



State Budget 2012-13

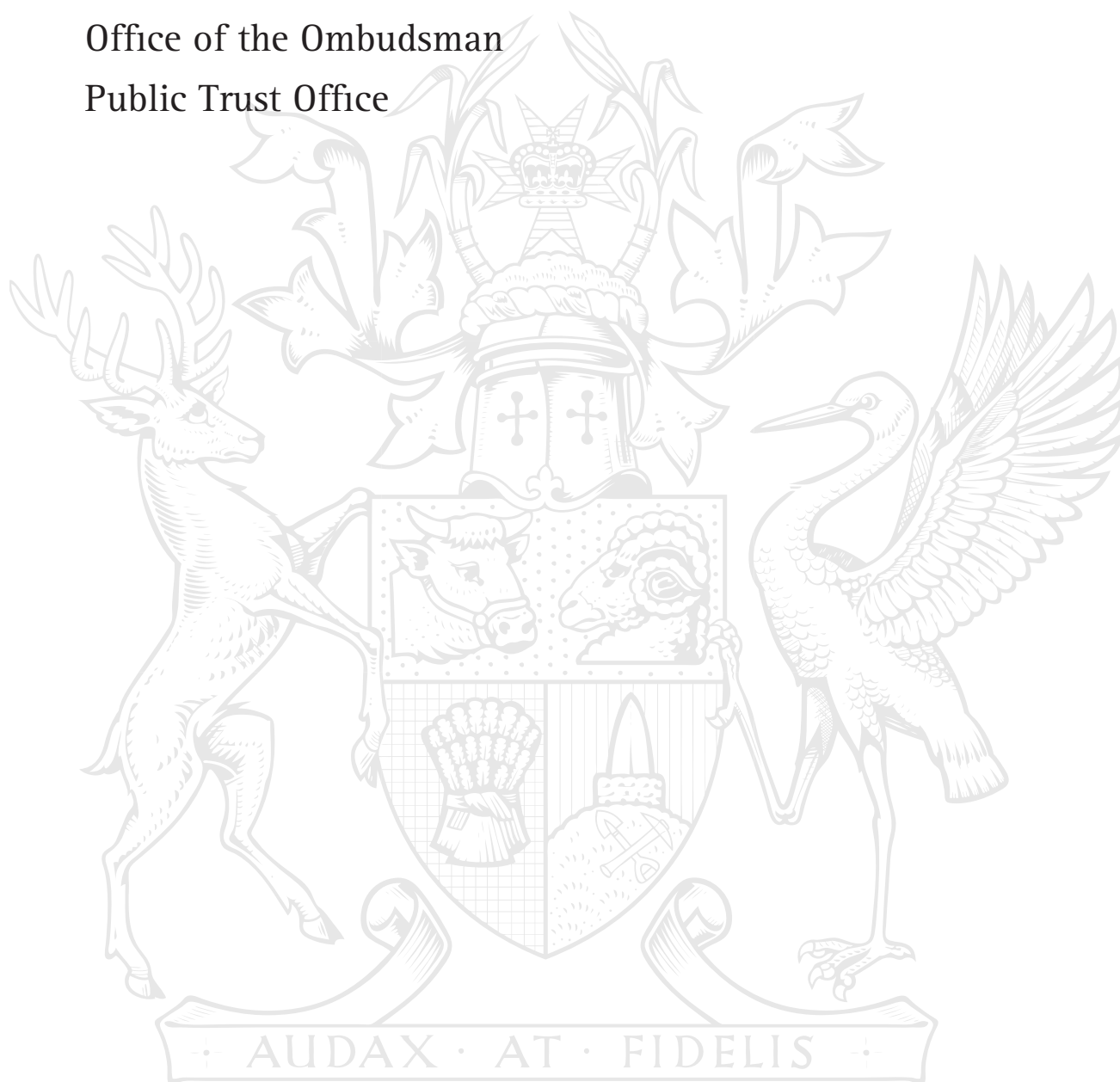
Service Delivery Statements

Department of Justice and Attorney-General

Electoral Commission of Queensland

Office of the Ombudsman

Public Trust Office



2012–13 State Budget Papers

- 1. Budget Speech**
- 2. Budget Strategy and Outlook**
- 3. Capital Statement**
- 4. Budget Measures**
- 5. Service Delivery Statements**

Appropriation Bills

The suite of Budget Papers is similar to that published in 2011-12.

In April 2012, machinery-of-Government changes saw the creation of 20 departments with each department reporting directly to one Minister.

These new arrangements have required minor changes to how information is presented in some Budget Papers. The 2012-13 Budget Papers provide continuity of information between the previous departmental structure and the new arrangements.

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Service Delivery Statements

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Department of Justice and Attorney-General

Summary of portfolio budgets

Page	Agency	2011-12 Adjusted Budget \$'000	2011-12 Est. Actual \$'000	2012-13 Estimate \$'000
3	Department of Justice and Attorney-General - controlled	616,776	647,538	726,558
	Department of Justice and Attorney-General - administered	325,637	347,160	293,980
38	Anti-Discrimination Commission Queensland	5,220	5,235	5,316
45	Crime and Misconduct Commission	50,553	49,945	50,037
55	Legal Aid Queensland	113,300	123,852	125,922
62	Office of the Information Commissioner	6,675	6,675	6,581
69	Electoral Commission of Queensland - controlled	85,362	61,685	43,348
	Electoral Commission of Queensland - administered	..	..	..
90	Office of the Ombudsman	7,294	7,154	7,563
106	The Public Trustee of Queensland - controlled	78,516	79,406	75,062
	The Public Trustee of Queensland - administered	825	340	..

Note:

1. Explanations of variances are provided in the financial statements

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PORTFOLIO OVERVIEW

Ministerial and portfolio responsibilities

The Department of Justice and Attorney-General's portfolio benefits Queenslanders by providing the following services:

Department of Justice and Attorney-General:

- *Criminal and Civil Justice*: includes Queensland's courts and tribunals, provides coronial and prosecution services, diversion programs to address causes of offending, Justice of the Peace and mediation services
- *Fair and Safe Work*: supports an industrial relations framework for Queensland's private sector, provides workplace health and safety services, workers' compensation policy advice, and electrical safety services, including developing and enforcing standards and promoting strategies for improved performance
- *Legal*: develops and coordinates proposals for justice related legislation, provides advice on and develops law reform and justice policy; provides independent legal services for public sector agencies and the State
- *Human Rights Protection*: provides guardianship services, assistance for victims of crime and life event registration services
- *Liquor, Gaming and Fair Trading*: provides regulatory and consumer protection services across the liquor, gaming, and general services sectors, particularly through encouraging industry integrity and fostering business and consumer confidence, develops and implements initiatives to minimise harm from liquor and gambling; educates and protects vulnerable consumers
- *Youth Justice*: provides youth justice services, including boot camps, conferencing and detention centres; develops and implements strategies to meet the needs of youth justice clients and their families.

Anti-Discrimination Commission Queensland:

- Objective: To resolve complaints under the Queensland *Anti-Discrimination Act 1991*; provide information to the community about its rights and responsibilities; and promote understanding, acceptance and public discussion of human rights in Queensland.

Crime and Misconduct Commission:

- Objective: To combat major crime and promote public sector integrity.

Legal Aid Queensland:

- Objective: To provide frontline legal services to financially disadvantaged people.

Office of the Information Commissioner:

- Objective: To foster better and easier access to public sector information.

Portfolio Structure and Services

Attorney-General and Minister for Justice The Honourable Jarrod Bleijie MP

Department of Justice and Attorney-General

Acting Director General: Terry Ryan

Service Area 1: Criminal and Civil Justice

Service Area 2: Fair and Safe Work

Service Area 3: Legal

Service Area 4: Human Rights Protection

Service Area 5: Liquor, Gaming and Fair Trading

Service Area 6: Youth Justice

Anti-Discrimination Commission Queensland

Anti-Discrimination Commissioner: Kevin Cocks, AM

Objective: To resolve complaints under the Queensland *Anti-Discrimination Act 1991*; provide information to the community about its rights and responsibilities; and promote understanding, acceptance and public discussion of human rights in Queensland.

Crime and Misconduct Commission

Chairperson and Chief Executive Officer: Ross Martin, SC

Objective: To combat major crime and promote public sector integrity.

Legal Aid Queensland

Chief Executive Officer: Anthony Reilly

Objective: To provide frontline legal services to financially disadvantaged people.

Office of the Information Commissioner

Acting Information Commissioner: Jenny Mead

Objective: To be recognised as Queensland's independent, influential and practical authority on information rights and responsibilities.

RESOURCES AND PERFORMANCE

DEPARTMENTAL OVERVIEW

Strategic direction

The Department of Justice and Attorney-General's purpose is to contribute to a fair and just society and safe, healthy, productive workplaces and community. It works towards a fair, safe and just Queensland through the following strategic objectives:

- improve the administration of Queensland's justice system
- improve frontline justice services for Queenslanders
- improve youth justice services
- improve health, safety and fairness in workplaces and the community
- improve safety and fairness for Queensland businesses and consumers
- improve our organisational effectiveness.

The department contributes to the Queensland Government's objectives for the community to:

- revitalise frontline services by:
 - aligning sentencing laws to community expectations and promoting social accountability through offender reparation
 - breaking the cycle of youth crime
 - improving support for victims of crime
 - managing demand for frontline justice services and developing innovative models for efficient justice service delivery
- lower the cost of living by reducing red tape relating to the department's services, legislation and regulations
- grow a four pillar economy by using responsible financial management that contributes to the Government's fiscal strategies and targets through reassessment of service delivery priorities and delivery models and identifying opportunities to redirect resources to frontline service delivery
- restore accountability in government by introducing laws to once again make it illegal to lie in Parliament and contributing to the Government's Public Sector Renewal Program.

Machinery-of-Government changes in April and May 2012 transferred responsibility for:

- Public Sector Industrial and Employee Relations from the Department of Justice and Attorney-General to the Public Service Commission
- State Penalties Enforcement Registry from the Department of Justice and Attorney-General to Queensland Treasury and Trade
- Youth Justice Services from the Department of Communities, Child Safety and Disability Services to the Department of Justice and Attorney-General
- administration of the *Retirement Villages Act 1999* from the Department of Justice and Attorney-General to the Department of Housing and Public Works.

In 2012-13 the department will contribute to the Government's commitments by:

- providing additional funding of \$6 million to establish the Queensland Child Protection Commission of Inquiry to review the progress of the implementation of the Report of the Commission of Inquiry into the Abuse of Children in Queensland Institutions (the Forde Inquiry) and the *Protecting Children: A report on the abuse of children in foster care* report by the Crime and Misconduct Commission, and to chart a new road map for child protection over the next decade
- providing recurrent funding of \$1 million to establish a permanent coroner's office in Central Queensland to help reduce waiting times in the finalisation of these sensitive matters
- providing additional funding of \$1 million per annum to address workload pressures in the Supreme Court, by the appointment of an additional Supreme Court Judge, court staff and supporting resources
- providing additional funding of \$2 million over two years to create a sentencing option for the courts to provide young offenders and their families with an option to participate in the Youth Boot Camp Diversion Program. The model will commence with a boot camp which will include physical activity, intervention and family support. This will be followed by ongoing support, monitoring and after care and will be completed with a mentoring program to support the young person to not reoffend
- providing increased funding of \$3.5 million over four years to expand and better support the role of Justices of the Peace, including trialling the use of JP (Magistrates Court) to hear suitable tribunal matters
- providing increased funding of \$2 million over four years to support victims of crime who may have been directly or indirectly affected by violent crime
- introducing a new administration levy on all criminal justice related outcomes of \$300 for Supreme and District Court matters and \$100 for Magistrates Court matters where an offender is found guilty
- cracking down on serious drug crimes and organised crime through improving Queensland's sentencing laws
- implementing savings allocated through rigorous review of services, particularly to back office services and processes.

Capital measures for 2012-13 include:

- \$46 million to finalise construction of the new Brisbane Supreme and District Courts building. The new courthouse will be unique in Australia, with the collocation of the Supreme Court and District Court providing significant operating efficiencies through the use of shared facilities
- \$30.4 million for the refurbishment of the Cleveland Youth Detention Centre at Townsville
- \$0.50 million to establish a permanent coroner's office in Central Queensland.

Achievements in 2011-12 included:

- developing the Criminal Law Amendment Bill 2012 and the Criminal Law (Two Strike Child Sex Offenders) Bill 2012 for tougher sentences on serious crime, including evading police, repeat child sex offenders, murder and serious assault on police officers
- developing the Criminal Law (False Evidence before Parliament) Amendment Bill 2012 to make it illegal to lie to Parliament
- developing a new regional structure for the Queensland Courts Service by merging six regions into four to deliver more efficient and effective court services to Queenslanders
- launching a problem gambling campaign titled *Gambling too much?* to minimise gambling harm in Queensland pubs and clubs and to drive behaviour change by encouraging people to seek counselling assistance, explore self-help options or undertake self-exclusion measures

- releasing the Asbestos Work Health and Safety Action Plan 2011-16. The plan focuses on workers at risk from exposure to asbestos and improving relevant information products. Further service improvements included establishing a single point of contact phone number for asbestos-related matters to support a coordinated response to asbestos management in Queensland.

The department considers a number of environmental factors in its planning and service delivery. These factors include: demand pressures from population growth and changing demographics in Queensland, the impact of the Government's commitment to fiscal repair, the impact of a competitive workforce market and the effects of emerging technologies. These are managed through the department's objectives and strategies.

Departmental Budget Summary

Department of Justice and Attorney-General	2011-12 Adjusted Budget \$'000	2011-12 Est. Act. \$'000	2012-13 Estimate \$'000
CONTROLLED			
Income			
Appropriation for services ^{1, 2, 3}			
Deferred from previous year/s	..	8,435	856
Balance of service appropriation	415,342	429,804	519,089
Other revenue	201,434	209,299	206,613
Total income	616,776	647,538	726,558
Expenses			
Criminal and Civil Justice	291,189	312,114	288,080
Fair and Safe Work	122,229	131,346	112,255
Human Rights Protection	37,529	37,106	39,007
Legal	47,090	50,271	57,468
Liquor, Gaming and Fair Trading	94,253	92,215	81,067
Youth Justice	24,486	24,486	148,681
Total expenses	616,776	647,538	726,558
Operating surplus/deficit	..	..	..
Net assets	1,652,955	1,569,386	1,619,928
ADMINISTERED			
Revenue			
Commonwealth revenue	..	..	..
Appropriation of administered items ^{2,4,5}	238,505	246,434	242,449
Other administered revenue	393,215	426,057	168,748
Total revenue	631,720	672,491	411,197
Expenses			
Transfers to government	306,237	342,951	117,371
Administered expenses	325,637	347,160	293,980
Total expenses	631,874	690,111	411,351
Net assets	32,321	14,058	13,904
APPROPRIATIONS			
Controlled Items			
Departmental services ^{1,3}	415,342	437,733	520,012
Equity adjustment	241,908	196,489	38,918
Administered items ^{4,5}	238,505	223,776	239,092
VOTE TOTAL ⁶	895,755	857,998	798,022

Notes:

1. Appropriation for services does not match appropriation for departmental services in the 2011-12 Estimated Actual due to an appropriation receivable of \$0.07 million for 2011-12 and payment of an appropriation payable of \$0.44 million from 2010-11.
2. Includes State and Commonwealth funding.
3. Appropriation for services does not match appropriation for departmental services in the 2012-13 Estimate due to the receipt of an appropriation receivable of \$0.07 million from 2011-12.
4. Administered items does not match Appropriation of administered items in the 2011-12 Estimated Actual due to an appropriation receivable of \$21.6 million and an appropriated equity withdrawal of \$1.1 million.
5. Administered items does not match Appropriation of administered items in the 2012-13 Estimate due to an appropriated equity withdrawal of \$4.9 million, partially offset by an appropriation receivable of \$1.5 million from 2011-12.
6. As represented in the 2012-13 Appropriation Bill, except for the 2011-12 Adjusted Budget, which does not match due to the machinery-of-government changes which took place in 2011-12.

Budget Measures Summary

The table shows a summary of Budget measures relating to the Department since the 2011-12 Budget. Further details are contained in Budget Paper No. 4.

Department of Justice and Attorney-General	2011-12 \$'000	2012-13 \$'000	2013-14 \$'000	2014-15 \$'000	2015-16 \$'000
Revenue measures					
Up to and including 2011-12 MYR					
Administered	..	..	..	..	..
Departmental	..	..	..	..	..
2012-13 Budget					
Administered	..	10,001	15,002	15,002	15,002
Departmental	..	..	..	..	..
Total revenue measures					
Administered	..	10,001	15,002	15,002	15,002
Departmental	..	..	..	..	..
Expense measures					
Up to and including 2011-12 MYR					
Administered	..	..	..	..	..
Departmental	..	..	..	..	..
2012-13 Budget					
Administered	(500)	(215)	(1,124)	(1,124)	(1,124)
Departmental	(7,500)	(17,711)	(41,536)	(42,536)	(42,786)
Total expense measures					
Administered	(500)	(215)	(1,124)	(1,124)	(1,124)
Departmental	(7,500)	(17,711)	(41,536)	(42,536)	(42,786)
Capital measures					
Up to and including 2011-12 MYR					
Administered	..	..	..	..	..
Departmental	..	..	..	..	..
2012-13 Budget					
Administered	..	..	..	..	..
Departmental	(5,900)	500	..	..	..
Total capital measures					
Administered	..	..	..	..	..
Departmental	(5,900)	500	..	..	..

Staffing¹

Department of Justice and Attorney-General	Notes	2011-12 Adjusted Budget	2011-12 Est. Actual	2012-13 Estimate
Total	2, 3, 4	5,353	5,017	4,715

Notes:

1. Full-time equivalents (FTEs) as at 30 June.
2. The decrease from the 2011-12 Adjusted Budget to the 2011-12 Estimated Actual primarily reflects the impact of the Voluntary Separation Program and the Employment Management Program.
3. The decrease from the 2011-12 Adjusted Budget to the 2012-13 Estimate primarily reflects the impact of the Voluntary Separation Program, the Agency Saving Initiatives and the Employment Management Program.
4. The decrease from the 2011-12 Estimated Actual to the 2012-13 Estimate primarily reflects the Agency Saving Initiatives and the Employment Management Program.

SERVICE PERFORMANCE

Our service areas are:

Criminal and Civil Justice

Criminal and Civil Justice includes Queensland's courts and tribunals and provides coronial and prosecution services. This service area provides diversion programs to address causes of crime, Justice of the Peace services and civil and criminal mediation services across the State. It contributes to the department's objectives to improve the administration of Queensland's justice system and frontline justice services for Queenslanders.

Fair and Safe Work

Fair and Safe Work provides workplace health and safety services and workers' compensation policy advice. It supports an industrial relations framework for the private sector in Queensland. It develops and enforces standards for electrical safety and promotes strategies for improved electrical safety performance. This service area contributes to the department's objective to improve health, safety, and fairness in workplaces and the community.

Legal

Legal provides independent legal services for public sector agencies and the State. It also develops and coordinates proposals for justice related legislation and provides advice on law reform and justice policy. This service area contributes to the department's objectives to improve the administration of Queensland's justice system and improve justice services for Queenslanders.

Human Rights Protection

Human Rights Protection provides guardianship and victims of crime services. It also provides births, deaths and marriages registration services. It contributes to the department's objective to improve frontline justice services for Queenslanders.

Liquor, Gaming and Fair Trading

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, fostering business and consumer confidence while implementing initiatives that minimise harm and impact on community amenity from liquor and gambling, and educating and protecting vulnerable consumers. This service area contributes to the department's objective to improve safety and fairness for Queensland businesses and consumers.

Youth Justice

Youth Justice provides early intervention, statutory youth justice and detention services to hold young people to account for their actions, encourage their reintegration into the community and promote community safety. This includes boot camps, conferencing and detention centres. Youth Justice also develops and implements strategies to meet the needs of youth justice clients and their families. This service area contributes to the department's objective of improving youth justice services.

2012-13 Service Summary¹

Service area	Sources of Revenue				
	Total cost \$'000	State Contribution \$'000	User Charges \$'000	C'wealth Revenue \$'000	Other Revenue \$'000
Criminal and Civil Justice	288,080	251,601	30,673	..	5,806
Fair and Safe Work	112,255	40,165	7,173	..	64,917
Human Rights Protection	39,007	24,611	13,251	..	1,145
Legal	57,468	15,572	36,070	..	5,826
Liquor, Gaming and Fair Trading	81,067	39,959	7,637	..	33,471
Youth Justice	148,681	148,037	467	..	177
Total	726,558	519,945	95,271	..	111,342

Note:

1. Explanations of variances are provided in the financial statements.

Performance Statement

	Notes	2011-12 Target/est.	2011-12 Est. actual	2012-13 Target/est.
Service Area: Criminal and civil justice				
Service standards				
<i>Court services</i>				
<i>Supreme Court – Court of Appeal</i>				
Clearance rate (finalisations/lodgements) per cent				
• Civil law	1	100%	90%	100%
• Criminal law	2	109%	105%	105%
Backlog indicator (greater than 24 months) per cent				
• Civil law		0%	0%	0%
• Criminal law		0%	0%	0%
<i>Supreme Court – Trial Division</i>				
Clearance rate (finalisations/lodgements) per cent				
• Civil law	3	100%	130%	105%
• Criminal law	4	101%	108%	100%
Backlog indicator (greater than 24 months) per cent				
• Civil law	5	5%	9.6%	5%
• Criminal law		5%	5.8%	5%
<i>District Court</i>				
Clearance rate (finalisations/lodgements) per cent				
• Civil law	6	100%	95%	100%
• Criminal law		100%	104%	100%
Backlog indicator (greater than 24 months) per cent				
• Civil law		5%	3%	5%
• Criminal law		5%	5%	5%
<i>District Court – Appeals</i>				
Clearance rate (finalisations/lodgements) per cent				
• Civil law		100%	97%	100%
• Criminal law	7	100%	85%	100%
Backlog indicator (greater than 24 months) per cent				
• Civil law	8	0%	6%	0%
• Criminal law		0%	2%	0%

	Notes	2011-12 Target/est.	2011-12 Est. actual	2012-13 Target/est.
<i>Magistrates Courts</i>				
Clearance rate (finalisations/lodgements) per cent				
• Civil law		100%	99%	100%
• Criminal law		100%	99%	100%
Backlog indicator (greater than 12 months) per cent				
• Civil law		6%	7.5%	6%
• Criminal law		12%	12%	12%
<i>Childrens Court</i>				
Clearance rate (finalisations/lodgements) per cent				
• Civil law	9	100%	95%	100%
• Criminal law		100%	102%	100%
Backlog indicator (greater than 12 months) per cent				
• Civil law		8%	10%	8%
• Criminal law		8%	7%	8%
<i>Coroners Court</i>				
Clearance rate (finalisations/lodgements) per cent	10	97%	102%	100%
Backlog indicator (greater than 24 months) per cent	11	5%	13%	5%
<i>Land Court and Tribunals</i>				
Clearance rate (finalisations/lodgements) per cent	12	95%	83%	95%
Backlog indicator (greater than 12 months) per cent	13	5%	25%	10%
<i>Courts Innovation Program</i>				
Diversionary court programs' completion rate	14	82%	76%	82%
<i>Prosecution services</i>				
Average time for presentation of indictments (months)	15	6	..	..
<i>Dispute resolution services</i>				
Agreement rate per cent				
• Civil		80%	85%	80%
• Criminal		95%	99%	95%

	Notes	2011-12 Target/est.	2011-12 Est. actual	2012-13 Target/est.
<i>Tribunal services</i>				
<i>Body Corporate and Community Management</i>				
Clearance rate (finalisations/lodgements) per cent	16	95%	103%	95%
<i>Queensland Civil and Administrative Tribunal</i>				
Clearance rate (finalisations/lodgements) per cent	17	85%	95%	95%
Overall client satisfaction with services provided	18	New measure	71%	60%
State contribution (\$000)		242,762	256,429	251,601
Other revenue (\$000)		36,163	35,800	36,479
Total cost (\$000)		278,925	292,229	288,080
Service Area: Fair and safe work				
Service standards				
<i>Industrial relations services</i>				
<i>Private sector industrial relations</i>				
Overall client satisfaction with work life balance information	19	..	74%	75%
<i>Administration of the Industrial Court and Commission system</i>				
Percentage of matters resolved at conference	20	65%	70%	65%
Average time for decisions to be published and made available to the community (days)	21	3.5	1	2
Level of client satisfaction with registry services		85%	92%	85%
<i>Workplace health and safety services</i>				
Percentage of successful prosecutions (per cent)	22	85%	73.4%	85%
Overall client satisfaction by workplaces with inspectorate's effectiveness and professionalism	23, 24	75-80%	94%	..
Cost of WHSQ services per worker covered by the workers' compensation scheme	25	\$25.62	\$32.48	\$26.52

	Notes	2011-12 Target/est.	2011-12 Est. actual	2012-13 Target/est.
<i>Electrical safety services</i>				
The number of reported serious electrical incidents involving powerlines, installations and electrical equipment per million population	26	10	8.86	10
Overall client satisfaction with:				
• access to inspectorate contact	24	85%	90%	..
• access to and relevance of electrical safety seminar programs	24	90%	90%	..
Cost of electrical safety services per person in Queensland	27	\$3.36	\$3.50	\$3.40
Other measure				
<i>Industrial relations services</i>				
<i>Administration of the Industrial Court and Commission system</i>				
Percentage of matters completed within three months		75%	77%	75%
State contribution (\$000)		49,618	54,451	40,165
Other revenue (\$000)		68,896	73,148	72,090
Total cost (\$000)		118,514	127,599	112,255
Service Area: Legal				
Service standards				
<i>Legal services to Government</i>				
Overall client satisfaction with services provided (feedback rating from 1 – 7)	28	3.57	4.48	3.57
Productivity for chargeable hours		100%	100.2%	100%
State contribution (\$000)		9,558	11,287	15,572
Other revenue (\$000)		37,486	38,937	41,896
Total cost (\$000)		47,044	50,224	57,468
Service Area: Human rights protection				
Service standards				
<i>Life event registration services</i>				
Average time to register life events (days):				
• births		7	7	7
• marriages		5	5	5
• deaths		3	3	3
• changes of name		15	15	15
Average time to issue life event certificates (days)		5	4	5

	Notes	2011-12 Target/est.	2011-12 Est. actual	2012-13 Target/est.
<i>Victims of crime assistance services</i>				
Average length of time (calendar days) for financial assistance applications to be assessed:				
• interim assessments	29	21	12	21
• funeral assessments	29	21	7	21
• general assessments	29	90	71	90
• general assessments for secondary and related victims	29	180	91	180
Percentage of clients satisfied with the overall service:				
• financial assistance	30	70%	90%	70%
• LinkUp	30	70%	97%	70%
<i>Guardianship services</i>				
Average time to complete referred investigations (months)				
		5.5	5.85	5.5
Other measure				
<i>Guardianship services</i>				
Percentage of quality assurance audits of the delivery of guardianship services that meet targets				
		80%	84%	80%
State contribution (\$000)		23,664	23,447	24,611
Other revenue (\$000)		13,837	13,631	14,396
Total cost (\$000)		37,501	37,078	39,007
Service Area: Liquor, gaming and fair trading				
Service standards				
<i>Facilitate a business climate which is well understood and respected</i>				
Percentage of decisions upheld on appeal				
	31	70%	60%	70%
Proportion of disputes/conciliations satisfactorily finalised				
	32	80%	88%	80%
<i>Protect Queensland's economy now and for the future</i>				
Consumer redress facilitated by the Office of Fair Trading				
	33	\$3 million	\$6 million	\$3 million

	Notes	2011-12 Target/est.	2011-12 Est. actual	2012-13 Target/est.
Other measures				
<i>Facilitate a business climate which is well understood and respected</i>				
Proportion of licensing applications and registration services processed within timeframes established in service delivery standards		90%	90.5%	90%
Proportion of audit, probity and inspection activities completed in accordance with annual program targets	34	90%	99%	90%
Proportion of investigations completed within timeframes established in service delivery standards	35	75%	85%	75%
Proportion of complaints/conciliations resolved within timeframes established in service delivery standards		85%	84%	85%
Social marketing campaigns achieve the expected level of awareness in target audiences	36	75%	..	..
<i>Protect Queensland's economy now and for the future</i>				
Proportion of Indigenous communities subject to alcohol restrictions where community development activities are completed in accordance with annual program targets		85%	89%	85%
State contribution (\$000)		49,004	44,234	39,959
Other revenue (\$000)		44,743	47,474	41,108
Total cost (\$000)		93,747	91,708	81,067
Service Area: Youth justice				
Service standards				
<i>Support for young people</i>				
Percentage of orders supervised in the community that are successfully completed:				
• Aboriginal and Torres Strait Islander young people		68%	71%	72%
• Other young people		78%	80%	80%
• All young people		73%	76%	76%

	Notes	2011-12 Target/est.	2011-12 Est. actual	2012-13 Target/est.
Percentage of completed referrals to the conditional bail program that are successful:				
• Aboriginal and Torres Strait Islander young people	37	60%	72%	71%
• Other young people		70%	72%	71%
• All young people	37	65%	73%	72%
Percentage of youth justice conferencing participants (including the victim) that are satisfied with the outcome		98%	98%	98%
Rate per 1,000 young people (aged 10- 16 years) in detention:				
• Aboriginal and Torres Strait Islander young people		3.6	3.2	3.3
• Other young people		0.15	0.14	0.14
• All young people		0.36	0.33	0.34
Other measures				
<i>Support for young people</i>				
Number of referrals for young people dealt with through youth justice conferencing:				
• Aboriginal and Torres Strait Islander young people	38	600	782	525
• Other young people	38	1,800	1,535	1,155
• All young people	38	2,400	2,317	1,680
Average daily number of young people in detention:				
• Aboriginal and Torres Strait Islander young people	39	95	84	87
• Other young people	39	60	55	57
• All young people	39	155	138	143
State contribution (\$000)		143,209	139,327	148,037
Other revenue (\$000)		602	602	644
Total cost (\$000)		143,811	139,929	148,681

Notes:

1. The court has no control over the number of lodgements. There has been an increase of 14 per cent in civil lodgements in 2011-12. This has resulted in a clearance rate of less than 100 per cent.
2. The court has no control over the number of lodgements. There has been an increase of 7 per cent in criminal lodgements in 2011-12. The 2012-13 target has been reduced to better align with the 2011-12 estimated actual.
3. The increase in the monetary jurisdiction of the Supreme Court from \$250,000 to \$750,000 under the *Civil and Criminal Justice Reform and Modernisation Amendment Act 2010* has resulted in a reduction in civil lodgements in 2011-12. This reduction has led to an increased clearance rate.
4. The increase in the criminal jurisdiction of the District Court under the *Civil and Criminal Justice Reform and Modernisation Amendment Act 2010* has resulted in a reduction in criminal lodgements in the Supreme Court. This reduction has led to an increased clearance rate.

