

## Service Delivery Statements

Department of Justice and Attorney-General

Electoral Commission of Queensland

Office of the Queensland Ombudsman

The Public Trustee of Queensland

# **2014–15 State Budget Papers**

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

**Concessions Statement**

The suite of Budget Papers is similar to that published in 2013-14.

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

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**Service Delivery Statements**

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## Summary of portfolio budgets

Page	Agency	2013-14 Adjusted Budget \$'000	2013-14 Est. Actual \$'000	2014-15 Budget \$'000
4	Department of Justice and Attorney-General – controlled	1,139,573	1,143,864	1,435,132
4	Department of Justice and Attorney-General - administered	412,495	428,423	437,646
48	Anti-Discrimination Commission of Queensland	5,323	5,255	5,366
56	Crime and Misconduct Commission	49,596	51,460	52,954
66	Legal Aid Queensland	125,540	124,548	131,909
74	Office of the Information Commissioner	6,614	6,145	6,216
80	Prostitution Licensing Authority	1,502	1,435	1,558
86	Electoral Commission of Queensland – controlled	22,380	17,938	54,124
	Electoral Commission of Queensland - administered	4,240	1,400	4,900
106	Office of the Queensland Ombudsman	7,644	7,527	8,602
122	The Public Trustee of Queensland – controlled	79,653	84,223	87,705
	The Public Trustee of Queensland – administered	3,237	2,470	3,446

Note:

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

# PORTFOLIO OVERVIEW

## Ministerial and portfolio responsibilities

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

<b>Attorney-General and Minister for Justice</b> <b>The Honourable Jarrod Bleijie MP</b>
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<b>Department of Justice and Attorney-General</b> <b>Director General: John Sosso</b>
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<b>Service Area 1:</b> Criminal and Civil Justice
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<b>Service Area 2:</b> Fair and Safe Work
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<b>Service Area 3:</b> Legal
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<b>Service Area 4:</b> Human Rights Protection
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<b>Service Area 5:</b> Liquor, Gaming and Fair Trading
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<b>Service Area 6:</b> Youth Justice
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<b>Service Area 7:</b> Custodial
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<b>Service Area 8:</b> Probation and Parole
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<b>Anti-Discrimination Commission Queensland</b> <b>Anti-Discrimination Commissioner: Kevin Cocks, AM</b>
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<b>Objective:</b> To resolve complaints under the Queensland <i>Anti-Discrimination Act 1991</i> ; provide information to the community about its rights and responsibilities; and promote understanding, acceptance and public discussion of human rights in Queensland.
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<b>Crime and Misconduct Commission</b> <b>Acting Chairperson and Acting Chief Executive Officer: Dr Ken Levy</b>
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<b>Objective:</b> To combat major crime and promote public sector integrity.
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<b>Legal Aid Queensland</b> <b>Chief Executive Officer: Anthony Reilly</b>
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<b>Objective:</b> To provide frontline legal services to financially disadvantaged people.
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<b>Office of the Information Commissioner</b> <b>Information Commissioner: Rachel Rangihaeata</b>
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<b>Objective:</b> To be an independent, influential and practical authority on public sector information rights and responsibilities.
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### **Prostitution Licensing Authority**

**Chairperson: Manus Boyce**

**Objective:** To ensure that licensed brothels and prostitution advertising are regulated in accordance with legislative requirements and in the community interest.

### **Electoral Commission of Queensland**

**Electoral Commissioner: Walter van der Merwe**

**Objective:** To conduct General State and Local Government elections as well as by-elections as required by delivering a free, honest and fair electoral systems to ensure that all Queenslanders have the opportunity to participate equitably in the democratic life of the State. In addition to other statutory functions as set out in section 7 of the *Electoral Act 1992*.

### **Office of the Queensland Ombudsman**

**Queensland Ombudsman: Phil Clarke**

**Objective:** To investigate complaints about the administrative actions of the public sector and work with agencies to improve their decision-making.

### **The Public Trustee of Queensland**

**Acting Public Trustee: Mark Crofton**

**Objective:** To be Queensland's best provider of trustee and administration services.

Additional information about these agencies can be sourced from:

Department of Justice and Attorney-General: [www.justice.qld.gov.au](http://www.justice.qld.gov.au)

Anti-Discrimination Commission Queensland: [www.adcq.qld.gov.au](http://www.adcq.qld.gov.au)

Crime and Misconduct Commission Queensland: [www.cmc.qld.gov.au](http://www.cmc.qld.gov.au)

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

Office of the Information Commissioner: [www.oic.qld.gov.au](http://www.oic.qld.gov.au)

Prostitution Licensing Authority: [www.pla.qld.gov.au](http://www.pla.qld.gov.au)

Electoral Commission of Queensland: [www.ecq.qld.gov.au](http://www.ecq.qld.gov.au)

Office of the Ombudsman: [www.ombudsman.qld.gov.au](http://www.ombudsman.qld.gov.au)

The Public Trustee of Queensland: [www.pt.qld.gov.au](http://www.pt.qld.gov.au)





# Department of Justice and Attorney-General

# 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 communities. 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
- hold offenders accountable and reduce their future risk to the community
- improve our organisational effectiveness.

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

- revitalise frontline services by:
  - aligning laws to community needs;
  - reforming youth justice services to break the cycle of youth crime;
  - improving support for victims of crime; and
  - contributing to the One-Stop Shop initiative and developing other innovative models for more effective and efficient 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 through:
  - responsible financial management that contributes to the Government's fiscal strategies and targets;
  - lowering the cost of doing business in Queensland and making it easier for business to comply with regulation; and
  - aligning service delivery priorities and delivery models, and identifying opportunities to redirect resources to frontline service delivery.
- deliver better infrastructure and better planning through partnering with the Department of Transport and Main Roads to provide a government one-stop-shop service in courts across Queensland
- restore accountability in government by contributing to the Government's Public Sector Renewal Program and the Open Data initiative.

Machinery-of-Government changes in 2013-14 included:

- the transfer of responsibility for Queensland Corrective Services from the former Department of Community Safety to the Department of Justice and Attorney-General on 1 November 2013
- assuming ministerial responsibility for the *Prostitution Act 1999* and the Prostitution Licensing Authority from 1 November 2013
- merging the Workers' Compensation Regulatory Authority (trading as Q-COMP) into the Office of Fair and Safe Work Queensland (OFSWQ) from 29 October 2013. Q-COMP will be replaced by the Workers' Compensation Regulator
- transferring certain functions of the Commission for Children and Young People and Child Guardian (CCYPCG) to the Public Guardian (to be established on 1 July 2014) in line with recommendations of the Queensland Child Protection Commission of Inquiry.



In 2014-15 the department will contribute to the Government's commitments by:

- progressing the recommendations of the Police and Community Safety Review (the PACSR review) and the Queensland Commission of Audit, including the transfer of responsibilities for watch houses and transport services from the Queensland Police Service to Queensland Corrective Services
- progressing the Queensland Commission of Audit recommendation to make greater use of ICT to drive cost savings and efficiencies in court operations by developing a 10 Year Blueprint for Justice and Courts Services to plan the reform of information technology, systems and infrastructure and obtain best-value-for-money from ICT investment
- expanding the use of videoconferencing in the courts, developing an online jury management system and improving registry counter processes
- establishing the Office of the Public Guardian in line with the recommendations of the Queensland Child Protection Commission of Inquiry (the Carmody Inquiry), including establishing child advocacy hubs and realigning the child visitor functions towards the areas of greatest vulnerability
- providing funding of \$14 million (\$31.1 million over four years) to contribute to the Safe Night Out Strategy to stamp out alcohol and drug-related violence, restore responsible behaviour and ensure all Queenslanders can enjoy a safe night out
- progressing the reform of youth justice by continuing the youth boot camp trial and finalising the development of the Blueprint for the Future of Youth Justice to break the cycle of youth crime
- providing \$1.6 million for the final year of funding (\$3.5 million over three years) to expand and better support the role of Justices of the Peace (JPs)
- providing additional funding of \$1.5 million (\$3 million over two years) to support the continuing delivery of sexual offender programs in Queensland correctional facilities to reduce reoffending and to protect the community
- providing additional funding of \$3.7 million in 2014-15 for continued delivery of prisoner re-entry services to the community to prevent criminal reoffending
- managing growth in prisoner numbers by:
  - commencing recommissioning work on Borallon Correctional Centre to deliver 492 beds for male prisoners in 2015-16;
  - commencing work to convert Southern Queensland Correctional Centre into a 312 bed women's facility in 2015-16;
  - delivering 30 additional low security beds for women at Numinbah Correctional Centre;
  - refurbishing and recommissioning the 72 bed Harold Gregg Unit at Townsville Correctional Centre;
  - commissioning an additional 72 cells at Lotus Glen Correctional Centre to increase prison capacity in far north Queensland; and
  - developing a business case for stage 2 of the Southern Queensland Correctional Precinct at Gatton.
- reviewing the *Victims of Crime Assistance Act 2009* to ensure the legislation is continuing to meet its objectives and the needs of victims of crime in Queensland
- reviewing the *Births, Deaths and Marriages Registration Act 2003* to modernise the Act, simplify its operation and ensure that it is adequately meeting the community's needs for the registration of births, deaths, marriages and other life events
- considering the recommendations and outcomes of the Queensland Civil and Administrative Tribunal (QCAT) Review
- reducing the QLeave levy rate from 1 July 2014 for construction projects from 0.30 per cent to 0.25 per cent under the Construction and Tourism (Red Tape Reduction) and Other Legislation Amendment Bill 2014
- streamlining procedures for processing restrictive practices consents by the Office of the Adult Guardian for adults with impaired capacity who exhibit challenging behaviours
- expanding the Injury Prevention and Management Program to assist participating employers to develop strategies that reduce work-related injuries and fatalities

- implementing a 'one-stop shop' for safety and workers' compensation matters. The one-stop shop will merge the internet sites of Workplace Health and Safety Queensland, the Electrical Safety Office, WorkCover Queensland and the Workers' Compensation Regulator.

Capital measures for 2014-15 include:

- providing \$54.763 million in 2014-15 and \$6.25 million in 2015-16 to increase the number of prison beds across Queensland
- completing the \$183.8 million Cleveland Youth Detention Centre expansion and refurbishment project to double capacity from 48 to 96 beds
- providing \$5.7 million of the \$76.6 million Perimeter Security Upgrade Program over seven years to upgrade the perimeter security of correctional centres across Queensland to increase community safety
- providing funding of \$1.4 million of \$9.3 million over three years to upgrade the security management system at the Brisbane Youth Detention Centre.

In 2013-14, the department:

- continued reform of the youth justice system by implementing youth boot camps for the Gold Coast, Cairns/Townsville, Rockhampton and Fraser/Sunshine Coast, and amending the *Youth Justice Act 1992* to make recidivist offenders more accountable for their actions and improve transparency
- introduced the Public Guardian Bill 2014 to implement the Queensland Child Protection Commission of Inquiry (the Carmody Inquiry) recommendation to establish the Public Guardian, a new independent statutory body providing individual advocacy for children in the child protection system and a child visiting program for the most vulnerable children
- chaired the panel overseeing implementation of the Callinan/Aroney review of the *Crime and Misconduct Act 2001* and the Parliamentary Crime and Misconduct Committee Inquiry (PCMC Inquiry) into the Crime and Misconduct Commission's (CMC's) release and destruction of Fitzgerald Inquiry documents
- introduced the Crime and Misconduct and Other Legislation Amendment Bill 2014 to give effect to the Government-accepted recommendations from the PCMC Inquiry and Callinan/Aroney review and amended the *Crime and Misconduct Act 2001*, making permanent the legislative protection provided to certain Fitzgerald Inquiry documents that had been accessed as a result of CMC misclassification
- developed the Government response to the Queensland Law Reform Commission's Report on the *Review of Queensland's Guardianship Laws*
- provided more than \$49 million to Queensland community organisations through more than 2,000 grants to support their services and activities
- introduced the Electoral Reform Amendment Bill 2013 to make changes to the rules governing political donations, the public funding of elections and electoral expenditure
- established new laws and tougher restrictions to address serious community concern about incidents of violence, intimidation and criminal behaviour by members and participants of criminal organisations, in particular criminal motorcycle gangs, and supported the Government's commitment to rid Queensland of criminal organisations by introducing a new *Criminal Organisation Segregation Order* under the *Corrective Services Act 2006* and a licensing regime for tattooists and tattoo parlours
- continued to support victims of crime by providing the second year of increased funding (\$2 million over four years) to improve frontline services, and court support for more victims of crime at the Ipswich Courthouse
- engaged the non-government sector to deliver court support for victims of crime through trained specialist volunteers
- implemented a new model for the strategic allocation of funds for legal assistance services for vulnerable Queenslanders and for legal profession regulation services, and provided \$250,000 to the Women's Legal Service as part of a \$750,000 three year commitment to provide legal advice sessions and a telephone support service

