291)
Borrowing costs		(10,943)	(10,149)	(11,079)
Other		(1,105)	(6,315)	(1,114)
<b>Net cash provided by or used in operating activities</b>		<b>(3,199)</b>	<b>(4,007)</b>	<b>(4,013)</b>
<b>CASH FLOWS FROM INVESTING ACTIVITIES</b>				
<b>Inflows:</b>				
Sales of non-financial assets		2,120	235	..
Investments redeemed		105,980	189,312	750
Loans and advances redeemed		..	..	..
<b>Outflows:</b>				
Payments for non-financial assets		(21,661)	(4,464)	(22,108)
Payments for investments		(105,980)	(126,114)	..
Loans and advances made		..	..	..
<b>Net cash provided by or used in investing activities</b>		<b>(19,541)</b>	<b>58,969</b>	<b>(21,358)</b>
<b>CASH FLOWS FROM FINANCING ACTIVITIES</b>				
<b>Inflows:</b>				
Borrowings		..	..	..
Equity injections		..	..	..
<b>Outflows:</b>				
Borrowing redemptions		..	..	..
Finance lease payments		..	..	..
Equity withdrawals		..	..	..
<b>Net cash provided by or used in financing activities</b>		<b>..</b>	<b>..</b>	<b>..</b>
<b>Net increase/(decrease) in cash held</b>		<b>(22,740)</b>	<b>54,962</b>	<b>(25,371)</b>
<b>Cash at the beginning of financial year</b>		<b>246,993</b>	<b>196,949</b>	<b>251,911</b>
Cash transfers from restructure		..	..	..
<b>Cash at the end of financial year</b>		<b>224,253</b>	<b>251,911</b>	<b>226,540</b>



# Administered income statement

Public Trustee of Queensland	Notes	2018-19 Budget \$'000	2018-19 Est. Act. \$'000	2019-20 Budget \$'000
<b>INCOME</b>				
Appropriation revenue		..	..	..
Taxes		..	..	..
User charges and fees		..	..	..
Royalties and land rents		..	..	..
Grants and other contributions		..	..	..
Interest and distributions from managed funds		..	894	853
Other revenue		..	2,988	2,988
Gains on sale/revaluation of assets		..	..	..
<b>Total income</b>		..	<b>3,882</b>	<b>3,841</b>
<b>EXPENSES</b>				
Employee expenses		..	..	..
Supplies and services		..	..	..
Grants and subsidies		..	..	..
Depreciation and amortisation		..	..	..
Finance/borrowing costs		..	..	..
Other expenses		..	718	734
Losses on sale/revaluation of assets		..	..	..
Transfers of Administered Revenue to Government		..	3,164	3,107
<b>Total expenses</b>		..	<b>3,882</b>	<b>3,841</b>
<b>OPERATING SURPLUS/(DEFICIT)</b>		..	..	..

# Administered balance sheet

Public Trustee of Queensland	Notes	2018-19 Budget \$'000	2018-19 Est. Act. \$'000	2019-20 Budget \$'000
<b>CURRENT ASSETS</b>				
Cash assets		..	..	..
Receivables		3,285	3,882	3,841
Other financial assets		..	..	..
Inventories		..	..	..
Other		..	..	..
Non-financial assets held for sale		..	..	..
<b>Total current assets</b>		<b>3,285</b>	<b>3,882</b>	<b>3,841</b>
<b>NON-CURRENT ASSETS</b>				
Receivables		..	..	..
Other financial assets		..	..	..
Property, plant and equipment		..	..	..
Intangibles		..	..	..
Other		..	..	..
<b>Total non-current assets</b>		<b>..</b>	<b>..</b>	<b>..</b>
<b>TOTAL ASSETS</b>		<b>3,285</b>	<b>3,882</b>	<b>3,841</b>
<b>CURRENT LIABILITIES</b>				
Payables		604	718	734
Transfers to Government payable		2,681	3,164	3,107
Accrued employee benefits		..	..	..
Interest bearing liabilities and derivatives		..	..	..
Provisions		..	..	..
Other		..	..	..
<b>Total current liabilities</b>		<b>3,285</b>	<b>3,882</b>	<b>3,841</b>
<b>NON-CURRENT LIABILITIES</b>				
Payables		..	..	..
Accrued employee benefits		..	..	..
Interest bearing liabilities and derivatives		..	..	..
Provisions		..	..	..
Other		..	..	..
<b>Total non-current liabilities</b>		<b>..</b>	<b>..</b>	<b>..</b>
<b>TOTAL LIABILITIES</b>		<b>3,285</b>	<b>3,882</b>	<b>3,841</b>
<b>NET ASSETS/(LIABILITIES)</b>		<b>..</b>	<b>..</b>	<b>..</b>
<b>EQUITY</b>				
<b>TOTAL EQUITY</b>		<b>..</b>	<b>..</b>	<b>..</b>