5. The court has no control over the number of active matters. There has been a significant reduction in the total number of active civil matters. Concurrently, the number of matters greater than 24 months old has remained constant in 2011-12 compared to the previous year.
6. The court has no control over the number of lodgements. There has been an increase of 20 per cent in civil lodgements in 2011-12 as a result of changes in the monetary jurisdiction of the Supreme and District Court under the *Civil and Criminal Justice Reform and Modernisation Amendment Act 2010*. This has resulted in a clearance rate of less than 100 per cent.
7. The court has no control over the number of lodgements. The variance is due to a significant number of lodgements made in Townsville about a particular aspect of liquor licensing law. These matters are unable to be finalised until a determination is made in a test case at the High Court of Australia. Once this occurs, all matters will proceed to finalisation.
8. This variance is based on a very small number of matters. The progression of matters to finalisation is dependant on the readiness of parties to proceed and is not within the court's control.
9. The court has no control over the number of lodgements. There has been a significant increase in child protection applications in 2011-12. This has resulted in a clearance rate less than target.
10. A six month trial of a judicial registrar role in Brisbane since January 2012 and the allocation of an additional Brisbane Magistrate to coronial work since January 2012 resulted in an increase in finalisations in 2011-12.
11. Although the clearance rate has improved in the Coroners Court (see note 10), there has been a significant increase in demand for coronial services in recent years resulting in an increase to pending backlog despite annual increases in finalised investigations. In addition, the progression of matters to finalisation is dependant on other agencies to provide autopsy, toxicology and police reports. Coroners are required to await outcomes of investigative processes (e.g. workplace health and safety investigations) and criminal proceedings before proceeding to inquest.
12. The court has no control over the number of lodgements. Sixty-six percent of annual lodgements in 2011-12 were appeals against land valuations following the release of Decisions on Objection by the Valuer-General. The very high numbers of this category of appeals has resulted in a clearance rate less than target.
13. The progression of matters to finalisation is dependant on availability of persons providing expert evidence and the readiness of parties to proceed. This is not within the court's control.
14. The homelessness diversion program has reduced its weekly sitting days from three days to two days. In addition, there has been a 3 per cent decrease in the number of individuals completing drug diversion programs. This resulted in a lower than expected combined completion rate.
15. The presentation of indictments within 6 months is a mandatory requirement under the *Director of Public Prosecutions Act 1984*. The Office of the Director of Public Prosecutions (ODPP) monitors and reports on this requirement in annual reports. In 2011-12, the ODPP expects to present 100 per cent of indictments within 6 months. As the ODPP has limited ability to significantly alter existing legal processes and resulting timeframes, measuring average timeframes is not a meaningful performance measure. Therefore, this measure will not be reported and will be reviewed in 2012-13.
16. The variance is due to a focus on reducing the number of pending applications for adjudication and conciliation services.
17. The Queensland Civil and Administrative Tribunal (QCAT) implemented several improvement strategies in 2011-12 which resulted in its ability to actively monitor and manage timeliness in the tribunal's workload.
18. QCAT has placed a high priority on creating a culture of responsiveness to clients since it commenced in December 2009. The results of the 2011-12 survey against the target/estimate established for 2012-13 show that clients appreciate the manner in which tribunal services are being delivered to the community.
19. A target was not set for 2011-12 as the measure needed to be benchmarked.
20. This positive result is due to the Queensland Industrial Relations Commission's successful conference process, resulting in fewer matters proceeding to a hearing.
21. Improved publishing processes have resulted in faster publishing of decisions on the Queensland Industrial Relations Commission's website.
22. There were 26 unsuccessful prosecutions. Of these: one was dismissed by the courts; five were withdrawn from court when the Director-General accepted an enforceable undertaking application, made by either the company, or an associated entity; and 20 were withdrawn from the court for various other reasons.

23. This very positive result is due to increased engagement by Workplace Health and Safety Queensland across the Queensland business community to raise the profile of its advisory and inspectorate services.
24. Surveys are conducted on a biannual basis so no target estimate has been set for 2012-13. The next survey will be conducted in 2013-14.
25. The major reason for the increased cost of service delivery per worker is that labour force growth was lower than expected in 2011-12. The 2012-13 target has been increased by 3.5 per cent in line with increased cost of Workplace Health and Safety Queensland service delivery.
26. This is a positive indicator of electrical safety advisory and inspectorate services.
27. The 2011-12 variance is largely due to the one-off electrical safety advertising campaign *Don't do your own electrical work*.
28. During the year the feedback rating was changed from a rating of 1 to 7 to a rating of 1 to 5. Crown Law used the new 1 to 5 rating to report its client feedback performance. The previous 2011-12 target of 5 was extrapolated down to 3.57 in the 2012-13 SDS to align with the new rating scale and to ensure consistency in future reporting.
29. These measures were introduced in 2011-12 and reflect that the service has only been operating for two years. As demand for financial assistance continues to increase and more complex matters are finalised, it is expected that the average number of days to assess will also continue to increase. Therefore, targets for 2012-13 have not been reduced. The measures will continue to be monitored closely.
30. While the satisfaction rates from clients who have agreed to participate in a satisfaction survey are high, the number of clients who chose to complete the survey was limited. Targets for 2012-13 have not been increased because new processes, including an online survey to increase the number of participants and provide a more accurate baseline for future reporting, will be developed in 2012-13.
31. Actual numbers are low (five decisions), therefore a large variance can be expected. The target remains a reasonable estimate of the success rate on appeal matters.
32. Obtaining a satisfactory outcome on a complaint lodged by a consumer is largely dependent on the willingness of the consumer and trader to agree on an acceptable resolution.
33. Redress is the compensation or the in-kind value to address issues a consumer has complained about. The amount of redress can vary significantly as it depends on the nature of complaints on hand. Redress can be achieved through conciliation, investigations, prosecution, restitution and from the Property Agents and Motor Dealers Claim Fund.
34. This continuing positive result is due to appropriate monitoring and revision of audit, probity and inspection calendars. The program is reviewed regularly and amended to reflect operational imperatives. The target is considered reasonable given unforeseen contingencies and resource availability.
35. Completion rates are influenced by unforeseen contingencies, resource availability and investigation complexities and will vary annually. For this reason the target also remains unchanged.
36. Measuring campaign effectiveness is complicated and campaigns are not undertaken as a regular activity, making annual reporting in a meaningful way difficult. As a result, this measure has not been reported on and the way campaign effectiveness is measured will be reviewed in 2012-13.
37. The lower 2011-12 target was based on data that may have included incomplete records. As a result, the 2012-13 target has been adjusted.
38. The 2012-13 target has been adjusted for the removal of court referred conferencing. The target is predicted on the *Youth Justice Act 1992* being amended for this change to take effect from January 2013.
39. The 2011-12 target was based on high growth rates in previous years. The reduced number of young people in detention could be due to two new service delivery improvement initiatives implemented in 2011. Remand reduction activities were started in early 2011 and resulted in significantly reduced detention numbers in 2011. Integrated case management activity, targeting high risk offenders under the Youth Offender Blitz initiative, commenced in late 2011. However, in spite of the efforts of these intervention initiatives, analysis of current figures indicates a small increase for 2012-13.

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 trials that were discontinued or successfully appealed against on a question of law or ordered to be paid by a presiding judicial officer in relation to an appeal 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 and a representative of the department decides reimbursement. The department is responsible for the administrative functions of the Appeal Costs Board, including legal advice on current applications and policy issues.

Financial Assistance to Victims of Crime

Victim Assist Queensland commenced on 1 December 2009 to administer the *Victims of Crime Assistance Act 2009*. The new scheme provides financial assistance for treatment and support to help victims recover as quickly as possible 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.

Criminal Injuries Compensation

Victims of an indictable offence who incurred physical or mental injury were able to seek compensation from the offender under the *Criminal Code Act 1899* for injuries before 18 December 1995 or the *Criminal Offence Victims Act 1995* (COVA) for injuries incurred on or after 18 December 1995. If the offender was not known or could not be located or if the offender was financially unable to pay the compensation, the victim may apply for an ex-gratia payment of compensation. This legislation was repealed on 1 December 2009. However, this scheme continues to receive applications due to transitional provisions in new legislation which provided for applications to be made to the courts for criminal injury compensation up to 1 February 2010. Outstanding matters not finalised under COVA/Code lodged with the department and the Supreme and District Courts continue to be dealt with under the COVA/Code provisions. It is expected that matters under COVA/Code will be finalised by 30 June 2014.

Families of Victims of Homicide

COVA provided assistance for the burial or cremation of a person who is a victim of a homicide, payment of certain expenses to family members, and payment of compensation to dependants of the victim. Applications under COVA which were not finalised by 1 December 2009 will continue to be dealt with under the old Act by a team located within the new scheme. It is expected that these matters will be finalised by June 2013.

Funding for Independent Agencies

The department receives and provides government funding for a number of statutory authorities within the portfolio. These include:

- Anti-Discrimination Commission Queensland
- Crime and Misconduct Commission
- Legal Aid Queensland
- Office of the Information Commissioner.

Office of Liquor and Gaming Regulation

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.

PAMDA Claim Fund

The *Property Agents and Motor Dealers Act 2000* 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 commercial agent. Approximately \$1.5 million is received in administered appropriation each year for the Property Agents and Motor Dealers' 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.

Occupational and Industry Licensing

Persons who carry on business in a range of occupations including real estate agents, motor dealers and security providers are required to meet qualification and suitability requirements to hold a licence. Licensing safeguards consumers and helps ensure professionalism.

Financial statements and variance explanations in relation to Administered Items appear in the Departmental Financial Statements.

CAPITAL

Capital program

The department's capital purchases for 2012-13 of \$105.1 million will primarily focus on the completion of the new Brisbane Supreme and District Courts building, the continuation of the expansion and refurbishment of Cleveland Youth Detention Centre, the establishment of a permanent coroner's office in Central Queensland and the ongoing maintenance and renewal of the of the department's significant fixed asset portfolio.

The new Brisbane Supreme and District Courts building, Queen Elizabeth II Courts of Law building, officially opened on 3 August 2012. The new building has:

- capacity for up to 45 courtrooms, 13 more than the former courthouse
- enhanced facilities for court users including victims of crime, witnesses, jurors, lawyers, judges and members of the public
- state-of-the-art technology including Wi-fi on all floors and closed-circuit television facilities and accommodation to enable vulnerable witnesses and victims to give evidence in a private and secure environment
- separate circulation systems and access for judges, jurors, prisoners, vulnerable witnesses and members of the public, alleviating the potential of victims, witnesses or jurors in proceedings coming into direct contact with defendants.

The Cleveland Youth Detention Centre in Townsville is currently being expanded by 48 beds and will accommodate up to 96 young people on completion. When complete the expansion will enable young females from North Queensland to be detained in a facility closer to their community rather than being transported to the Brisbane Youth Detention Centre at Wacol. The expansion includes the required infrastructure and facilities to enable the delivery of the necessary support, health, education and vocational training that address offending behaviours and assist young people to re-enter the community.

The establishment of a permanent coroner's office in Central Queensland will assist in reducing waiting times in the finalisation of these sensitive matters.

Capital budget statement

Department of Justice and Attorney-General	Notes	2011-12 Adjusted Budget \$'000	2011-12 Est. Actual \$'000	2012-13 Estimate \$'000
Capital Purchases¹				
Total land, buildings and infrastructure		255,281	226,634	95,435
Total plant and equipment		5,130	4,804	5,869
Total other capital		5,698	2,147	3,785
Total Capital Purchases		266,109	233,585	105,089

Note:

1. For more detail on the agency's capital purchases please refer to Budget Paper 3.

BUDGETED FINANCIAL STATEMENTS

Analysis of budgeted financial statements

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

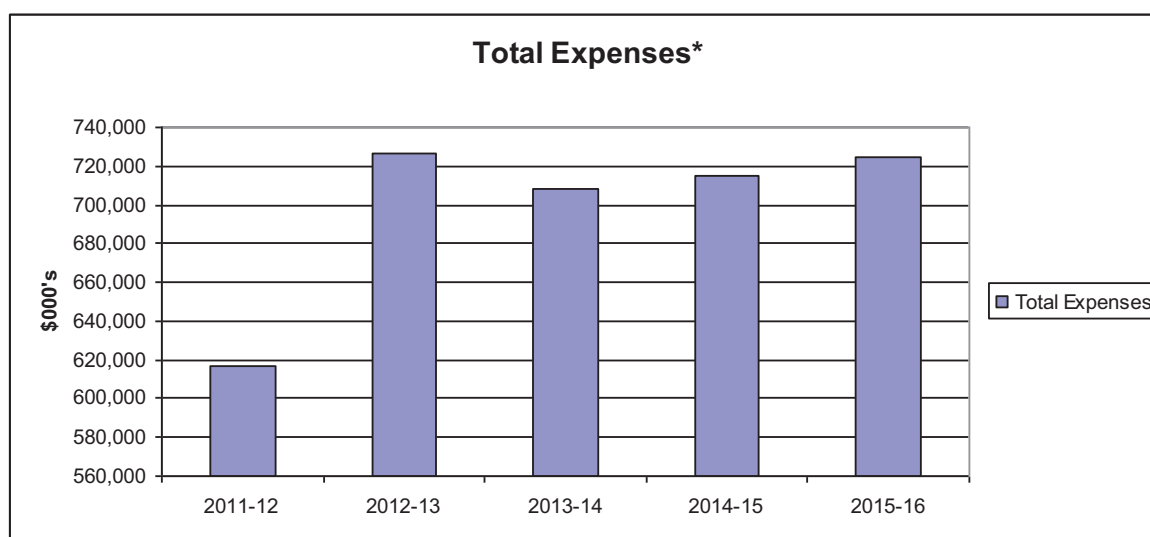
Departmental income statement

Total expenses are estimated to be \$726.6 million in 2012-13, an increase of \$109.8 million from the 2011-12 Adjusted Budget. There are number of significant changes that have an impact upon the budget. The most significant of these is the full year impact of machinery-of-Government (MOG) changes announced by the Government in April and May 2012. These changes are detailed under the Resources and Performance section of this Service Delivery Statement. The transfer of the Youth Justice services to the Department is the most significant of the MOG changes.

In addition to the MOG changes the Department also received funding for a number of election commitments including the Queensland Child Protection Commission of Inquiry (\$6 million), Boot Camps for Youth Justice (\$1 million), a Coroner's Office in Central Queensland (\$0.6 million), expansion of the role of the Justice of the Peace (\$0.5 million), an additional Supreme Court Judge (\$0.5 million) and additional funding for Victims of Crime Support (\$0.5 million).

Increased funding was also received for a number of operational expenses incurred by the Department including depreciation and operational funding for the new Supreme and District Courts building and projected Enterprise Bargaining salary increases.

The department will undertake a number of savings measures to ensure the State returns to a sound fiscal position. The savings will primarily be made in support and corporate back office services and processes. The savings measures including court administration savings along with the outsourcing of court recording and transcription services, cessation of court referred youth justice conferencing, changes to courts diversion programs, overall corporate and administrative savings and a reduction in workplace health and safety inspectors in line with national benchmark rates. These measures are included in Budget Paper 4.



** Direct comparison cannot be made between expenses in the 2011-12 year and expenses in the 2012-13 and subsequent years because of machinery-of-Government changes which took place in 2011-12.*

Departmental balance sheet

The Department is projecting a net asset position of \$1.62 billion at the end of the 2012-13 financial year. This reflects the Department's significant investment in Property, Plant and Equipment (\$1.576 billion) that is primarily Courthouse land and buildings distributed across the State, including the recently completed Brisbane Supreme and District Courts building.

In 2012-13, the Department will spend \$46 million on completing the Brisbane Supreme and District Courts building, \$30.4 million on the Cleveland Youth Detention Centre expansion along with a further \$0.5 million on the establishment of the Coroner's Office in Central Queensland.

The Department will also ensure that its significant property base is maintained by spending approximately \$19 million on programmed building renewal and maintenance.

INCOME STATEMENT

Department of Justice and Attorney-General	Notes	2011-12 Adjusted Budget \$'000	2011-12 Est. Act. \$'000	2012-13 Estimate \$'000
Income				
Service revenue	1,7,14	415,342	438,239	519,945
User charges	2,8	91,017	95,214	95,271
Grants and other contributions	3	108,218	111,977	109,694
Other revenue		2,199	2,108	1,648
Gains on sale/revaluation of property, plant and equipment and investments		..	..	..
Total income		616,776	647,538	726,558
Expenses				
Employee expenses	4,9,15	399,134	409,655	457,530
Supplies and services	5,10,16	151,954	163,823	175,818
Grants and subsidies	11,17	18,568	19,047	24,078
Depreciation and amortisation	6,12,18	42,688	51,647	66,949
Finance/borrowing costs	13,19	808	808	..
Other expenses		3,624	2,454	2,183
Losses on sale/revaluation of property, plant and equipment and investments		..	104	..
Total expenses		616,776	647,538	726,558
OPERATING SURPLUS/(DEFICIT)		..	..	..

STATEMENT OF CHANGES IN EQUITY

Department of Justice and Attorney-General	Notes	2011-12 Adjusted Budget \$'000	2011-12 Est. act. \$'000	2012-13 Estimate \$'000
Net effect of the changes in accounting policies and prior year adjustments		..	..	..
Increase/(decrease) in asset revaluation reserve		18,013	(67,797)	14,800
Net amount of all revenue and expense adjustments direct to equity not disclosed above		..	..	..
Net income recognised directly in equity		18,013	(67,797)	14,800
Surplus/(deficit) for the period		..	..	..
Total recognised income and expense for the period		18,013	(67,797)	14,800
Equity injection/(withdrawal)		241,908	196,961	35,742
Equity adjustments (MoG transfers)	20	282,372	282,372	..
Total movement in equity for period		542,293	411,536	50,542

BALANCE SHEET

Department of Justice and Attorney-General	Notes	2011-12 Adjusted Budget \$'000	2011-12 Est. act. \$'000	2012-13 Estimate \$'000
CURRENT ASSETS				
Cash assets	21,27	21,384	34,992	36,967
Receivables	28	42,414	39,919	37,809
Other financial assets		..	..	..
Inventories		472	390	390
Other		2,058	3,024	2,845
Non-financial assets held for sale		..	..	..
Total current assets		66,328	78,325	78,011
NON-CURRENT ASSETS				
Receivables		..	..	..
Other financial assets		..	..	..
Property, plant and equipment	22,29,33	1,604,535	1,520,919	1,576,267
Intangibles		30,599	27,078	24,670
Other		811	1,564	1,564
Total non-current assets		1,635,945	1,549,561	1,602,501
TOTAL ASSETS		1,702,273	1,627,886	1,680,512
CURRENT LIABILITIES				
Payables	23,30	36,402	45,359	47,435
Accrued employee benefits		7,939	9,740	9,748
Interest-bearing liabilities and derivatives		..	..	..
Provisions		..	..	..
Other	24,31	3,545	900	900
Total current liabilities		47,886	55,999	58,083
NON-CURRENT LIABILITIES				
Payables		1,244	2,282	2,282
Accrued employee benefits		118	149	149
Interest-bearing liabilities and derivatives		..	..	..
Provisions		..	..	..
Other		70	70	70
Total non-current liabilities		1,432	2,501	2,501
TOTAL LIABILITIES		49,318	58,500	60,584
NET ASSETS/(LIABILITIES)		1,652,955	1,569,386	1,619,928
EQUITY				
Capital/contributed equity	25,32,34	1,049,083	986,520	1,022,262
Accumulated surplus/(accumulated deficit)		268,695	271,509	271,509
Reserves:				
- Asset revaluation surplus	26,35	335,177	311,357	326,157
- Other (specify)		..	..	..
TOTAL EQUITY		1,652,955	1,569,386	1,619,928

CASH FLOW STATEMENT

Department of Justice and Attorney-General	Notes	2011-12 Adjusted Budget \$'000	2011-12 Est. act. \$'000	2012-13 Estimate \$'000
CASH FLOWS FROM OPERATING ACTIVITIES				
Inflows:				
Service receipts	36,45,56	415,342	437,733	520,012
User charges	37,46	96,669	100,848	100,923
Grants and other contributions	38	104,021	107,780	105,497
Other		13,593	12,559	13,985
Outflows:				
Employee costs	39,47,57	(397,875)	(409,380)	(457,522)
Supplies and services	40,48,58	(158,952)	(170,821)	(182,836)
Grants and subsidies	49,59	(18,568)	(19,047)	(24,078)
Borrowing costs	50,60	(808)	(808)	..
Other	41,61	(9,296)	(14,316)	(7,835)
Net cash provided by/(used in) operating activities		44,126	44,548	68,146
CASH FLOWS FROM INVESTING ACTIVITIES				
Inflows:				
Sales of property, plant and equipment		..	(86)	..
Investments redeemed		..	..	..
Loans and advances redeemed		..	..	..
Outflows:				
Payments for property, plant and equipment and intangibles	42,51,62	(266,109)	(233,585)	(105,089)
Payments for investments		..	..	..
Loans and advances made		..	..	..
Net cash provided by/(used in) investing activities		(266,109)	(233,671)	(105,089)
CASH FLOWS FROM FINANCING ACTIVITIES				
Inflows:				
Borrowings		..	..	..
Equity injections	43,52,63	269,687	235,140	82,643
Outflows:				
Borrowing redemptions	53,64	(19,690)	(19,690)	..
Finance lease payments		..	..	..
Equity withdrawals	44,54	(27,779)	(41,151)	(43,725)
Net cash provided by/(used in) financing activities		222,218	174,299	38,918
Net increase/(decrease) in cash held		235	(14,824)	1,975
Cash at the beginning of financial year		17,458	46,125	34,992
Cash transfers from restructure	55	3,691	3,691	..
Cash at the end of financial year		21,384	34,992	36,967

ADMINISTERED INCOME STATEMENT

Department of Justice and Attorney-General	Notes	2011-12 Adjusted Budget \$'000	2011-12 Est. act. \$'000	2012-13 Estimate \$'000
Revenues				
Commonwealth grants		..	..	..
Taxes, fees and fines	65,71,76	326,845	363,656	112,437
Royalties, property income and other territorial Revenue		..	..	..
Interest	66,77	189	933	187
Administered revenue	67,72,78	238,505	246,434	242,449
Other	68,73,79	66,181	61,468	56,124
Total revenues		631,720	672,491	411,197
Expenses				
Supplies and services		4,532	7,502	6,260
Depreciation and amortisation				
Grants and subsidies	69,80	196,077	213,544	197,231
Benefit payments		25,530	28,316	25,530
Borrowing costs		..	..	..
Other	74,81	99,498	97,798	64,959
Total expenses		325,637	347,160	293,980
Net surplus or deficit before transfers to Government		306,083	325,331	117,217
Transfers of administered revenue to Government	70,75,82	306,237	342,951	117,371
OPERATING SURPLUS/(DEFICIT)		(154)	(17,620)	(154)

ADMINISTERED BALANCE SHEET

Department of Justice and Attorney-General	Notes	2011-12 Adjusted Budget \$'000	2011-12 Est. act. \$'000	2012-13 Estimate \$'000
CURRENT ASSETS				
Cash assets	83,87	48,890	32,010	33,961
Receivables	84,88	39,143	91,128	89,023
Inventories				
Other		870	23	23
Non-financial assets held for sale		..	..	..
Total current assets		88,903	123,161	123,007
NON-CURRENT ASSETS				
Receivables		..	..	..
Other financial assets		..	..	..
Property, plant and equipment		..	..	..
Intangibles		..	..	..
Other		88,753	88,753	88,753
Total non-current assets		88,753	88,753	88,753
TOTAL ADMINISTERED ASSETS		177,656	211,914	211,760
CURRENT LIABILITIES				
Payables		8,394	8,855	8,855
Transfers to Government payable	85,89	14,138	67,862	67,862
Interest-bearing liabilities		..	..	..
Other		23,252	18,604	18,604
Total current liabilities		45,784	95,321	95,321
NON-CURRENT LIABILITIES				
Payables		4,284	5,329	5,329
Interest-bearing liabilities		..	..	..
Other		95,267	97,206	97,206
Total non-current liabilities		99,551	102,535	102,535
TOTAL ADMINISTERED LIABILITIES		145,335	197,856	197,856
ADMINISTERED NET ASSETS/(LIABILITIES)		32,321	14,058	13,904
EQUITY				
Capital/Contributed equity		36,520	36,519	36,519
Retained surplus/(Accumulated deficit)	86,90	(4,199)	(22,461)	(22,615)
Reserves:		..	..	..
- Asset revaluation reserve		..	..	..
- Other (specify)		..	..	..
TOTAL ADMINISTERED EQUITY		32,321	14,058	13,904

ADMINISTERED CASH FLOW STATEMENT

Department of Justice and Attorney-General	Notes	2011-12 Adjusted Budget \$'000	2011-12 Est. act. \$'000	2012-13 Estimate \$'000
CASH FLOWS FROM OPERATING ACTIVITIES				
Inflows:				
Administered item receipts	91,99	238,505	224,858	243,954
Grants and other contributions		49,104	49,333	49,911
Taxes, fees and fines	92,96,100	267,437	285,083	106,295
Royalties, property income and other territorial revenues		..	..	..
Other	93,97,101	23,578	19,380	12,712
Outflows:				
Transfers to Government	94,98,102	(288,945)	(302,291)	(117,371)
Grants and subsidies	95,103	(221,607)	(241,860)	(222,761)
Supplies and services		(4,833)	(7,803)	(6,561)
Borrowing costs		..	..	..
Other		(62,793)	(66,978)	(64,228)
Net cash provided by/(used in) operating activities		446	(40,278)	1,951
CASH FLOWS FROM INVESTING ACTIVITIES				
Inflows:				
Sales of property, plant and equipment		..	..	..
Investments redeemed		..	..	..
Loans and advances redeemed		..	..	..
Outflows:				
Payments for property, plant and equipment and intangibles		..	..	..
Payments for investments		..	..	..
Loans and advances made		..	..	..
Net cash provided by/(used in) investing activities		..	..	..
CASH FLOWS FROM FINANCING ACTIVITIES				
Inflows:				
Borrowings		..	..	..
Equity injections		..	..	..
Outflows:				
Borrowing redemptions		..	..	..
Finance lease payments		..	..	..
Equity withdrawals		..	..	..
Net cash provided by/(used in) financing activities		..	..	..
Net increase/(decrease) in cash held		446	(40,278)	1,951
Administered cash at beginning of financial year		51,620	75,464	32,010
Cash transfers from restructure		(3,176)	(3,176)	..
Administered cash at end of financial year		48,890	32,010	33,961

EXPLANATION OF VARIANCES IN THE FINANCIAL STATEMENTS

In the Explanation Notes provided below, the following terms are to be referred to:

- Machinery-of-Government (MOG) changes including:
 - Transfer of the State Penalties Enforcement Registry function to Queensland Treasury and Trade effective from 24 May 2012;
 - Transfer of the Retirement Village Act function to the Department of Housing and Public Works effective from 24 May 2012;
 - Transfer of the Public Sector Industrial and Employee Relations function to the Public Service Commission effective from 03 April 2012; and
 - Transfer of the Youth Justice function from the Department of Communities, Child Safety and Disability Services effective from 03 April 2012.
- Agency Saving Initiatives to restore the State Fiscal position are included in Budget Paper 4.
- Whole of Government (WOG) Saving Target for 2011-12 as outlined in Budget Paper 4.
- Election Commitments as outlined in Budget Paper 4.