- introduced amendments, as part of the Child Protection Reform Amendment Bill 2014, to implement other recommendations of the Carmody Inquiry. These included amendments to:
  - the *Ombudsman Act 2001* to allow the Queensland Ombudsman to delegate functions and powers to appropriately qualified officers to ensure timely resolution of child protection complaints; and
  - the *Children's Court Act 1992* and the *Magistrates Act 1991* to clarify leadership of the Children's Court when constituted by magistrates and improve court processes.
- continued the Indigenous Sentencing List and the Queensland Courts Referral process that addresses the needs of Indigenous people and defendants appearing before the Magistrates Court with drug and/or alcohol dependency, mental illness, intellectual disability, cognitive impairment, homelessness or a risk of homelessness
- continued to expand the volunteer JPs in the Community program with at least 185 signing sites for community access to witnessing services and continued revitalising the JP system by introducing mandatory training before appointment and ongoing professional development
- amended the *Penalties and Sentences Act 1992* to introduce a legislative mechanism to provide for the indexation of the penalty unit value so that the deterrent effect of fines and penalty infringement notices is maintained
- strengthened anti-graffiti laws by ensuring graffiti offenders clean up public places
- cracked down on serious drug offenders who target and supply to children
- reduced the risk and cost associated with prisoner transports through improved use of videoconferencing
- commissioned existing infrastructure at Woodford Correctional Centre (154 cells) and Lotus Glen Correctional Centre (56 cells), increased Townsville Women's Low Security facility by 18 beds, refurbished 112 cells at Arthur Gorrie Correctional Centre to be suicide resistant, and upgraded the Woodford Correctional Centre Maximum Security Unit to better manage Queensland's most dangerous prisoners in purpose-designed cells
- introduced smoke free prisons to improve health outcomes for both prisoners and staff
- implemented the state-wide biometric reporting system for low risk offenders in Probation and Parole Services, so resources are allocated for supervision of offenders based on their assessed level of risk
- implemented the outcomes of the *Electrical Safety Regulation 2002* review. Subsequent amendments to the *Electrical Safety Act 2002* and a new *Electrical Safety Regulation 2013* came into effect on 1 January 2014
- introduced the Implementation Guidelines to the Queensland Code of Practice for the Building and Construction Industry to ensure value for money on state government funded building and construction projects
- introduced the *Industrial Relations (Fair Work Act Harmonisation No. 2) and Other Legislation Amendment Act 2013* to reform Queensland's industrial relations framework, so it continues to meet the needs of employers and employees; introduced reforms through the *Work Health and Safety and Other Legislation Amendment Act 2014* to address the serious ongoing concerns raised about the misuse of right of entry powers by union officials; and strengthened transparency and accountability laws for industrial organisations with the aim of restoring the confidence of grassroots members
- reviewed the Queensland workers' compensation scheme and passed the *Workers' Compensation and Rehabilitation and Other Legislation Amendment Act 2013* to ensure the ongoing success and viability of Queensland's workers' compensation scheme by simplifying regulatory processes and ensuring that compensation is available and accessible for injured workers
- continued to support the Drink Safe precinct trials and evaluation
- reduced median processing times for liquor licences by 40 per cent for commercial hotel applicants, 45 per cent for community club applicants and 50 per cent for restaurant applicants, in addition to reducing processing times for licence transfers by 32 per cent
- enhanced access to services and information through the Your rights, crime and the law franchise.

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

## Departmental Budget Summary

The table below shows the total resources available in 2014-15 from all sources and summarises how resources will be applied by service area and by controlled and administered classifications.

Department of Justice and Attorney-General	2013-14 Adjusted Budget \$'000	2013-14 Est. Actual \$'000	2014-15 Budget \$'000
<b>CONTROLLED</b>			
<b>Income</b>			
Appropriation revenue <sup>1</sup>			
Deferred from previous year/s	7,065	15,201	15,916
Balance of service appropriation	933,014	933,931	1,199,898
Other revenue	199,453	194,732	219,318
<b>Total income</b>	<b>1,139,532</b>	<b>1,143,864</b>	<b>1,435,132</b>
<b>Expenses</b>			
Criminal and Civil Justice	261,849	265,801	273,704
Fair and Safe Work	123,748	119,485	137,325
Legal	52,954	49,570	48,605
Human Rights and Protection	36,908	37,407	52,977
Liquor, Gaming and Fair Trading	75,028	78,104	79,818
Youth Justice	135,834	133,402	137,278
Custodial	389,835	397,704	617,554
Probation and Parole	63,417	62,391	87,871
<b>Total expenses</b>	<b>1,139,573</b>	<b>1,143,864</b>	<b>1,435,132</b>
<b>Operating surplus/deficit</b>	<b>(41)</b>	<b>..</b>	<b>..</b>
<b>Net assets</b>	<b>3,681,172</b>	<b>3,644,869</b>	<b>3,651,633</b>
<b>ADMINISTERED</b>			
<b>Revenue</b>			
Commonwealth revenue	41,853	41,689	42,439
Appropriation revenue <sup>1</sup>	247,798	251,290	264,352
Other administered revenue	122,844	135,444	130,855
<b>Total revenue</b>	<b>412,495</b>	<b>428,423</b>	<b>437,646</b>
<b>Expenses</b>			
Transfers to government	121,378	133,978	129,389
Administered expenses	291,117	294,445	308,257
<b>Total expenses</b>	<b>412,495</b>	<b>428,423</b>	<b>437,646</b>
<b>Net assets</b>	<b>13,898</b>	<b>13,898</b>	<b>5,148</b>

Notes:

1. Includes State and Commonwealth funding.

## Budget Measures Summary

The table shows a summary of Budget measures relating to the Department since the 2013-14 Budget. Further details are contained in Budget Paper No. 4.

Name of Department	2013-14 \$'000	2014-15 \$'000	2015-16 \$'000	2016-17 \$'000	2017-18 \$'000
<b>Revenue measures</b>					
Administered	..	..	..	..	..
Departmental	..	..	..	..	..
<b>Expense measures</b>					
Administered	1,901	2,965	1,174	639	2,185
Departmental	4,257	29,443	28,245	30,681	28,416
<b>Capital measures</b>					
Administered	..	..	..	..	..
Departmental	2,307	63,598	18,980	12,021	20,801

Notes:

1. The totals reconcile with Budget Paper 4.

## Staffing<sup>1</sup>

Service Areas	Notes	2013-14	2013-14	2014-15
		Adjusted Budget <sup>6</sup>	Est. Actual	Budget
Criminal and Civil Justice		1,563	1,567	1,549
Fair and Safe Work		765	765	765
Legal		318	300	293
Human Rights Protection	2	293	287	396
Liquor, Gaming and Fair Trading	3	535	535	546
Youth Justice		1,036	1,036	1,035
Custodial	4	2,827	2,967	3,050
Probation and Parole		645	645	645
<b>Total Services</b>	5	<b>7,982</b>	<b>8,102</b>	<b>8,279</b>
<b>Administered</b>				
Judicial Officers		163	163	163
<b>TOTAL</b>		<b>8,145</b>	<b>8,265</b>	<b>8,442</b>

### Notes:

1. Full-time equivalents (FTEs) as at 30 June.
2. Increase in Human Rights Protection FTEs represents the transfer of the Child Guardian function to the department from 1 July 2014.
3. Increase in Liquor, Gaming and Fair Trading FTEs represents commencement of the Safe Night Out strategy.
4. Increase in Custodial FTEs represents additional staff to accommodate growth in prisoner numbers and to commission and operate additional prison capacity.
5. Corporate FTEs are allocated across the service to which they relate. Corporate FTEs allocation for the 2013-14 Adjusted budget has been revised to incorporate the impact of the machinery-of-Government transfers.
6. The Adjusted budget reflects additional FTEs transferred to the department following Machinery of Government changes relating to Q-Comp and Queensland Corrective Services.

## SERVICE PERFORMANCE

### Services

Our service areas are:

#### **Criminal and Civil Justice**

Criminal and Civil Justice contributes to a fair, safe and just Queensland through courts, tribunals, coronial and prosecution services. This service area also provides State-wide Justice of the Peace services and civil and criminal mediation services. It contributes to improved service delivery by providing community access to fair, timely and affordable justice services.

#### **Fair and Safe Work**

Fair and Safe Work contributes to a fair, safe and just Queensland by providing workplace health and safety services, advice and standards to keep Queenslanders safe at work and developing standards and strategies for electrical safety and improved electrical safety performance. This service area also provides workers' compensation policy advice and industrial relations framework support for the Queensland private sector to help make Queensland a fairer and more just place to work.

#### **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 a fair, safe and just Queensland.

#### **Human Rights Protection**

This area contributes to a fair, safe and just Queensland by supporting victims of crime and protecting the rights and interests of vulnerable adults and children. Guardianship and victim of crime services uphold the rights of vulnerable Queenslanders and ensure they are treated fairly and justly. Births, deaths and marriages registration services protect access to individual legal and social rights through validated identity documents.

#### **Liquor, Gaming and Fair Trading**

Liquor, Gaming and Fair Trading provides regulatory and consumer protection services across the liquor, gaming, and general services sectors to contribute to a fair, safe and just Queensland. It encourages marketplace and industry integrity, fosters business and consumer confidence and implements initiatives that reduce the risk of harm from liquor and gambling.

#### **Youth Justice**

Youth Justice helps to make Queensland fair, safe and just by providing early intervention, statutory youth justice and detention services to hold young people accountable for their actions, encourage their reintegration into the community and promote community safety.

#### **Custodial**

Custodial contributes to a fair, safe and just Queensland by managing Government and privately operated custodial facilities and supporting the rehabilitation of offenders within and outside its facilities. It assists crime prevention through the humane containment, supervision and rehabilitation of offenders in correctional centres.

#### **Probation and Parole**

Probation and Parole contributes to a fair, safe and just Queensland by providing supervision and rehabilitation of offenders in the community, to reduce the likelihood of re-offence and targeting resource allocation depending on the offender's assessed level of risk.



## Red tape reduction

In 2013-14, the department's contribution to the Government's commitment to red tape reduction included:

- undertaking a review of business processes within the Office of Fair and Safe Work Queensland to reduce unnecessary reporting requirements in administering the *Work Health and Safety Act 2011*
- introducing Custodial Operations Practice Directives to simplify the procedural framework for prisons
- continuing to review and separate the *Property Agents and Motor Dealers Act 2000* into four industry-specific Acts to reduce the regulatory burden for real estate agents, property developers, auctioneers, motor dealers and commercial agents
- amending the *Land Sales Act 1984* to bring it into line with contemporary marketplace practices and to reduce time and costs in the contractual process
- introducing the *Work Health and Safety and Other Legislation Act 2014* to reduce compliance costs associated with workplace health and safety red tape
- introducing legislation to repeal the *Travel Agents Act 1998* in line with the national Travel Industry Implementation Scheme and to reduce costs and red tape for the travel services industry
- reducing red tape and regulatory complexity for employers in the construction industry through the Construction and Tourism (Red Tape Reduction) and Other Legislation Amendment Bill 2014
- developing an issues paper to assist consultation on body corporate issues as part of the broader review of property law in Queensland
- improved community access to fair, timely and affordable justice by increasing the use of judicial registrars to hear minor criminal matters in the Magistrates Courts, allowing magistrates to focus on more complex and contested cases, and providing for some minor civil disputes before the QCAT to be heard by JPs
- reducing the regulatory burden for Queensland businesses through further reductions in directors' liability across the statute book through the enactment of the *Directors' Liability Reform Amendment Act 2013*
- developing the *Liquor (Red Tape Reduction) and Other Legislation Amendment Act 2013* to reduce red tape and the regulatory burden placed on the liquor and gaming industries
- working in partnership with Smart Service Queensland and the Department of Transport and Main Roads to develop a new business model for the 31 courthouses and Queensland Government Agent Program counters operated by the department to provide more efficient multi-agency service delivery across the State
- freeing up valuable court resources by developing an online guilty plea to enable citizens to plead guilty to minor offences online
- engaging Queensland University of Technology to conduct a broad ranging, independent review of Queensland's property laws, including the community titles legislation
- providing more efficient and modern online services for Queenslanders, family historians and agencies requiring validation services by continuing to digitalise birth, death and marriage records and launching further online registration and payment tools, including the ability for family researchers to search and download images online
- commencing successful data sharing of five million digital birth, death and marriage records with government agencies such as the Queensland Police Service for increased efficiency in records management.

In 2014-15, the department will continue to reduce red tape by:

- amalgamating the casino benefit funds into the Gambling Community Benefit Fund which will result in a streamlined single grant application process for community benefits funding
- continuing the trial program to allow some minor civil disputes before QCAT to be heard by JPs
- continuing the liquor and gaming red tape reduction reforms, including a proposal to remove the 'near rule' for approval of additional club premises under a gaming licence, and an increase in the maximum number of gaming machines approved under a club licence
- reviewing Queensland's property laws to reduce regulation, property law duplication and to streamline the processes for buying, selling and managing property
- implementing amendments to the *Building and Construction Industry (Portable Long Service Leave) Act 1991* to ensure transparent guidelines for levying the resources sector, which will result in decreases in business costs and levy impact on the sector
- improving access to financial assistance for victims of violent crime under the *Victims of Crime Assistance Act 2009* by developing a more user-friendly on-line application form
- providing funding to support the awards modernisation process in the Queensland Industrial Relations Commission
- streamlining access to birth, death and marriage records through digital service channels, and investing in processes and technology that will enable stakeholders to validate identity information in real time, reducing the burden on Queenslanders to provide copies of birth, change of name, death and marriage certificates.