# Administered cash flow statement

Public Trustee of Queensland	Notes	2018-19 Budget \$'000	2018-19 Est. Act. \$'000	2019-20 Budget \$'000
<b>CASH FLOWS FROM OPERATING ACTIVITIES</b>				
<b>Inflows:</b>				
Appropriation receipts		..	..	..
User charges and fees		..	..	..
Royalties and land rent receipts		..	..	..
Grants and other contributions		..	..	..
Interest and distribution from managed funds received		..	717	894
Taxes		..	..	..
Other		..	2,442	2,988
<b>Outflows:</b>				
Employee costs		..	..	..
Supplies and services		..	..	..
Grants and subsidies		..	..	..
Borrowing costs		..	..	..
Other		..	(980)	(718)
Transfers to Government		..	(2,179)	(3,164)
<b>Net cash provided by or used in operating activities</b>		..	..	..
<b>CASH FLOWS FROM INVESTING ACTIVITIES</b>				
<b>Inflows:</b>				
Sales of non-financial assets		..	..	..
Investments redeemed		..	..	..
Loans and advances redeemed		..	..	..
<b>Outflows:</b>				
Payments for non-financial assets		..	..	..
Payments for investments		..	..	..
Loans and advances made		..	..	..
<b>Net cash provided by or used in investing activities</b>		..	..	..
<b>CASH FLOWS FROM FINANCING ACTIVITIES</b>				
<b>Inflows:</b>				
Borrowings		..	..	..
Equity injections		..	..	..
<b>Outflows:</b>				
Borrowing redemptions		..	..	..
Finance lease payments		..	..	..
Equity withdrawals		..	..	..
<b>Net cash provided by or used in financing activities</b>		..	..	..
<b>Net increase/(decrease) in cash held</b>		..	..	..
<b>Cash at the beginning of financial year</b>		..	..	..
Cash transfers from restructure		..	..	..
<b>Cash at the end of financial year</b>		..	..	..

# Explanation of variances in the financial statements

## Income statement

### Major variations between 2018-19 Budget and 2018-19 Estimated Actual include:

1. User charges for 2018-19 Estimated Actuals is higher due to professional services and other revenue.
2. Employee expenses for 2018-19 Estimated Actuals are lower due to staff vacancies throughout the financial year. Some of the vacancies have been filled by agency temps, the cost of which is included in supplies and services.
3. Supplies and services for 2018-19 Estimated Actuals are lower due to the reclassification of Services Received below fair value for State Archives now classed as Other Expenses.
4. Depreciation and amortisation for 2018-19 Estimated Actuals are lower due to delay in capital expenditure relating to buildings, plant and equipment, digitisation projects and the business transformation program of works.
5. Other expenses for 2018-19 Estimated Actuals are higher due to the reclassification of Services Received below fair value for State Archives previously classed as Supplies and Services.

### Major variations between 2018-19 Estimated Actual and the 2019-20 Budget include:

6. Interest revenue for 2019-20 Budget is lower due to lower interest rates.
7. Employee expenses for 2019-20 Budget is higher due to an anticipated EBA increase for staff and a modest increase in full-time-equivalents (FTEs).
8. Finance and borrowing costs for 2019-20 Budget are lower due to lower interest rates.