EXPLANATION OF VARIANCES IN THE FINANCIAL STATEMENTS

Income statement

Major variations between 2011-12 Adjusted Budget and 2011-12 Estimated actual include:

1. The increase primarily reflects the net funding required for the 2011-12 Voluntary Separation Program (VSP), funding for initiatives realigned from 2010-11 to 2011-12 and the operational requirements of the department and supplementation for depreciation, partially offset by the departmental contribution to the WOG Saving Target.
2. The increase primarily reflects higher than forecast revenues for the industrial relations compliance services for the private sector and the National Workplace Relations System on behalf of the Australian Government and higher than projected externally generated professional fees in Crown Law. These increases are partially offset by lower court fee revenue.
3. The increase primarily reflects realignment of funding for the Community Investment Fund from 2010-11 to 2011-12 and funding received for the Healthy Worker Initiatives, partially offset by the departmental contribution to the WOG Saving Target.
4. The increase primarily reflects net funding required for the 2011-12 VSP, funding for initiatives realigned from 2010-11 to 2011-12 and funding received for the Healthy Worker Initiatives, partially offset by the departmental contribution to the WOG Saving Target.
5. The increase primarily reflects higher than forecast expenses for the National Workplace Relations System on behalf of the Australian Government, funding for initiatives realigned from 2010-11 to 2011-12 and realignment of resources to reflect operational requirements of the Department, partially offset by the departmental contribution to the WOG Saving Target.
6. The variance primarily reflects an increase in depreciation expenses as a result of the change in the expected life and value of assets from the annual revaluation.

Major variations between 2011-12 Adjusted Budget and 2012-13 Estimate include:

7. The increase primarily reflects the full year impact of machinery-of-Government changes (MOG), depreciation and operational funding for the new Supreme and District Courts building, funding received for initiatives announced as part of election commitments and additional funding for enterprise bargaining. These increases are partially offset by VSP savings to the Government and Agency Saving Initiatives.
8. The variance primarily reflects higher revenues from consumer price indexation movements and revised business unit forecasts, partially offset by completion of industrial relations compliance services for the private sector on behalf of the Australian Government.
9. The increase primarily reflects the full year impact of MOG, funding received for initiatives announced as part of election commitments and additional funding for enterprise bargaining. These increases are partially offset by VSP savings to the Government, Agency Saving Initiatives and completion of industrial relations compliance services for the private sector on behalf of the Australian Government.
10. The increase primarily reflects the full year impact of MOG, operational funding for the new Supreme and District Courts building and funding received for initiatives announced as part of election commitments. These increases are partially offset by Agency Saving Initiatives.

11. The increase primarily reflects the full year impact of MOG and funding received for the Healthy Worker Initiatives, partially offset by part-year funding approved for Office of Liquor and Gaming Regulation gambling projects in 2012-13.
12. The increase is primarily due to the full year impact of MOG, funding for the new Supreme and District Courts building and forecast higher depreciation expenses as a result of the annual revaluation of assets.
13. The decrease relates to the finalisation of the Queensland Treasury Corporation (QTC) loan for the construction of the Brisbane Magistrates Courts.

Major variations between 2011-12 Estimated actual and the 2012-13 Estimate include:

14. The increase primarily reflects the full year impact of MOG, depreciation and operational funding for the new Supreme and District Courts building, funding received for initiatives announced as part of election commitments, the one-off contribution to the WOG Saving Target and additional funding for enterprise bargaining. These increases are partially offset by the full year impact of the VSP process undertaken in 2011-12, Agency Saving Initiatives, completion of funding for initiatives realigned from 2010-11 to 2011-12 and the operational requirements of the department.
15. The increase primarily reflects the full year impact of MOG, funding received for initiatives announced as part of election commitments, the one-off contribution to the WOG Saving Target and additional funding for enterprise bargaining. These increases are partially offset by the full year impact of the VSP process undertaken in 2011-12, Agency Saving Initiatives, completion of funding for initiatives realigned from 2010-11 to 2011-12 and the operational requirements of the department.
16. The increase primarily reflects the full year impact of MOG, funding received for initiatives announced as part of election commitments, operational funding for the new Supreme and District Courts building and the one-off contribution to the WOG Saving Target. These increases are partially offset by completion of funding for initiatives realigned from 2010-11 to 2011-12 and the operational requirements of the department and Agency Saving Initiatives.
17. The increase is primarily due to the full year impact of MOG, the one-off contribution to the WOG Saving Target and funding received for Healthy Workers Initiatives. These increases are partially offset by part-year funding approved for Office of Liquor and Gaming Regulation gambling projects in 2012-13.
18. The increase is primarily due to the full year impact of MOG, funding for the new Supreme and District Courts building and forecast higher depreciation expenses as a result of the annual revaluation of assets.
19. The decrease relates to the finalisation of the QTC loan for the construction of the Brisbane Magistrates Courts.

Statement of change in equity

20. The amount reflects the net assets and liabilities transferred as a result of the MOG.

Balance sheet

Major variations between 2011-12 Adjusted Budget and 2011-12 Estimated actual include:

21. The increase in the cash balance primarily reflects the higher than projected opening balance for payables.
22. The decrease primarily reflects the change in property, plant and equipment values as a result of the annual revaluation in accordance with accounting policies and lower than forecast 2011-12 capital expenditure on the construction of the new Supreme and District Courts building.
23. The increase in payables primarily reflects a higher than projected opening balance and reflects the higher than projected cash balance.
24. The decrease primarily reflects a lower than projected opening balance for unearned revenues.
25. The decrease primarily reflects a lower than forecast equity injection as a result of the revised capital funding schedule for construction of the new Supreme and District Courts building.
26. The decrease reflects the net change in property, plant and equipment values as a result of the annual revaluation and the projected opening balance for the asset revaluation reserve.

Major variations between 2011-12 Adjusted Budget and 2012-13 Estimate include:

27. The increase in the cash balance primarily reflects the higher than projected opening balance for payables.
28. The decrease primarily reflects a lower than projected opening balance for trade debtors.
29. The decrease primarily reflects the change in property, plant and equipment values as a result of the annual revaluation in accordance with accounting policies partially offset by capital investment in the new Supreme and District Courts building and the Cleveland Youth Justice Detention Centre.
30. The increase in payables primarily reflects a higher than projected opening balance and reflects the higher than projected cash balance.
31. The decrease primarily reflects a lower than projected opening balance for unearned revenues.
32. The decrease primarily reflects a lower than projected opening balance partially offset by equity injection funding for the new Supreme and District Courts building and the Cleveland Youth Justice Detention Centre.

Major variations between 2011-12 Estimated actual and the 2012-13 Estimate include:

33. The increase primarily reflects the capital investment for construction of the new Supreme and District Courts building and the Cleveland Youth Justice Detention Centre, partially offset by the annual depreciation.
34. The increase primarily reflects the capital investment for construction of the new Supreme and District Courts buildings and the Cleveland Youth Justice Detention Centre, partially offset by the annual depreciation for property and finalisation of the loan for the construction of the Brisbane Magistrates Courts.
35. The increase reflects the annual revaluation of property, plant and equipment in accordance with accounting policies.

Cash flow statement

Major variations between 2011-12 Adjusted Budget and 2011-12 Estimated actual include:

36. The increase primarily reflects the net funding required for the 2011-12 VSP, funding for initiatives realigned from 2010-11 to 2011-12, the operational requirements of the department and supplementation for depreciation, partially offset by the departmental contribution to the WOG Saving Target.
37. The increase primarily reflects higher than forecast revenues for the industrial relations compliance services for the private sector and the National Workplace Relations System on behalf of the Australian Government and higher than projected externally generated professional fees in Crown Law. These increases are partially offset by lower court fee revenue.
38. The increase primarily reflects realignment of funding for the Community Investment Fund from 2010-11 to 2011-12 and funding received for the Healthy Worker Initiatives, partially offset by the departmental contribution to the WOG Saving Target.
39. The increase primarily reflects net funding required for the 2011-12 VSP, funding for initiatives realigned from 2010-11 to 2011-12 and funding received for the Healthy Worker Initiatives, partially offset by the departmental contribution to the WOG Saving Target.
40. The increase primarily reflects higher than forecast expenses for the National Workplace Relations System on behalf of the Australian Government, funding for initiatives realigned from 2010-11 to 2011-12 and realignment of resources to reflect operational requirements of the department, partially offset by the departmental contribution to the WOG Saving Target.
41. The increase primarily reflects a higher than projected opening balance for payables.
42. The decrease primarily reflects lower than forecast 2011-12 capital expenditure on the construction of the new Supreme and District Courts building.
43. The decrease primarily reflects lower than forecast 2011-12 capital expenditure on the construction of the new Supreme and District Courts building.
44. The variance primarily reflects higher depreciation funding.

Major variations between 2011-12 Adjusted Budget and 2012-13 Estimate include:

45. The increase primarily reflects the full year impact of MOG changes, depreciation and operational funding for the new Supreme and District Courts building, funding received for initiatives announced as part of election commitments and additional funding for enterprise bargaining. These increases are partially offset by VSP savings to the Government and Agency Saving Initiatives.

46. The variance primarily reflects higher revenues from consumer price indexation movements and revised business unit forecasts, partially offset by completion of industrial relations compliance services for the private sector on behalf of the Australian Government.
47. The increase primarily reflects the full year impact of MOG, funding received for initiatives announced as part of election commitments and additional funding for enterprise bargaining. These increases are partially offset by VSP savings to the Government, Agency Saving Initiatives and completion of industrial relations compliance services for the private sector on behalf of the Australian Government.
48. The increase primarily reflects the full year impact of MOG, operational funding for the new Supreme and District Courts building and funding received for initiatives announced as part of election commitments. These increases are partially offset by Agency Saving Initiatives.
49. The increase primarily reflects the full year impact of MOG and funding received for the Healthy Worker Initiatives, partially offset by part-year funding for Office of Liquor and Gaming Regulation gambling projects in 2012-13.
50. The decrease relates to the finalisation of the QTC loan for the construction of the Brisbane Magistrates Courts.
51. The decrease primarily reflects the completion of construction for the new Supreme and District Courts building, partially offset by capital investment for the Cleveland Youth Justice Detention Centre.
52. The decrease primarily reflects the completion of construction for the new Supreme and District Courts building, partially offset by capital investment for the Cleveland Youth Justice Detention Centre.
53. The decrease relates to the finalisation of the QTC loan for the construction of the Brisbane Magistrates Courts.
54. The variance primarily reflects increased depreciation funding.
55. The amount reflects a one-off adjustment related to the MOG.

Major variations between 2011-12 Estimated actual and the 2012-13 Estimate include:

56. The increase primarily reflects the full year impact of MOG, depreciation and operational funding for the new Supreme and District Courts building, funding received for initiatives announced as part of election commitments, the one-off contribution to the WOG Saving Target and additional funding for enterprise bargaining. These increases are partially offset by the full year impact of the VSP process undertaken in 2011-12, Agency Saving Initiatives, completion of funding for initiatives realigned from 2010-11 to 2011-12 and the operational requirements of the department.
57. The increase primarily reflects the full year impact of MOG, funding received for initiatives announced as part of election commitments, the one-off contribution to the WOG Saving Target and additional funding for enterprise bargaining. These increases are partially offset by the full year impact of the VSP process undertaken in 2011-12, Agency Saving Initiatives, completion of funding for initiatives realigned from 2010-11 to 2011-12 and the operational requirements of the department.
58. The increase primarily reflects the full year impact of MOG, funding received for initiatives announced as part of election commitments, operational funding for the new Supreme and District Courts building and the one-off contribution to the WOG Saving Target. These increases are partially offset by completion of funding for initiatives realigned from 2010-11 to 2011-12 and the operational requirements of the department and Agency Saving Initiatives.
59. The increase is primarily due to the full year impact of MOG, the one-off contribution to the WOG Saving Target and funding received for the Healthy Workers Initiatives. These increases are partially offset by part-year funding for Office of Liquor and Gaming Regulation gambling projects in 2012-13.
60. The decrease relates to the finalisation of the QTC loan for the construction of the Brisbane Magistrates Courts.
61. The decrease primarily reflects a forecast reduction in sundry payable for MOG functions transferred to the department.
62. The decrease primarily reflects the completion of construction for the new Supreme and District Courts building, partially offset by capital investment for the Cleveland Youth Justice Detention Centre.
63. The decrease primarily reflects the completion of construction for the new Supreme and District Courts building, partially offset by capital investment for the Cleveland Youth Justice Detention Centre.
64. The decrease relates to the finalisation of the QTC loan for the construction of the Brisbane Magistrates Courts.

Administered income statement

Major Variance between 2011-12 Adjusted Budget and 2011-12 Estimated actual include:

65. The increase primarily reflects higher than forecast Construction Work Notification Fees, Camera Detected Offence Program fines and the State Penalties Enforcement Registry (SPER) administration fees.
66. The increase reflects interest earned on the Community Benefit Funds.
67. The increase primarily reflects the annual increase to judicial remuneration and allowances and funding for additional claims for the victims of crime financial assistance and compensation schemes.
68. The decrease primarily relates to the transfer of the Office of Fair Trading Register of Encumbered Vehicles (REVS) function to the Australian Government from 1 February 2012.
69. The increase primarily reflects the actual payment of grants approved in the prior financial year from the Community Benefit Funds.
70. The increase primarily reflects the increase in revenues for taxes, fees and fines.

Major Variance between 2011-12 Adjusted Budget and 2012-13 Estimate include:

71. The decrease primarily reflects the transfer of revenues associated with the MOG changes and the Office of Fair Trading Business Names function to the Australian Government on 31 May 2012.
72. The increase primarily reflects the annual increase to judicial remuneration and allowances and increased funding for associated entities in line with approved forward estimates.
73. The decrease primarily reflects the transfer of the Office of Fair Trading REVS function to the Australian Government from 1 February 2012.
74. The decrease primarily reflects the impact of the MOG changes.
75. The decrease primarily reflects the impact of the MOG changes.

Major Variance between 2011-12 Estimated actual and 2012-13 Estimate include:

76. The decrease primarily reflects the transfer of revenues associated with the MOG changes and the Office of Fair Trading Business Names function to the Australian Government on 31 May 2012 and one-off Construction Work Notification Fees.
77. The decrease reflects lower interest earnings forecast on the Community Benefit Fund balances.
78. The decrease primarily reflects claim funding associated with the victims of crime financial assistance and compensation schemes.
79. The decrease primarily reflects the transfer of the Office of Fair Trading REVS function to the Australian Government from 1 February 2012.
80. The decrease primarily reflects the payment of grants approved in prior financial years from the Community Benefit Funds.
81. The decrease primarily reflects the impact of the MOG changes.
82. The decrease primarily reflects the MOG and the transfer of the Office of Fair Trading functions to the Australian Government in 2012.

Administered balance sheet

Major Variance between 2011-12 Adjusted Budget and 2011-12 Estimated actual include:

83. The variance reflects the return to Consolidated Fund of cash surplus to immediate funding requirements for future liabilities for the victims of crime financial assistance and compensation schemes and judicial long leave.
84. The increase primarily reflects the recognition of funding required to meet future liabilities in respect of victims of crime financial assistance and compensation schemes and judicial long leave. It also reflects a one-off Construction Work Notification fee.
85. The increase primarily reflects a lower than projected opening balance and a one-off increase in the level of receivables for Construction Work Notification fees.
86. The increase primarily reflects the payment of grants approved in the prior financial year through the Community Benefit Funds.

Major Variance between 2011-12 Adjusted Budget and 2012-13 Estimate include:

87. The variance reflects the return to Consolidated Fund of cash surplus to immediate funding requirements for future liabilities in respect of the victims of crime financial assistance and compensation schemes and judicial long leave.

88. The increase primarily reflects the recognition of funding required to meet future liabilities in respect of victims of crime financial assistance and compensation schemes and judicial long leave. It also reflects a one-off Construction Work Notification fee.
89. The increase primarily reflects a lower than projected opening balance and an increase in the level of receivables for Construction Work Notification fees.
90. The increase is primarily due to the effect of the grant payments from the Community Benefit Funds approved in the prior financial years.

Administered cash flow statement

Major Variance between 2011-12 Adjusted Budget and 2011-12 Estimated actual include:

91. The decrease is primarily due to the return to Consolidated Fund of cash surplus to immediate funding requirements for future liabilities in respect of victims of crime financial assistance and compensation schemes and judicial long leave.
92. The variance is primarily due to higher than forecast fees for the Camera Detected Offence Program and the SPER administration fees and one-off Construction Work Notification Fee.
93. The decrease primarily reflects the part-year transfer of the Office of Fair Trading REVS function to the Australian Government from 1 February 2012.
94. The increase reflects the higher than forecast collections for taxes, fees and fines.
95. The increase primarily reflects the actual payments of grants approved in the prior financial year from the Community Benefit Funds.

Major Variance between 2011-12 Adjusted Budget and 2012-13 Estimate include:

96. The decrease primarily reflects the transfer of revenues associated with the MOG changes and the Office of Fair Trading Business Names function to the Australian Government.
97. The decrease primarily reflects the full year transfer of the Office of Fair Trading REVS function to the Australian Government.
98. The decrease primarily reflects the full year impact of the MOG changes.

Major Variance between 2011-12 Estimated actual and 2012-13 Estimate include:

99. The variance is mainly due to the 2011-12 Estimated actual amount including the cash adjustment in respect of the victims of crime financial assistance and compensation schemes and judicial long leave liabilities.
100. The decrease primarily reflects the transfer of revenues associated with the MOG changes and the Office of Fair Trading Business Names function to the Australian Government.
101. The decrease primarily reflects the part-year transfer of the Office of Fair Trading REVS function to the Australian Government.
102. The decrease primarily reflects the full year impact of the MOG changes.
103. The decrease primarily reflects the payments made for grants approved in prior years through the Community Benefit Funds.

STATUTORY BODIES

ANTI-DISCRIMINATION COMMISSION QUEENSLAND

AGENCY OVERVIEW

The ADCQ is an independent statutory body created by the Queensland *Anti-Discrimination Act 1991* (the Act). The Act prescribes the functions of the ADCQ and in many instances the standards required. The ADCQ contributes to the Government's objectives by: resolving complaints under the Act; providing information to the community about its rights and responsibilities; and promoting understanding, acceptance and public discussion of human rights in Queensland.

The ADCQ performed strongly throughout the 2011-12 financial year, meeting or exceeding the majority of performance targets across core service delivery areas. Highlights include:

- resolving 55 per cent of accepted complaints and finalising 84 per cent of these within six months
- delivering training to over 5 000 people - over 14 700 people trained in the last three years
- over 400 visits to community groups - exceeding target by 26 per cent
- co-hosting the Mabo Oration and hosting 17 roundtable events across the State which were attended by over 500 people
- commissioning a new website to increase reach into the community and position the commission to deliver services using web based technology and social media.

The focus for 2012-13 will be the development of resources for schools and exploring ways to enhance services to the small business community.

Strategic direction

The Anti-Discrimination Commission Queensland's (ADCQ) main services include:

- managing complaints received under the Act
- delivering training to business, government and the community
- promoting public discussion on human rights.

Objectives for the immediate future are to:

- provide a fair, timely and accessible complaint resolution service
- provide information to the community about their rights and responsibilities under the Act
- promote understanding, acceptance and public discussion of human rights in Queensland
- create opportunities for human rights to flourish.

These objectives underpin the Government's objectives for the community to *Grow a four pillar economy* and *Revitalise front-line services*. ADCQ's strategic direction is focused on its vision of a fair and inclusive Queensland where the benefits of social cohesion and diversity flourish. Economic performance is enhanced through social cohesion where the diverse abilities of all members of the community are able to contribute. A mature society with an understanding of individual rights and responsibilities is free to concentrate on growth. The ADCQ is also focused on delivering frontline services directly to the community – be that the business sector, the general community or vulnerable groups within society.

STATEMENTS

Staffing

Anti-Discrimination Commission Queensland	Notes	2011-12 Budget	2011-12 Est. actual	2012-13 Estimate
	1	34	34	34

Note:

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

Performance Statement

Anti-Discrimination Commission Queensland	Notes	2011-12 Target/est.	2011-12 Est. actual	2012-13 Target/Est.
Service standards				
Percentage of accepted complaints resolved by conciliation		55%	54%	55%
Percentage of clients satisfied with complaint handling service measured via client survey		85%	87%	85%
Percentage of clients satisfied with training sessions measured via client survey		90%	90%	90%
Percentage of accepted complaints referred to the Tribunal		25%	27%	25%
Other measures				
Percentage of complaints where the time from receipt to assessment notification is:				
• within 28 days	1	60%	52%	60%
• over 28 days	1	40%	48%	40%
Percentage of complaints where time from acceptance notice to conciliation conference is:				
• within 42 days		70%	72%	70%
• over 42 days		30%	28%	30%
Percentage of complaints where time from acceptance notice to complaint being closed is:				
• within three months	2	60%	66%	60%
• within six months		20%	18%	20%
• within nine months	2	10%	5%	10%
• within 12 months		5%	5%	5%
• over 12 months		5%	6%	5%

Notes:

1. An unusual number of complaint staff left the commission in the first quarter of the financial year leaving insufficient resources to assess complaints within target timelines.
2. Despite staff changes, complaints have been managed effectively once assessed and more files have been managed through the process faster than the target timeframes.

INCOME STATEMENT

Anti-Discrimination Commission Queensland	Notes	2011-12 Budget \$'000	2011-12 Est. act. \$'000	2012-13 Estimate \$'000
Income				
User charges		194	194	197
Grants and other contributions		4,945	4,960	5,038
Other revenue		81	81	81
Gains on sale/revaluation of property, plant and equipment and investments	
Total income		5,220	5,235	5,316
Expenses				
Employee expenses		3,521	3,461	3,599
Supplies and services		1,424	1,499	1,429
Grants and subsidies		10	10	10
Depreciation and amortisation		241	241	254
Finance/borrowing costs	
Other expenses		24	24	24
Losses on sale/revaluation of property, plant and equipment and investments	
Total expenses		5,220	5,235	5,316
OPERATING SURPLUS/(DEFICIT)	

STATEMENT OF CHANGES IN EQUITY

Anti-Discrimination Commission Queensland	Notes	2011-12 Budget \$'000	2011-12 Est. act. \$'000	2012-13 Estimate \$'000
Net effect of the changes in accounting policies and prior year adjustments	
Increase/(decrease) in asset revaluation reserve	
Net amount of all revenue and expense adjustments direct to equity not disclosed above	
Net income recognised directly in equity	
Surplus/(deficit) for the period	
Total recognised income and expense for the period	
Equity injection/(withdrawal)		(70)	(70)	..
Equity adjustments (MoG transfers)	
Total movement in equity for period		(70)	(70)	..

BALANCE SHEET

Anti-Discrimination Commission Queensland	Notes	2011-12 Budget \$'000	2011-12 Est. act. \$'000	2012-13 Estimate \$'000
CURRENT ASSETS				
Cash assets		823	864	998
Receivables		92	76	76
Other financial assets	
Inventories		50	50	50
Other		26	27	27
Non-financial assets held for sale	
Total current assets		991	1,017	1,151
NON-CURRENT ASSETS				
Receivables	
Other financial assets	
Property, plant and equipment		1,234	1,289	1,118
Intangibles		330	357	304
Other	
Total non-current assets		1,564	1,646	1,422
TOTAL ASSETS		2,555	2,663	2,573
CURRENT LIABILITIES				
Payables		119	172	172
Accrued employee benefits		264	293	293
Interest-bearing liabilities and derivatives	
Provisions	
Other		96	97	97
Total current liabilities		479	562	562
NON-CURRENT LIABILITIES				
Payables		519	519	429
Accrued employee benefits		81	65	65
Interest-bearing liabilities and derivatives	
Provisions	
Other	
Total non-current liabilities		600	584	494
TOTAL LIABILITIES		1,079	1,146	1,056
NET ASSETS/(LIABILITIES)		1,476	1,517	1,517
EQUITY				
Capital/contributed equity		338	338	338
Accumulated surplus/(accumulated deficit)		1,138	1,179	1,179
Reserves:				
- Asset revaluation surplus	
- Other (specify)	
TOTAL EQUITY		1,476	1,517	1,517

CASH FLOW STATEMENT

Anti-Discrimination Commission Queensland	Notes	2011-12 Budget \$'000	2011-12 Est. act. \$'000	2012-13 Estimate \$'000
CASH FLOWS FROM OPERATING ACTIVITIES				
Inflows:				
User charges		194	194	197
Grants and other contributions		4,945	4,960	5,038
Other		81	81	81
Outflows:				
Employee costs		(3,521)	(3,461)	(3,599)
Supplies and services		(1,424)	(1,499)	(1,429)
Grants and subsidies		(10)	(10)	(10)
Borrowing costs		..	..	..
Other		(114)	(114)	(114)
Net cash provided by/(used in) operating activities		151	151	164
CASH FLOWS FROM INVESTING ACTIVITIES				
Inflows:				
Sales of property, plant and equipment		..	..	..
Investments redeemed		..	..	..
Loans and advances redeemed		..	..	..
Outflows:				
Payments for property, plant and equipment and intangibles	1, 3	(130)	(130)	(30)
Payments for investments		..	..	..
Loans and advances made		..	..	..
Net cash provided by/(used in) investing activities		(130)	(130)	(30)
CASH FLOWS FROM FINANCING ACTIVITIES				
Inflows:				
Borrowings		..	..	..
Equity injections		..	..	..
Outflows:				
Borrowing redemptions		..	..	..
Finance lease payments		..	..	..
Equity withdrawals	2, 4	(70)	(70)	..
Net cash provided by/(used in) financing activities		(70)	(70)	..
Net increase/(decrease) in cash held		(49)	(49)	134
Cash at the beginning of financial year		872	913	864
Cash transfers from restructure		..	..	..
Cash at the end of financial year		823	864	998

EXPLANATION OF VARIANCES IN THE FINANCIAL STATEMENTS

Cash flow statement

Major variations between 2011-12 Budget and 2012-13 Estimate include:

1. The 2011-12 Budget includes funding for the creation of a new website and intranet while the 2012-13 Estimate only provides for routine asset replacement.
2. An equity withdrawal, with matching increase in revenue, was approved to provide \$0.07 million additional funding for enhanced community engagement and the Mabo Oration. These were one-off projects.

Major variations between 2011-12 Estimated actual and the 2012-13 Estimate include:

3. The 2011-12 Estimated actual includes funding for the creation of a new website and intranet while the 2012-13 Estimate only provides for routine asset replacement.
4. An equity withdrawal, with matching increase in revenue, was approved to provide \$0.07 million additional funding for enhanced community engagement and the Mabo Oration. These were one-off projects.