## 2014-15 Service Summary<sup>1</sup>

Service area	Sources of Revenue				
	Total cost \$'000	State Contribution \$'000	User Charges and Fees \$'000	C'wealth Revenue \$'000	Other Revenue \$'000
Criminal and Civil Justice	273,704	237,460	30,889	..	5,355
Fair and Safe Work	137,325	31,119	42,819	..	63,387
Legal	48,605	15,989	26,790	..	5,826
Human Rights Protection	52,977	37,679	14,170	..	1,128
Liquor, Gaming and Fair Trading	79,818	76,074	3,744	..	..
Youth Justice	137,278	136,610	504	..	164
Custodial	617,554	593,024	12,666	..	11,864
Probation and Parole	87,871	87,859	12	..	..
<b>TOTAL</b>	<b>1,435,132</b>	<b>1,215,814</b>	<b>131,594</b>	<b>..</b>	<b>87,724</b>

Notes:

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

## Performance Statement

Department of Justice and Attorney-General	Notes	2013-14 Target/Est.	2013-14 Est. Actual	2014-15 Target/Est.
<b>Service Area: Criminal and civil justice</b>				
<b>Service Standards</b>				
<i>Court Services</i>				
<i>Supreme Court – Court of Appeal</i>				
Clearance rate (finalisations/lodgments) per cent				
• Civil law		100%	99%	100%
• Criminal law	1	100%	110%	100%
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/lodgments) per cent				
• Civil law	2	100%	109%	100%
• Criminal law	3	100%	86%	100%
Backlog indicator (greater than 24 months) per cent				
• Civil law	4	5%	8.9%	5%
• Criminal law	5	5%	7.1%	5%
<i>District Court</i>				
Clearance rate (finalisations/lodgments) per cent				
• Civil law	6	100%	97%	100%
• Criminal law	7	100%	96%	100%
Backlog indicator (greater than 24 months) per cent				
• Civil law		5%	4%	5%
• Criminal law		5%	5%	5%
<i>District Court - Appeals</i>				
Clearance rate (finalisations/lodgments) per cent				
• Civil law	8	100%	90%	100%
• Criminal law	9	100%	93%	100%
Backlog indicator (greater than 24 months) per cent				
• Civil law	10	0%	6%	0%
• Criminal law	10	0%	3%	0%

Department of Justice and Attorney-General	Notes	2013-14 Target/Est.	2013-14 Est. Actual	2014-15 Target/Est.
<i>Magistrates Court</i>				
Clearance rate (finalisations/lodgments) per cent				
• Civil law		100%	99%	100%
• Criminal law	11	100%	95%	100%
Backlog indicator (greater than 12 months) per cent				
• Civil law		7.5%	8%	7.5%
• Criminal law		12%	10.5%	10.5%
<i>Childrens Court</i>				
Clearance rate (finalisations/lodgments) per cent				
• Civil law	12	100%	106%	100%
• Criminal law		102%	101%	102%
Backlog indicator (greater than 12 months) per cent				
• Civil law		8%	9%	8%
• Criminal law		8%	7%	7%
<i>Coroners Court</i>				
Clearance rate (finalisations/lodgments) per cent	13	100%	106%	100%
Backlog indicator (greater than 24 months) per cent	14	5%	11%	5%
<i>Land Court and Tribunals</i>				
Clearance rate (finalisations/lodgments) per cent		95%	95%	95%
Backlog indicator (greater than 24 months) per cent	15	10%	19%	10%
<i>Dispute resolution services</i>				
Agreement rate per cent				
• Civil law – mandatory mediations for QCAT		50%	52%	50%
• Civil law – voluntary community meditations		80%	80%	80%
• Criminal law		95%	99%	95%
Overall client satisfaction with court ordered conferences (child protection)				
• Parents		New measure	New measure	80%
• Professionals		New measure	New measure	80%

<b>Department of Justice and Attorney-General</b>	<b>Notes</b>	<b>2013-14 Target/Est.</b>	<b>2013-14 Est. Actual</b>	<b>2014-15 Target/Est.</b>
<i>Tribunal Services</i>				
<i>Body Corporate and Community Management</i>				
Clearance rate (finalisations/lodgments) per cent	17	95%	100%	95%
<i>Queensland Civil and Administrative Tribunal</i>				
Clearance rate (finalisations/lodgments) per cent		100%	100%	100%
Overall client satisfaction with services provide		70%	70%	70%
<b>State contribution (\$000)</b>		<b>226,030</b>	<b>231,859</b>	<b>237,460</b>
<b>Other revenue (\$000)</b>		<b>37,012</b>	<b>35,120</b>	<b>36,244</b>
<b>Total cost (\$000)</b>		<b>263,042</b>	<b>266,979</b>	<b>273,704</b>

### **Service Area: Fair and safe work**

#### **Service standards**

##### *Industrial relations services*

##### *Private sector industrial relations*

Overall client satisfaction with inspectorate's effectiveness and professionalism	18	85%	94%	85%
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Cost of PSIR services per Queensland worker	19	\$3.25	\$3.15	\$3.32
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##### *Administration of the Industrial Court and Commission system*

Percentage of matters resolved at conference		65%	65%	65%
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Average time for decisions to be published and made available to the community (days)		2	2	2
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Level of client satisfaction with registry services		85%	85%	85%
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##### *Workplace health and safety services*

Percentage of successful prosecutions (per cent)		65%	65%	65%
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Overall client satisfaction with inspectorate's effectiveness and professionalism	20	85%	95%	85%
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Department of Justice and Attorney-General	Notes	2013-14 Target/Est.	2013-14 Est. Actual	2014-15 Target/Est.
Cost of WHSQ services per worker covered by the workers' compensation scheme		\$27.88	\$28.06	\$27.88
<i>Electrical safety services</i>				
The number of reported serious electrical incidents involving powerlines, installations and electrical equipment per million population	21	10	3.6	6
Overall client satisfaction with:				
• inspectorate's effectiveness and professionalism		85%	91%	85%
• access to and relevance of electrical safety seminar programs	22	..	..	..
Cost of electrical safety services per person in Queensland	23	\$3.40	\$3.74	\$3.82
<b>State contribution (\$000)</b>		<b>33,112</b>	<b>27,868</b>	<b>31,119</b>
<b>Other revenue (\$000)</b>		<b>102,305</b>	<b>103,320</b>	<b>106,206</b>
<b>Total cost (\$000)</b>		<b>135,245</b>	<b>131,188</b>	<b>137,325</b>

#### Service Area: Legal

##### Service standards

##### *Legal Services to Government*

Overall client satisfaction with services provided (feedback rating 1-5)		3.6	4.6	4
Productivity for chargeable hours	24	100%	96%	100%
<b>State contribution (\$000)</b>		<b>17,736</b>	<b>18,682</b>	<b>15,989</b>
<b>Other revenue (\$000)</b>		<b>36,064</b>	<b>31,717</b>	<b>32,616</b>
<b>Total cost (\$000)</b>		<b>53,800</b>	<b>50,399</b>	<b>48,605</b>

#### Service Area: Human rights protection

##### Service standards

##### *Life event registration services*

Average time to register life events (days):

• births	6	6	6
• marriages	5	5	5
• deaths	3	2	2
• changes of name	10	7	7

Average time to issue life event certificates (days)	4.5	4.5	4.5
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Department of Justice and Attorney-General	Notes	2013-14 Target/Est.	2013-14 Est. Actual	2014-15 Target/Est.
<i>Victims of crime assistance services</i>				
Average length of time (calendar days) for financial assistance:				
• interim assessments	25	21	17	21
• funeral assessments	26	21	9	21
• general assessments	27	90	85	90
• general assessments for secondary and related victims	28	150	125	150
Percentage of clients satisfied with the overall service:				
• financial assistance	29	75%	80%	75%
• LinkUp	30	80%	99%	85%
<i>Public Guardianship services</i>	31			
<i>Adult guardian services</i>				
Percentage of Community Visitor (adult) sites visited in accordance with the designated visiting schedule		New measure	New measure	90%
Percentage of restrictive practice reports submitted by Community Visitors (adult) to QCAT within required timeframe		New measure	New measure	85%
<i>Child guardian services</i>				
Percentage of vulnerable children visited by Community Visitors (child) in accordance with the designated visiting schedule	32	..	..	90%
Percentage of locally resolvable issues within the scope of Community Visitors (child) resolved at the local level	32	..	..	85%
<b>State contribution (\$000)</b>		<b>22,649</b>	<b>22,891</b>	<b>37,679</b>
<b>Other revenue (\$000)</b>		<b>14,483</b>	<b>14,733</b>	<b>15,298</b>
<b>Total cost (\$000)</b>		<b>37,132</b>	<b>37,624</b>	<b>52,977</b>



Department of Justice and Attorney-General	Notes	2013-14 Target/Est.	2013-14 Est. Actual	2014-15 Target/Est.
<b>Service Area: Liquor, gaming and fair trading</b>				
<b>Service standards</b>				
Proportion of licensing applications and registration services processed within timeframes established in service delivery standards	33	90%	91%	90%
Consumer redress facilitated by the Office of Fair Trading	34	\$3 million	\$5.5 million	\$3 million
Cost of liquor, gaming and fair trading services per adult Queenslander	35	\$18.00	\$15.65	\$18.00
<b>State contribution (\$000)</b>		<b>71,728</b>	<b>74,546</b>	<b>76,074</b>
<b>Other revenue (\$000)</b>		<b>3,708</b>	<b>3,962</b>	<b>3,744</b>
<b>Total cost (\$000)</b>		<b>75,436</b>	<b>78,508</b>	<b>79,818</b>
<b>Service Area: Youth justice</b>				
<b>Service standards</b>				
Percentage of orders supervised in the community that are successfully completed:				
• Aboriginal and Torres Strait Islander young offenders	36, 37	72%	77%	75%
• Other young offenders	36, 37	81%	82%	85%
• All young offenders	36, 37	78%	79%	80%
Percentage of conditional bail programs that are successfully completed:	38			
• Aboriginal and Torres Strait Islander young offenders	36, 37	57%	56%	60%
• Other young offenders	36, 37	59%	66%	65%
• All young offenders	36, 37	62%	61%	63%
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	39	3.5	4.3	3.5
• Other young people	39	0.14	0.16	0.14
• All young people	39	0.35	0.42	0.35

Department of Justice and Attorney-General	Notes	2013-14 Target/Est.	2013-14 Est. Actual	2014-15 Target/Est.
Proportion of case plans prepared and completed, or reviewed, within six weeks of commencing a sentenced community-based order:				
• Aboriginal and Torres Strait Islander young offenders		New measure	New measure	85%
• Other young offenders		New measure	New measure	85%
• All young offenders		New measure	New measure	85%
Proportion of case plans prepared and completed, or reviewed, within six weeks of commencing a sentenced detention-based order:				
• Aboriginal and Torres Strait Islander young offenders		New measure	New measure	90%
• Other young offenders		New measure	New measure	90%
• All young offenders		New measure	New measure	90%
<b>State contribution (\$000)</b>		<b>135,972</b>	<b>133,529</b>	<b>136,610</b>
<b>Other revenue (\$000)</b>		<b>652</b>	<b>652</b>	<b>668</b>
<b>Total cost (\$000)</b>		<b>136,624</b>	<b>134,181</b>	<b>137,278</b>
<b>Service Area: Custodial</b>	40			
<b>Service standards</b>				
Escape rate:	41			
• High security facilities		0	0	0
• Low security facilities		<0.63	<0.31	<0.63
Assault rate:	42			
• Serious assault (prisoner on officer)		<0.02	0.07	<0.02
• Assault (prisoner on officer)		<0.24	0.36	<0.24
• Serious assault (prisoner on prisoner)		<0.69	1.19	<0.69
• Assault (prisoner on prisoner)		<3.40	4.57	<3.40
Deaths from apparent unnatural causes:	43			
• Indigenous prisoners		0	0	0
• Non-Indigenous prisoners		0	0.02	0
• All prisoners		0	0.02	0
Proportion of prisoners who are Indigenous	44	<30%	31%	<30%
Cost of containment per prisoner per day	45	\$194	\$177.63	\$194
Facility utilization (%)	46, 47			

<b>Department of Justice and Attorney-General</b>	<b>Notes</b>	<b>2013-14 Target/Est.</b>	<b>2013-14 Est. Actual</b>	<b>2014-15 Target/Est.</b>
<ul style="list-style-type: none"> <li>• High security facilities</li> <li>• Low security facilities</li> <li>• All facilities</li> </ul>		<95%	103%	<95%
Financial value of work performed in the community by prisoners from low security facilities	48	>\$3 million	\$5 million	>\$3 million
<b>State contribution (\$000)</b>		<b>550,646</b>	<b>558,230</b>	<b>593,024</b>
<b>Other revenue (\$000)</b>		<b>24,745</b>	<b>24,529</b>	<b>24,530</b>
<b>Total cost (\$000)</b>		<b>575,391</b>	<b>582,759</b>	<b>617,554</b>
<b>Service Area: Probation and Parole</b>	40			
<b>Service standards</b>				
Percentage of successfully completed orders:				
<ul style="list-style-type: none"> <li>• Supervision orders</li> <li>• Reparation orders</li> <li>• All orders</li> </ul>		>68%	70%	>68%
		>68%	84%	>68%
		>68%	76%	>68%
Financial value of community service work performed (court ordered)		>\$6.2 million	\$6.8 million	>\$6.2 million
Proportion of offenders who are Indigenous		>20%	23%	>20%
Cost of supervision per offender per day		\$15	\$14.23	\$15
<b>State contribution (\$000)</b>		<b>85,002</b>	<b>84,380</b>	<b>87,859</b>
<b>Other revenue (\$000)</b>		<b>12</b>	<b>11</b>	<b>12</b>
<b>Total cost (\$000)</b>		<b>85,014</b>	<b>84,391</b>	<b>87,871</b>

Notes:

1. The court has no control over the number of lodgments. There has been a decrease in criminal lodgments in 2013-14. The court has maintained a strong finalisation rate, allowing its pending caseload to be reduced and resulting in a clearance rate above 100%.
2. The court has no control over the number of lodgments. There has been a decrease in civil lodgments in 2013-14. The court has maintained a strong finalisation rate, allowing its pending caseload to be reduced and resulting in a clearance rate greater than 100%.
3. The court has no control over the number of lodgments. There has been a significant increase in criminal lodgments in 2013-14. This has resulted in a clearance rate of less than 100%.
4. The court has reduced its backlog by 2.1 percentage points in 2013-14 compared to the previous year (11.5%). The progression of matters to finalisation however, is dependent on the readiness of parties to proceed and the complexity of the litigation being undertaken. This is not within the court's control.
5. The court has reduced its backlog by 2.4 percentage points in 2013-14 compared to the previous year (9.5%). The progression of matters to finalisation however, is dependent on the complexity of matters. This is not within the court's control.
6. The progression of matters to finalisation is dependent on the readiness of parties to proceed and the complexity of the litigation being undertaken. This is not within the court's control and has resulted in a clearance rate of less than 100%.
7. The court has no control over the number of lodgments. There has been an increase of approximately 10% in criminal lodgments in 2013-14. This has resulted in a clearance rate result below 100%.