## Balance sheet

### Major variations between 2018-19 Budget and 2018-19 Estimated Actual include:

9. Cash assets are higher in 2018-19 Estimated Actuals with maturing investments being held in cash pending improved interest rate conditions.
10. Other Financial Assets - Current Assets are higher in 2018-19 Estimated Actuals with greater purchases of available for sale assets than assumed in the 2018-19 Budget.
11. Other Financial Assets - Non-Current are lower in 2018-19 Estimated Actuals with fewer purchases of held to maturity assets than assumed in the 2018-19 Budget.
12. Property, plant and equipment is lower in 2018-19 Estimated Actuals due to the deferral of capital expenditure on buildings, plant and equipment which is now expected to occur in 2019-20 financial year.
13. Intangibles will be lower in the 2018-19 Estimated Actuals due to capital expenditure for the business transformation program of works now expected to be incurred in 2019-20 financial year.

### Major variations between 2018-19 Estimated Actual and the 2019-20 Budget include:

14. Cash assets are lower in 2019-20 Budget primarily due to planned investment in Property, Plant & Equipment and Intangibles.
15. Property, plant and equipment will increase in 2019-20 Budget due to planned capital expenditure.
16. Intangibles will increase in 2019-20 Budget due to planned capital expenditure for digitisation projects and business transformation program of works.

# Glossary of terms

<b>Accrual accounting</b>	Recognition of economic events and other financial transactions involving revenue, expenses, assets, liabilities and equity as they occur and reporting in financial statements in the period to which they relate, rather than when a flow of cash occurs.
<b>Administered items</b>	Assets, liabilities, revenues and expenses an entity administers, without discretion, on behalf of the Government.
<b>Agency/entity</b>	Used generically to refer to the various organisational units within Government that deliver services or otherwise service Government objectives. The term can include departments, commercialised business units, statutory bodies or other organisations established by Executive decision.
<b>Appropriation</b>	Funds issued by the Treasurer, under Parliamentary authority, to agencies during a financial year for: <ul style="list-style-type: none"> <li>• delivery of agreed services</li> <li>• administered items</li> <li>• adjustment of the Government's equity in agencies, including acquiring of capital.</li> </ul>
<b>Balance sheet</b>	A financial statement that reports the assets, liabilities and equity of an entity as at a particular date.
<b>Capital</b>	A term used to refer to an entity's stock of assets and the capital grants it makes to other agencies. Assets include property, plant and equipment, intangible items and inventories that an entity owns/controls and uses in the delivery of services.
<b>Cash Flow Statement</b>	A financial statement reporting the cash inflows and outflows for an entity's operating, investing and financing activities in a particular period.
<b>Controlled Items</b>	Assets, liabilities, revenues and expenses that are controlled by departments. These relate directly to the departmental operational objectives and arise at the discretion and direction of that department.
<b>Depreciation</b>	The periodic allocation of the cost of physical assets, representing the amount of the asset consumed during a specified time.
<b>Equity</b>	Equity is the residual interest in the assets of the entity after deduction of its liabilities. It usually comprises the entity's accumulated surpluses/losses, capital injections and any reserves.
<b>Equity injection</b>	An increase in the investment of the Government in a public sector agency.
<b>Financial statements</b>	Collective description of the Income Statement, the Balance Sheet and the Cash Flow Statement for an entity's controlled and administered activities.
<b>Income statement</b>	A financial statement highlighting the accounting surplus or deficit of an entity. It provides an indication of whether the entity has sufficient revenue to meet expenses in the current year, including non-cash costs such as depreciation.
<b>Outcomes</b>	Whole-of-government outcomes are intended to cover all dimensions of community wellbeing. They express the current needs and future aspirations of communities, within a social, economic and environment context.
<b>Own-source revenue</b>	Revenue that is generated by an agency, generally through the sale of goods and services, but it may also include some Commonwealth funding.
<b>Priorities</b>	Key policy areas that will be the focus of Government activity.
<b>Services</b>	The actions or activities (including policy development) of an agency which contribute to the achievement of the agency's objectives.
<b>Service area</b>	Related services grouped into a high level service area for communicating the broad types of services delivered by an agency.
<b>Service standard</b>	Define a level of performance that is expected to be achieved appropriate for the service area or service. Service standards are measures of efficiency or effectiveness.





Queensland Budget 2019–20

**Service Delivery Statements**

[budget.qld.gov.au](http://budget.qld.gov.au)