CRIME AND MISCONDUCT COMMISSION

AGENCY OVERVIEW

Strategic direction

The Crime and Misconduct Commission (CMC) is an independent specialist agency established under the *Crime and Misconduct Act 2001* which strives to protect Queenslanders from major crime and enhance public sector integrity. The CMC's activities contribute to keeping our children safe; our institutions, politicians and public officials ethical and accountable; our police honest; and our communities as free as possible of corruption and major crime in accordance with the Government's statement of objectives for the community to revitalise frontline services and restore accountability in government.

The CMC's objectives for 2012-16 are to:

- reduce the impact of major crime in Queensland
- ensure a trustworthy public sector
- provide an effective witness protection service.

RESOURCES AND PERFORMANCE

During 2011-12 the CMC:

- restrained assets to the value of \$20.9 million and forfeited \$7 million to the State. Since 2003 when the *Criminal Proceeds Confiscation Act 2002* came into force, the CMC has returned \$38.5 million to the State and restrained close to \$146 million worth of property
- shut down two high threat organised crime networks resulting in 32 arrests and 125 charges
- held 145 days of investigative hearings across Queensland. These involved 132 witnesses relating to 19 investigations into serious and organised crime
- finalised 14 investigations relating to criminal paedophilia resulting in 11 arrests and 191 charges laid
- maintained a 100 per cent success rate in protecting witnesses
- received 5,303 complaints of misconduct and retained 51 to investigate itself. We also conducted a further 27 joint investigations with public sector agencies. The number of complaints received was a three per cent increase in comparison to 2010-11 and the largest number received since the establishment of the CMC
- finalised 73 misconduct investigations which resulted in recommendations of five criminal charges and 60 disciplinary action recommendations
- evaluated and reported on the integrity frameworks of seven public service departments. All seven were evaluated as managing their integrity systems to a satisfactory or better standard
- had 100 per cent of recommendations from two 2011 CMC reports accepted by Government
- provided a submission to the three-yearly review by the Parliamentary Crime and Misconduct Committee.

In 2012-13 the priorities for the CMC are to:

- increase the capacity and outcomes of the proceeds of crime function
- work with partners to develop responses to internet technology enabled major crime
- change our processes as a result of the Independent Review of the Police Complaints, Discipline and Misconduct system
- improve our capacity to effectively manage high-risk projects and issues
- enhance the engagement with Indigenous communities, organisations and people.

STATEMENTS

Staffing

Crime and Misconduct Commission	Notes	2011-12 Budget	2011-12 Est. actual	2012-13 Estimate
	1, 2, 3	320	350	350

Notes:

1. Full-time equivalents (FTEs) as at 30 June.
2. In 2010-11 a substantial number of long term/permanent positions were held vacant pending the outcome of a governance review. The 2011-12 Estimated Actual FTE is higher than the 2011-12 Budget figure due to the filling of these positions in early 2011-12.
3. The CMC adopted and implemented the Establishment Management Program introduced by the Government in March 2012 and in use across the Queensland public service. As a result of that program a number of staff on temporary contracts have ceased and all permanent appointments are being scrutinised closely. It is expected that 16 staff will leave the organisation in the six weeks after 30 June 2012. However, the 2012-13 FTE estimate has not been reduced by that full number as some staff which were backfilling in positions ceased employment following the return of the substantive position owner, and a number of other positions are filled by more than one FTE.

Performance Statement

Crime and Misconduct Commission	Notes	2011-12 Target/est.	2011-12 Est. actual	2012-13 Target/Est.
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Service Area: Crime Fighting and Prevention

Service standards

The percentage of targeted criminal entities which are disrupted as a result of CMC crime investigations

1, 2 95% 95% 95%

Net value of criminal proceeds restrained (\$'000)

3 18,000 20,858 18,000

Net value of assets forfeited (\$'000)

4, 5 6,000 7,007 7,000

Cost per \$1 million restrained

6, 7 \$80,000 \$98,549 \$115,000

Cost per \$1 million forfeited

8, 7 \$275,000 \$293,344 \$295,000

Percentage of coercive hearings which add value to major crime investigations

95% 93% 95%

Other measures

Number of tactical operations undertaken

25 26 25

Number of research and intelligence projects undertaken

9 15 15 17

Crime and Misconduct Commission	Notes	2011-12 Target/est.	2011-12 Est. actual	2012-13 Target/Est.
Number of Criminal Proceeds Restraining Orders obtained	10	75	64	75
Number of civil confiscation matters finalised	11	40	36	40
Service Area: Public Sector Integrity				
Service standards				
Percentage of agencies rated as managing their integrity systems to a satisfactory or better standard	12	70%	100%	70%
Percentage of recommendations to agencies accepted	13	85%	96%	85%
Median days to finalise a review matter	14, 15	25	14	20
Percentage of investigations of police-related fatalities where Coroner has been satisfied with CMC's response	16	100%	n/a	100%
Other measures				
Percentage of significant agency-managed complaints matters reviewed	17	15%	18%	15%
Number of research, intelligence, capacity building, prevention and monitoring projects undertaken	18, 19	26	31	20
Number of serious matters retained for CMC investigation:	20, 21			
• Queensland Police Service matters		30	23	25
• other agency matters		20	28	25
Percentage of investigated matters finalised within 12 months		80%	79%	80%
Service Area: Witness Protection				
Service standards				
Percentage of protected persons whose safety is maintained		100%	100%	100%

Crime and Misconduct Commission	Notes	2011-12 Target/est.	2011-12 Est. actual	2012-13 Target/Est.
Other measures				
Number of persons admitted to witness protection program	22	70	39	50
Application for witness protection assessed (persons)	23	100	90	100
Percentage of eligible persons offered interim witness protection within two days		95%	98%	95%

Notes:

1. A successful outcome may include a criminal charge, and/or the restraint or seizure of assets.
2. The wording of this service standard has been changed slightly from 2011-12 to better reflect the nature of this measure. There is no change to the calculation method.
3. As one confiscation matter (Morehu-Barlow) resulted in \$12.039 million being restrained, the 2011-12 Target was exceeded. In the absence of this matter the target would not have been met due to the current focus on finalising matters rather than restraint.
4. The 2011-12 Estimated Actual is higher than the predicted 2011-12 Target due to the current focus in Proceeds of Crime on finalising matters rather than restraint due to current workloads.
5. The 2012-13 Target for forfeitures is increased to \$7 million to reflect the focus on finalising matters.
6. The 2011-12 Estimated Actual is higher than the predicted 2011-12 Target due to redirection of resources to finalising matters rather than on commencing new matters.
7. The 2011-12 labour cost target was a first year estimate based on the limited data available at the time. The increased 2012-13 Target reflects the inexperience of staff, the allocation of additional existing internal resources to the proceeds of crime function and the use of more reliable trend data to calculate cost.
8. The 2011-12 Estimated Actual is slightly higher than the 2011-12 Target due to a number of protracted settlement negotiations which prevented forfeiture proceedings in 2011-12 and the redirection of resources to the Morehu-Barlow matter.
9. Future project planning indicates capability for greater effectiveness and conduct of additional projects. This is reflected in the 2012-13 Target.
10. The 2011-12 Estimated Actual is below target due to focus on finalising matters rather than restraint in 2011-12.
11. The number of civil confiscation matters settled has been impacted by lengthy settlement negotiations resulting in a smaller number of matters being finalised than anticipated.
12. As part of the Building Integrity Program, the integrity frameworks of seven public service departments were evaluated in 2011-12. These departments were Department of Justice and Attorney-General, Department of the Premier and Cabinet, (former) Department of Public Works, (former) Treasury Department, (former) Department of Local Government and Planning, (former) Department of Environment and Resource Management and Department of Community Safety. All seven evaluation reports indicated the departments are managing their integrity systems to a satisfactory or better standard.
13. One hundred and sixty three procedural recommendations were completed in 2011-12 and 157 (96 per cent) were accepted/implemented. When making preventative recommendations, the CMC works collaboratively with public sector agencies to seek their feedback and to discuss their implementation to ensure that the recommended improvement is practical.
14. In 2011-12, the CMC was committed to ensuring that our close monitoring of matters dealt with by public sector agencies was conducted in a timely and relevant manner. This has been reflected in the final result.
15. To reflect the CMC's sustained improvement in our timeliness of closely monitoring matters dealt with by public sector agencies, the target for 2012-13 has decreased from 25 to 20 days.

16. Waiting on the finalisation, through the Review of the Police Complaints, Discipline and Misconduct System, of the Memorandum of Understanding between the CMC, State Coroner and Queensland Police Service which will define roles, responsibilities, resourcing and conflict resolution. In the interim, CMC investigators are attending police related deaths in an overview capacity and attended nine in the 2011-12 financial year.
17. The CMC invests considerable resources in assisting agencies to effectively manage their integrity systems, including closely monitoring the way agencies deal with the more serious complaints. With a further year of increased complaint numbers, the number of complaints requiring close monitoring also increased.
18. With the introduction of a program of Misconduct Prevention lunchtime information sessions for public sector staff and the completion of seven evaluation reports under the Building Integrity Program, the CMC undertook more projects than originally planned for 2011-12.
19. The 2012-13 Target has been reduced from the previous year because there are fewer Building Integrity evaluation reports planned as only three public service departments have not yet been evaluated. The number of activities is based on the CMC Operational Plan for 2012-13.
20. While the specific sub-targets have not been met, the overall 2011-12 Target of 50 has been achieved. This measure is affected by the types of matters that are received by the Commission and is reflective of the increase in the numbers of complaints about public sector agencies in 2011-12.
21. Historically, the police have accounted for 55 per cent of the complaints received by the Commission and 45 per cent for the remaining public sector. In 2011-12, the breakdown of complaints became closer to 50 per cent relating to police and 50 per cent relating to remaining public sector. The Target for 2012-13 has therefore been updated to 25 police investigations and 25 other investigations.
22. The witness protection program is a voluntary program whereby persons offered admission can accept or reject any offer of protection. This can be for personal reasons or events outside the control of the Witness Protection Unit. Other applications are withdrawn due to court matters being adjourned. The 2012-13 Target has been adjusted downwards to reflect trend data.
23. The number of applications received for assessment is entirely dependent on requests made by law enforcement agencies, principally the Queensland Police Service.

INCOME STATEMENT

Crime and Misconduct Commission	Notes	2011-12 Budget \$'000	2011-12 Est. act. \$'000	2012-13 Estimate \$'000
Income				
User charges		..	..	..
Grants and other contributions	1, 5, 9	49,817	49,092	49,204
Other revenue		716	850	743
Gains on sale/revaluation of property, plant and equipment and investments		20	19	90
Total income		50,553	49,961	50,037
Expenses				
Employee expenses	2, 6, 10	36,795	36,562	35,920
Supplies and services	3, 7, 11	11,477	10,984	11,619
Grants and subsidies		..	..	..
Depreciation and amortisation	4, 8, 12	2,175	2,277	2,411
Finance/borrowing costs		..	..	..
Other expenses		83	75	85
Losses on sale/revaluation of property, plant and equipment and investments		23	47	2
Total expenses		50,553	49,945	50,037
OPERATING SURPLUS/(DEFICIT)		..	16	..

STATEMENT OF CHANGES IN EQUITY

Crime and Misconduct Commission	Notes	2011-12 Budget \$'000	2011-12 Est. act. \$'000	2012-13 Estimate \$'000
Net effect of the changes in accounting policies and prior year adjustments		..	..	..
Increase/(decrease) in asset revaluation reserve		..	..	..
Net amount of all revenue and expense adjustments direct to equity not disclosed above		..	..	..
Net income recognised directly in equity		..	..	..
Surplus/(deficit) for the period		..	16	..
Total recognised income and expense for the period		..	..	..
Equity injection/(withdrawal)	17, 22, 25	(1,504)	(372)	(1,351)
Equity adjustments (MoG transfers)		..	..	..
Total movement in equity for period		(1,504)	(356)	(1,351)

BALANCE SHEET

Crime and Misconduct Commission	Notes	2011-12 Budget \$'000	2011-12 Est. act. \$'000	2012-13 Estimate \$'000
CURRENT ASSETS				
Cash assets	13, 18	5,730	9,834	9,836
Receivables		539	520	620
Other financial assets		..	..	..
Inventories		..	..	..
Other		559	506	606
Non-financial assets held for sale		..	..	..
Total current assets		6,828	10,860	11,062
NON-CURRENT ASSETS				
Receivables		..	..	..
Other financial assets		..	..	..
Property, plant and equipment		13,978	14,299	13,166
Intangibles		735	546	460
Other		..	55	55
Total non-current assets		14,713	14,900	13,681
TOTAL ASSETS		21,541	25,760	24,743
CURRENT LIABILITIES				
Payables	19, 23	2,050	2,348	2,908
Accrued employee benefits	14, 20	1,913	2,353	2,353
Interest-bearing liabilities and derivatives		..	..	..
Provisions		..	..	..
Other		312	312	312
Total current liabilities		4,275	5,013	5,573
NON-CURRENT LIABILITIES				
Payables		..	..	..
Accrued employee benefits	14, 20	511	814	814
Interest-bearing liabilities and derivatives		..	..	..
Provisions	15, 21	..	1,394	1,394
Other	16, 24	2,433	3,052	2,826
Total non-current liabilities		2,944	5,260	5,034
TOTAL LIABILITIES		7,219	10,273	10,607
NET ASSETS/(LIABILITIES)		14,322	15,487	14,136
EQUITY				
Capital/contributed equity	17, 22, 25	12,439	13,571	12,220
Accumulated surplus/(accumulated deficit)		1,883	1,916	1,916
Reserves:				
- Asset revaluation surplus		..	..	..
- Other (specify)		..	..	..
TOTAL EQUITY		14,322	15,487	14,136

CASH FLOW STATEMENT

Crime and Misconduct Commission	Notes	2011-12 Budget \$'000	2011-12 Est. act. \$'000	2012-13 Estimate \$'000
CASH FLOWS FROM OPERATING ACTIVITIES				
Inflows:				
User charges		..	..	..
Grants and other contributions		49,817	49,092	49,204
Other		2,632	2,735	2,637
Outflows:				
Employee costs		(36,795)	(35,717)	(35,970)
Supplies and services		(13,253)	(13,857)	(13,103)
Grants and subsidies		..	..	..
Borrowing costs		..	..	..
Other		(390)	(159)	(311)
Net cash provided by/(used in) operating activities	28, 30	2,011	2,094	2,457
CASH FLOWS FROM INVESTING ACTIVITIES				
Inflows:				
Sales of property, plant and equipment		97	242	279
Investments redeemed		..	..	..
Loans and advances redeemed		..	..	..
Outflows:				
Payments for property, plant and equipment and intangibles	26, 29, 31	(2,039)	(1,578)	(1,383)
Payments for investments		..	..	..
Loans and advances made		..	..	..
Net cash provided by/(used in) investing activities		(1,942)	(1,336)	(1,104)
CASH FLOWS FROM FINANCING ACTIVITIES				
Inflows:				
Borrowings		..	..	..
Equity injections		..	..	..
Outflows:				
Borrowing redemptions		..	..	..
Finance lease payments		..	..	..
Equity withdrawals	27, 32	(1,504)	(372)	(1,351)
Net cash provided by/(used in) financing activities		(1,504)	(372)	..
Net increase/(decrease) in cash held		(1,435)	386	2
Cash at the beginning of financial year		7,165	9,448	9,834
Cash transfers from restructure		..	..	..
Cash at the end of financial year		5,730	9,834	9,836

EXPLANATION OF VARIANCES IN THE FINANCIAL STATEMENTS

Income statement

Major variations between 2011-12 Budget and 2011-12 Estimated actual include:

1. The decrease is primarily due to the CMC requiring a lower than budgeted equity withdrawal from its cash reserves to fund high priority temporary initiatives.
2. The decrease is mainly the result of delays in recruitment in the first half of the financial year due to some organisational re-structure following a governance review in the previous financial year.
3. The decrease is mainly the result of lower than anticipated telephone interception access costs and travel costs, combined with some savings in contractors fees due to operational efficiencies.
4. The increase in depreciation is mainly the result of a reduction in the useful life of motor vehicles.

Major variations between 2011-12 Budget and 2012-13 Estimate include:

5. The 2011-12 budget included a \$1.5 million equity withdrawal whilst the 2012-13 Estimate includes additional funding for award increases, thereby resulting in a small decrease in grant funds between the years.
6. The decrease in employee expenses is primarily due to a budgeted reduction in the number of FTEs.
7. The increase is primarily due to increased leasing and computer maintenance costs.
8. The increase in depreciation is mainly the result of a reduction in the useful life of motor vehicles.

Major variations between 2011-12 Estimated actual and the 2012-13 Estimate include:

9. The decrease in grants is mainly due to a reduction in grant funding.
10. The decrease in employee expenses is primarily due to a budgeted reduction in the number of FTEs.
11. The increase is primarily due to increased leasing and computer maintenance costs.
12. The increase is mainly the result of a reduction in the useful life of motor vehicles.

Balance sheet

Major variations between 2011-12 Budget and 2011-12 Estimated actual include:

13. The increase is mainly due to not utilising the full equity withdrawal of \$1.5 million from cash reserves, an increase in creditors, and a build-up of cash due to lower asset purchases compared to depreciation write-offs.
14. The increase is mainly due to an increase in annual leave entitlements.
15. The increase is due to a provision for restoration costs for the leased premises.
16. The increase is mainly due to an accounting adjustment to recognise operating lease payments on a straight line basis over the term of the lease. Differences between the lease expense recognised and payments made are recorded as an increase/decrease to deferred lease liability.
17. The decrease is due to not utilising the full equity withdrawal of \$1.5 million from cash reserves.

Major variations between 2011-12 Budget and 2012-13 Estimate include:

18. The increase is mainly due to not utilising the full equity withdrawal of \$1.5 million from cash reserves, and an increase in creditors coupled with a build-up of cash due to lower asset purchases than depreciation write-offs.
19. The increase in payables is primarily due to improved cash management and payment processes.
20. The increase is mainly due to an increase in annual leave entitlements.
21. The increase is due to a provision for restoration costs for the leased premises.
22. The decrease is due to not utilising the full equity withdrawal of \$1.5 million from cash reserves.

Major variations between 2011-12 Estimated actual and the 2012-13 Estimate include:

23. The increase in payables is primarily due to improved cash management and payment processes.
24. The decrease is mainly due to an accounting adjustment to recognise operating lease payments on a straight line basis over the term of the lease. Differences between the lease expense recognised and payments made are recorded as an increase/decrease to deferred lease liability.
25. The decrease is due to a return of cash reserves to Treasury.

Cash flow statement

Major variations between 2011-12 Budget and 2011-12 Estimated actual include:

26. The decrease is mainly due to a leasehold improvement project not going ahead as planned, coupled with delays in some IT projects.
27. Due to some delays in recruitment as a result of organisational re-structure, a lower than budgeted equity withdrawal was required.

Major variations between 2011-12 Budget and 2012-13 Estimate include:

28. The increase in net cash is mainly due to anticipated higher creditors at financial year end due to more efficient cash management processes.
29. The decrease is mainly due to a one-off leasehold improvement project in the 2011-12 year.

Major variations between 2011-12 Estimated actual and the 2012-13 Estimate include:

30. The increase in net cash is mainly due to anticipated higher creditors at financial year end due to more efficient cash management processes.
31. The increase is mainly due to a major server replacement in the 2012-13 financial year.
32. The increase is due to a return of cash reserves to Treasury.

LEGAL AID QUEENSLAND

AGENCY OVERVIEW

Strategic direction

Legal Aid Queensland's (LAQ) purpose is to provide front-line legal services to financially disadvantaged Queenslanders. These services include community legal education, information and advice, duty lawyer services, court representation and lawyer assisted dispute resolution. LAQ contributes to the Government's objective of revitalising front-line service delivery.

RESOURCES AND PERFORMANCE

During 2011-12, LAQ achieved the following:

- provided preventative legal services including legal education, information (via telephone, face to face and web access) and referrals on more than 1,530,000 occasions
- provided 53,535 early intervention legal advice, minor assistance and advocacy services
- provided 69,110 duty lawyer services
- approved 27,847 applications for grants of aid for legal representation
- improved criteria and increased number of grants of aid for Magistrates Court pleas of guilty
- administered \$13.5 million in funding to 43 Community Legal Centres
- continued to provide legal assistance services on flood and insurance matters to Queenslanders affected by the floods of early 2011.

During 2012-13 LAQ expects to:

- continue to provide front-line legal services to financially disadvantaged Queenslanders
- continue to focus on LAQ's financial sustainability
- increase fees to private lawyers for sessional duty lawyer services and domestic violence grants of aid by 10 per cent
- release a new web-based duty lawyer handbook
- improve LAQ's grants of aid IT system to improve useability for private lawyers
- complete an upgrade of regional IT.

STATEMENTS

Staffing

Legal Aid Queensland	Notes	2011-12 Budget	2011-12 Est. actual	2012-13 Estimate
	1	447	446	440

Note:

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

Performance Statement

Legal Aid Queensland	Notes	2011-12 Target/est.	2011-12 Est. actual	2012-13 Target/est.
Service standards				
Percentage of decisions to refuse funding that are referred for external review	1	8%	11.70%	8%
Percentage of refusals that go to external review that are overturned on review		6%	4.55%	6%
Average cost of State services provided – legal representation		\$2,400	\$2,335	\$2,400
Average cost of State services provided – legal advice	2	\$80	\$67	\$80
Average cost of State services provided – duty lawyer		\$80	\$74	\$80
Percentage of duty lawyer matters resolved without further court proceedings		50%	51%	50%

Notes:

1. Est. actual is attributed to factors such as interpretation of guidelines.
2. Est. actual is less than target due to Legal Aid Queensland adopting the Commonwealth National Partnership Agreement counting methodology.

INCOME STATEMENT

Legal Aid Queensland	Notes	2011-12 Budget \$'000	2011-12 Est. act. \$'000	2012-13 Estimate \$'000
Income				
User charges	4,9	2,907	3,161	2,219
Grants and other contributions	1,5	108,604	121,781	121,927
Other revenue		1,585	1,935	1,776
Gains on sale/revaluation of property, plant and equipment and investments		..	..	..
Total income		113,096	126,877	125,922
Expenses				
Employee expenses	6,10	40,391	40,796	41,882
Supplies and services	2,11	10,584	9,868	10,470
Grants and subsidies	3,7	119	13,355	13,992
Depreciation and amortisation		1,801	1,524	1,920
Finance/borrowing costs		..	..	..
Other expenses	8,12	58,055	57,968	57,333
Losses on sale/revaluation of property, plant and equipment and investments		350	341	325
Total expenses		113,300	123,852	125,922
OPERATING SURPLUS/(DEFICIT)		1,796	3,025	..

STATEMENT OF CHANGES IN EQUITY

Legal Aid Queensland	Notes	2011-12 Budget \$'000	2011-12 Est. act. \$'000	2012-13 Estimate \$'000
Net effect of the changes in accounting policies and prior year adjustments	
Increase/(decrease) in asset revaluation reserve	
Net amount of all revenue and expense adjustments direct to equity not disclosed above	
Net income recognised directly in equity	
Surplus/(deficit) for the period		1,796	3,025	..
Total recognised income and expense for the period		1,796	3,025	..
Equity injection/(withdrawal)	
Equity adjustments (MoG transfers)	
Total movement in equity for period		1,796	3,025	..

BALANCE SHEET

Legal Aid Queensland	Notes	2011-12 Budget \$'000	2011-12 Actual \$'000	2012-13 Estimate \$'000
CURRENT ASSETS				
Cash assets	13,18,22	22,680	29,902	23,686
Receivables		1,428	1,419	1,419
Other financial assets		..	..	..
Inventories		..	..	..
Other		494	417	417
Non-financial assets held for sale		..	..	..
Total current assets		24,602	31,738	25,522
NON-CURRENT ASSETS				
Receivables		711	632	632
Other financial assets		..	..	..
Property, plant and equipment	14,19,23	21,713	20,104	24,551
Intangibles	15,24	3,419	1,763	3,532
Other		..	..	..
Total non-current assets		25,843	22,499	28,715
TOTAL ASSETS		50,445	54,237	54,237
CURRENT LIABILITIES				
Payables		2,978	2,478	2,378
Accrued employee benefits		2,848	3,323	3,423
Interest-bearing liabilities and derivatives		..	..	..
Provisions	16,20	15,229	13,517	13,517
Other		..	330	330
Total current liabilities		21,055	19,648	19,648
NON-CURRENT LIABILITIES				
Payables		..	..	..
Accrued employee benefits		855	993	993
Interest-bearing liabilities and derivatives		..	..	..
Provisions		4,217	4,403	4,403
Other		..	..	..
Total non-current liabilities		5,072	5,396	5,396
TOTAL LIABILITIES		26,127	25,044	25,044
NET ASSETS/(LIABILITIES)		24,318	29,193	29,193
EQUITY				
Capital/contributed equity		..	..	..
Accumulated surplus/(accumulated deficit)	17,21	14,018	18,893	18,893
Reserves:				
- Asset revaluation surplus		10,300	10,300	10,300
- Other (specify)		..	..	..
TOTAL EQUITY		24,318	29,193	29,193

CASH FLOW STATEMENT

Legal Aid Queensland	Notes	2011-12 Budget \$'000	2011-12 Est. act. \$'000	2012-13 Estimate \$'000
CASH FLOWS FROM OPERATING ACTIVITIES				
Inflows:				
User charges	31	2,457	3,128	1,969
Grants and other contributions	25,28	108,604	122,436	121,927
Other		5,661	10,422	5,852
Outflows:				
Employee costs		(40,116)	(40,252)	(41,782)
Supplies and services		(14,725)	(17,161)	(14,611)
Grants and subsidies	26,29	(119)	(13,355)	(13,992)
Borrowing costs		..	..	..
Other		(58,090)	(59,135)	(57,368)
Net cash provided by/(used in) operating activities		3,672	6,083	1,995
CASH FLOWS FROM INVESTING ACTIVITIES				
Inflows:				
Sales of property, plant and equipment		(100)	24	(75)
Investments redeemed		..	..	..
Loans and advances redeemed		..	..	..
Outflows:				
Payments for property, plant and equipment and intangibles	27,30,32	(6,035)	(2,894)	(8,136)
Payments for investments		..	..	..
Loans and advances made		..	..	..
Net cash provided by/(used in) investing activities		(6,135)	(2,870)	(8,211)
CASH FLOWS FROM FINANCING ACTIVITIES				
Inflows:				
Borrowings		..	..	..
Equity injections		..	..	..
Outflows:				
Borrowing redemptions		..	..	..
Finance lease payments		..	..	..
Equity withdrawals		..	..	..
Net cash provided by/(used in) financing activities		..	..	..
Net increase/(decrease) in cash held		(2,463)	3,213	(6,216)
Cash at the beginning of financial year		25,143	26,689	29,902
Cash transfers from restructure		..	..	..
Cash at the end of financial year		22,680	29,902	23,686

EXPLANATION OF VARIANCES IN THE FINANCIAL STATEMENTS

Income statement

Major variations between 2011-12 Budget and 2011-12 Estimated actual include:

1. Increase in grants and other contributions was due to the treatment of Community Legal Centres' grants. The 2011-12 budget excluded Community Legal Centres based on advice from LAQ's external auditors. Treasury advised due to whole-of-Government reporting requirements, Community Legal Centres' grants were to be included in future.
2. Decrease in supplies and services was due to IT expenditure deferred to 2012-13.
3. Increase in grants and subsidies was due to the treatment of Community Legal Centres' grants. The 2011-12 budget excluded Community Legal Centres' grants based on advice from Legal Aid Queensland's external auditors. Treasury advised due to whole-of-Government reporting requirements, Community Legal Centres' grants were to be included in future.

Major variations between 2011-12 Budget and 2012-13 Estimate include:

4. Decrease in user charges is anticipated due to the ending of the court based injury compensation scheme.
5. Increase in grants and other contributions is due to the treatment of Community Legal Centres' grants. The 2011-12 budget excluded Community Legal Centres' grants based on advice from Legal Aid Queensland's external auditors. Treasury advised due to whole-of-Government reporting requirements, Community Legal Centres' grants is to be included in future.
6. Increase in employee expenses due to enterprise bargaining increases and funding the finalisation of the case work resulting from the 2011 floods.
7. Increase in grants and subsidies is due to the treatment of Community Legal Centres' grants. The 2011-12 budget excluded Community Legal Centres' grants based on advice from Legal Aid Queensland's external auditors. Treasury advised due to whole-of-Government reporting requirements, Community Legal Centres' grants is to be included in future.
8. Decrease in other expenses is due to anticipated reduction in Commonwealth expensive cases.