8. This variance is based on a very small number of matters and is therefore subject to fluctuation. The progression of matters to finalisation is dependent on the readiness of parties to proceed and is not within the court's control.
9. The progression of matters to finalisation is affected by the complexity of a case. This is not within the court's control and has resulted in a clearance rate less than 100%.
10. This variance is based on a very small number of matters and is subject to fluctuation. The progression of matters to finalisation is dependent on the readiness of parties to proceed and is not within the court's control.
11. The court has no control over the number of lodgments.
12. The court has no control over the number of lodgments. There has been a decrease in civil lodgments in 2013-14. The court has maintained a strong finalisation rate, allowing its pending caseload to be reduced and resulting in a clearance rate greater than 100%.
13. The court has no control over the number of lodgments. Finalisations remain high following on from a 105% clearance rate achieved in 2012-13. Lodgments remain slightly under the 2012-13 average.
14. The progression of matters to finalisation is dependent on other agencies to provide autopsy, toxicology and police reports. Coroners are required to await outcomes of investigative processes (for example: workplace health and safety investigations) and criminal proceedings before proceeding to inquest.
15. Progression of matters to finalisation relies on the availability of persons providing expert evidence and the readiness of parties to proceed. The court is in regular contact with the parties in its case management of these matters.
16. This new service standard was introduced to measure client satisfaction with the upgraded Court Ordered Conferencing service. As this essentially new service is only in its first year and child protection processes are still changing as more Carmody recommendations are implemented, the initial results are very encouraging.
17. This positive result is due to a committed focus on reducing the number of pending applications, while continuing to achieve performance targets for both adjudication and conciliation.
18. This positive result is due to a reorganisation of service delivery for the provision of targeted services by a smaller team of highly experienced and professional inspectors.
19. The 2014-15 target has been amended to reflect the increase in salary costs by 2.2% due to the enterprise bargaining agreement introduced in December 2013.
20. This 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.
21. The number of serious electrical incidents decreased significantly in 2013-14 which has resulted in a reduction in the rate of serious electrical incidents as compared to previous years. This positive outcome is due to a state-wide compliance and engagement program which includes a range of electrical safety compliance education, monitoring and enforcement activities.
22. This survey is conducted on a biennial basis.
23. The increase in the cost per person is a result of the revision of the Queensland population estimates by the Australian Bureau of Statistics in 2014 which showed a decrease in projected population. There was also a 3.8% increase in the electrical safety office budget as a major source of revenue for the electrical safety office is dependent on the number of active electrical connections in Queensland supplied by electrical entities such as Energex and Ergon. The increase in 2014-15 reflects a 2.2% increase in salary costs for Enterprise Bargaining.
24. This variance is due to the decreased demand for legal services in some areas of law which has resulted in a reduction in chargeable hours recorded.
25. This positive result is due to prioritising interim applications which raise urgent expenses. As demand for financial assistance increases and applications become more complex, the average number of days to assess will possibly increase.
26. This variance is based on a small number of applications and reflects the priority given to funeral assistance.
27. As demand for financial assistance increases and applications become more complex, the average number of days to assess will possibly increase. Victim Assist Queensland will closely monitor this measure in 2014-15.
28. Increasing demand for financial assistance may result in an increase in the average number of days to assess applications. Victim Assist Queensland will closely monitor this measure in 2014-15.
29. The monthly review of survey results indicates that 75% remains a challenging target to maintain in the context of increasing demand and the difficulties that can be posed in assessing applications against specific eligibility criteria.

30. This positive result is due to improved resource planning and customer service practices. The target has been revised for 2014-15 after consideration of performance.
31. The new independent statutory body, the Office of the Public Guardian, is established from 1 July 2014 in line with recommendations of the Queensland Child Protection Commission of Inquiry (the Carmody Inquiry). The Office of the Public Guardian will have responsibility for adult guardian and child guardian matters.
32. Results for 2013-14 can be seen in the Commission for Children and Young People and Child Guardian performance table. These results will be published under the Office of the Public Guardian from 1 July 2014 in line with recommendations of the Queensland Child Protection Commission of Inquiry (the Carmody Inquiry).
33. This positive result is due to redirecting resources to improve customer service and represents an increase of 3.5 percentage points compared to results in 2012-13.
34. 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. The department cannot control the amount of redress traders voluntarily provide to complainants. Redress can be achieved through conciliation, investigations, prosecutions, restitution and from the Property Agents and Motor Dealers Claim Fund.
35. This positive result is due to an increase in the Queensland population and streamlining operations in 2013-14.
36. New targets for 2014-15 have been calculated on statistical methodology that includes initiatives to address demand, but also focus on setting goals for improved performance.
37. This service standard has been amended to reflect the Queensland standard wording of using 'young offenders', not 'young people'.
38. This variance is based on a very small number of matters and is therefore subject to fluctuation.
39. In recent years, the profile of a young offender has changed, with more young people presenting with increasingly complex issues such as drug and alcohol use, poor mental and physical health, low levels of education, exposure to violence during childhood and early adolescence, severe and long-term neglect and family dysfunction. These factors have created increased demand across the youth justice system, including detention.
40. Responsibility for Queensland Corrective services was transferred from the Department of Community Safety to the Department of Justice and Attorney-General on 1 November 2013.
41. This measure reports escapes per 100 prisoners.
42. This measure reports assaults per 100 prisoners. QCS officers are required to report any assault in a prison. These matters are referred to the Queensland Police Service Corrective Service Investigation Unit (CSIU). The CSIU may initiate criminal charges or refer to QCS for breaches of discipline. QCS continues to work to reduce the number of prisoner on staff assaults through the Staff Assault Reduction Strategy. This is based on five key components: Risk, Prevention, Response, Engagement and Governance. Under the Criminal Code, an assault of a public officer is a serious criminal offence. QCS works closely with the Queensland Police Service, and encourages the reporting of all incidents of assault for investigation. During 2013-14, there has been an increase in the prisoner population of approximately 1,000 prisoners. QCS is responding to this increase by increasing out of cell activity; increasing use of behaviour management strategies including implementation of specialist management units, intensive management plans and maximum security orders; monitoring of 'hot spots' for prisoner violence and increasing staffing where necessary.
43. This measure reports deaths by unnatural causes per 100 prisoners. Following any death in custody, immediate attention is given to any operational issues initially identified. In addition, an investigation is conducted by the Office of the Chief Inspector, QCS and the State Coroner in accordance with the *Coroners Act 2003*.
44. Implementation of new pathways to reduced crime focusing effort on Indigenous offenders is a key initiative for QCS. QCS is committed to reducing Indigenous over-representation in corrective services. Opportunity for the diversion of offenders into community based supervision is supported through the operation of Probation and Parole in Indigenous communities.
45. This measure reports the average daily cost of providing corrective services per prisoner. There is a variance between the Target estimate and the Estimated actual because prisoner numbers and capacity utilisation increased over 2013-14.
46. This measure reports the daily average prisoner population as a percentage of the number of single occupancy cells and designated beds in shared occupancy cells provided for in the design capacity of the prisons.

47. Prisoner numbers are managed on a state-wide basis and fluctuate over time, driven by a variety of factors including crime rates, sentencing practices, parole board decision-making, and parole breaches. QCS uses a variety of approaches to safely incarcerate prisoners when numbers exceed the built cell capacity of a prison, including using cells built for dual occupancy and temporary bunk beds, trundle beds and mattresses in secure cells or residential areas. All prisoners considered for placement in a cell with another prisoner are subject to an individual suitability assessment. During 2013-14, there has been an increase in the prisoner population of approximately 1,000 prisoners. This growth has resulted in the variance between the Target estimate and the Estimated actual. The Queensland Government is providing \$54.763 million in 2014-15 and \$6.25 million in 2015-16 to increase prison capacity.
48. This measure reports the financial value of work performed for the community by prisoners in low security facilities. The contribution by prisoners enables them to make reparation to the community. The 2013-14 Estimated actual has been influenced by the increased growth and availability of low security prisoners during 2013-14 to participate in community work.

## 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 scheme provides financial assistance for treatment and support to help victims recover from the physical and psychological effects of the crime. Victim Assist Queensland is a central point to access financial assistance, victim support services and victims' complaint resolution.

### 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 could 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 effectively finalised by 30 June 2014, although a small number of matters may still be before the courts.

### 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. There are only five families of victims of homicide matters still proceeding under the COVA Act and it is anticipated that these matters will be finalised by June 2014.



### **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
- Prostitution Licensing Authority.

### **Fair and Safe Work**

The majority of administered revenues collected by Fair and Safe Work are workplace health and safety regulatory fees primarily relating to:

- Construction work notification levy
- Registration of plant and plant designs
- High risk work licenses.

### **Liquor, Gaming and Fair Trading**

Revenue is earned through the administration of Acts within the department's jurisdiction. This primarily relates to:

- rent of casino buildings
- liquor and gaming licensing fees
- fines and forfeitures
- occupational and industry licensing and registrations.

### **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.

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



## CAPITAL

### Capital program

The Department of Justice and Attorney-General capital purchases for 2014-15 of \$146.6 million will primarily focus on major works for correctional centres, Perimeter Security Upgrade program, correctional centre enhancements, completion of the Cleveland Youth Detention Centre expansion and the programmed renewal and maintenance of courthouses.

In 2014-15 the department will invest \$67.7 million on Major works for correctional centres. This will largely comprise additional prison infrastructure of \$62 million incorporating the recommissioning of Borallon Correctional Centre, refurbishing the Harold Gregg Unit at Townsville Correctional Centre to provide extra beds for male prisoners and the completion of the \$33 million cell upgrade program modifying cells in the Arthur Gorrie Correctional Centre.

In addition the department will also invest \$5.7 million on the Perimeter Security Upgrade Program - Stage 2 across various correctional centres. The total cost of this program is \$76.6 million over 7 years (to 2019-20).

There will be \$11 million in correctional centre enhancements including Southern Queensland Correctional Centre, Lotus Glen Correctional Centre, expansion of accommodation for women in Townsville Correctional Centre and upgrade the power supply at Woodford Correctional Centre.

Expenditure of \$26.7M will complete the Cleveland Youth Detention Centre expansion. Construction of this expansion has been undertaken in two main stages. Stage 1 was completed during 2013-14; Stage 2 of the construction work commenced in 2013-2014 and incorporates upgrades to the existing accommodation units, construction of female facilities, demolition of superseded buildings, and the refurbishment of auxiliary buildings within the current centre perimeter.

Additionally, the department will invest \$16.5 million on the renewal and maintenance of correctional centres, courthouses and youth justice facilities.

### Capital budget statement

Department of Justice and Attorney-General	Notes	2013-14 Adjusted Budget \$'000	2013-14 Est. Actual \$'000	2014-15 Budget \$'000
<b>Capital Purchases<sup>1</sup></b>				
Total land, buildings and infrastructure		64,841	55,513	133,856
Total plant and equipment		7,253	7,253	7,119
Total other capital		6,079	2,308	5,659
<b>Total Capital Purchases</b>		<b>78,173</b>	<b>65,074</b>	<b>146,634</b>

Notes:

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

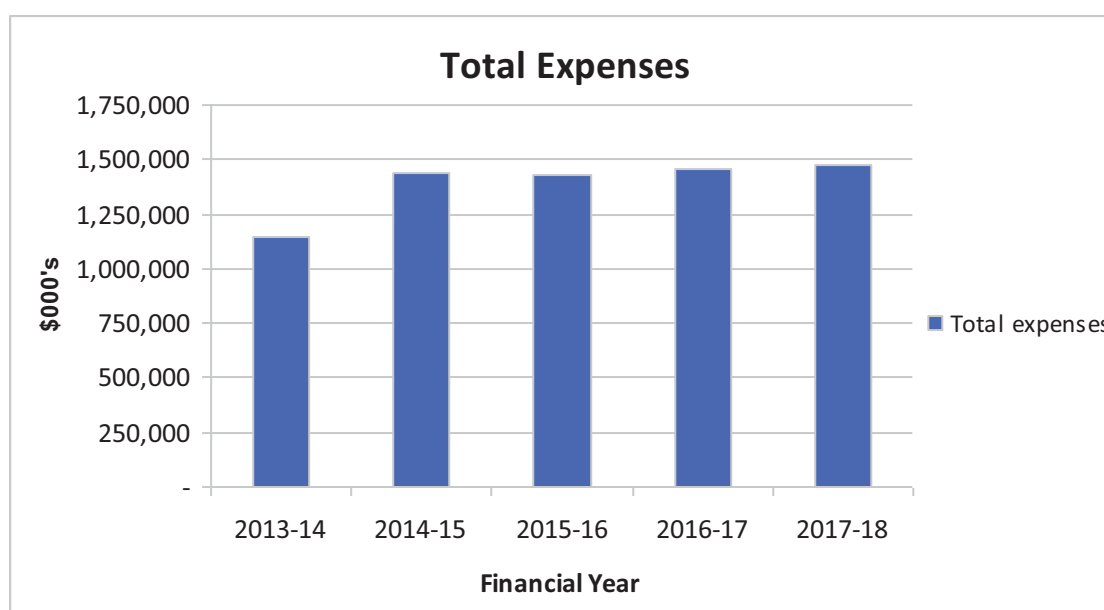
Total expenses are estimated to be \$1.435 billion in 2014-15, an increase of \$0.291 billion from the 2013-14 Adjusted budget. There are a number of significant changes that have impacted upon the budget. The most significant of these is the full year impact of machinery-of-Government (MOG) changes announced by the Government during the 2013-14 financial year. These changes are detailed under the Resources and Performance section of this Service Delivery Statement. The transfer of Queensland Corrective Services to the department is the most significant of the MOG changes.