Major variations between 2011-12 Estimated actual and the 2012-13 Estimate include:

9. Decrease in user charges anticipated due to the ending of the court based injury compensation scheme.
10. Increase in employee expenses is due to enterprise bargaining increases and operational costs for the implementation of the electronic document and records management system project.
11. Increase in supplies and services is due to IT expenditure deferred from 2011-12 to 2012-13.
12. Decrease in other expenses is due to anticipated reduction of around \$1.2 million in Commonwealth expensive cases.

Balance sheet

Major variations between 2011-12 Budget and 2011-12 Estimated actual include:

13. Increase in cash assets was due to an increase in the operating surplus in 2011-12 as a result of additional revenue and delay in major capital expenditure in 2011-12.
14. Decrease in property, plant and equipment due to some major capital projects deferred to 2012-13.
15. Decrease in intangibles due to the delays in the grants management system modernisation and the electronic document and records management system projects. These projects are expected to be completed in 2012-13.
16. Decrease in provision was due to the rate of unclaimed grants of aid increasing in 2011-12.
17. Increase in accumulated surplus was due to achieving a higher surplus in 2010-11 and 2011-12 than expected.

Major variations between 2011-12 Budget and 2012-13 Estimate include:

18. Increase in cash assets is due to an increase in the operating surplus in 2011-12 as a result of additional revenue and delay in major capital expenditure in 2011-12.
19. Increase in property, plant and equipment is due to the Brisbane building refurbishment project expected to be completed in 2012-13.
20. Decrease in provision is due to the rate of unclaimed grants of aid increasing in 2011-12.
21. Increase in accumulated surplus is due to achieving a higher surplus in 2010-11 and 2011-12 than expected.

Major variations between 2011-12 Estimated actual and the 2012-13 Estimate include:

22. Decrease in cash assets due to some major capital projects to be completed in 2012-13.
23. Increase in property, plant and equipment is due to the Brisbane building refurbishment project being expected to be completed in 2012-13.
24. Increase in intangibles is due to the grants management system modernisation and the electronic document and records management system projects being completed in 2012-13.

Cash flow statement

Major variations between 2011-12 Budget and 2011-12 Estimated actual include:

25. Increase in grants and other contributions was due to the treatment of Community Legal Centres' grants. The 2011-12 budget excluded Community Legal Centres' based on advice from Legal Aid Queensland's external auditors. Treasury advised due to whole-of-Government reporting requirements, Community Legal Centre's grants were to be included in future.
26. Increase in grants and subsidies was due to the treatment of Community Legal Centres' grants. The 2011-12 budget excluded Community Legal Centres' grants based on advice from Legal Aid Queensland's external auditors. Treasury advised due to whole-of-Government reporting requirements, Community Legal Centres' grants were to be included in future.
27. Decrease in property, plant and equipment due to some major capital projects deferred to 2012-13.

Major variations between 2011-12 Budget and 2012-13 Estimate include:

28. Increase in grants and other contributions is due to the treatment of Community Legal Centres' grants. The 2011-12 budget excluded Community Legal Centres' grants based on advice from Legal Aid Queensland's external auditors. Treasury advised due to whole-of-Government reporting requirements, Community Legal Centres' grants is to be included in future.
29. Increase in grants and subsidies is due to the treatment of Community Legal Centres' grants. The 2011-12 budget excluded Community Legal Centres' grants based on advice from Legal Aid Queensland's external auditors. Treasury advised due to whole-of-Government reporting requirements, Community Legal Centres' grants is to be included in future.
30. Increase in property, plant and equipment due to the Brisbane's building refurbishment project expected to be completed in 2012-13.

Major variations between 2011-12 Estimated actual and the 2012-13 Estimate include:

31. Decrease in user charges anticipated due to the ending of the court based injury compensation scheme.
32. Increase in property, plant and equipment is due to the Brisbane building refurbishment project being expected to be completed in 2012-13.

OFFICE OF THE INFORMATION COMMISSIONER

AGENCY OVERVIEW

Strategic direction

The Office of the Information Commissioner (OIC) contributes to the Government's objective for the community to restore accountability in Government by fostering better and easier access to public sector information by:

- providing independent review of decisions made under the *Right to Information Act 2009* and the *Information Privacy Act 2009*
- resolving privacy complaints
- fostering improvements in the quality of right to information and information privacy practice in public sector agencies
- promoting the principles and practices of right to information and information privacy in the community and within government.

Better and easier access to information enhances public sector accountability, and improves public administration and the transparency of government decision making. The most significant factor affecting the agency continues to be the increase in external review applications since the commencement of the *Right to Information Act 2009* and the *Information Privacy Act 2009*. The number of privacy complaints has doubled in 2011-12 and is expected to increase further.

RESOURCES AND PERFORMANCE

OIC improved its efficiency in external review by 35 per cent in two recent consecutive years to become the fastest service of its type in the world. Despite this, service delivery time frames deteriorated because of a 60 per cent increase in the level of demand. In 2011-12 OIC closed more applications than it received.

In 2011-12 OIC implemented a number of new initiatives to manage demand and improve public sector efficiency and effectiveness including:

- online publishing of annotated legislation as a valuable community resource
- delivery of the 'Fast Track Negotiation Training' course to build the capabilities of right to information and information privacy practitioners and manage demand
- free online privacy training for the public sector
- delivery of electronic tools and resources for agency use including a desktop audit tool to reduce reporting obligations and improve compliance
- objectively assessing evidence concerning the impact of transparency on public sector service delivery.

Major deliverables for 2012-13 include:

- further online training courses to support public sector practices
- whole of government briefing practices model
- in partnership with ANZSOG, develop transparency tools for public sector managers to improve efficiency, effectiveness, economy and integrity
- timely external review
- increased resources for the community as a demand management strategy.

STATEMENTS

Staffing

Office of the Information Commissioner	Notes	2011-12 Budget	2011-12 Est. actual	2012-13 Estimate
	1	33	34	33

Note:

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

Performance Statement

Office of the Information Commissioner	Notes	2011-12 Target/est.	2011-12 Est. actual	2012-13 Target/Est.
Service standards				
Percentage of reviews resolved informally compared to reviews resolved by written determination	1	75%	88%	75%
Percentage of agencies satisfied with the information and assistance provided from the Office	2	75%	100%	75%
Percentage of applicants satisfied with the conduct of the review		70%	71%	70%
Median days to finalise review		90	90	90
Percentage of agencies satisfied with the privacy service provided	3	75%	100%	75%
Percentage of privacy complaints not formally referred to QCAT for determination	4	75%	96%	75%
Percentage of privacy complainants satisfied with the conciliation service	5	70%	..	70%
Median days to finalise a privacy complaint	6	90	4	90
Other measures				
Percentage of agencies satisfied with the quality of information provided	7	75%	98%	75%
Percentage of course participants satisfied with sessions	8	75%	99%	75%
Percentage of review applications finalised to received	9	100%	113%	100%

Office of the Information Commissioner	Notes	2011-12 Target/est.	2011-12 Est. actual	2012-13 Target/Est.
Percentage of open reviews at the end of the reporting period that are more than 12 months old		0%	1.8%	0%
Percentage of privacy complaints finalised to received		100%	93%	100%

Notes:

1. The variance is due to improved efficiencies and additional temporary resources coming fully online. Target will be reviewed in 2012-13 once a permanent solution to demand is in place.
2. The variance reflects the quality of advice and assistance provided by the Office of the Information Commissioner (OIC) through its enquiries service and extensive online information resources. Target will be reviewed in 2012-13.
3. 2011-12 was the second full year in operation of services delivered by OIC under the *Information Privacy Act 2009*. Target will be reviewed in 2012-13.
4. OIC has no control over the number of privacy complainants who elect to formally refer their matters to the Queensland Civil and Administrative Tribunal (QCAT). Service standard will be reviewed in 2012-13.
5. The number of satisfaction surveys returned from privacy complainants was too low to provide a meaningful result in 2011-12.
6. The actual outcome was affected by the number of applications received that are either out of OIC's jurisdiction or that OIC does not have the authority to deal with at the time of application receipt. Service standard and target will be reviewed in 2012-13.
7. The variance reflects the quality of advice and assistance provided by the OIC through its extensive online information resources. Target will be reviewed in 2012-13.
8. The variance reflects the quality of training sessions provided to agencies in 2011-12. Positive feedback received on presentation of courses covering right to information and privacy awareness, decision making, and negotiation skills for right to information practitioners. Target will be reviewed in 2012-13.
9. 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. OIC received 404 applications and closed 457 applications in 2011-12. The 457 closures include the closure of a backlog of applications on hand at 30 June 2011. This backlog resulted from the increase in review applications received since the commencement of the *Right to Information Act 2009* and the *Information Privacy Act 2009*. The variance is due to improved efficiencies and additional temporary resources coming fully online. Target will be reviewed in 2012-13 once a permanent solution to demand is in place.

INCOME STATEMENT

Office of the Information Commissioner	Notes	2011-12 Budget \$'000	2011-12 Est. act. \$'000	2012-13 Estimate \$'000
Income				
User charges		..	..	..
Grants and other contributions	5	6,663	6,663	6,080
Other revenue	1,6	12	250	12
Gains on sale/revaluation of property, plant and equipment and investments		..	..	..
Total income		6,675	6,913	6,092
Expenses				
Employee expenses	2,7	4,457	4,947	4,702
Supplies and services	3,8	1,942	1,614	1,765
Grants and subsidies		..	..	..
Depreciation and amortisation	4	271	109	109
Finance/borrowing costs		..	..	..
Other expenses		5	5	5
Losses on sale/revaluation of property, plant and equipment and investments		..	..	..
Total expenses		6,675	6,675	6,581
OPERATING SURPLUS/(DEFICIT)	9	..	238	(489)

STATEMENT OF CHANGES IN EQUITY

Office of the Information Commissioner	Notes	2011-12 Adjusted Budget \$'000	2011-12 Est. act. \$'000	2012-13 Estimate \$'000
Net effect of the changes in accounting policies and prior year adjustments		..	..	..
Increase/(decrease) in asset revaluation reserve		..	..	..
Net amount of all revenue and expense adjustments direct to equity not disclosed above		..	..	..
Net income recognised directly in equity		..	..	..
Surplus/(deficit) for the period		..	238	(489)
Total recognised income and expense for the period		..	238	(489)
Equity injection/(withdrawal)	10	(640)	(640)	(3,511)
Equity adjustments (MoG transfers)		..	..	..
Total movement in equity for period		(640)	(402)	(4,000)

BALANCE SHEET

Office of the Information Commissioner	Notes	2011-12 Adjusted Budget \$'000	2011-12 Est. act. \$'000	2012-13 Estimate \$'000
CURRENT ASSETS	11			
Cash assets		4,547	4,992	1,088
Receivables		92	47	47
Other financial assets		..	..	..
Inventories		..	..	..
Other		183	35	35
Non-financial assets held for sale		..	..	..
Total current assets		4,822	5,074	1,170
NON-CURRENT ASSETS				
Receivables		..	..	..
Other financial assets		..	..	..
Property, plant and equipment		419	577	481
Intangibles		..	..	..
Other		..	..	..
Total non-current assets		419	577	481
TOTAL ASSETS		5,241	5,651	1,651
CURRENT LIABILITIES				
Payables		481	109	109
Accrued employee benefits		213	302	302
Interest-bearing liabilities and derivatives		..	..	..
Provisions		..	..	..
Other		..	1	1
Total current liabilities		694	412	412
NON-CURRENT LIABILITIES				
Payables		88	78	78
Accrued employee benefits		..	..	..
Interest-bearing liabilities and derivatives		..	..	..
Provisions		..	..	..
Other		..	..	..
Total non-current liabilities		88	78	78
TOTAL LIABILITIES		782	490	490
NET ASSETS/(LIABILITIES)		4,459	5,161	1,161
EQUITY				
Capital/contributed equity		(683)	(640)	(4,151)
Accumulated surplus/(accumulated deficit)		5,142	5,801	5,312
Reserves:				
- Asset revaluation surplus		..	..	..
- Other (specify)		..	..	..
TOTAL EQUITY		4,459	5,161	1,161

CASH FLOW STATEMENT

Office of the Information Commissioner	Notes	2011-12 Adjusted Budget \$'000	2011-12 Est. act. \$'000	2012-13 Estimate \$'000
CASH FLOWS FROM OPERATING ACTIVITIES				
Inflows:				
Service receipts		..	..	..
User charges		..	..	..
Grants and other contributions		6,663	6,663	6,080
Other		12	250	12
Outflows:				
Employee costs		(4,457)	(4,947)	(4,702)
Supplies and services		(1,942)	(1,614)	(1,765)
Grants and subsidies		..	..	..
Borrowing costs		..	..	..
Other		(5)	(5)	(5)
Net cash provided by/(used in) operating activities		271	347	(380)
CASH FLOWS FROM INVESTING ACTIVITIES				
Inflows:				
Sales of property, plant and equipment		..	..	..
Investments redeemed		..	..	..
Loans and advances redeemed		..	..	..
Outflows:				
Payments for property, plant and equipment and intangibles		(13)	(13)	(13)
Payments for investments		..	..	..
Loans and advances made		..	..	..
Net cash provided by/(used in) investing activities		(13)	(13)	(13)
CASH FLOWS FROM FINANCING ACTIVITIES				
Inflows:				
Borrowings		..	..	..
Equity injections		..	..	..
Outflows:				
Borrowing redemptions		..	..	..
Finance lease payments		..	..	..
Equity withdrawals	12	(640)	(640)	(3,511)
Net cash provided by/(used in) financing activities		(640)	(640)	(3,511)
Net increase/(decrease) in cash held		(382)	(306)	(3,904)
Cash at the beginning of financial year		4,929	5,298	4,992
Cash transfers from restructure		..	..	..
Cash at the end of financial year		4,547	4,992	1,088

EXPLANATION OF VARIANCES IN THE FINANCIAL STATEMENTS

Income statement

Major variations between 2011-12 Budget and 2011-12 Estimated actual include:

1. Increase in 2011-12 Estimated actual comprised of estimated interest from cash assets
2. Increase in 2011-12 Estimated actual represented by:
 - \$0.3 million transfer from Supplies and Services. Historically the Office has apportioned a significant amount to purchase in services. In 2011-12 the Office focussed on undertaking previously outsourced functionality in house, resulting in increased employee expenses.
 - \$0.2 million transfer from Depreciation (refer note 4).
3. Decrease in 2011-12 Estimated actual attributed to \$0.328M transferred to Employee Expenses (refer note 2).
4. Decrease in 2011-12 Estimated actual resulting from correction of error in leasehold depreciation calculation.

Major variations between 2011-12 Estimated actual and the 2012-13 Estimate include:

5. Decrease in 2012-13 Estimate represented by cessation of 2011-12 equity withdrawal funding, EB increase factored in from 1 August 2012, and employee expenses levy.
6. Decrease in 2012-13 Estimate represented by reduction of interest due to return of uncommitted retained surplus cash assets to consolidated fund.
7. Decrease in 2012-13 Estimate attributed to cessation of 2011-12 equity withdrawal funding.
8. Change in 2012-13 Estimate attributed to cessation of 2011-12 equity withdrawal funding and re-allocation of incorrectly charged 2011-12 leasehold depreciation funding from employee expenses to supplies and services.
9. Operating deficit in 2012-13 Estimate represents approved carry forward for temporary staff pending development of policy solutions to address review workload increase.

Balance sheet

Major variations between 2011-12 Estimated actual and 2012-13 Estimate include:

10. Decrease in 2012-13 Estimate represented by return of retained surplus cash assets to consolidated fund.
11. Increase in 2012-13 Estimate represented by cessation of 2011-12 equity withdrawal funding and return of retained surplus cash assets to consolidated fund.

Cash flow statement

Major variations between 2011-12 Estimated actual and the 2012-13 Estimate include:

12. Increase in 2012-13 Estimate represented by cessation of 2011-12 equity withdrawal funding and return of retained surplus cash assets to consolidated fund.



Electoral Commission of Queensland

RESOURCES AND PERFORMANCE

DEPARTMENTAL OVERVIEW

Ministerial responsibility

The Electoral Commission of Queensland (the Commission) is an independent statutory authority, which falls within the portfolio of the Attorney-General and Minister for Justice.

Strategic direction

The Commission is required to carry out the statutory functions set down in section 7 of the *Electoral Act 1992*.

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

- the timing and duration of State, local government and industrial elections (including by-elections)
- working with political parties and candidates to ensure compliance with financial disclosure laws
- population growth and patterns of population distribution which impact upon local demand for Commission services as well as requiring the periodic review of local government internal electoral boundaries.

During 2011-12 the Commission deferred recurrent funding of \$34.9 million and capital funding of \$1.9 million to the 2012-13 to provide for:

- further investigation of vision-impaired voting systems and processes
- finalisation of election funding payments to candidates and political parties and post-election processes for the State and local government elections
- updating funding and disclosure and non-voter systems.

The Commission's effective delivery of electoral services and the provision of a free, honest and fair electoral system ensure that all Queenslanders have the opportunity to participate equitably in the democratic life of the State. This contributes to the Government's Statement of Objectives for the Community through the delivery of an open, accountable and accessible electoral service for all Queenslanders. The Commission will also contribute to the Government's commitment to fiscal repair by improving operational efficiency through reductions in administrative expenses

The major activities of the Commission for 2012-13 will include:

- finalisation of post-election processes including the evaluations of the conduct of the State general election, quadrennial local government elections and the South Brisbane State by-election
- continued delivery of a Community Awareness Program
- conduct of industrial elections, as well as protected action ballots as required under the *Industrial Relations Act 1999*
- continued administration of the political party registration and financial disclosure schemes
- further investigation into potential vision impaired voting systems and processes
- review of references of local government matters received from the Minister for Local Government
- management of Queensland's electoral roll in conjunction with the Australian Electoral Commission.

The major achievements of the Commission during 2011-12 include:

- conducting the State and local elections within close proximity of each other
- conducting a by-election for the electoral district of South Brisbane
- delivery of a Community Awareness Program based around the conducted electoral events
- implementation and administration of the new funding and disclosure scheme
- administration of political party registration requirements
- conducting 29 references of local government matters received under the *Local Government Act 1993*
- conducting 41 industrial elections for employer and employee organisations
- management of the Queensland electoral roll which grew from 2.7 million to 2.8 million electors.

Departmental Budget Summary

The table below shows the total resources available in 2012-13 from all sources and summarises how resources will be applied by service area and by controlled and administered classifications.

Electoral Commission of Queensland	2011-12 Budget \$'000	2011-12 Est. Actual \$'000	2012-13 Estimate \$'000
CONTROLLED			
Income			
Appropriation for services			
Deferred from previous year/s	..	2,160	22,931
Balance of service appropriation	85,170	59,268	20,381
Other revenue	192	257	36
Total income	85,362	61,685	43,348
Expenses			
Electoral Services	85,362	61,685	43,348
Total expenses	85,362	61,685	43,348
Operating surplus/deficit	..	..	..
Net assets	4,749	4,130	5,953
ADMINISTERED			
Revenue			
Commonwealth revenue	..	..	..
Appropriation of administered items	..	..	..
Other administered revenue	21,483	13,034	11,891
Total revenue	21,483	13,034	11,891
Expenses			
Transfers to government	21,483	13,034	11,891
Administered expenses	..	..	..
Total expenses	21,483	13,034	11,891
Net assets	..	..	..
APPROPRIATIONS			
Controlled Items			
Departmental services	85,170	49,470	55,270
Equity adjustment	1,778	612	1,823
Administered items	..	..	..
VOTE TOTAL¹	86,948	50,082	57,093

Note:

- As represented in the 2012-13 Appropriation Bills.

Budget Measures Summary

The table shows a summary of Budget measures relating to the Department since the 2011-12 Budget. Further details are contained in Budget Paper No. 4.

Electoral Commission of Queensland	2011-12 \$'000	2012-13 \$'000	2013-14 \$'000	2014-15 \$'000	2015-16 \$'000
Revenue measures					
Up to and including 2011-12 MYR					
Administered	..	..	..	..	..
Departmental	..	2,309	309	309	..
2012-13 Budget					
Administered	..	..	..	..	..
Departmental	..	..	..	..	..
Total revenue measures					
Administered	..	..	..	..	..
Departmental	..	2,309	309	309	..
Expense measures					
Up to and including 2011-12 MYR					
Administered	..	..	..	..	..
Departmental	..	762	102	102	..
2012-13 Budget					
Administered	..	..	..	..	..
Departmental	..	(3,392)	(5,016)	(5,161)	(5,297)
Total expense measures¹					
Administered	..	..	..	..	..
Departmental	..	(2,630)	(4,914)	(5,059)	(5,297)
Capital measures					
Up to and including 2011-12 MYR					
Administered	..	..	..	..	..
Departmental	728	..	..	..	..
2012-13 Budget					
Administered	..	..	..	..	..
Departmental	..	..	..	..	..
Total capital measures¹					
Administered	..	..	..	..	..
Departmental	728	..	..	..	..

Note:

1. The totals for 2012-13 reconcile with Budget Paper 4.

Staffing¹

Electoral Commission of Queensland	Notes	2011-12 Adjusted Budget	2011-12 Est. Actual	2012-13 Estimate
TOTAL	2, 3	74	54	48

Notes:

1. Full-time equivalents (FTEs) as at 30 June.
2. The level of casual staff was higher in 2011-12 to deliver election projects and activities. Requirements will continue at a lower level during 2012-13.
3. The Governor in Council appoints 90 returning officers (one per State Electoral District and an assistant for the District of Cook) to assist with the conduct of a State general election and 98 returning officers (26 for Brisbane City Council and one for each other Council) for the quadrennial local government elections. In addition, during 2011-12 the Commission engaged a large number of polling officials to conduct the State general election, quadrennial local government elections and the South Brisbane by-election, most for one day only (polling day). Those staff are not included in the above totals.

SERVICE PERFORMANCE

The Commission is responsible for impartial conduct of parliamentary, local government and industrial elections in Queensland, as well as the periodic review of electoral boundaries for parliament and local government councils. These responsibilities interface directly to the Commission's legislative functions as established under the *Electoral Act 1992*.

Performance Statement

Electoral Commission of Queensland	Notes	2011-12 Target/est.	2011-12 Est. actual	2012-13 Target/est.
Service Area: Electoral Services				
Service standards				
Level of voter turnout State election	1	91%	91%	..
Level of informal voting State election	1	2%	2.15%	..
Level of elector satisfaction with the overall election process	2	95%	..	95%
Cost of State election per elector	1, 3	\$5.77	\$6.40	..
Per elector cost of public information and awareness campaigns – State elections		\$1.42	\$1.01	..
Other measures				
Number of Parliamentary State general elections conducted	1	1	1	..
Number of local government elections conducted	4	98	74	..
Number of local government electoral and boundary reviews conducted	5	25	29	6
Number of industrial elections referred by Industrial Registrar	6	40	41	36
Number of industrial election positions elected	6	1,725	2,950	1,161
Number of industrial election ballots conducted	6	65	84	66
Number of roll services provided	7	136	167	60
Number of inquiries/audits of pre-selection ballots conducted	8	8	1	6
Number of enrolment transactions during the period	9	550,000	537,059	500,000
Increase in total enrolment during the period	9	50,000	26,090	50,000
Elector client base		2,840,000	2,772,713	2,823,000

Electoral Commission of Queensland	Notes	2011-12 Target/est.	2011-12 Est. actual	2012-13 Target/est.
Access to electoral services for Queenslanders – ECQ website pages visited	10	35,000,000	47,929,792	10,000,000
State contribution (\$000)		85,170	61,628	43,312
Other revenue (\$000)		192	257	36
Total cost (\$000)	11	85,362	61,685	43,348

Notes:

1. The State general election was conducted in March 2012. No state electoral events are anticipated for 2012-13.
2. The evaluation process has commenced and the results will be made public through a report to Parliament.
3. The increase in the per elector cost of the State election is due to the election being called at the last possible date and the extended election period compared to previous elections. This resulted in additional costs incurred including wages, pre-poll voting, and hire of office accommodation.
4. The variation in local government elections conducted relates to a change in the method of calculation. The 2011-12 target/estimate calculates the number of elections as 72 local government elections and 26 individual elections for the City of Brisbane resulting in an estimate of 98. The actual calculation uses the basis of one election per council (73) plus an additional local government election conducted due to the death of a candidate for the Aurukun Council. No local government elections are planned for 2012-13.
5. In 2011-12, ECQ conducted 24 quadrennial reviews of internal boundaries and electoral arrangements and five external boundary reviews. The 2012-13 Target is based on known reviews and uplifted for an anticipated level of review activity.
6. The expected decrease in 2012-13 is due to one large State organisation seeking a federal exemption and a number of organisations being deregistered.
7. The higher number of roll services in 2011-12 were due to the roll products required for the conduct of the elections.
8. Due to the timing of the State and local government elections, the inquiries/audits of pre-selection ballots will occur in 2012-13.
9. The electoral roll increased from 2.746 million to 2.773 million. This increase was not as great as anticipated because of roll cleansing activities by the Australian Electoral Commission earlier in the financial year. An increase is anticipated in 2012-13 as a result of enrolment activities associated with the next Federal election due in 2013.
10. The increase of website pages visited is due to the level of elector interest in the State and local government elections.
11. The higher level of funding in 2011-12 reflects costs associated with the conduct of State and local government elections. Funds have been deferred to 2012-13 to finalise election processes.

Administered Items

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

The Electoral Commission of Queensland administers funds on behalf of the State. This includes:

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

During 2011-12 the Commission received forfeited candidate nomination deposits from the State general election and South Brisbane by-election.

The collection of fines for failure to vote at electoral events is episodic in nature and of limited duration. The process relates to a specific electoral event and the collection process is essentially completed in the 12 month period following the election. The non-voter process will be conducted during the 2012-13 financial year.

During 2012-13 the Commission will:

- recover the annual costs of the Local Government Elections Branch and the costs of by-elections held from local governments
- collect fines levied against enrolled electors who failed to vote at the 2012 State general election, South Brisbane by-election and the quadrennial local government elections
- collect forfeited candidate nomination deposits from the local government elections.

Financial statements and variance explanations in relation to Administered Items appear in the Departmental Financial Statements.

CAPITAL

Capital program

An amount of \$0.7 million was expended during 2011-12 on the development of systems to conduct the 2012 local government elections, setup new units within the Commission to administer local government elections and the new funding and disclosure scheme and replace equipment as part of agency's annual replacement program.

An amount of \$1.9 million has been allocated in 2012-13 to develop a replacement non-voter system, the development of systems to administer funding and disclosure schemes and the on-going replacement program of plant and equipment. These capital initiatives will provide for the ongoing operational requirements associated with the efficient and effective provision of electoral services for the State of Queensland.

Capital budget statement

Electoral Commission of Queensland	Notes	2011-12 Budget \$'000	2011-12 Est. Actual \$'000	2012-13 Estimate \$'000
Capital Purchases¹				
Total land, buildings and infrastructure	
Total plant and equipment		1,894	728	1,939
Total other capital	
Total Capital Purchases		1,894	728	1,939

Note:

1. For more detail on the agency's capital acquisitions please refer to Budget Paper 3

BUDGETED FINANCIAL STATEMENTS

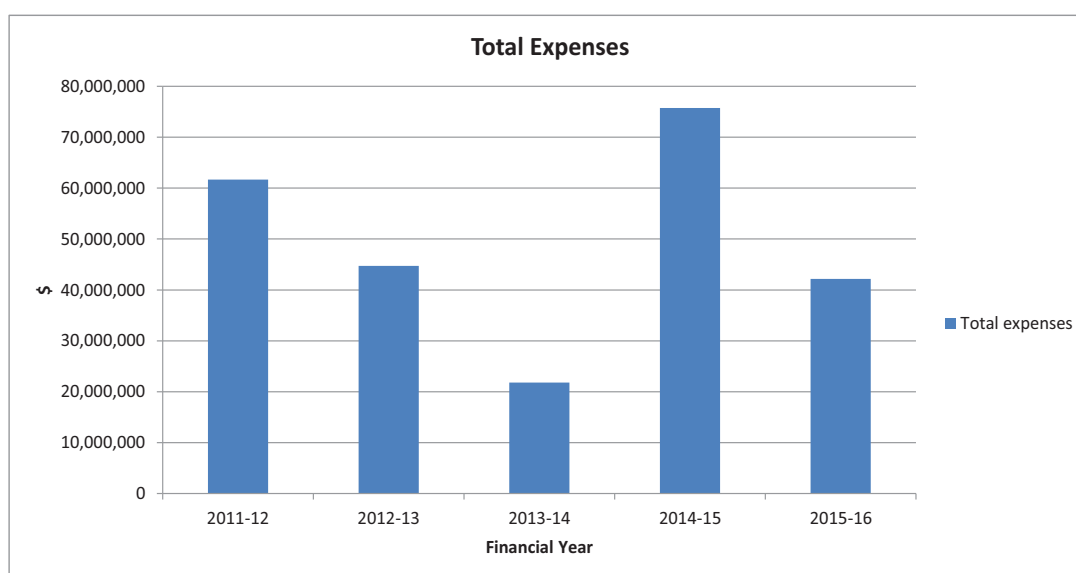
Analysis of budgeted financial statements

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

Commission income statement

Total expenses are estimated to be \$43.3 million in 2012-13, a decrease of \$18.3 million from the 2011-12 financial year. The decrease in 2012-13 reflects activities in the year following electoral events to finalise activities associated with the conduct of the State and local government elections and the processing of election funding payments to candidates and political parties. The decrease in 2013-14 reflects the scaled back activities in a non-election year. The increase in 2014-15 reflects costs associated with the next State election including election funding payments due. The next quadrennial local government elections are set to be conducted in 2015-16.