In addition to the MOG changes the department also received additional funding to accommodate growth in prisoner numbers, enterprise bargaining increases, and contributing to the delivery of the government's the Safe Night Out Strategy.

The department has reprioritised funding from 2013-14 to 2014-15 to deliver the department's contribution to the achievement of Queensland's Renewal Program.

The decrease in 2015-16 is mainly due to the realignment of funding from 2013-14 for the government's reform and renewal program partially offset by enterprise bargaining increases. The increase in 2016-17 and 2017-18 primarily relates to the provision for enterprise bargaining outcomes.

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



## Departmental balance sheet

The department is projecting a net assets position of \$3.652 billion at the end of the 2014-15 financial year. This reflects the department's significant investment in Property, Plant and Equipment (\$3.586 billion) that is primarily correctional centre, courthouse and youth detention centre land and buildings distributed across the state.

In 2014-15, the department will spend \$67.7 million on major works for correctional centres and a further \$26.7 million on the Cleveland Youth Detention Centre expansion. The department will also ensure that its significant property base is maintained by spending approximately \$27.5 million on the enhancement, programmed renewal and maintenance of Correctional Centres, Courthouses and Youth Justice Facilities.

## CONTROLLED INCOME STATEMENT

Department of Justice and Attorney-General	Notes	2013-14 Adjusted Budget \$'000	2013-14 Est. Act. \$'000	2014-15 Budget \$'000
<b>Income</b>				
Appropriation revenue	1, 5, 12	940,079	949,132	1,215,814
Taxes		..	..	..
User charges and fees	2, 6, 13	117,421	111,813	131,594
Royalties and land rents		..	..	..
Grants and other contributions		73,186	73,841	74,956
Interest		536	540	100
Other revenue	7, 14	8,310	8,538	12,668
Gains on sale/revaluation of assets		..	..	..
<b>Total income</b>		<b>1,139,532</b>	<b>1,143,864</b>	<b>1,435,132</b>
<b>Expenses</b>				
Employee expenses	3, 8, 15	616,473	619,902	775,310
Supplies and services:				
- Outsourced service delivery	4, 9, 14	..	56,725	87,129
- Other supplies and services	4, 10, 16	342,831	302,159	367,267
Grants and subsidies	4, 11	28,786	13,378	16,077
Depreciation and amortisation	7, 14	146,787	147,133	182,933
Finance/borrowing costs		..	..	..
Other expenses	7, 14	4,557	4,428	6,416
Losses on sale/revaluation assets		139	139	..
<b>Total expenses</b>		<b>1,139,573</b>	<b>1,143,864</b>	<b>1,435,132</b>
<b>OPERATING SURPLUS/(DEFICIT)</b>		<b>(41)</b>	<b>..</b>	<b>..</b>

## CONTROLLED STATEMENT OF CHANGES IN EQUITY

Department of Justice and Attorney-General	Notes	2013-14 Adjusted Budget \$'000	2013-14 Est. Act. \$'000	2014-15 Budget \$'000
Net effect of the changes in accounting policies and prior year adjustments		..	..	..
Increase/(decrease) in asset revaluation reserve		50,035	31,319	41,563
Net amount of all revenue and expense adjustments direct to equity not disclosed above		(39,889)	(39,889)	..
<b>Net income recognised directly in equity</b>		<b>10,146</b>	<b>(8,570)</b>	<b>41,563</b>
Surplus/(deficit) for the period		(41)	..	..
<b>Total recognised income and expense for the period</b>		<b>10,105</b>	<b>(8,570)</b>	<b>41,563</b>
Equity injection/(withdrawal)		(93,244)	(110,566)	(35,494)
Equity adjustments (inc. MoG transfers)		2,251,590	2,251,590	695
<b>Total movement in equity for period</b>		<b>2,168,451</b>	<b>2,132,454</b>	<b>6,764</b>

## CONTROLLED BALANCE SHEET

Department of Justice and Attorney-General	Notes	2013-14 Adjusted Budget \$'000	2013-14 Est. Act. \$'000	2014-15 Budget \$'000
<b>CURRENT ASSETS</b>				
Cash assets	17,23	58,951	78,205	78,787
Receivables	18,24	55,404	45,352	45,352
Other financial assets		..	..	..
Inventories		3,789	3,896	3,896
Other		7,137	7,278	7,278
Non-financial assets held for sale		1,600	1,600	1,600
<b>Total current assets</b>		<b>126,881</b>	<b>136,331</b>	<b>136,913</b>
<b>NON-CURRENT ASSETS</b>				
Receivables		..	..	..
Other financial assets		24	24	24
Property, plant and equipment	19,25,29	3,619,153	3,580,340	3,586,411
Intangibles		28,837	24,546	23,616
Other		1,116	323	323
<b>Total non-current assets</b>		<b>3,649,130</b>	<b>3,605,233</b>	<b>3,610,374</b>
<b>TOTAL ASSETS</b>		<b>3,776,011</b>	<b>3,741,564</b>	<b>3,747,287</b>
<b>CURRENT LIABILITIES</b>				
Payables		67,781	71,313	70,499
Accrued employee benefits		20,885	19,354	20,082
Interest-bearing liabilities and derivatives		..	..	..
Provisions		..	..	..
Other		2,125	1,699	1,744
<b>Total current liabilities</b>		<b>90,791</b>	<b>92,366</b>	<b>92,325</b>
<b>NON-CURRENT LIABILITIES</b>				
Payables		2,333	2,580	1,580
Accrued employee benefits		1,038	1,067	1,067
Interest-bearing liabilities and derivatives		..	..	..
Provisions		427	427	427
Other		250	255	255
<b>Total non-current liabilities</b>		<b>4,048</b>	<b>4,329</b>	<b>3,329</b>
<b>TOTAL LIABILITIES</b>		<b>94,839</b>	<b>96,695</b>	<b>95,654</b>
<b>NET ASSETS/(LIABILITIES)</b>		<b>3,681,172</b>	<b>3,644,869</b>	<b>3,651,633</b>
<b>EQUITY</b>				
Capital/contributed equity	20,26,30	3,119,727	3,107,711	3,072,912
Accumulated surplus/(accumulated deficit)	21,27	233,127	255,060	255,060
Reserves:				
- Asset revaluation surplus	22,28,31	328,318	282,098	323,661
- Other (specify)		..	..	..
<b>TOTAL EQUITY</b>		<b>3,681,172</b>	<b>3,644,869</b>	<b>3,651,633</b>

## CONTROLLED CASH FLOW STATEMENT

Department of Justice and Attorney-General	Notes	2013-14 Adjusted Budget \$'000	2013-14 Est. Act. \$'000	2014-15 Budget \$'000
<b>CASH FLOWS FROM OPERATING ACTIVITIES</b>				
<b>Inflows</b>				
Appropriation receipts	32,39,48	940,079	984,440	1,215,814
User charges and fees	33,40,49	122,403	116,795	137,246
Royalties and land rent receipts		..	..	..
Grants and other contributions		68,982	69,637	70,759
Interest received		536	540	100
Taxes		..	..	..
Other		20,745	20,973	24,062
<b>Outflows</b>				
Employee costs	41,50	(606,449)	(609,875)	(775,302)
Supplies and services	34,42,51	(340,128)	(371,181)	(461,678)
Grants and subsidies	35,43	(28,786)	(13,378)	(16,077)
Borrowing costs		..	..	..
Other	44,52	(26,506)	(26,361)	(13,797)
<b>Net cash provided by/(used in) operating activities</b>		<b>150,876</b>	<b>171,590</b>	<b>181,127</b>
<b>CASH FLOWS FROM INVESTING ACTIVITIES</b>				
<b>Inflows</b>				
Sales of non-financial assets		204	204	..
Investments redeemed		..	..	..
Loans and advances redeemed		..	..	..
<b>Outflows</b>				
Payments for non-financial assets	36,45,53	(66,465)	(53,366)	(146,634)
Payments for investments		(24)	(24)	..
Loans and advances made		..	..	..
<b>Net cash provided by/(used in) investing activities</b>		<b>(66,285)</b>	<b>(53,186)</b>	<b>(146,634)</b>
<b>CASH FLOWS FROM FINANCING ACTIVITIES</b>				
<b>Inflows</b>				
Borrowings		..	..	..
Equity injections	36,46,54	30,339	21,500	117,488
<b>Outflows</b>				
Borrowing redemptions		..	..	..
Finance lease payments		..	..	..
Equity withdrawals	37,47,55	(123,583)	(131,342)	(152,982)
<b>Net cash provided by/(used in) financing activities</b>		<b>(93,244)</b>	<b>(109,842)</b>	<b>(35,494)</b>
<b>Net increase/(decrease) in cash held</b>		<b>(8,653)</b>	<b>8,562</b>	<b>(1,001)</b>
<b>Cash at the beginning of financial year</b>		<b>22,933</b>	<b>24,972</b>	<b>78,205</b>
Cash transfers from restructure	38	44,671	44,671	1,583
<b>Cash at the end of financial year</b>		<b>58,951</b>	<b>78,205</b>	<b>78,787</b>

## ADMINISTERED INCOME STATEMENT

Department of Justice and Attorney-General	Notes	2013-14 Adjusted Budget \$'000	2013-14 Est. Act. \$'000	2014-15 Budget \$'000
<b>Income</b>				
Appropriation revenue	56, 63, 70	289,651	292,979	306,791
Taxes		..	..	..
User charges and fees	57, 64	114,961	116,413	117,134
Royalties and land rents	58, 65, 71	..	13,200	7,800
Grants and other contributions		..	..	..
Interest		187	187	187
Other revenue	59, 66	7,696	5,644	5,734
Gains on sale/revaluation of assets		..	..	..
<b>Total income</b>		<b>412,495</b>	<b>428,423</b>	<b>437,646</b>
<b>Expenses</b>				
Employee expenses	60, 67	61,187	62,625	62,625
Supplies and services:				
- Outsourced service delivery		..	..	..
- Other supplies and services		4,268	4,319	4,319
Grants and subsidies	61, 68, 72	223,242	225,081	238,893
Depreciation and amortisation		..	..	..
Finance/borrowing costs		..	..	..
Other expenses		1,549	1,549	1,549
Losses on sale/revaluation assets		871	871	871
Transfers of Administered Revenue to Government	62, 69, 73	121,378	133,978	129,389
<b>Total expenses</b>		<b>412,495</b>	<b>428,423</b>	<b>437,646</b>
<b>OPERATING SURPLUS/(DEFICIT)</b>		<b>..</b>	<b>..</b>	<b>..</b>



## ADMINISTERED BALANCE SHEET

Department of Justice and Attorney-General	Notes	2013-14 Adjusted Budget \$'000	2013-14 Est. Act. \$'000	2014-15 Budget \$'000
<b>CURRENT ASSETS</b>				
Cash assets	74, 82, 90	35,605	21,084	12,735
Receivables	75, 83	95,248	91,125	90,525
Other financial assets		..	..	..
Inventories		..	..	..
Other		2,467	2,467	2,467
Non-financial assets held for sale		..	..	..
<b>Total current assets</b>		<b>133,320</b>	<b>114,676</b>	<b>105,727</b>
<b>NON-CURRENT ASSETS</b>				
Receivables		..	..	..
Other financial assets		..	..	..
Property, plant and equipment		..	..	..
Intangibles		..	..	..
Other	76, 91	76,053	78,520	76,053
<b>Total non-current assets</b>		<b>76,053</b>	<b>78,520</b>	<b>76,053</b>
<b>TOTAL ASSETS</b>		<b>209,373</b>	<b>193,196</b>	<b>181,780</b>
<b>CURRENT LIABILITIES</b>				
Payables	77, 84	4,343	1,794	1,595
Transfers to Government Payable	78, 85	69,774	46,552	46,552
Accrued employee benefits		6,927	7,026	7,026
Interest-bearing liabilities and derivatives		..	..	..
Provisions	79, 86	14,103	12,432	12,432
Other		7,634	6,370	6,370
<b>Total current liabilities</b>		<b>102,781</b>	<b>74,174</b>	<b>73,975</b>
<b>NON-CURRENT LIABILITIES</b>				
Payables		..	..	..
Accrued employee benefits		6,327	6,624	6,624
Interest-bearing liabilities and derivatives		..	..	..
Provisions	80, 87	12,040	19,358	19,358
Other	81, 88, 91	74,327	79,142	76,675
<b>Total non-current liabilities</b>		<b>92,694</b>	<b>105,124</b>	<b>102,657</b>
<b>TOTAL LIABILITIES</b>		<b>195,475</b>	<b>179,298</b>	<b>176,632</b>
<b>NET ASSETS/(LIABILITIES)</b>		<b>13,898</b>	<b>13,898</b>	<b>5,148</b>
<b>EQUITY</b>				
Capital/contributed equity	89, 92	36,519	36,519	27,769
Accumulated surplus/(accumulated deficit)		(22,621)	(22,621)	(22,621)
Reserves:				
- Asset revaluation surplus		..	..	..
- Other (specify)		..	..	..
<b>TOTAL EQUITY</b>		<b>13,898</b>	<b>13,898</b>	<b>5,148</b>