Chart: Total Commission expenses across the Forward Estimates period



Commission balance sheet

The Commission's major assets are receivables (\$12.3 million), plant and equipment (\$1.5 million) and intangibles (\$1.2 million). Receivables will decrease in 2012-13 to \$0.3 million as a result of the once off appropriation receivable associated with the accrual of election funding claims payable. Intangibles are anticipated to increase significantly in 2012-13 reflecting the Commission's investment to improve essential electoral information technology systems. The Commission's main liabilities relate to payables (\$11.9 million) and these will decrease to \$0.7 million in 2012-13 due to the payment of election funding claims and are anticipated to remain at this level to 2015-16.

INCOME STATEMENT

Electoral Commission of Queensland	Notes	2011-12 Budget \$'000	2011-12 Est. Act. \$'000	2012-13 Estimate \$'000
Income				
Service revenue	1, 4, 8	85,170	61,428	43,312
User charges	2, 5, 9	192	257	36
Grants and other contributions		..	..	..
Other revenue		..	..	..
Gains on sale/revaluation of property, plant and equipment and investments		..	..	..
Total income		85,362	61,685	43,348
Expenses				
Employee expenses	6, 10	23,205	21,782	7,537
Supplies and services	3, 7, 11	61,977	39,723	35,647
Grants and subsidies		..	..	..
Depreciation and amortisation		125	125	125
Finance/borrowing costs		..	..	..
Other expenses		55	55	39
Losses on sale/revaluation of property, plant and equipment and investments		..	..	..
Total expenses		85,362	61,685	43,348
OPERATING SURPLUS/(DEFICIT)		..	..	..

STATEMENT OF CHANGES IN EQUITY

Electoral Commission of Queensland	Notes	2011-12 Budget \$'000	2011-12 Est. act. \$'000	2012-13 Estimate \$'000
Net effect of the changes in accounting policies and prior year adjustments	
Increase/(decrease) in asset revaluation reserve	
Net amount of all revenue and expense adjustments direct to equity not disclosed above	
Net income recognised directly in equity	
Surplus/(deficit) for the period	
Total recognised income and expense for the period	
Equity injection/(withdrawal)		1,778	612	1,823
Equity adjustments (MoG transfers)	
Total movement in equity for period		1,778	612	1,823

BALANCE SHEET

Electoral Commission of Queensland	Notes	2011-12 Budget \$'000	2011-12 Est. act. \$'000	2012-13 Estimate \$'000
CURRENT ASSETS				
Cash assets	12, 20, 28	1,057	465	1,277
Receivables	13, 21, 29	245	12,263	305
Other financial assets		..	..	..
Inventories	14, 22	256	441	441
Other	15, 23	30	72	72
Non-financial assets held for sale		..	..	..
Total current assets		1,588	13,241	2,095
NON-CURRENT ASSETS				
Receivables		..	..	..
Other financial assets		..	..	..
Property, plant and equipment	16, 24	2,323	1,508	1,475
Intangibles	17, 25, 30	1,055	1,241	3,088
Other		..	..	..
Total non-current assets		3,378	2,749	4,563
TOTAL ASSETS		4,966	15,990	6,658
CURRENT LIABILITIES				
Payables	18, 26	86	11,681	526
Accrued employee benefits	19, 27	131	179	179
Interest-bearing liabilities and derivatives		..	..	..
Provisions		..	..	..
Other		..	..	..
Total current liabilities		217	11,860	705
NON-CURRENT LIABILITIES				
Payables		..	..	..
Accrued employee benefits		..	..	..
Interest-bearing liabilities and derivatives		..	..	..
Provisions		..	..	..
Other		..	..	..
Total non-current liabilities		..	..	..
TOTAL LIABILITIES		217	11,860	705
NET ASSETS/(LIABILITIES)		4,749	4,130	5,953
EQUITY				
Capital/contributed equity		3,362	2,396	4,219
Accumulated surplus/(accumulated deficit)		1,387	1,734	1,734
Reserves:				
- Asset revaluation surplus		..	..	..
- Other (specify)		..	..	..
TOTAL EQUITY		4,749	4,130	5,953

CASH FLOW STATEMENT

Electoral Commission of Queensland	Notes	2011-12 Budget \$'000	2011-12 Est. act. \$'000	2012-13 Estimate \$'000
CASH FLOWS FROM OPERATING ACTIVITIES				
Inflows:				
Service receipts	31, 36, 40	85,170	49,470	55,270
User charges	32, 37, 41	194	259	38
Grants and other contributions		..	..	..
Other		890	890	890
Outflows:				
Employee costs	38, 42	(23,205)	(21,782)	(7,537)
Supplies and services	33, 39, 43	(62,867)	(29,458)	(47,692)
Grants and subsidies		..	..	..
Borrowing costs		..	..	..
Other		(57)	(57)	(41)
Net cash provided by/(used in) operating activities		125	(678)	928
CASH FLOWS FROM INVESTING ACTIVITIES				
Inflows:				
Sales of property, plant and equipment		..	..	..
Investments redeemed		..	..	..
Loans and advances redeemed		..	..	..
Outflows:				
Payments for property, plant and equipment and intangibles	34, 44	(1,894)	(728)	(1,939)
Payments for investments		..	..	..
Loans and advances made		..	..	..
Net cash provided by/(used in) investing activities		(1,894)	(728)	(1,939)
CASH FLOWS FROM FINANCING ACTIVITIES				
Inflows:				
Borrowings		..	..	..
Equity injections	35, 45	1,854	688	1,899
Outflows:				
Borrowing redemptions		..	..	..
Finance lease payments		..	..	..
Equity withdrawals		(76)	(76)	(76)
Net cash provided by/(used in) financing activities		684	612	1,823
Net increase/(decrease) in cash held		9	(794)	812
Cash at the beginning of financial year		1,048	1,259	465
Cash transfers from restructure		..	..	..
Cash at the end of financial year		1,057	465	1,277

ADMINISTERED INCOME STATEMENT

Electoral Commission of Queensland	Notes	2011-12 Budget \$'000	2011-12 Est. act. \$'000	2012-13 Estimate \$'000
Revenues				
Commonwealth grants		..	..	..
Taxes, fees and fines	46, 48, 50	8	66	3,309
Royalties, property income and other territorial Revenue		..	..	..
Interest		..	..	..
Administered revenue		..	..	..
Other	47, 49, 51	21,475	12,968	8,582
Total revenues		21,483	13,034	11,891
Expenses				
Supplies and services		..	..	..
Depreciation and amortisation				
Grants and subsidies		..	..	..
Benefit payments				
Borrowing costs		..	..	..
Other		..	..	..
Total expenses		..	..	..
Net surplus or deficit before transfers to Government		21,483	13,034	11,891
Transfers of administered revenue to Government		21,483	13,034	11,891
OPERATING SURPLUS/(DEFICIT)		..	..	..

ADMINISTERED BALANCE SHEET

Electoral Commission of Queensland	Notes	2011-12 Budget \$'000	2011-12 Est. act. \$'000	2012-13 Estimate \$'000
CURRENT ASSETS				
Cash assets		..	..	..
Receivables	52, 53	..	12,118	..
Inventories				
Other		..	..	..
Non-financial assets held for sale		..	..	..
Total current assets		..	12,118	..
NON-CURRENT ASSETS				
Receivables		..	..	..
Other financial assets		..	..	..
Property, plant and equipment		..	..	..
Intangibles		..	..	..
Other		..	..	..
Total non-current assets		..	..	..
TOTAL ADMINISTERED ASSETS		..	12,118	..
CURRENT LIABILITIES				
Payables		..	..	..
Transfers to Government payable	52, 53	..	12,118	..
Interest-bearing liabilities		..	..	..
Other		..	..	..
Total current liabilities		..	12,118	..
NON-CURRENT LIABILITIES				
Payables		..	..	..
Interest-bearing liabilities		..	..	..
Other		..	..	..
Total non-current liabilities		..	..	..
TOTAL ADMINISTERED LIABILITIES		..	12,118	..
ADMINISTERED NET ASSETS/(LIABILITIES)		..	..	..
EQUITY				
Capital/Contributed equity		..	..	..
Accumulated surplus/(Accumulated deficit)		..	..	..
Reserves:		..	..	..
- Asset revaluation surplus		..	..	..
- Other (specify)		..	..	..
TOTAL ADMINISTERED EQUITY		..	..	..

ADMINISTERED CASH FLOW STATEMENT

Electoral Commission of Queensland	Notes	2011-12 Budget \$'000	2011-12 Est. act. \$'000	2012-13 Estimate \$'000
CASH FLOWS FROM OPERATING ACTIVITIES				
Inflows:				
Administered item receipts		..	..	..
Grants and other contributions	54, 57, 58	8	66	3,309
Taxes, fees and fines		..	..	..
Royalties, property income and other territorial revenues		..	..	..
Other	55, 59	21,475	850	20,700
Outflows:				
Transfers to Government	56, 60	(21,483)	(916)	(24,009)
Grants and subsidies		..	..	..
Supplies and services		..	..	..
Borrowing costs		..	..	..
Other		..	(1)	..
Net cash provided by/(used in) operating activities		..	(1)	..
CASH FLOWS FROM INVESTING ACTIVITIES				
Inflows:				
Sales of property, plant and equipment		..	..	..
Investments redeemed		..	..	..
Loans and advances redeemed		..	..	..
Outflows:				
Payments for property, plant and equipment and intangibles		..	..	..
Payments for investments		..	..	..
Loans and advances made		..	..	..
Net cash provided by/(used in) investing activities		..	..	..
CASH FLOWS FROM FINANCING ACTIVITIES				
Inflows:				
Borrowings		..	..	..
Equity injections		..	..	..
Outflows:				
Borrowing redemptions		..	..	..
Finance lease payments		..	..	..
Equity withdrawals		..	..	..
Net cash provided by/(used in) financing activities		..	..	..
Net increase/(decrease) in cash held		..	(1)	..
Administered cash at beginning of financial year		..	1	..
Cash transfers from restructure		..	..	..
Administered cash at end of financial year		..	..	..

EXPLANATION OF VARIANCES IN THE FINANCIAL STATEMENTS

Income statement

Major variations between 2011-12 Budget and 2011-12 Estimated actual include:

1. Funding deferred to 2012-13 to finalise election funding payments and the costs of the post-election processes for the State and local government elections.
2. The increase in user charges is the result of legal costs paid to the Commission on favourable outcome of court matters.
3. Funding deferred to 2012-13 to finalise election funding payments and the costs of the post-election processes for the State and local government elections.

Major variations between 2011-12 Budget and 2012-13 Estimate include:

4. The variation in service revenue to 2012-13 is a result of the State and local government elections held in 2011-12 and additional funds deferred to 2012-13 to finalise post-election processes and election funding payments.
5. The level of user charges in 2012-13 represents levels appropriate in a non-election year. The 2011-12 figure includes one off revenues from the sale of roll products to political parties and local governments appropriate in an election year.
6. The decrease in employee expenses in 2012-13 relates to the labour related expenses for the State general election and the quadrennial local government elections budgeted for in 2011-12.
7. The decrease in supplies and services in 2012-13 relates to the costs for the conduct of the State general election and the quadrennial local government elections budgeted for in 2011-12.

Major variations between 2011-12 Estimated actual and the 2012-13 Estimate include:

8. The variation in service revenue is a result of the State and local government elections and the South Brisbane by-election conducted in 2011-12 and the funding deferred to 2012-13 to finalise post-election processes and election funding payments.
9. The level of user charges in 2012-13 represents levels appropriate in a non-election year and 2011-12 includes one off revenues from the sale of roll products to political parties and local governments.
10. The decrease in employee expenses in 2012-13 reflects decreased labour related expenditure for a non-election year.
11. The level of supplies and services in 2012-13 relates to the deferral of funds from 2011-12 to finalise post-election processes and election funding payments.

Balance sheet

Major variations between 2011-12 Budget and 2011-12 Estimated actual include:

12. The reduction in the Estimated Actual cash assets relates to the close of financial year cash flow activity associated with the electoral events conducted.
13. The increased level of Estimated Actual receivables relates to increased receivables associated with the payment of election funding claims relating to the 2012 State general election.
14. The increased level of Estimated Actual inventories relates to materials on hand following the conduct of the electoral events.
15. The increased level of other current assets relates to the increased level of pre-payments associated with the electoral events conducted.
16. The decrease in property plant and equipment relates to less than anticipated plant and equipment required during 2011-12 for the conduct of State and local government elections.
17. The increase in intangibles relates to the development of specialised systems for the conduct of local government elections.
18. The increase in payables in 2011-12 relates to increased level of payables in relation to election funding claims resulting from the 2012 State election.
19. The decrease in accrued employee benefits relates to the liability transferred to the Government's central Annual Leave Scheme.

Major variations between 2011-12 Budget and 2012-13 Estimate include:

20. The increase in the 2012-13 Estimated cash assets relates to the cash offset of increased payables associated with the funding deferred for activity associated with the electoral events conducted.
21. The increased level of 2012-13 Estimated receivables relates to increased activity in the invoicing of roll products for local councils.
22. The increased level of 2012-13 Estimated inventories relates to materials on hand following the conduct of the electoral events in 2011-12.
23. The increased level of other current assets relates to the increased level of pre-payments associated with expenditure for post-election activities.
24. The variation in property plant and equipment and intangibles relates to a deferral of capital funds from 2011-12 to 2012-13 for the development of systems related to the conduct and administration of election activities.
25. The increase in intangibles relates to investment in systems for the on-going conduct and administration of election activities.
26. The increase in payables in 2012-13 relates to activity resulting from the on-going electoral activities including local government by-elections.
27. The decrease in accrued employee benefits relates to the liability transferred to the Government's central Annual Leave Scheme.

Major variations between 2011-12 Estimated actual and the 2012-13 Estimate include:

28. The increase in the 2012-13 Estimated cash assets relates to the cash offset of increased payables associated with the funding deferred for activity associated with the electoral events conducted.
29. The increased level of Estimated Actual receivables in 2011-12 relates to increased receivable activity associated with the payment of election funding claims relating to the 2012 State general election.
30. The increase in intangibles relates to funds invested for the development of systems for the on-going conduct and administration of election activities.

Cash flow statement

Major variations between 2011-12 Budget and 2011-12 Estimated actual include:

31. Funding deferred to 2012-13 to finalise election funding payments and the costs of the post-election processes for the State and local government elections.
32. The increase in user charges is the result of legal costs paid to the Commission in 2011-12 in favourable outcome of court matters.
33. Funding deferred to 2012-13 to finalise election funding payments and the costs of the post-election processes for the State and local government elections.
34. The variation in property plant and equipment and intangibles relates to a deferral of capital funds from 2011-12 to 2012-13 for the development of systems related to the conduct and administration of election activities.
35. The decrease in equity injection relates to a deferral of capital funds from 2011-12 to 2012-13 for unexpended but committed funds for the development of systems for the on-going conduct and administration of election activities.

Major variations between 2011-12 Budget and 2012-13 Estimate include:

36. The variation in service revenue reflects funds deferred to 2012-13 to finalise post-election processes and election funding payments.
37. Service revenue reflected in 2012-13, is attributed to costs associated with ordinary non-election year operations plus service receipts deferred from 2011-12.
38. The decrease in employee expenses in 2012-13 reflects decreased labour related expenses for a non-election year.
39. The decrease in supplies and services in 2012-13 relates to a decrease in costs for a non-election year.

Major variations between 2011-12 Estimated actual and the 2012-13 Estimate include:

40. The variation in service revenue reflects funds deferred to 2012-13 to finalise post-election processes and election funding payments.
41. Service revenue reflected in 2012-13, is attributed to costs associated with ordinary non-election year operations plus service receipts deferred from 2011-12

42. The decrease in employee expenses in 2012-13 reflects decreased labour related expenses for a non-election year.
43. The decrease in supplies and services in 2012-13 relates to a decrease in costs for a non-election year
44. The variation in property plant and equipment and intangibles relates to a deferral of capital funds from 2011-12 to 2012-13 for the development of systems related to the conduct and administration of election activities.
45. The increase in equity injection relates to a deferral of capital funds from 2011-12 to 2012-13 for unexpended but committed funds for the development of systems for the on-going conduct and administration of election activities.

Administered income statement

Major variations between 2011-12 Budget and 2011-12 Estimated actual include:

46. The 2011-12 variation relates to forfeiture of candidate nomination deposits from the State and local government elections.
47. The 2011-12 Budget figure includes a recovery from local governments of the costs incurred during 2011-12 of conducting the 2012 quadrennial local government elections.

Major variations between 2011-12 Budget and 2012-13 Estimate include:

48. The 2012-13 Estimate includes fines collected as part of the non-voter process for the State and local government elections.
49. The 2012-13 estimate includes the recovery of costs from Councils for the annual costs of the on-going local government elections branch and by-elections and the remainder of costs associated with the conduct of the 2012 local government elections.

Major variations between 2011-12 Estimated actual and the 2012-13 Estimate include:

50. The 2012-13 Estimate includes fines collected as part of the non-voter process for the State and local government elections.
51. The 2012-13 Estimate relates to recovery from local governments of the annual on-going costs of the local government branch and by-elections and the remainder of costs associated with the conduct of the 2012 local government elections.

Administered Balance Sheet

Major variations between 2011-12 Budget and 2011-12 Estimated actual include:

52. The 2011-12 Estimated actual includes the receivables associated with the recovery of costs of the 2012 local government elections from Councils.

Major variations between 2011-12 Estimated actual and the 2012-13 Estimate include:

53. The 2011-12 Estimated actual includes the payables to Government associated with the recovery of costs of the 2012 local government elections from Councils.

Administered cash flow statement

Major variations between 2011-12 Budget and 2011-12 Estimated actual include:

54. The 2011-12 variation relates to forfeiture of candidate nomination deposits from the State and local government elections.
55. The 2011-12 Budget figures include a recovery from local governments of the costs of conducting the 2012 quadrennial local government elections. Due to the change of the date of the elections from March to April the recovery process will occur in the 2012-13 financial year.
56. The 2011-12 Budget figures include a once only recovery from local governments of the costs of conducting the 2012 quadrennial local government elections. These funds are to be returned to Treasury.

Major variations between 2011-12 Budget and 2012-13 Estimate include:

57. The 2012-13 Estimate includes fines collected as part of the non-voter process for the State and local government elections.

Major variations between 2011-12 Estimated actual and the 2012-13 Estimate include:

58. The 2012-13 Estimate includes fines collected as part of the non-voter process for the State and local government elections.
59. The 2012-13 Estimate relates to recovery from local governments of the costs of conducting the 2012 quadrennial local government elections.
60. The 2012-13 Estimate relates to the recovery from local governments of the costs of conducting the 2012 quadrennial local government elections and the collection of non-voter fines from the State and local government elections deferred from 2011-12.



Office of the Ombudsman

RESOURCES AND PERFORMANCE

DEPARTMENTAL OVERVIEW

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

Ministerial responsibility

The Office of the Ombudsman (the Office) is a department for the purposes of the *Financial Accountability Act 2009*. The Attorney-General and Minister for Justice has ministerial responsibility for the Office.

Strategic direction

The purpose of the Office is to investigate complaints and public sector administrative actions and work with agencies to improve their decision making.

The objectives of the Office are:

- the fair and reasonable treatment of people's complaints
- unfair or unjust public agencies decisions are rectified
- public sector agencies improve their decision making
- to ensure it is a capable and accountable organisation.

Environmental factors influencing the strategic direction of the Office include:

- reputation - the Queensland Ombudsman must maintain its reputation for independence and impartiality
- resources - the Office services all regions of the State and all sectors of the community. As demand continues to grow, providing equitable and accessible service within available resources will be a critical issue
- capability - the Office must maintain and develop its professional workforce to continue to perform its statutory role and deliver its legislated functions.

The Office has a minimal capital program which is invested in providing information technology hardware and for the Office.

The Office will continue to:

- assess and investigate complaints from members of the public in a timely manner
- conduct own initiative investigations, where appropriate
- audit agency complaint management systems to evaluate and improve the way complaints are managed
- report publicly on systemic maladministration, where it is in the public interest to do so
- deliver training (including Good Decisions, Complaints Management and Ethical Decisions) to state and local government agencies officers to ensure fair and sound decisions are made
- engage with the public and community groups to provide information and advice to improve their understanding of Queensland's accountability agencies, and direct them to the relevant agency to address their complaint
- implement business process efficiencies to streamline practices and processes to improve the timeliness and quality of services provided to members of the public.

Achievements in 2011-12 included:

- In accordance with the *Ombudsman Act 2001*, a strategic review of the Ombudsman's Office was conducted independently by Mr Henry Smerdon AM. Mr Smerdon examined the Ombudsman's functions and performance of the functions to assess whether they were being performed economically, effectively and efficiently. The review report, which included 57 recommendations, was tabled in the Queensland Parliament on 17 May 2012.
- Managed 21,582 contacts including:
 - finalising 8,648 complaints, 90 per cent of which were finalised within 30 days of receipt
 - referring 12,121 people to other agencies as their complaints were not in the Office's jurisdiction
 - responding to 771 inquiries
 - conducting 42 reviews of complaint decisions, due to complainants being dissatisfied with a decision of the Office.
- Continued to increase awareness and access to the Office's services through regional awareness campaigns
- Introduced a new newsletter *Community Perspective* to the Office's suite of electronic newsletters that provides information and advice to staff and volunteers of community organisations and officers in state and local government agencies. The newsletters were:
 - *State Perspective* for decision makers in the State public sector
 - *Local Perspective* for decision makers in local councils
 - *Legal Perspective* for public sector lawyers and private sector lawyers with public sector clients
 - *Corrections Perspective*, a publication tailored specially for officers in Queensland Corrective Services.
- Delivered 162 training sessions to agencies on good decision making, effective complaints management, administrative investigations and ethical decision making. Within the 162 sessions:
 - 41 were held in regional Queensland in 10 locations outside of south east Queensland
 - 108 were delivered to State agencies, 22 were delivered to local councils, 32 were open sessions
 - over 2,800 officers were trained.
- Continued to carry out the corrections program which entailed:
 - visiting all correctional centres in Queensland to investigate complaints and inspect records and systems at least once
 - considering 1,069 complaints about Queensland Corrections and Queensland Parole Board related issues
 - maintaining Prisoner PhoneLink, a free and confidential telephone service that prisoners at each centre can use to call the Office (49 per cent of complaints about corrections issues were received via the Phonelink).
- Continued joint awareness activities with other independent complaint agencies targeting multicultural communities, Aboriginal people and Torres Strait Islanders, to communicate the message '*It's OK to complain*'. These activities included continued sponsorship of a joint web portal, participating in community events specifically designed for Aboriginal people and Torres Strait Islanders and distributing information to access points including indigenous councils, land councils and community/health/legal centres.

Departmental Budget Summary

The table below shows the total resources available in 2012-13 from all sources and summarises how resources will be applied by service area and by controlled and administered classifications.

Office of the Ombudsman	2011-12 Budget \$'000	2011-12 Est. Actual \$'000	2012-13 Estimate \$'000
CONTROLLED			
Income			
Appropriation for services			
Deferred from previous year/s	..	350	80
Balance of service appropriation	7,094	6,604	7,203
Other revenue	200	200	280
Total income	7,294	7,154	7,563
Expenses	7,294	7,154	7,563
Total expenses	7,294	7,154	7,563
Operating surplus/deficit	..	..	..
Net assets	832	834	834
ADMINISTERED			
Revenue			
Commonwealth revenue	..	..	..
Appropriation of administered items	..	..	..
Other administered revenue	..	..	..
Total revenue	..	..	..
Expenses			
Transfers to government	..	..	..
Administered expenses	..	..	..
Total expenses	..	..	..
Net assets	..	..	..
APPROPRIATIONS			
Controlled Items			
Departmental services	..	..	..
Equity adjustment	..	..	..
Administered items	..	..	..
VOTE TOTAL	7,094	6,984	7,253

Notes:

1. Appropriation for services does not match appropriation for departmental services due to appropriation payable of \$0.03 million.
2. The Est. Actual column reflects the revised budget for 2011-12. Actual Other revenue, Total revenue and Total expenses are contained in the Office's financial statements.

Budget Measures Summary

The table shows a summary of Budget measures relating to the Office of the Ombudsman since the 2011-12 Budget. Further details are contained in Budget Paper No. 4.

Office of the Ombudsman	2011-12 \$'000	2012-13 \$'000	2013-14 \$'000	2014-15 \$'000	2015-16 \$'000
Revenue measures					
Up to and including 2011-12 MYR					
Administered	..	..	..	..	..
Departmental	..	..	..	..	..
2012-13 Budget					
Administered	..	..	..	..	..
Departmental	..	..	..	..	..
Total revenue measures					
Administered	..	..	..	..	..
Departmental	..	..	..	..	..
Expense measures					
Up to and including 2011-12 MYR					
Administered	..	..	..	..	..
Departmental	..	..	..	..	..
2012-13 Budget					
Administered	..	..	..	..	..
Departmental	(130)	(60)	(119)	(119)	(119)
Total expense measures¹					
Administered	..	..	..	..	..
Departmental	(130)	(60)	(119)	(119)	(119)
Capital measures					
Up to and including 2011-12 MYR					
Administered	..	..	..	..	..
Departmental	..	..	..	..	..
2012-13 Budget					
Administered	..	..	..	..	..
Departmental	..	..	..	..	..
Total capital measures¹					
Administered	..	..	..	..	..
Departmental	..	..	..	..	..

Note:

1. The totals for 2012-13 do not reconcile with Budget Paper 4. Due to the Government's commitment to reduce waste and improve efficiency, savings of \$0.13 million were achieved from travel and employee expenses. This measure was announced on 14 June 2012 by the Treasurer and Attorney-General and Minister for Justice.

Staffing¹

Office of the Ombudsman	Notes	2011-12 Budget	2011-12 Est. Actual	2012-13 Estimate
TOTAL		58	58	55

Note:

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

SERVICE PERFORMANCE

The Ombudsman's Office provides a lead role in enhancing public sector governance 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.

This is achieved by managing accessible and comprehensive complaints management and investigation programs, by undertaking major own-initiative investigations and by offering a significant and on-going program of training, system reviews and audits of agency internal review processes.