## ADMINISTERED CASH FLOW STATEMENT

Department of Justice and Attorney-General	Notes	2013-14 Adjusted Budget \$'000	2013-14 Est. Act. \$'000	2014-15 Budget \$'000
<b>CASH FLOWS FROM OPERATING ACTIVITIES</b>				
<b>Inflows</b>				
Administrated appropriation receipts	100, 109	289,651	286,940	306,791
User charges and fees	93, 101	120,972	116,282	117,003
Royalties and land rents	94,102,110	..	13,200	7,800
Grants and other contributions		..	..	..
Interest received		187	187	187
Taxes		..	..	..
Other	95, 103	1,855	3,478	3,568
<b>Outflows</b>				
Employee costs	96, 104	(61,187)	(62,625)	(62,625)
Supplies and services		(4,569)	(4,621)	(4,620)
Grants and subsidies	97, 105, 111	(223,242)	(225,081)	(238,893)
Borrowing costs		..	..	..
Other		(1,689)	(1,689)	(1,888)
Transfers to Government	98, 106, 112	(121,378)	(144,536)	(126,922)
<b>Net cash provided by/(used in) operating activities</b>		<b>600</b>	<b>(18,465)</b>	<b>401</b>
<b>CASH FLOWS FROM INVESTING ACTIVITIES</b>				
<b>Inflows</b>				
Sales of non-financial assets		..	..	..
Investments redeemed		..	..	..
Loans and advances redeemed		..	..	..
<b>Outflows</b>				
Payments for non-financial assets		..	..	..
Payments for investments		..	..	..
Loans and advances made		..	..	..
<b>Net cash provided by/(used in) investing activities</b>		<b>..</b>	<b>..</b>	<b>..</b>
<b>CASH FLOWS FROM FINANCING ACTIVITIES</b>				
<b>Inflows</b>				
Borrowings		..	..	..
Equity injections		..	..	..
<b>Outflows</b>				
Borrowing redemptions		..	..	..
Finance lease payments		..	..	..
Equity withdrawals	107, 113	..	..	(8,750)
<b>Net cash provided by/(used in) financing activities</b>		<b>..</b>	<b>..</b>	<b>(8,750)</b>
<b>Net increase/(decrease) in cash held</b>		<b>600</b>	<b>(18,465)</b>	<b>(8,349)</b>
<b>Cash at the beginning of financial year</b>	99, 108, 114	<b>35,005</b>	<b>39,549</b>	<b>21,084</b>
Cash transfers from restructure		..	..	..
<b>Cash at the end of financial year</b>		<b>35,605</b>	<b>21,084</b>	<b>12,735</b>

## 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:
  - the transfer of responsibility for Queensland Corrective Services from the former Department of Community Safety to the Department of Justice and Attorney-General on 1 November 2013;
  - the assumption of ministerial responsibility for the *Prostitution Act 1999* and consequently the Prostitution Licensing Authority from 1 November 2013;
  - the merger of the Workers' Compensation Regulatory Authority (trading as Q-COMP) into the Office of Fair and Safe Work Queensland (OFSWQ) from 29 October 2013. Q-COMP will be replaced by the Workers' Compensation Regulator;
  - the transfer of certain functions of the Commission for Children and Young People and Child Guardian (CCYPCG) to the Public Guardian (to be established on 1 July 2014) in line with recommendations of the Queensland Child Protection Commission of Inquiry.
- Reclassification of expenditure to:
  - The reclassification of Supplies & Services to either "Outsourced Service Delivery" or "Other Supplies and Services" has been provided for greater transparency in the 2013-14 Estimated actual and 2014-15 Budget. The 2013-14 Adjusted budget has not been re-cast for this change;
  - The reclassification of expenditure is due to the introduction of the new Guideline "Distinction between Grants and Service Procurement Payments". Supplies and Services (including some items that were previously classified as Grants) have been reclassified as either "Outsourced Service Delivery" or "Other Supplies and Services". Outsourced Service Delivery includes contracts with parties external to the department to provide "front line" services to the community.
- From 1 July 2014 departments (excluding commercialised business units) will no longer be liable for payroll tax. To provide comparable cost forecasts across all periods, the 2013-14 Adjusted budget and the 2013-14 Estimated actual have been recast to reflect the removal of payroll tax from Employee expenses and an associated reduction has been made to Appropriation revenue. The 2013-14 Adjusted budget appropriation revenue and Employee expenses for controlled and administered operations have been reduced by \$31.847 million. The 2013-14 Estimated actual appropriation revenue and Employee expenses for controlled and administered operations have been reduced by \$32.219 million.

### Income statement

Major variations between 2013-14 Adjusted budget and 2013-14 Estimated actual include:

1. The increase primarily reflects additional funding provided to accommodate growth in prisoner numbers and funding allocated to the cost of redundancies related to the fiscal repair measures announced in the 2012-13 budget, partially offset by realignment of the funding to meet the operational needs of the department.
2. The decrease primarily reflects reduced activities in Crown Law and lower court fee revenue.
3. The increase primarily reflects additional funding provided to accommodate growth in prisoner numbers and funding allocated to the cost of redundancies related to the fiscal repair measures announced in the 2012-13 budget, partially offset by reduced activities in Crown Law and realignment of the funding to meet the operational needs of the department.
4. The variance primarily reflects the reclassification of expenditure.

Major variations between 2013-14 Adjusted budget and 2014-15 Budget include:

5. The increase primarily reflects the full year impact of the MOG changes, additional funding provided to accommodate growth in prisoner numbers, realignment of the funding to meet the operational needs of the department, additional funding for enterprise bargaining, funding to manage the construction of additional prison infrastructure and funding provided for the safe night out strategy. These increases are partially offset by completion of commissions of inquiry into Queensland Health Payroll system and Queensland racing industry.
6. The increase primarily reflects the full year impact of the MOG changes, partially offset by reduced activities in Crown Law.
7. The increase primarily reflects the full year impact of the MOG changes.
8. The increase primarily reflects the full year impact of the MOG changes, additional funding provided to accommodate growth in prisoner numbers, additional funding for enterprise bargaining, realignment of the funding to meet the operational needs of the department, funding to manage the construction of additional prison infrastructure and funding provided for the safe night out strategy. These increases are partially offset by reduced activities in Crown Law.

9. The variance primarily reflects the reclassification of expenditure.
10. The increase primarily reflects the full year impact of the MOG changes, additional funding provided to accommodate growth in prisoner numbers and funding to manage the construction of additional prison infrastructure. These increases are partially offset by the reclassification of expenditure and completion of the commissions of inquiry into Queensland Health Payroll system and Queensland racing industry.
11. The decrease primarily reflects the reclassification of expenditure, partially offset by the full year impact of the MOG changes and funding provided for the safe night out strategy.

Major variations between 2013-14 Estimated actual and the 2014-15 Budget include:

12. The increase primarily reflects the full year impact of the MOG changes, realignment of the funding to meet the operational needs of the department, additional funding for enterprise bargaining, additional funding provided to accommodate growth in prisoner numbers, funding to manage the construction of additional prison infrastructure, and funding provided for the safe night out strategy. These increases are partially offset by completion of the commissions of inquiry into Queensland Health Payroll system and Queensland racing industry and finalisation of funding allocated to the cost of redundancies related to the fiscal repair measures announced in the 2012-13 budget.
13. The increase primarily reflects the full year impact of the MOG changes and higher revenues from indexation movements.
14. The increase primarily reflects the full year impact of the MOG changes.
15. The increase primarily reflects the full year impact of the MOG changes, realignment of the funding to meet the operation needs of the department, additional funding for enterprise bargaining, additional funding provided to accommodate growth in prisoner numbers, funding to manage the construction of additional prison infrastructure and funding provided for the safe night out strategy. These increases are partially offset by finalisation of funding allocated to the cost of redundancies related to the fiscal repair measures announced in the 2012-13 budget.
16. The increase primarily reflects the full year impact of the MOG changes, realignment of the funding to meet the operational needs of the department and funding to manage the construction of additional prison infrastructure, partially offset by completion of the commissions of inquiry into Queensland Health Payroll system and Queensland racing industry.

## Balance sheet

Major variations between 2013-14 Adjusted budget and 2013-14 Estimated actual include:

17. The variance primarily reflects a lower than expected opening balance for receivables, cash received for redundancies incurred in 2012-13 relating to the fiscal repair measures announced in the 2012-13 budget and greater than expected opening balances for payables.
18. The decrease primarily reflects a lower than expected opening balance.
19. The decrease primarily reflects the change in property, plant and equipment values as a result of the annual revaluation in accordance with accounting policies, lower than forecast construction costs of the new Queen Elizabeth II Courts of Law building and revised funding profiles for a number of capital projects.
20. The decrease primarily reflects the change in property, plant and equipment values as a result of lower than forecast construction costs of the new Queen Elizabeth II Courts of Law building and revised funding profiles for a number of capital projects, partially offset by adjustment to asset values subsequent to the agreed machinery-of-Government change signoff to transfer Youth Justice from the Department of Communities, Child Safety and Disability Services (DCCSDS) effective from 3 April 2012.
21. The variance primarily reflects equity reclassification between the asset revaluation surplus and accumulated surplus as a result of the disposal of non-current assets which had previously been revalued.
22. The decrease primarily reflects the annual revaluation of property, plant and equipment in accordance with accounting policies, equity reclassification between the asset revaluation surplus and accumulated surplus as a result of the disposal of non-current assets which had previously been revalued, and adjustment to asset values subsequent to the agreed machinery-of-Government change signoff to transfer Youth Justice from the DCCSDS effective from 3 April 2012.

Major variations between 2013-14 Adjusted budget and 2014-15 Budget include:

23. The variance primarily reflects lower than expected opening balance for receivables, cash received for redundancies incurred in 2012-13 relating to the fiscal repair measures announced in the 2012-13 budget and greater than expected opening balances for payables.
24. The decrease primarily reflects a lower than expected opening balance.

25. The decrease primarily reflects annual depreciation for property, plant and equipment and lower than forecast construction costs of the new Queen Elizabeth II Courts of Law building. These decreases are partially offset by change in property, plant and equipment values as a result of the annual revaluation in accordance with accounting policies and capital investment for Borallon Correctional Centre, Brisbane Youth Detention Centres, correctional centre enhancements and other programmed renewal and minor capital works.
26. The decrease primarily reflects annual depreciation for property, plant and equipment and lower than forecast construction costs of the new Queen Elizabeth II Courts of Law building. These decreases are partially offset by capital investment for Borallon Correctional Centre, Brisbane Youth Detention Centres and other programmed renewal and minor capital works and adjustment to asset values subsequent to the agreed machinery-of-Government change signoff to transfer Youth Justice from the DCCSDS effective from 3 April 2012.
27. The variance primarily reflects equity reclassification between the asset revaluation surplus and accumulated surplus as a result of the disposal of non-current assets which had previously been revalued.
28. The decrease primarily reflects equity reclassification between the asset revaluation surplus and accumulated surplus as a result of the disposal of non-current assets which had previously been revalued, and adjustment to asset values subsequent to the agreed machinery-of-Government change signoff to transfer Youth Justice from the DCCSDS effective from 03 April 2012. These decreases are partially offset by the annual revaluation of property, plant and equipment in accordance with accounting policies.

Major variations between 2013-14 Estimated actual and the 2014-15 Budget include:

29. The variance primarily reflects capital investment for Borallon Correctional Centre, Brisbane Youth Detention Centres and other programmed renewal and minor capital works and annual revaluation of property, plant and equipment in accordance with accounting policies. These increases are partially offset by annual depreciation for property, plant and equipment.
30. The decrease primarily reflects the annual depreciation for property, plant and equipment, partially offset by capital investment for Borallon Correctional Centre, Brisbane Youth Detention Centres and other programmed renewal and minor capital works.
31. The variance primarily reflects the annual revaluation of property, plant and equipment in accordance with accounting policies.