Performance Statement

Office of the Ombudsman	Notes	2011-12 Target/est.	2011-12 Est. actual	2012-13 Target/est.
Service Area: Independent Review of Complaints about Government Administration				
Service standards				
Proportion of complaints investigated where a positive outcome was achieved for the complainant	1	40%	32%	40%
Proportion of complaints resolved informally		95%	99%	95%
Proportion of complaints where early intervention occurred		90%	96%	90%
Proportion of recommendations accepted by agencies	2	90%	96%	90%
Other measures				
Complaints finalised		8,000	8,648	8,000
Inquiries finalised	3	600	771	600
Referrals finalised	4	9,500	12,121	9,500
Review requests finalised		50	42	50
Total matters finalised	5	18,150	21,582	18,150
Proportion of complaints finalised within 12 months of lodgement		95%	99%	95%
Proportion of open complaints at the end of each reporting period that are more than 12 months old	6	5%	0%	5%
Number of visits to regional centres to undertake investigations, visit correctional centres or provide training	7	50	61	50
Proportion of complaints received from outside of Brisbane		65%	62%	65%

Office of the Ombudsman	Notes	2011-12 Target/est.	2011-12 Est. actual	2012-13 Target/est.
Number of administrative improvement training sessions delivered	8	100	162	100
State contribution (\$000)		7,094	6,954	7,283
Other revenue (\$000)		200	200	280
Total cost (\$000)		7,294	7,154	7,563

Notes:

1. A positive outcome is when the agency agrees to address the complaint (in full or in part), or when the complainant is provided with information obtained from the agency that satisfactorily explains the decision. Changes in business practices have impacted on results as cases are directed to agencies for handling in accordance with their complaints management system before consideration by the Office. This has reduced the number of cases involving the Office as complainants are addressing the issue directly with the relevant agency.
2. Proportion of recommendations for improvements to administrative practice or to rectify unfairness to individual complainants accepted by agencies wording was amended to accurately reflect what is currently being measured. The calculation methodology has not changed.
3. An inquiry is a contact where the person seeks information or assistance but does not make a specific complaint. The Office has no control over inquiries received. The variance may reflect the increased community awareness of the role of the Queensland Ombudsman.
4. A referral is registered when a contact seeks assistance on a matter outside the Queensland Ombudsman's jurisdiction. Part of the Ombudsman's service is to explain the services offered and redirect callers to the most appropriate complaints entity. The increased number of industry Ombudsmen and specialist complaint agencies has created uncertainty in the community about the appropriate agency to contact.
5. All complaints, referrals, inquiries, review requests and public interest disclosures finalised within a specific reporting period.
6. Only one case older than 12 months out of a total of 8,648 was open on 30 June 2012.
7. Regional centres are defined as outside of south east Queensland metropolitan area. Regional centre visits increased due to an increased number of training sessions and other investigative activity.
8. The increase in training sessions is attributed to the continuing popularity of the new training programs (Your Ethical Compass: ethical decision making for SES and SO officers) introduced in 2010-11.

CAPITAL

Capital program

The Office of the Ombudsman has budgeted to spend \$0.08 million for the ongoing replacement of ICT and software and office equipment.

Capital budget statement

Queensland Ombudsman	Notes	2011-12 Budget \$'000	2011-12 Est. Actual \$'000	2012-13 Estimate \$'000
Capital Purchases¹				
Total land, buildings and infrastructure		..	..	..
Total plant and equipment	1	80	80	80
Total other capital		..	..	..
Total Capital Purchases		80	80	80

Note:

1. For more detail on the agency's capital acquisitions please refer to Budget Paper 3.

BUDGETED FINANCIAL STATEMENTS

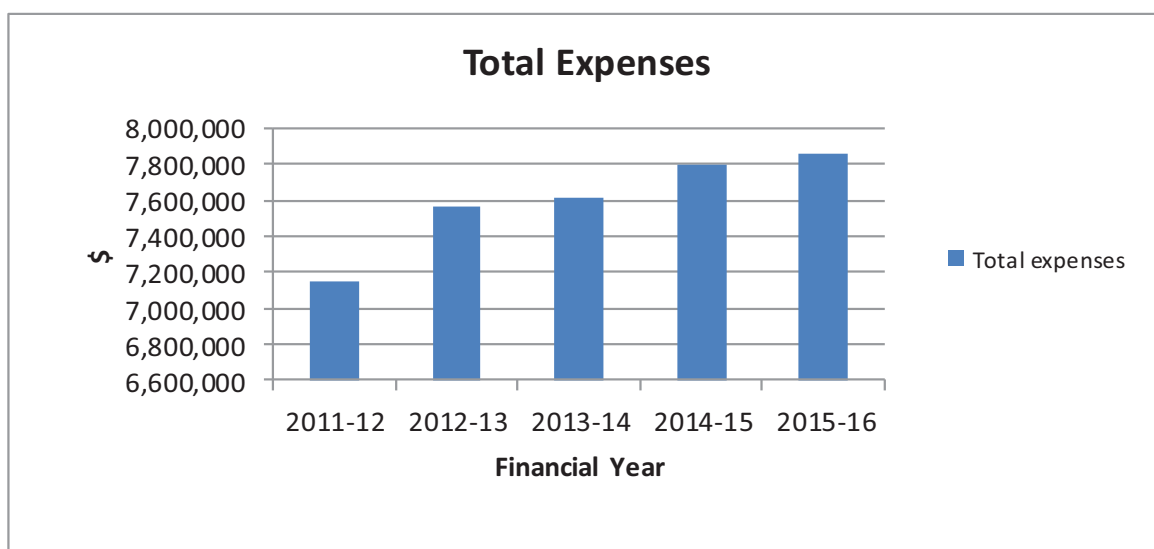
Analysis of budgeted financial statements

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

Departmental income statement

Total expenses are estimated to be \$7.6 million in 2012-13, an increase of \$0.41 million from the 2011-12 financial year. The increase is mainly due to the impact of increased leasing accommodation costs, higher information technology costs and enterprise bargaining pay rises to employees.

Chart: Total departmental expenses across the Forward Estimates period



Departmental balance sheet

The Department's major assets are in plant and equipment and this category is expected to decrease by 43.7 per cent over the next three years, as a result of depreciation and amortisation exceeding replacement expenditure.

INCOME STATEMENT

Office of the Ombudsman	Notes	2011-12 Budget \$'000	2011-12 Est. Act. \$'000	2012-13 Estimate \$'000
Income				
Service revenue	1, 3, 7	7,094	6,954	7,283
User charges		200	200	200
Grants and other contributions		..	..	..
Other revenue	4, 8	..	..	80
Gains on sale/revaluation of property, plant and equipment and investments		..	..	..
Total income		7,294	7,154	7,563
Expenses				
Employee expenses	5, 9	5,718	5,688	5,847
Supplies and services	2, 6, 10	1,249	1,139	1,404
Grants and subsidies		..	..	..
Depreciation and amortisation		277	277	260
Finance/borrowing costs		..	..	..
Other expenses		50	50	52
Losses on sale/revaluation of property, plant and equipment and investments		..	..	..
Total expenses		7,294	7,154	7,563
OPERATING SURPLUS/(DEFICIT)		..	..	..

STATEMENT OF CHANGES IN EQUITY

Office of the Ombudsman	Notes	2011-12 Budget \$'000	2011-12 Est. act. \$'000	2012-13 Estimate \$'000
Net effect of the changes in accounting policies and prior year adjustments	
Increase/(decrease) in asset revaluation reserve	
Net amount of all revenue and expense adjustments direct to equity not disclosed above	
Net income recognised directly in equity	
Surplus/(deficit) for the period	
Total recognised income and expense for the period	
Equity injection/(withdrawal)	
Equity adjustments (MoG transfers)	
Total movement in equity for period	

BALANCE SHEET

Office of the Ombudsman	Notes	2011-12 Budget \$'000	2011-12 Est. act. \$'000	2012-13 Estimate \$'000
CURRENT ASSETS				
Cash assets		563	597	637
Receivables	11, 15,	193	263	271
Other financial assets		..	..	..
Inventories		..	..	..
Other	12, 16	42	23	26
Non-financial assets held for sale		..	..	..
Total current assets		798	883	934
NON-CURRENT ASSETS				
Receivables		..	..	..
Other financial assets		..	..	..
Property, plant and equipment	17, 20	1,258	1,234	1,054
Intangibles	13, 18	18	..	..
Other		..	..	..
Total non-current assets		1,276	1,234	1,054
TOTAL ASSETS		2,074	2,117	1,988
CURRENT LIABILITIES				
Payables	14	472	514	495
Accrued employee benefits		..	..	..
Interest-bearing liabilities and derivatives		..	..	..
Provisions		..	..	..
Other		110	110	110
Total current liabilities		582	624	605
NON-CURRENT LIABILITIES				
Payables		..	..	..
Accrued employee benefits		..	..	..
Interest-bearing liabilities and derivatives		..	..	..
Provisions		..	..	..
Other	19, 21	660	659	549
Total non-current liabilities		660	659	549
TOTAL LIABILITIES		1,242	1,283	1,154
NET ASSETS/(LIABILITIES)		832	834	834
EQUITY				
Capital/contributed equity		881	881	881
Accumulated surplus/(accumulated deficit)		(49)	(47)	(47)
Reserves:				
- Asset revaluation surplus		..	..	..
- Other (specify)		..	..	..
TOTAL EQUITY		832	834	834

CASH FLOW STATEMENT

Office of the Ombudsman	Notes	2011-12 Budget \$'000	2011-12 Est. act. \$'000	2012-13 Estimate \$'000
CASH FLOWS FROM OPERATING ACTIVITIES				
Inflows:				
Service receipts	22, 24, 28	7,094	6,984	7,253
User charges		204	204	204
Grants and other contributions		..	..	..
Other	25, 29	115	115	192
Outflows:				
Employee costs	26, 30	(5,720)	(5,690)	(5,850)
Supplies and services	23, 27, 31	(1,359)	(1,249)	(1,513)
Grants and subsidies		..	..	..
Borrowing costs		..	..	..
Other		(164)	(164)	(166)
Net cash provided by/(used in) operating activities		170	200	120
CASH FLOWS FROM INVESTING ACTIVITIES				
Inflows:				
Sales of property, plant and equipment		..	..	..
Investments redeemed		..	..	..
Loans and advances redeemed		..	..	..
Outflows:				
Payments for property, plant and equipment and intangibles		(80)	(80)	(80)
Payments for investments		..	..	..
Loans and advances made		..	..	..
Net cash provided by/(used in) investing activities		(80)	(80)	(80)
CASH FLOWS FROM FINANCING ACTIVITIES				
Inflows:				
Borrowings		..	..	..
Equity injections		..	..	..
Outflows:				
Borrowing redemptions		..	..	..
Finance lease payments		..	..	..
Equity withdrawals		..	..	..
Net cash provided by/(used in) financing activities		..	..	..
Net increase/(decrease) in cash held		90	120	40
Cash at the beginning of financial year		473	477	597
Cash transfers from restructure		..	..	..
Cash at the end of financial year		563	597	637

EXPLANATION OF VARIANCES IN THE FINANCIAL STATEMENTS

Income statement

Major variations between 2011-12 Budget and 2011-12 Estimated actual include:

1. Decrease in service revenue in the 2011-12 Estimated Actual is due to the carry forward of \$0.08 million to 2012-13. Also in 2011-12, \$0.28 million was lapsed and \$0.13 million was returned to Treasury as savings. These reductions were offset by the \$0.35 million brought forward from 2010-11.
2. The decrease in supplies and services of \$0.11 million was due mainly to savings achieved by deferring expenditure for the enhancement of the Office's website.

Major variations between 2011-12 Budget and 2012-13 Estimate include:

4. Service revenue in the 2012-13 Estimate includes enterprise bargaining increases as well as a carry forward from 2011-12 of \$0.08 million.
5. Revenue received from co-locating agencies for the costs of managing the training and meeting rooms has now been included in the 2012-13 estimate as revenue. Previously it was offset against the expense.
6. Increase due to enterprise bargaining increases.
7. Increase due to higher information technology and accommodation costs (in terms of lease escalation clause).

Major variations between 2011-12 Estimated actual and the 2012-13 Estimate include:

8. Increase in service revenue in the 2012-13 Estimate is due to enterprise bargaining increases and the carry forward of \$0.08 million from 2011-12.
9. Revenue received from co-locating agencies for the costs of managing the training and meeting rooms has now been included in 2012-13 as revenue. Previously it was offset against the expense.
10. Increase due to enterprise bargaining increases.
11. Increase due to higher information technology and accommodation costs (in terms of lease escalation clause).

Balance sheet

Major variations between 2011-12 Budget and 2011-12 Estimated actual include:

12. Increase in receivables is due to customers taking longer to pay and higher Annual Leave Central Scheme claims due by Treasury.
13. Decrease is due to lower prepayments of annual software licences.
14. Decrease in intangibles is due to the case and file management computer system being fully amortised in the 2010-11 year.
15. Increase in payables is due to including \$0.03 million of appropriation deferred to 2012-13.

Major variations between 2011-12 Budget and 2012-13 Estimate include:

16. Increase in receivables is due to customers taking longer to pay and higher Annual Leave Central Scheme claims due by Treasury.
17. Decrease is due to lower prepayments of annual software licences.
18. Decrease in property, plant and equipment is due to the depreciation charge for the 2012-13 year exceeding the amount to be expended on capital acquisitions.
19. Decrease in intangibles is due to the case and file management computer system being fully amortised in the 2010-11 year.
20. The non-current portion of the liability for the building owners' incentive reflected in the 2012-13 Estimate has been reduced by the amount utilised during the year.

Major variations between 2011-12 Estimated actual and the 2012-13 Estimate include:

21. Decrease in property, plant and equipment is due to the depreciation charge for the 2012-13 year exceeding the amount to be expended on capital acquisitions.
22. The non-current portion of the liability for the building owners' incentive is reduced by the amount taken to the income statement during the year.

Cash flow statement

Major variations between 2011-12 Budget and 2011-12 Estimated actual include:

23. Decrease in service revenue in the 2011-12 Estimated Actual is due to the carry forward of \$0.05 million to 2012-13. Also in 2011-12, \$0.28 million was lapsed and \$0.13 million was returned to Treasury as savings.
24. The decrease in supplies and services of \$0.11 million was due mainly to savings achieved by deferring expenditure for the enhancement of the Office's website.

Major variations between 2011-12 Budget and 2012-13 Estimate include:

25. Service revenue in the 2012-13 Estimate includes enterprise bargaining increases as well as the \$0.08 million carryover from 2011-12.
26. Revenue received from co-locating agencies for the costs of managing the training and meeting rooms has now been included in 2012-13 as revenue. Previously it was offset against the expense.
27. Increase due to enterprise bargaining increases.
28. Increase in supplies and services is due to higher information technology and accommodation costs (in terms of lease escalation clause).

Major variations between 2011-12 Estimated actual and the 2012-13 Estimate include:

29. Service revenue in the 2012-13 Estimate includes enterprise bargaining increases as well as the \$0.05 million carryover from 2011-12. Also in 2011-12, \$0.28 million was lapsed and \$0.13 million was returned to Treasury as savings.
30. Revenue received from co-locating agencies for the costs of managing the training and meeting rooms has now been included in 2012-13 as revenue. Previously it was offset against the expense.
31. Increase due to enterprise bargaining increases.
32. Increase in supplies and services is due to higher information technology and accommodation costs (in terms of lease escalation clause).



The Public Trustee of Queensland

RESOURCES AND PERFORMANCE

DEPARTMENTAL OVERVIEW

Ministerial responsibility

The Attorney-General and Minister for Justice has responsibility for The Public Trustee of Queensland.

Strategic direction

The Public Trustee of Queensland (The Public Trustee) has been serving Queenslanders since 1916 and is governed by the *Public Trustee Act 1978*. Operating as a corporation sole, it provides financial, trustee and legal services to the people of Queensland. This service is delivered through a network of 16 regional offices and supported by both the Queensland Government Agent Program (QGAP) and the local court networks as its agents. The Public Trustee's services aim to:

- ensure prudent management of the financial assets of members of the community, with minimum recourse to the Queensland Civil and Administrative Tribunal or the Courts
- ensure an orderly succession of property between generations with minimum recourse to the Court system
- assist the Queensland community by making wills free of charge and Enduring Powers of Attorney at an affordable cost
- provide members of the community with the assurance that The Public Trustee will act as their Attorney.

In addition to its core services, The Public Trustee also provides the following services:

- auctions and sales
- trustee services for philanthropic foundations
- unclaimed moneys processing.

Key achievements of The Public Trustee during 2011-12 included:

- protection and financial management of disadvantaged clients' interests
- provision of Community Service Obligations (CSOs) totalling \$27.2 million at no cost to Government
- \$2.5 million investment in a new wills storage centre and regional office at Brendale providing state of the art facilities. This consolidates the safe custody of important documents for the people of Queensland (including some 950,000 wills), while also providing an efficient frontline service to the community in this growing area
- enhancement of the service delivery model by the introduction of Client Service Centres (CSC) to provide higher level communication and consistency of services to meet client needs (Minors Trusts and Nursing Homes)
- promoted the importance of having a valid will and Enduring Power of Attorney (EPA) for all Queenslanders over the age of 18.

In 2012-13, The Public Trustee aims to achieve effective and efficient frontline service delivery by ensuring our business model is capable of meeting the increasing demand for our core services resulting from the changing demographic in society. The expected increase in demand for services is due to the effect of the “Baby Boomer” generation reaching retirement age. This generation controls much larger and more complex asset structures than any previous generation and will live longer. These factors will drive an increase in clients requiring financial management and clients and estates requiring administration.

The key challenges to achieving The Public Trustee’s core commitments are:

- improving efficiency and effectiveness on frontline service delivery to meet increasing client expectations
- further tightening of the economic conditions will impact the ability to maintain the delivery of the Community Service Obligations at the current rate of growth
- the growing reliance on our services to meet the demand resulting from the changing socio-economic demographics
- the need to refine our business model to meet the increasing complexity associated with client needs
- that we maintain community confidence in the services we provide.

The key 2012-13 budget highlights include:

- continued protection of interests of disadvantaged clients and public education through the provision of Community Service Obligations at no cost to government
- delivering a budget surplus to ensure all our services are provided at no cost to government
- investment in the enhancement of existing technology and the continual review of service delivery models and locations to better meet the growing and changing demographic needs of Queenslanders
- further investment in upgrading regional offices throughout the state to provide more efficient frontline service to the Queensland regional community
- optimisation of our processes through the establishment of a Welcome Desk to assist in a more efficient and focused service delivery.

Departmental Budget Summary

The table below shows the total resources available in 2012-13 from all sources and summarises how resources will be applied by service area and by controlled and administered classifications.

The Public Trustee of Queensland	2011-12 Budget \$'000	2011-12 Budget \$'000	2012-13 Estimate \$'000
CONTROLLED			
Income			
Other revenue	81,639	78,543	75,098
Total income	81,639	78,543	75,098
Expenses			
Total expenses	79,406	78,516	75,062
Operating surplus/deficit	2,233	27	36
Net assets	163,979	155,744	163,151
ADMINISTERED			
Revenue			
Other administered revenue	8,088	825	4,435
Total revenue	8,088	825	4,435
Expenses			
Administered expenses	340	825	0
Total expenses	340	825	0
Net assets	..	..	..

Note:

- The controlled revenue budget in 2012-13 is reduced from the 2011-12 Estimated Actual due to 2011-12 one-off receipt of amounts receivable relating to custodian clients previously impaired. The revenue budget is further reduced by the expectation that interest rates will continue to decline in the short term.

Staffing¹

The Public Trustee of Queensland	Notes	2011-12 Adjusted Budget	2011-12 Est. Actual	2012-13 Estimate
TOTAL	2	530	558	549

Notes:

1. Full-time equivalents (FTEs) as at 30 June.
2. The total staff profile is fully funded by The Public Trustee at no cost to government.

SERVICE PERFORMANCE

The Public Trustee provides financial, trustee and legal services to the people of Queensland. In doing so, The Public Trustee aims to achieve effective and efficient frontline service delivery by ensuring our business model is capable of meeting the increasing demand for our core services available to all Queenslanders.

Our core commitments to supporting the Government's objectives are presented in further detail below.

Our clients

Meet the needs of current and future clients of The Public Trustee in an ethical, professional and responsive way

Government objective: Revitalise frontline services for families

- Continue to maintain our focus on frontline service delivery for our core purpose
- Integrate demographic analysis into future service delivery planning and implementation
- Provide professional and accessible services
- Plan the business model to meet growing demand for frontline services
- Establish more effective and efficient delivery of resources to meet increasing stakeholder demand.

Our services

Develop innovative services in a client responsive manner

Government objective: Lower the cost of living for families

- Continue to meet the growing demand for the delivery of services that assist the community
- Alleviate the cost to Queenslanders associated with the administration of special purpose functions and Unclaimed Moneys
- Ensure that investment strategies are prudent, competitive and ethical

Our business

Maintain a viable business model and develop our internal operations to fund a broad range of services at no cost to Government and in line with Government objectives

Government objective: Grow a four pillar economy (focusing on agriculture, tourism, resources and construction) and Restoring accountability in government

- Review the future capacity of office resources to assist all Queenslanders
- Develop opportunities to grow our business in areas that complements our core services
- To manage the business model through an efficient use of resources
- Investigate opportunities within existing business practices to guarantee the continued viability of the office
- Raise the public image and profile of the office through sustained community engagement
- Promote openness and transparency in our decision-making

Our people

Develop and maintain a committed workforce

Government objective: Revitalise frontline services for families

- Attract and retain key personnel in a competitive labour market
- Enhance the skill of our people to promote higher levels of productivity
- Ensure that job satisfaction levels remain a priority
- Create opportunities for professional development within the office
- Develop knowledge pathways to support future advancement of staff within the office environment

Each of these elements is necessary to maintain our frontline service delivery commitment to the people of Queensland and to promote the initiatives of the Government.

Performance Statement

The Public Trustee of Queensland	Notes	2011-12 Target/est.	2011-12 Est. actual	2012-13 Target/est.
Measures				
Number of deceased estate matters received for administration		2,464	2,359	2,390
Number of protective management matters under administration		7,841	7,979	8,024
Number of commercially uneconomical affairs of people with a disability managed at no cost to government		8,259	8,132	8,558
Total cost of managing the commercially uneconomical affairs of people with a disability (\$'000)		17,926	17,316	18,460
Number of Enduring Powers of Attorney prepared	1	5,350	4,651	4,697
Number of Wills prepared	2	30,375	27,834	28,112
Degree of compliance with Client Service Standards (as measured by Client Satisfaction Survey)	3	80%	..	..
Administration of Deceased Estates finalised within 12 months	4	70%	65%	70%
Appointment rate as financial administrator under the Guardianship and Administration Act as a % of total financial appointments made	5	60%	65%	60%
Re-appointment rate as financial administrator under the Guardianship and Administration Act as a % of total financial appointments made	6	80%	77%	70%
State contribution (\$000)		..	..	..
Other revenue (\$000)		78,543	81,435	75,098
Total cost (\$000)		78,516	78,748	75,062

Notes:

1. While The Public Trustee did not reach the 2011-12 estimate, it experienced significant growth of 666 (17 per cent) in the number of Enduring Powers of Attorney prepared during 2011-12.
2. While The Public Trustee did not reach the 2011-12 estimate, it experienced significant growth of 3,666 (15 per cent) in the number of wills prepared during 2011-12.
3. This performance measure does not comply with whole-of-Government requirements for service standards. The Public Trustee is considering replacing this measure with a new effectiveness service standard about client satisfaction and is currently reviewing the most cost-effective method to achieve this outcome. Therefore no estimated actual or target estimate is provided for this measure.

4. This was the first year this item was reported and the target was set as a benchmark. Whilst the target was not achieved in 2011-12, we continue to drive process improvement and staff training initiatives to improve our service delivery in this area to meet the target.
5. The Queensland Civil and Administrative Tribunal (QCAT) appointment rate of the Public Trustee as financial administrator is tracking above budget in percentage and also in real terms. Key drivers include the impact of the growing ageing demographic and the lack of willing and/or appropriate alternatives for the role of administrator. These factors have increased the number of hearings held and the appointment of The Public Trustee as a willing and appropriate administrator.
6. QCAT conducts reviews to determine whether it is appropriate for The Public Trustee to continue to act as financial administrator based on current circumstances. Previously, QCAT conducted random reviews, however these have now ceased and the focus has shifted to requested reviews and scheduled periodic reviews (these are largely private administrators). Almost all of the random reviews of The Public Trustee resulted in the reappointment of The Public Trustee, which consequently inflated the percentage result. Therefore, with the focus now shifted to requested reviews and periodic reviews due, this target has been revised down to 70% for 2012-13 to reflect the nature of the current reviews being undertaken.

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 Government. The Unclaimed Moneys Fund represents moneys received from various sources through a variety of statutory provisions dealing with unclaimed moneys or other property. The major source of money held by The Public Trustee comprises the proceeds of deceased estates where beneficiaries cannot be found and dividends for shareholders who cannot be located

Financial statements and variance explanations in relation to Administered Items appear in the Departmental Financial Statements.

CAPITAL

Capital program

As at 30 June 2012, The Public Trustee had spent \$3.7 million, against a budget of \$8.7 million on capital expenditure. This included:

- \$2.5 million on a new will storage centre and regional office at Brendale providing a state of the art facility to ensure the safe custody of important documents for the people of Queensland, while also providing an efficient frontline service to the community
- \$0.18 million on refurbishments of regional offices around Queensland to provide enhanced facilities to deliver efficient frontline service to the Queensland regional community
- \$1 million on new computer hardware and plant and equipment

During 2012-13 The Public Trustee is proposing to spend \$7.7 million on capital projects. The Public Trustee is committed to meeting the Government's objectives to provide a wide range of quality and efficient services to frontline staff and clients in the Queensland community. For these reasons, The Public Trustee is investigating the demand for possible increased service delivery for the Brisbane South area to meet the growing population of retirees and increase its services to the South East region of Queensland. The Public Trustee continues to re-develop regional offices to improve frontline services and accessibility to all Queenslanders. Program Highlights from the 2012-13 proposed budget are listed below:

- \$5.1 million on existing and new regional offices throughout the state during 2012-13 to provide efficient front-line service to the Queensland regional community
- \$0.75 million on plant and equipment and computer hardware in 2012-13, to reduce life cycle maintenance of its existing server fleet and add storage capacity to our infrastructure
- \$1.8 million on software in 2012-13 as part of the strategy to upgrade business systems on an on-going basis and improve support capability to front-line services and staff.

Capital budget statement

The Public Trustee of Queensland	Notes	2011-12 Budget \$'000	2011-12 Est. Actual \$'000	2012-13 Estimate \$'000
Capital Purchases				
Total land, buildings and infrastructure		7,000	2,682	5,130
Total plant and equipment		1,450	968	750
Total other capital		300	54	1,820
Total Capital Purchases	1	8,750	3,704	7,700

Note:

1. In 2011-12, the budgeted expenditure was \$8.7 million and budgeted revenue \$6 million from expected property sales. Due to the property market conditions, these sales did not materialise and as a result the capital expenditure was intentionally reduced to \$3.7 million. For more detail on the agency's capital acquisitions please refer to Budget Paper 3.

BUDGETED FINANCIAL STATEMENTS

Analysis of budgeted financial statements

An analysis of The Public Trustee's budgeted financial statements, as reflected in The Public Trustee's financial statements, is provided below.

Departmental income statement

The Public Trustee is a self-funding organisation that provides its services at no cost to Government. Total income is expected to decline by \$6.5 million (8 per cent) during 2012-13 compared to 2011-12, primarily due to 2011-12 including one-off receipt of amounts receivable relating to custodian clients which had previously been impaired. In addition, investment income earned on funds held on behalf of clients is also expected to decrease in line with the current environment of declining interest rates in the short-term. The Public Trustee will continue to maintain tight cost control across all other areas of expenditure.

In the Forward Estimates for 2013-14 through to 2015-16, the key drivers of an expected increase in revenue are expected higher service fees and investment income. Service fees will increase in line with government policy and investment income is expected to increase due to a forecast increase in interest rates over the medium to long term. The key drivers of increased expenses over the Forward Estimates are higher employee expenses due to Enterprise Bargaining Agreement increases in each year, inflationary increases on other expenses and higher interest payable to clients due to expected higher interest rates in the medium to long term.