## Cash flow statement

Major variations between 2013-14 Adjusted budget and 2013-14 Estimated actual include:

32. The increase primarily reflects cash receipts for payments to the department of Housing and Public Works (DHPW) for the construction of the new Queen Elizabeth II Courts of Law building and payments to DCCSDS relating to the 2011-12 machinery-of-Government changes, additional funding provided to accommodate growth in prisoner numbers and funding allocated to the cost of redundancies related to the fiscal repair measures announced in the 2012-13 budget. These increases are partially offset by realignment of the funding to meet the operational needs of the department.
33. The decrease primarily reflects reduced activities in Crown Law and lower court fee revenue.
34. The variance primarily reflects payments to DHPW for the construction of the new Queen Elizabeth II Courts of Law building and the reclassification of expenditure.
35. The variance primarily reflects the reclassification of expenditure.
36. The decrease primarily reflects a lower than forecast construction costs of the new Queen Elizabeth II Courts of Law.
37. The variance primarily reflects revised funding profiles for a number of capital projects.
38. The amount reflects a one-off adjustment related to the MOG.

Major variations between 2013-14 Adjusted budget and 2014-15 Budget include:

39. The increase primarily reflects the full year impact of the MOG changes, additional funding provided to accommodate growth in prisoner numbers, realignment of the funding to meet the operational needs of the department, additional funding for enterprise bargaining, funding to manage the construction of additional prison infrastructure and funding provided for the safe night out strategy. These increases are partially offset by completion of the commissions of inquiry into Queensland Health Payroll system and Queensland racing industry.
40. The increase primarily reflects the full year impact of the MOG changes, partially offset by reduced activities in Crown Law.

41. The increase primarily reflects the full year impact of the MOG changes, additional funding provided to accommodate growth in prisoner numbers, additional funding for enterprise bargaining, realignment of the funding to meet the operational needs of the department, funding to manage the construction of additional prison infrastructure and funding provided for the safe night out strategy. These increases are partially offset by reduced activities in Crown Law.
42. The increase primarily reflects the full year impact of the MOG changes, additional funding provided to accommodate growth in prisoner numbers, funding to manage the construction of additional prison infrastructure and the reclassification of expenditure. These increases are partially offset by the completion of the commissions of inquiry into Queensland Health Payroll system and Queensland racing industry.
43. The decrease primarily reflects the reclassification of expenditure, partially offset by the full year impact of the MOG changes and funding provided for the safe night out strategy.
44. The decrease primarily reflects the finalisation of payments to DCCSDS relating to the 2011-12 machinery-of-Government changes.
45. The increase primarily reflects capital investment for Borallon Correctional Centre, Brisbane Youth Detention Centres, correctional centre enhancements and other programmed renewal and minor capital works. The increase also reflects payments for the cell upgrade of the Arthur Gorrie Correction Centre.
46. The increase primarily reflects capital investment for Borallon Correctional Centre, Brisbane Youth Detention Centres, correctional centre enhancements and other programmed renewal and minor capital works.
47. The variance primarily reflects the full year impact of the MOG changes.

Major variations between 2013-14 Estimated actual and the 2014-15 Budget include:

48. The increase primarily reflects the full year impact of the MOG changes, realignment of the funding to meet the operational needs of the department, additional funding for enterprise bargaining, additional funding provided to accommodate growth in prisoner numbers, funding to manage the construction of additional prison infrastructure, and funding provided for the safe night out strategy. These increases are partially offset by cash receipts in 2013-14 for payments to DHPW for the construction of the new Queen Elizabeth II Courts of Law building and payments to DCCSDS relating to the 2011-12 machinery-of-Government changes, completion of the commissions of inquiry into Queensland Health Payroll system and Queensland racing industry and finalisation of funding allocated to the cost of redundancies related to the fiscal repair measures announced in the 2012-13 budget.
49. The increase primarily reflects the full year impact of the MOG changes and higher revenues from indexation movements.
50. The increase primarily reflects the full year impact of the MOG changes, realignment of the funding to meet the operational needs of the department, additional funding for enterprise bargaining, additional funding provided to accommodate growth in prisoner numbers, funding to manage the construction of additional prison infrastructure and funding provided for the safe night out strategy. These increases are partially offset by finalisation of funding allocated to the cost of redundancies related to the fiscal repair measures announced in the 2012-13 budget.
51. The increase primarily reflects the full year impact of the MOG changes, realignment of the funding to meet the operational needs of the department and funding to manage the construction of additional prison infrastructure, partially offset by payments to the DHPW for the construction of the new Queen Elizabeth II Courts of Law building, and completion of commissions of inquiry into Queensland Health Payroll system and Queensland racing industry.
52. The decrease primarily reflects the finalisation of payments to DCCSDS relating to the 2011-12 machinery-of-Government changes.
53. The increase primarily reflects capital investment for Borallon Correctional Centre, Brisbane Youth Detention Centres, Correctional Centre enhancements and other programmed renewal and minor capital works. It also reflects a lower than forecast construction costs of the new Queen Elizabeth II Courts of Law building in 2013-14 and payments for the cell upgrade of the Arthur Gorrie Correction Centre.
54. The increase primarily reflects capital investment for Borallon Correctional Centre, Brisbane Youth Detention Centres, correctional centre enhancements and other programmed renewal and minor capital works. It also reflects a lower than forecast construction costs of the new Queen Elizabeth II Courts of Law building in 2013-14.
55. The variance primarily reflects the full year impact of the MOG changes, partially offset by revised funding profiles for a number of capital projects.



## Administered income statement

Major variations between 2013-14 Adjusted budget and 2013-14 Estimated actual include:

56. The increase primarily reflects funding to the Crime and Misconduct Commission to support increased activity resulting from the recent amendments to the *Crime and Misconduct Act 2001* and the annual increase to judicial remuneration and allowances.
57. The increase primarily reflects reclassification of revenue.
58. The increase reflects amendments to gaming levies for the Brisbane Casino Project.
59. The decrease primarily reflects reclassification of revenue.
60. The variance reflects the annual increase to judicial remuneration and allowances.
61. The increase primarily reflects the funding to the Crime and Misconduct Commission to support increased activity resulting from the recent amendments to the *Crime and Misconduct Act 2001*.
62. The increase reflects the amendments to gaming levies for the Brisbane Casino Project.

Major variations between 2013-14 Adjusted budget and 2014-15 Budget include:

63. The increase primarily reflects funding for the safe night out strategy, funding to the Crime and Misconduct Commission to support increased activity resulting from the recent amendments to the *Crime and Misconduct Act 2001*, the annual increase to judicial remuneration and allowances, indexation for Community Gambling Benefit Fund grants, enterprise bargaining for statutory bodies and the full year impact of the MOG changes.
64. The increase primarily reflects indexation and reclassification of revenue partially offset by lower Construction Work Notification fees.
65. The increase reflects amendments to gaming levies for the Brisbane Casino Project.
66. The decrease primarily reflects reclassification of revenue.
67. The variance reflects the annual increase to judicial remuneration and allowances.
68. The increase primarily reflects funding for the safe night out strategy, funding to the Crime and Misconduct Commission to support increased activity resulting from the recent amendments to the *Crime and Misconduct Act 2001*, indexation for Community Gambling Benefit Fund grants and enterprise bargaining for statutory bodies and full year impact of the MOG changes.
69. The increase reflects the amendments to gaming levies for the Brisbane Casino Project and indexation for taxes, fees and fines partially offset by lower Construction Work Notification fees.

Major variations between 2013-14 Estimated actual and the 2014-15 Budget include:

70. The increase primarily reflects funding for the safe night out strategy, funding to the Crime and Misconduct Commission to support increased activity resulting from the recent amendments to the *Crime and Misconduct Act 2001*, indexation for Community Gambling Benefit Fund grants, enterprise bargaining for statutory bodies and the full year impact of the MOG changes.
71. The decrease reflects the amendments to gaming levies for the Brisbane Casino Project.
72. The increase primarily reflects funding for the safe night out strategy, funding to the Crime and Misconduct Commission to support increased activity resulting from the recent amendments to the *Crime and Misconduct Act 2001*, indexation for Community Gambling Benefit Fund grants and enterprise bargaining for statutory bodies and the full year impact of the MOG changes.
73. The decrease reflects the amendments to gaming levies for the Brisbane Casino Project and the Office of Liquor and Gaming's sale of entitlements and authorities offset by indexation for taxes, fees and fines.

## Administered balance sheet

Major variations between 2013-14 Adjusted budget and 2013-14 Estimated actual include:

74. The decrease primarily reflects the transfer of prior years' fees and charges revenue.
75. The variance primarily reflects a reduction in Construction Work Notification receivables partially offset by the recognition of funding required to meet future liabilities in respect of victims of crime financial assistance and compensation schemes and judicial long leave.
76. The increase reflects a higher than projected opening balance.
77. The decrease primarily reflects a lower than projected opening balance.
78. The decrease primarily reflects the transfer of prior years' fees and charges revenue.
79. The decrease primarily reflects a lower than projected opening balance brought forward for the recognition of provision of compensation claims for the victims of crime compensation scheme.
80. The increase primarily reflects a higher than projected opening balance brought forward for the recognition of provision of compensation claims for the victims of crime compensation scheme.
81. The increase reflects a higher than projected opening balance.

Major variations between 2013-14 Adjusted budget and 2014-15 Budget include:

82. The decrease primarily reflects the transfer of prior years' fees and charges revenue and the funding for the safe night out strategy.
83. The variance primarily reflects a reduction in Construction Work Notification receivables partially offset by the recognition of funding required to meet future liabilities in respect of victims of crime financial assistance and compensation schemes and judicial long leave.
84. The decrease primarily reflects a lower than projected opening balance.
85. The decrease primarily reflects the transfer of prior years' fees and charges revenue.
86. The reduction primarily reflects a lower than projected opening balance brought forward for the recognition of provision of compensation claims for the victims of crime compensation scheme.
87. The increase primarily reflects a higher than projected opening balance brought forward for the recognition of provision of compensation claims for the victims of crime compensation scheme.
88. The increase reflects a higher than projected opening balance.
89. The decrease primarily reflects the funding for the safe night out strategy.

Major variations between 2013-14 Estimated actual and the 2014-15 Budget include:

90. The decrease primarily reflects the funding for the safe night out strategy.
91. The variance reflects the annual recognition of revenue earned for casino licences and rent.
92. The decrease primarily reflects the funding for the safe night out strategy.

### **Administered cash flow statement**

Major variations between 2013-14 Adjusted budget and 2013-14 Estimated actual include:

93. The decrease is predominantly due to the reduction in construction work notification fees.
94. The increase reflects amendments to gaming levies for the Brisbane Casino Project.
95. The increase primarily reflects reclassification of revenue.
96. The variance reflects the annual increase to judicial remuneration and allowances.
97. The increase primarily reflects the funding to the Crime and Misconduct Commission to support increased activity resulting from the recent amendments to the *Crime and Misconduct Act 2001*.
98. The increase primarily reflects the transfer of prior years' fees and charges revenue and the amendments to gaming levies for the Brisbane Casino Project.
99. The increase primarily reflects a higher than projected opening balance.

Major variations between 2013-14 Adjusted budget and 2014-15 Budget include:

100. The increase primarily reflects funding for the safe night out strategy, funding to the Crime and Misconduct Commission to support increased activity resulting from the recent amendments to the *Crime and Misconduct Act 2001*, the annual increase to judicial remuneration, allowances indexation for Community Gambling Benefit Fund grants and enterprise bargaining for statutory bodies.
101. The decrease is predominantly due to the reduction in construction work notification fees.
102. The increase reflects amendments to gaming levies for the Brisbane Casino Project.
103. The increase primarily reflects reclassification of revenue.
104. The variance reflects the annual increase to judicial remuneration and allowances.
105. The increase primarily reflects funding for the safe night out strategy, funding to the Crime and Misconduct Commission to support increased activity resulting from the recent amendments to the *Crime and Misconduct Act 2001*, indexation for Community Gambling Benefit Fund grants and enterprise bargaining for statutory bodies.
106. The increase primarily reflects the amendments to gaming levies for the Brisbane Casino Project.
107. The decrease primarily reflects the transfer of funding for the safe night out strategy.
108. The decrease primarily reflects the transfer of prior years' fees and charges revenue.

Major variations between 2013-14 Estimated actual and the 2014-15 Budget include:

109. The increase primarily reflects funding for the safe night out strategy, funding to the Crime and Misconduct Commission to support increased activity resulting from the recent amendments to the *Crime and Misconduct Act 2001*, indexation for Community Gambling Benefit Fund grants and enterprise bargaining for statutory bodies.
110. The decrease reflects the amendments to gaming levies for the Brisbane Casino Project.



- 111. The increase primarily reflects funding for the safe night out strategy, funding to the Crime and Misconduct Commission to support increased activity resulting from the recent amendments to the *Crime and Misconduct Act 2001*, indexation for Community Gambling Benefit Fund grants and enterprise bargaining for statutory bodies.
- 112. The decrease primarily reflects the transfer of prior years' fees and charges revenue partially offset by the amendments of gaming levies for the Brisbane Casino Project and user charges and fees indexation.
- 113. The decrease primarily reflects the transfer of funding for the safe night out strategy.
- 114. The decrease primarily reflects the transfer of prior years' fees and charges revenue.



# STATUTORY BODIES

## ANTI-DISCRIMINATION COMMISSION QUEENSLAND

### AGENCY OVERVIEW

The Anti-Discrimination Commission Queensland (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.

### Strategic direction

ADCQ's 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 its rights and responsibilities under the Act
- promote understanding, acceptance and public discussion of human rights in Queensland
- create opportunities for human rights to flourish.

ADCQ's strategic direction focuses on its vision of a fair and inclusive Queensland where the benefits of social cohesion and diversity flourish. The quality of life of Queenslanders is enhanced through social cohesion where the diverse abilities of all members of the community are able to contribute. The ADCQ delivers frontline services directly to the community – be that the business sector, the general community or vulnerable groups within society.