Chart: Total departmental expenses and revenue across the Forward Estimates period

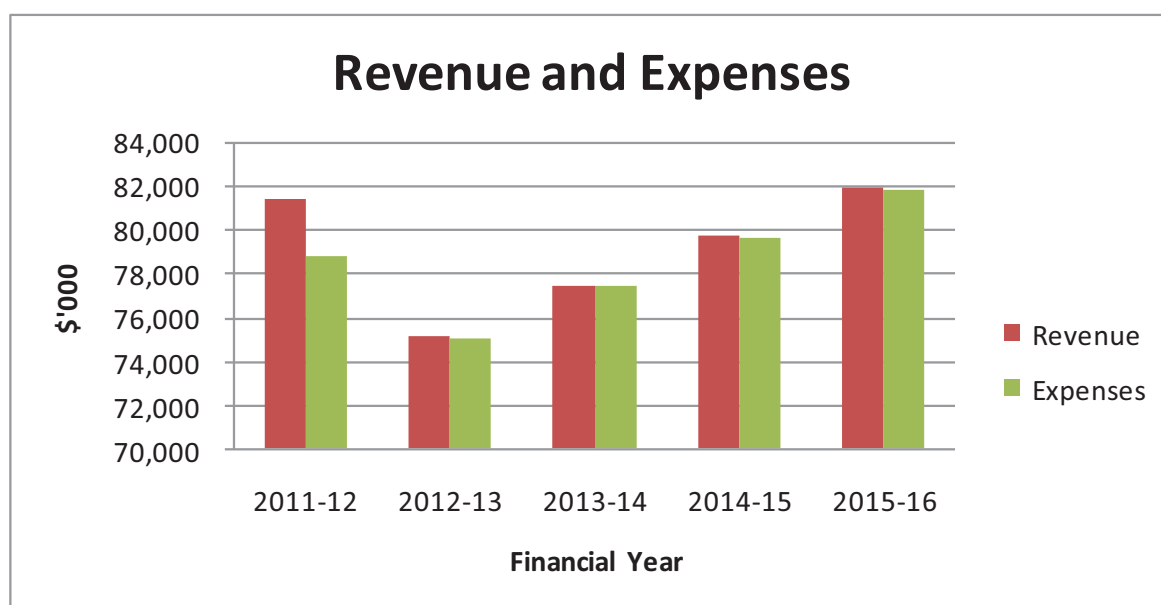
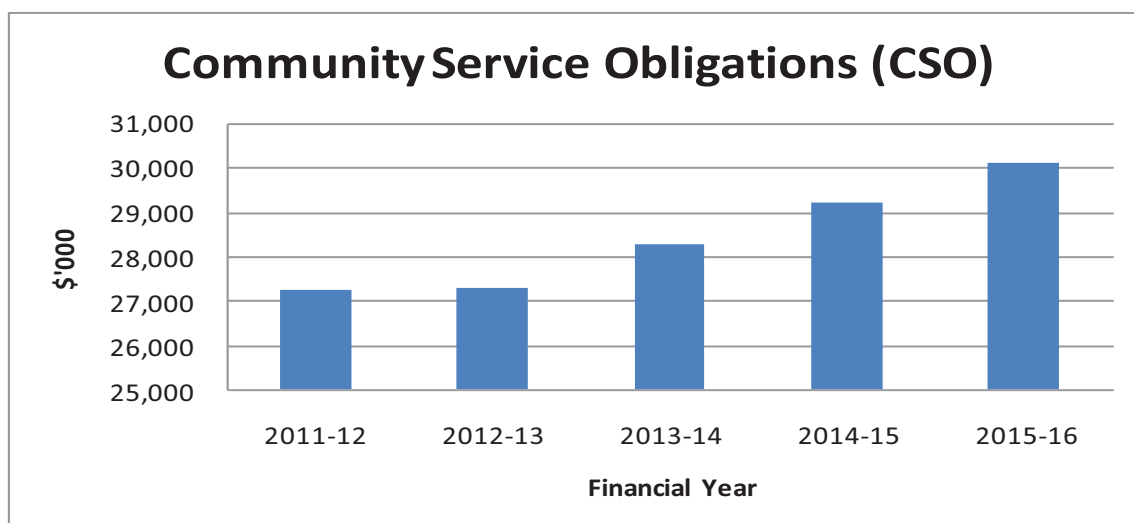


Chart: Total departmental Community Service Obligations across the Forward Estimates period



The Government has approved that the interests of disadvantaged clients be protected by way of a scheme of Community Service Obligation subsidies (“CSOs”) for The Public Trustee’s fees. The subsidies are applied either as direct rebates at the time of charging the fees, placing no obligation on some clients to pay part or all of the fee, or as providing a service at no cost to clients. In addition, The Public Trustee provides funding to other Government bodies, such as the Office of the Adult Guardian and Legal Aid, to enable them to provide services to the people of Queensland.

Total CSOs are estimated to be \$27.3 million in 2012-13, which is relatively stable when compared to 2011-12 \$27.2 million. The forecast increase in CSOs over the following three years is due to the expected increases in the needs of clients with minimal assets, in line with forecast growth in number and life expectancy of the ageing population.

Departmental balance sheet

An expected increase of 5 per cent in amounts held on behalf of clients is due to a forecast increase in both clients and estates’ assets under administration and will be the main driver of a 3 per cent increase in total assets held by The Public Trustee in its common fund. A change in asset allocation is expected to occur during the year resulting in an increase in other financial assets and a decrease in cash as funds are invested in longer dated fixed interest securities when yields improve.

INCOME STATEMENT

The Public Trustee of Queensland	Notes	2011-12 Budget \$'000	2011-12 Est. Act. \$'000	2012-13 Estimate \$'000
Income				
Service revenue		..	..	..
User charges		47,678	48,860	48,204
Grants and other contributions		..	..	..
Other revenue	1, 6, 10	30,865	33,544	26,894
Gains on sale/revaluation of property, plant and equipment and investments		..	(765)	..
Total income		78,543	81,639	75,098
Expenses				
Employee expenses		44,428	44,628	46,361
Supplies and services		12,211	12,399	12,018
Grants and subsidies		1,103	1,093	1,104
Depreciation and amortisation	2, 7, 11	2,212	2,075	1,871
Finance/borrowing costs	3, 8, 12	13,359	12,376	8,917
Other expenses	4, 9, 13	5,203	6,835	4,791
Losses on sale/revaluation of property, plant and equipment and investments		..	..	..
Total expenses		78,516	79,406	75,062
OPERATING SURPLUS/(DEFICIT)	5, 14	27	2,233	36

STATEMENT OF CHANGES IN EQUITY

The Public Trustee of Queensland	Notes	2011-12 Budget \$'000	2011-12 Est. act. \$'000	2012-13 Estimate \$'000
Net effect of the changes in accounting policies and prior year adjustments	
Increase/(decrease) in asset revaluation reserve	
Net amount of all revenue and expense adjustments direct to equity not disclosed above	
Net income recognised directly in equity	
Surplus/(deficit) for the period		27	2,233	36
Total recognised income and expense for the period		27	2,233	36
Equity injection/(withdrawal)	
Equity adjustments (MoG transfers)	
Total movement in equity for period		27	2,233	36

BALANCE SHEET

The Public Trustee of Queensland	Notes	2011-12 Budget \$'000	2011-12 Est. act. \$'000	2012-13 Estimate \$'000
CURRENT ASSETS				
Cash assets	15, 21, 27	61,495	115,752	97,823
Receivables	16, 22, 28	(1,236)	17,557	21,019
Other financial assets	17, 23, 29	431,165	339,420	371,518
Inventories		..	..	..
Other		879	691	691
Non-financial assets held for sale		..	..	..
Total current assets		492,303	473,420	491,051
NON-CURRENT ASSETS				
Receivables		..	..	..
Other financial assets	17, 23	51,526	97,194	97,194
Property, plant and equipment	18	47,274	49,986	49,943
Intangibles	26, 31	651	329	2,044
Other		..	..	..
Total non-current assets		99,451	147,509	149,181
TOTAL ASSETS		591,754	620,929	640,232
CURRENT LIABILITIES				
Payables	19	5,592	6,715	6,916
Accrued employee benefits		4,520	5,132	5,132
Interest-bearing liabilities and derivatives	24, 30	418,808	437,573	457,503
Provisions		..	..	..
Other		..	..	..
Total current liabilities		428,920	449,420	469,551
NON-CURRENT LIABILITIES				
Payables		..	..	..
Accrued employee benefits		7,090	7,530	7,530
Interest-bearing liabilities and derivatives		..	..	..
Provisions		..	..	..
Other		..	..	..
Total non-current liabilities		7,090	7,530	7,530
TOTAL LIABILITIES		436,010	456,950	477,081
NET ASSETS/(LIABILITIES)		155,744	163,979	163,151
EQUITY				
Capital/contributed equity		..	..	..
Accumulated surplus/(accumulated deficit)		17,355	16,730	16,938
Reserves:				
- Asset revaluation surplus	20, 25	31,974	40,329	39,293
- Other (specify)		106,415	106,920	106,920
TOTAL EQUITY		155,744	163,979	163,151

CASH FLOW STATEMENT

The Public Trustee of Queensland	Notes	2011-12 Budget \$'000	2011-12 Est. act. \$'000	2012-13 Estimate \$'000
CASH FLOWS FROM OPERATING ACTIVITIES				
Inflows:				
Service receipts		..	..	..
User charges	37, 43	47,678	49,277	45,115
Grants and other contributions		..	..	..
Other	32, 38, 44	30,865	33,545	26,894
Outflows:				
Employee costs		(44,428)	(44,128)	(46,361)
Supplies and services	33, 45	(12,211)	(14,249)	(12,018)
Grants and subsidies		(1,103)	(1,093)	(1,104)
Borrowing costs	39, 46	(13,359)	(14,364)	(8,917)
Other		(5,203)	(6488)	(4,791)
Net cash provided by/(used in) operating activities		2,239	2,500	(1,182)
CASH FLOWS FROM INVESTING ACTIVITIES				
Inflows:				
Sales of property, plant and equipment	34, 40	6,000	..	3,092
Investments redeemed	35, 41, 47	23,874	135,539	10,784
Loans and advances redeemed		..	..	..
Outflows:				
Payments for property, plant and equipment and intangibles	36, 48	(8,750)	(3,704)	(7,672)
Payments for investments	35, 41, 47		(159,543)	(42,881)
Loans and advances made		..	..	..
Net cash provided by/(used in) investing activities		21,124	(27,708)	(36,677)
CASH FLOWS FROM FINANCING ACTIVITIES				
Inflows:				
Borrowings	42, 49	27,932	27,564	19,930
Equity injections		..	..	..
Outflows:				
Borrowing redemptions		..	..	..
Finance lease payments		..	..	..
Equity withdrawals		..	..	..
Net cash provided by/(used in) financing activities		27,932	27,564	19,930
Net increase/(decrease) in cash held		51,295	2,356	(17,929)
Cash at the beginning of financial year		10,200	113,396	115,752
Cash transfers from restructure		..	..	..
Cash at the end of financial year		61,495	115,752	97,823

ADMINISTERED INCOME STATEMENT

The Public Trustee of Queensland	Notes	2011-12 Budget \$'000	2011-12 Est. act. \$'000	2012-13 Estimate \$'000
Revenues				
Commonwealth grants		..	..	..
Taxes, fees and fines		..	..	..
Royalties, property income and other territorial revenue		..	..	..
Interest	50, 52, 54	825	1,407	435
Administered revenue		..	..	..
Other	51, 53, 55	..	6, 681	4,000
Total revenues		825	8,088	4,435
Expenses				
Supplies and services	51, 53	45	..	..
Depreciation and amortisation		..	..	..
Grants and subsidies		..	..	..
Benefit payments		..	..	..
Borrowing costs	51, 53	780	..	..
Other	51, 53	..	340	..
Total expenses		825	340	..
Net surplus or deficit before transfers to Government		..	7,748	4,435
Transfers of administered revenue to Government	51, 53, 56	..	5,403	4,435
OPERATING SURPLUS/(DEFICIT)		..	2,345	..

ADMINISTERED BALANCE SHEET

The Public Trustee of Queensland	Notes	2011-12 Budget \$'000	2011-12 Est. act. \$'000	2012-13 Estimate \$'000
CURRENT ASSETS				
Cash assets		(4)	41	57
Receivables	57, 59	..	340	..
Inventories		..	..	..
Other	57, 58, 59	(2,681)	2,692	4,378
Non-financial assets held for sale		..	..	..
Total current assets		(2,685)	3,073	4,435
NON-CURRENT ASSETS				
Receivables		..	..	..
Other financial assets		..	..	..
Property, plant and equipment		..	..	..
Intangibles		..	..	..
Other		..	..	..
Total non-current assets		..	..	..
TOTAL ADMINISTERED ASSETS		(2,685)	3,073	4,435
CURRENT LIABILITIES				
Payables	57, 58, 59	..	340	..
Transfers to Government payable	57, 58, 59	..	2,733	4,435
Interest-bearing liabilities		..	..	..
Other		..	..	..
Total current liabilities		..	3,073	4,435
NON-CURRENT LIABILITIES				
Payables		..	..	..
Interest-bearing liabilities		..	..	..
Other		..	..	..
Total non-current liabilities		..	..	..
TOTAL ADMINISTERED LIABILITIES		..	3,073	4,435
ADMINISTERED NET ASSETS/(LIABILITIES)		(2,685)	..	..
EQUITY				
Capital/Contributed equity	57, 58	(2,685)	..	..
Accumulated surplus/(Accumulated deficit)		..	..	..
Reserves:		..	..	..
- Asset revaluation surplus		..	..	..
- Other (specify)		..	..	..
TOTAL ADMINISTERED EQUITY		(2,685)	..	..

ADMINISTERED CASH FLOW STATEMENT

The Public Trustee of Queensland	Notes	2011-12 Budget \$'000	2011-12 Est. act. \$'000	2012-13 Estimate \$'000
CASH FLOWS FROM OPERATING ACTIVITIES				
Inflows:				
Administered item receipts		..	..	..
Grants and other contributions		..	..	..
Taxes, fees and fines		..	..	..
Royalties, property income and other territorial revenues		..	..	..
Other	60,62	825	5,078	4,775
Outflows:				
Transfers to Government	64	..	..	(2,733)
Grants and subsidies		..	..	..
Supplies and services		(45)		
Borrowing costs	60, 62	(780)	..	..
Other	62	..	..	(340)
Net cash provided by/(used in) operating activities		..	5,078	1702
CASH FLOWS FROM INVESTING ACTIVITIES				
Inflows:				
Sales of property, plant and equipment		..	..	..
Investments redeemed		..	..	..
Loans and advances redeemed		..	..	..
Outflows:				
Payments for property, plant and equipment and intangibles		..	..	..
Payments for investments	61, 63, 65	..	(5,373)	(1,686)
Loans and advances made		..	..	..
Net cash provided by/(used in) investing activities		..	(5,373)	(1,686)
CASH FLOWS FROM FINANCING ACTIVITIES				
Inflows:				
Borrowings		..	..	..
Equity injections		..	..	..
Outflows:				
Borrowing redemptions		..	..	..
Finance lease payments		..	..	..
Equity withdrawals		..	..	..
Net cash provided by/(used in) financing activities		..	..	..
Net increase/(decrease) in cash held		..	(295)	16
Administered cash at beginning of financial year		..	336	41
Cash transfers from restructure		..	..	..
Administered cash at end of financial year		..	41	57

EXPLANATION OF VARIANCES IN THE FINANCIAL STATEMENTS

Income statement

Major variations between 2011-12 Budget and 2011-12 Estimated Actual include:

1. Other revenue is higher than budget due to one-off receipt of amounts receivable relating to custodian clients which had previously been impaired.
2. Depreciation and amortisation expenses are below budget due to deferring the completion of capital works (Brendale Storage Building) to the latter part of the year and deferral of other capital projects.
3. Finance costs relating to interest paid on client funds are below budget due declining interest rates in the market during the year.
4. Other expenses are above the budget due to impairment provision made for outstanding custodian clients.
5. The operating surplus is higher than budget primarily due to the one-off receipt of amounts receivable relating to custodian clients which had previously been impaired.

Major variations between 2011-12 Budget and 2012-13 Estimate include:

6. Other revenue for 2012-13 estimate has been reduced due to an expectation of declining interest rates in the investment market in the short term.
7. Depreciation for 2012-13 estimate is below 2011-12 Budget due to the planned disposal of properties during 2012-13 with new capital purchases not expected until late in 2012-13.
8. Finance costs for 2012-13 are expected to decrease further in line with the continued decline of interest rates in the short term.
9. Other expenses are expected to be lower in 2012-13 as a result of lower charges on investment management fees following the implementation of revised investment strategies.

Major variations between 2011-12 Estimated Actual and the 2012-13 Estimate include:

10. Other revenue for 2012-13 estimate has been reduced due to not expecting to recoup any further amounts relating to custodian clients previously impaired and an expectation of lower interest income due to declining interest rates in the short term.
11. Depreciation for 2012-13 estimate is below 2011-12 estimated actual due to the planned disposal of properties during 2012-13 with new capital purchases not expected until late in 2012-2013.
12. Finance costs for 2012-13 estimate are expected to decrease further in line with the continued decline of interest rates in the short term.
13. Other expenses are expected to be lower in 2012-13 estimate as a result of lower charges on investment management fees following the implementation of revised investment strategies and reduced impairment charges for custodian client related balances.
14. The operating surplus is expected to be lower in 2012-13 estimate primarily due to not expecting to recoup any further amounts receivable relating to custodian clients previously impaired.

Balance sheet

Major variations between 2011-12 Budget and 2011-12 Estimated Actual include:

15. The increase in cash mainly due to a reduction in the exposure to long dated fixed interest securities which are trading at historically low levels.
16. The increase in receivables for 2011-12 estimated actual is due to general timing of receipts associated with operating receivables.
17. Other financial assets are lower than budget due to maintaining a reduced exposure to long term fixed interest securities.
18. Property, plant and equipment is higher than 2011-12 budget due to change in timing of anticipated property disposals.
19. The increase in payables reflects the movement in accrued expenses, which utilises maximum benefit of credit terms.
20. The bulk of the increase in reserves is attributed to the revaluation of fixed interest securities following a reduction in long term interest rates.

Major variations between 2011-12 Budget and 2012-13 Estimate include:

21. The increase in cash mainly due to a reduction in the exposure to long dated fixed interest securities which are trading at historical low levels.

22. The increase reflects movements in operational receivables.
23. Other financial assets are lower due to maintaining a reduced exposure to long term fixed interest securities.
24. The increase reflects additional funds being received from clients.
25. The bulk of the increase in reserves is attributed to the revaluation of fixed interest securities following a reduction in long term interest rates.
26. Increased intangible balances due to investment in software development and enhancement of existing technology to further improve support capability to front line services and staff.

Major variations between 2011-12 Estimated Actual and the 2012-13 Estimate include:

27. The decrease in cash throughout the year as longer dated fixed interest securities are purchased to take advantage of expected higher yields towards the end of the year.
28. The increase in receivables for 2012-13 estimate is due to general timing of receipts associated with operating receivables.
29. The increase in other financial assets expected in 2012-13 as longer dated fixed interest securities are purchased towards the end of the year to take advantage of expected higher yields.
30. The increase reflects forecast growth in funds being received from clients due to further implementation of a change in investment strategy for clients with limited assets which will bring more client funds into the Common Fund.
31. The increased intangible balances due to investment in software development and enhancement of existing technology to further improve support capability to front line services and staff.

Cash flow statement

Major variations between 2011-12 Budget and 2011-12 Estimated Actual include:

32. Other revenue increased primarily due to a one-off receipt of amounts receivable relating to custodian clients previously impaired.
33. The increase is primarily due to the timing of payments associated with IT expenditure.
34. The reduction in inflows is a result of delays in anticipated disposals due to depressed market conditions.
35. The investment portfolio was reweighted during 2011-12 to take advantage of higher credit margins on bank securities in the short to medium maturity band.
36. Outflows of capital were lower due to reprioritisation of works.

Major variations between 2011-12 Budget and 2012-13 Estimate include:

37. The decrease in user charges in 2012-13 is primarily a result of the timing of receipts associated with operating receivables.
38. The reduction is primarily a result of decreased investment returns due to declining interest rates.
39. The expected decrease in borrowing costs in 2012-13 is due to expected lower interest rates payable.
40. Due to current depressed market conditions and reprioritisation, some previously planned disposals will not occur.
41. The decrease in investments redeemed and the increase in payment for investments is due to the reweighting of the investment portfolio.
42. The reduction in proceeds from borrowings is due to expected lower inflow of funds received from Clients. Whilst amounts held on behalf of clients will increase during the year due to the further implementation of a change in investment strategy, this will occur in lower volumes than 2011-12 as the majority of the transition occurred in 2011-12.

Major variations between 2011-12 Estimated Actual and the 2012-13 Estimate include:

43. The reduction in user charges is primarily a result of timing of receipts associated with operating receivables.
44. The reduction in other revenue is primarily due to no expectation of further one-off receipt of amounts receivable relating to custodian clients previously impaired and lower investment returns.
45. The reduction in supplies and services is primarily due to timing of payments associated with IT expenditure.
46. The reduction in borrowing costs is due to expected lower interest rates payable.
47. The reduction in investments redeemed and payment for investments is due to continued amendment to investment mix.

48. The increased capital expenditure is due to further investment in facilities for frontline service delivery including the upgrade of facilities at a number of Regional offices.
49. The reduction in proceeds from borrowings is due to expected lower inflow of funds received from Clients. Whilst amounts held on behalf of clients will increase during the year due to the further implementation of a change in investment strategy, this will occur in lower volumes than 2011-12 as the majority of the transition occurred in 2011-12.

Administered income statement

Major variations between 2011-12 Budget and 2011-12 Estimated Actual include:

50. Interest revenue is earned on both Unclaimed Monies held for less than six years and Unclaimed Monies held for six years due to be transferred to the Consolidated Fund. Interest income was higher than budgeted due to a later transfer than anticipated in the budget in 2011-12 of \$38.5 million of Unclaimed Monies held for six years or greater to the Consolidated Fund in accordance with amendments to the provision of *The Public Trustee Act 1978*.
51. A change in accounting disclosures and responsibilities relating to Unclaimed Monies was implemented in 2011-12. This treatment accounts for Unclaimed Monies held for six years due to be transferred to the Consolidated Fund as other revenue with the net amount expected to be transferred to the Consolidated Fund recorded as transfers of administered revenue to Government. Some adjustments were required to be made to adopt this treatment and eliminate a negative administered equity position carried forward from prior years.

Major variations between 2011-12 Budget and 2012-13 Estimate include:

52. Interest income is forecast to decrease due to declining interest rates and a lower balance held for Unclaimed Monies held for six years or less.
53. A change in accounting disclosures and responsibilities relating to Unclaimed Monies was implemented in 2011-12. This treatment accounts for Unclaimed Monies held for six years due to be transferred to the Consolidated Fund as other revenue with the net amount expected to be transferred to the Consolidated Fund recorded as transfers of administered revenue to Government. Some adjustments were required to be made to adopt this treatment and eliminate a negative administered equity position carried forward from prior years.

Major variations between 2011-12 Estimated Actual and the 2012-13 Estimate include:

54. Interest income is forecast to decrease due to a lower balance of Unclaimed Monies held resulting from the transfer of \$38.5 million of unclaimed monies to the Consolidated Fund in 2011-12 along with the impact of declining interest rates.
55. Other revenue is expected to decrease due to a lower balances of funds held for six years due to be transferred to the Consolidated Fund.
56. Transfers of administered revenue to Government are expected to decrease due to lower interest earned on fund balances and a lower balance of funds held for six years.

Administered balance sheet

Major variations between 2011-12 Budget and 2011-12 Estimated Actual include:

57. A change in accounting disclosures and responsibilities relating to Unclaimed Monies was implemented in 2011-12. Going forward, the funds held for six years and interest due to be transferred to the Consolidated Fund are classified as other assets and transferred to Government payables. An adjustment to the amounts due to be transferred to the Consolidated Fund, receivables and payables was made to eliminate the negative administered equity balance carried forward from previous years.

Major variations between 2011-12 Budget and 2012-13 Estimate include:

58. A change in accounting disclosures and responsibilities relating to Unclaimed Monies was implemented in 2011-12. Going forward, the funds held for six years and interest due to be transferred to the Consolidated Fund are classified as other assets and transferred to Government payables. An adjustment to the amounts due to be transferred to the Consolidated Fund, receivables and payables was made to eliminate the negative administered equity balance carried forward from previous years.

Major variations between 2011-12 Estimated Actual and 2012-13 Estimate include:

59. A change in accounting disclosures and responsibilities relating to Unclaimed Monies was implemented in 2011-12. Going forward, the funds held for six years and interest due to be transferred to the Consolidated Fund are classified as other assets and transferred to Government payables. An adjustment to the amounts due to be transferred to the Consolidated Fund, receivables and payables was made to eliminate the negative administered equity balance carried forward from previous years.

Administered cash flow statement

Major variations between 2011-12 Budget and 2011-12 Estimated Actual include:

60. A change in accounting disclosures and responsibilities relating to Unclaimed Monies was implemented in 2011-12. This treatment accounts for Unclaimed Monies held for six years due to be transferred to the Consolidated Fund as other revenue with the net amount expected to be transferred to the Consolidated Fund recorded as transfers of administered revenue to Government. Some adjustments were required to be made to adopt this treatment and eliminate a negative administered equity position carried forward from prior years.
61. A change in accounting disclosures and responsibilities relating to Unclaimed Monies was implemented in 2011-12. This treatment accounts for Unclaimed Monies held for six years due to be transferred to the Consolidated Fund as other revenue with the net amount expected to be transferred to the Consolidated Fund recorded as transfers of administered revenue to Government. Some adjustments were required to be made to adopt this treatment and eliminate a negative administered equity position carried forward from prior years. Surplus cash from Operating activities are transferred to investments held in trust by The Public Trustee.

Major variations between 2011-12 Budget and 2012-13 Estimate include:

62. A change in accounting disclosures and responsibilities relating to Unclaimed Monies was implemented in 2011-12. This treatment accounts for Unclaimed Monies held for six years due to be transferred to the Consolidated Fund as other revenue with the net amount expected to be transferred to the Consolidated Fund recorded as transfers of administered revenue to Government. Some adjustments were required to be made to adopt this treatment and eliminate a negative administered equity position carried forward from prior years.
63. A change in accounting disclosures and responsibilities relating to Unclaimed Monies was implemented in 2011-12. This treatment accounts for Unclaimed Monies held for six years due to be transferred to the Consolidated Fund as other revenue with the net amount expected to be transferred to the Consolidated Fund recorded as transfers of administered revenue to Government. Some adjustments were required to be made to adopt this treatment and eliminate a negative administered equity position carried forward from prior years. Surplus cash from Operating activities are transferred to investments held in trust by The Public Trustee.

Major variations between 2011-12 Estimated Actual and the 2012-13 Estimate include:

64. A change in accounting disclosures and responsibilities relating to Unclaimed Monies was implemented in 2011-12. Going forward, the funds held for six years and interest due to be transferred to the Consolidated Fund are classified as other assets and transferred to Government payables. An adjustment to the amounts due to be transferred to the Consolidated Fund, receivables and payables was made to eliminate the negative administered equity balance carried forward from previous years.
65. A change in accounting disclosures and responsibilities relating to Unclaimed Monies was implemented in 2011-12. This treatment accounts for Unclaimed Monies held for six years due to be transferred to the Consolidated Fund as other revenue with the net amount expected to be transferred to the Consolidated Fund recorded as transfers of administered revenue to Government. Some adjustments were required to be made to adopt this treatment and eliminate a negative administered equity position carried forward from prior years. Surplus cash from Operating activities are transferred to investments held in trust by The Public Trustee.

GLOSSARY OF TERMS

Accrual Accounting — 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.

Administered Items — Assets, liabilities, revenues and expenses an entity administers, without discretion, on behalf of the Government.

Agency/Entity — 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.

Appropriation — Funds issued by the Treasurer, under Parliamentary authority, to agencies during a financial year for:

- delivery of agreed services
- administered items
- adjustment of the Government's equity in agencies, including acquiring of capital.

Balance Sheet — A financial statement that reports the assets, liabilities and equity of an entity as at a particular date.

Capital — 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.

Cash Flow Statement — A financial statement reporting the cash inflows and outflows for an entity's operating, investing and financing activities in a particular period.

Controlled Items — 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.

Depreciation — The periodic allocation of the cost of physical assets, representing the amount of the asset consumed during a specified time.

Equity — 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.

Equity Injection	— An increase in the investment of the Government in a public sector agency.
Financial Statements	— Collective description of the Income Statement, the Balance Sheet and the Cash Flow Statement for an entity's controlled and administered activities.
Income Statement	— 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.
Outcomes	— Whole-of-government outcomes are intended to cover all dimensions of community well being. They express the current needs and future aspirations of communities, within a social, economic and environment context.
Own-Source Revenue	— Revenue that is generated by an agency, generally through the sale of goods and services, but it may also include some Commonwealth funding.
Priorities	— Key policy areas that will be the focus of Government activity.
Services	— The actions or activities (including policy development) of an agency which contribute to the achievement of the agency's objectives.

For a more detailed Glossary of Terms, please refer to the Reader's Guide available on the Budget website at www.budget.qld.gov.au.