### RESOURCES AND PERFORMANCE

ADCQ performed strongly throughout the 2013-14 financial year, meeting or exceeding the majority of performance targets across core service delivery areas. Highlights included:

- Schools Project – phase one completed with provision of new rights and responsibilities resources for students in their senior years at school to help prepare them for the workforce
- Small Business Project – commencement of consultation with small business peak bodies and development of initial resources for small business operators
- resolving 60% of accepted complaints and finalising 88% within six months of receipt
- delivering training to over 3,600 people – over 12,400 people trained in the last three years
- visiting over 370 community groups
- co-hosting the Mabo Oration with the Queensland Performing Arts Centre
- launching a new online training package that can be accessed through annual subscriptions.

During 2014-15 ADCQ will focus on expanding resources for schools and enhancing services to the business community through targeted consultation, education and increased use of online services.

## STATEMENTS

### Staffing

Anti-Discrimination Commission Queensland	Notes	2013-14 Adjusted Budget	2013-14 Est. Actual	2014-15 Budget
	1	34	34	34

Note:

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

### Performance Statement

Anti-Discrimination Commission Queensland	Notes	2013-14 Target/Est.	2013-14 Est. Actual	2014-15 Target/Est.
<b>Service standards</b>				
Percentage of accepted complaints resolved by conciliation	1	55%	60%	55%
Percentage of clients satisfied with complaint handling service measured via client survey		85%	86%	85%
Percentage of clients satisfied with training sessions measured via client survey		95%	95%	95%
Percentage of accepted complaints referred to the Tribunal	2	25%	22%	25%
Percentage of complaints where time from acceptance notice to complaint being closed is:	1			
• within three months		60%	68%	60%
• within six months		20%	20%	20%
• within nine months		10%	8%	10%
• within 12 months		5%	1%	5%
• over 12 months		5%	3%	5%

Notes:

1. This variance is due to greater stability in staffing levels resulting in improved management of complaint files and reduced timeframes.
2. This is a positive result as it means more complaints are being finalised through the conciliation process.

## INCOME STATEMENT

Anti-Discrimination Commission Queensland	Notes	2013-14 Adjusted Budget \$'000	2013-14 Est. Act. \$'000	2014-15 Budget \$'000
<b>Income</b>				
User charges and fees	1,3	203	150	155
Grants and other contributions		5,039	5,045	5,151
Interest		70	49	49
Other revenue		11	11	11
Gains on sale/revaluation of assets		..	..	..
<b>Total income</b>		<b>5,323</b>	<b>5,255</b>	<b>5,366</b>
<b>Expenses</b>				
Employee expenses		3,575	3,580	3,659
Supplies and services:				
- Outsourced service delivery		..	..	..
- Other supplies and services	2	1,423	1,350	1,382
Grants and subsidies		10	10	10
Depreciation and amortisation		287	287	287
Finance/borrowing costs		..	..	..
Other expenses		28	28	28
Losses on sale/revaluation of assets		..	..	..
<b>Total expenses</b>		<b>5,323</b>	<b>5,255</b>	<b>5,366</b>
<b>OPERATING SURPLUS/(DEFICIT)</b>		<b>..</b>	<b>..</b>	<b>..</b>

## STATEMENT OF CHANGES IN EQUITY

Anti-Discrimination Commission Queensland	Notes	2013-14 Adjusted Budget \$'000	2013-14 Est. Act. \$'000	2014-15 Budget \$'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		..	..	..
<b>Net income recognised directly in equity</b>		<b>..</b>	<b>..</b>	<b>..</b>
Surplus/(deficit) for the period		..	..	..
<b>Total recognised income and expense for the period</b>		<b>..</b>	<b>..</b>	<b>..</b>
Equity injection/(withdrawal)		..	..	..
Equity adjustments (inc. MoG transfers)		..	..	..
<b>Total movement in equity for period</b>		<b>..</b>	<b>..</b>	<b>..</b>

## BALANCE SHEET

Anti-Discrimination Commission Queensland	Notes	2013-14 Adjusted Budget \$'000	2013-14 Est. Act. \$'000	2014-15 Budget \$'000
<b>CURRENT ASSETS</b>				
Cash assets	4,14	979	836	1,003
Receivables	5,10	63	110	110
Other financial assets		..	..	..
Inventories		48	14	14
Other		38	43	43
Non-financial assets held for sale		..	..	..
<b>Total current assets</b>		<b>1,128</b>	<b>1,003</b>	<b>1,170</b>
<b>NON-CURRENT ASSETS</b>				
Receivables		..	..	..
Other financial assets		..	..	..
Property, plant and equipment	6,15	1,027	1,190	981
Intangibles		304	292	244
Other		..	..	..
<b>Total non-current assets</b>		<b>1,331</b>	<b>1,482</b>	<b>1,225</b>
<b>TOTAL ASSETS</b>		<b>2,459</b>	<b>2,485</b>	<b>2,395</b>
<b>CURRENT LIABILITIES</b>				
Payables	7,11	206	169	169
Accrued employee benefits		189	185	185
Interest-bearing liabilities and derivatives		..	..	..
Provisions		..	..	..
Other	8,12	97	70	70
<b>Total current liabilities</b>		<b>492</b>	<b>424</b>	<b>424</b>
<b>NON-CURRENT LIABILITIES</b>				
Payables	9,13,16	338	379	289
Accrued employee benefits		88	121	121
Interest-bearing liabilities and derivatives		..	..	..
Provisions		..	..	..
Other		..	..	..
<b>Total non-current liabilities</b>		<b>426</b>	<b>500</b>	<b>410</b>
<b>TOTAL LIABILITIES</b>		<b>918</b>	<b>924</b>	<b>834</b>
<b>NET ASSETS/(LIABILITIES)</b>		<b>1,541</b>	<b>1,561</b>	<b>1,561</b>
<b>EQUITY</b>				
Capital/contributed equity		338	338	338
Accumulated surplus/(accumulated deficit)		1,203	1,223	1,223
Reserves:				
- Asset revaluation surplus		..	..	..
- Other (specify)		..	..	..
<b>TOTAL EQUITY</b>		<b>1,541</b>	<b>1,561</b>	<b>1,561</b>

## CASH FLOW STATEMENT

Anti-Discrimination Commission Queensland	Notes	2013-14 Adjusted Budget \$'000	2013-14 Est. Act. \$'000	2014-15 Budget \$'000
<b>CASH FLOWS FROM OPERATING ACTIVITIES</b>				
<b>Inflows</b>				
User charges and fees	17,19	203	150	155
Grants and other contributions		5,039	5,045	5,151
Interest received		70	49	49
Taxes		..	..	..
Other		11	11	11
<b>Outflows</b>				
Employee costs		(3,575)	(3,580)	(3,659)
Supplies and services	18	(1,423)	(1,350)	(1,382)
Grants and subsidies		(10)	(10)	(10)
Borrowing costs		..	..	..
Other		(118)	(118)	(118)
<b>Net cash provided by/(used in) operating activities</b>		<b>197</b>	<b>197</b>	<b>197</b>
<b>CASH FLOWS FROM INVESTING ACTIVITIES</b>				
<b>Inflows</b>				
Sales of non-financial assets		..	..	..
Investments redeemed		..	..	..
Loans and advances redeemed		..	..	..
<b>Outflows</b>				
Payments for non-financial assets		..	..	..
Payments for investments		(30)	(30)	(30)
Loans and advances made		..	..	..
<b>Net cash provided by/(used in) investing activities</b>		<b>(30)</b>	<b>(30)</b>	<b>(30)</b>
<b>CASH FLOWS FROM FINANCING ACTIVITIES</b>				
<b>Inflows</b>				
Borrowings		..	..	..
Equity injections		..	..	..
<b>Outflows</b>				
Borrowing redemptions		..	..	..
Finance lease payments		..	..	..
Equity withdrawals		..	..	..
<b>Net cash provided by/(used in) financing activities</b>		<b>..</b>	<b>..</b>	<b>..</b>
<b>Net increase/(decrease) in cash held</b>		<b>167</b>	<b>167</b>	<b>167</b>
<b>Cash at the beginning of financial year</b>		<b>812</b>	<b>669</b>	<b>836</b>
Cash transfers from restructure		..	..	..
<b>Cash at the end of financial year</b>		<b>979</b>	<b>836</b>	<b>1,003</b>

## EXPLANATION OF VARIANCES IN THE FINANCIAL STATEMENTS

### Income statement

Major variations between 2013-14 Adjusted budget and 2013-14 Estimated actual include:

1. The decrease relates to lower than anticipated demand for training, particularly from the mining sector.
2. The decrease is due to a reduction in outlays to accommodate the shortfall in revenue from training and interest.

Major variations between 2013-14 Adjusted budget and 2014-15 Budget include:

3. The decrease is due to the expected continuation of lower demand for training, particularly from the mining sector.

### Balance sheet

Major variations between 2013-14 Adjusted budget and 2013-14 Estimated actual include:

4. The decrease reflects that cash reserves from accumulated surpluses have been used to fund the enhancement of the website and network assets.
5. The increase primarily reflects a higher than projected opening balance.
6. The increase is due to investment in the enhancement of the website and network assets.
7. The decrease primarily reflects the timing of payments in relation to operating activities.
8. The building owner from whom ADCQ leases its office space made a contribution to the cost of the office fitout as part of the lease agreement. This is recognised as a lease incentive liability and is depreciated over the useful life of the asset. In late 2012-13 ADCQ extended the useful life of the fitout to align with the term of the office lease. As a result a portion of the current lease incentive liability forecast in 2013-14 Adjusted budget is transferred to non-current liabilities for 2013-14 Estimated actual. The lower current lease incentive liability continues in 2014-15 Budget and to the end of the asset useful life.
9. The building owner from whom ADCQ leases its office space made a contribution to the cost of the office fitout as part of the lease agreement. This is recognised as a lease incentive liability and is depreciated over the useful life of the asset. In late 2012-13 ADCQ extended the useful life of the fitout to align with the term of the office lease. As a result a portion of the current lease incentive liability forecast in 2013-14 Adjusted budget is transferred to non-current liabilities for 2013-14 Estimated actual. The lower current lease incentive liability continues in 2014-15 Budget and to the end of the asset useful life.

Major variations between 2013-14 Adjusted budget and 2014-15 Budget include:

10. The increase primarily reflects a higher than projected opening balance.
11. The decrease primarily reflects the timing of payments in relation to operating activities.
12. The building owner from whom ADCQ leases its office space made a contribution to the cost of the office fitout as part of the lease agreement. This is recognised as a lease incentive liability and is depreciated over the useful life of the asset. In late 2012-13 ADCQ extended the useful life of the fitout to align with the term of the office lease. As a result a portion of the current lease incentive liability forecast in 2013-14 Adjusted budget is transferred to non-current liabilities for 2013-14 Estimated actual. The lower current lease incentive liability continues in 2014-15 Budget and to the end of the asset useful life.
13. The building owner from whom ADCQ leases its office space made a contribution to the cost of the office fitout as part of the lease agreement. This is recognised as a lease incentive liability and is depreciated over the useful life of the asset. In late 2012-13 ADCQ extended the useful life of the fitout to align with the term of the office lease. As a result a portion of the current lease incentive liability forecast in 2013-14 Adjusted budget is transferred to non-current liabilities for 2013-14 Estimated actual. The lower current lease incentive liability continues in 2014-15 Budget and to the end of the asset useful life.

Major variations between 2013-14 Estimated actual and the 2014-15 Budget include:

14. The increase is due to the depreciation of assets over their useful life. This increases cash reserves that can then be used to for replacement or enhancement of assets. During 2013-14 cash was used to enhance the website and network assets thus reducing cash reserves.
15. The decrease is due to depreciation of assets over their useful life and forecast lower levels of investment in asset creation.
16. The decrease is due to the reduction of the lease incentive liability which is progressively discharged over the term of the lease.



## Cash flow statement

Major variations between 2013-14 Adjusted budget and 2013-14 Estimated actual include:

17. The decrease relates to lower than anticipated demand for training, particularly from the mining sector.
18. The decrease is due to a reduction in outlays to accommodate the shortfall in revenue from training and interest.

Major variations between 2013-14 Estimated actual and the 2014-15 Budget include:

19. The decrease is due to the expected continuation of lower demand for training, particularly from the mining sector.



# 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* (the CM Act). The agency's 2014-18 Strategic Plan has the following objectives:

- reduce the impact of major crime in Queensland
- reduce the incidence of serious corruption in the public sector
- an effective witness protection service
- an organisation of high public value.

In pursuing these objectives, the agency makes a unique contribution 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. These activities support the Government's objectives for the community to restore accountability in government and revitalise front-line services.

The Crime and Misconduct and Other Legislation Amendment Bill 2014 was passed by Parliament on 7 May 2014. It proposes significant changes to the CMC, including the agency being re-named the Crime and Corruption Commission and changes to its misconduct function. The proposed policy changes include changing the definition of 'official misconduct' to 'corrupt conduct'; raising the threshold for matters within the CMC's jurisdiction; and improving the CMC's complaints management system to refocus the CMC's corruption activities on more serious cases of corruption and reduce the number of complaints the CMC deals with. Other proposed amendments include changes to the administrative and governance arrangements of the agency.

## RESOURCES AND PERFORMANCE

During 2013-14 the CMC acquired:

- responsibility for administering the new unexplained wealth and serious drug offender legislation that provides additional avenues for the confiscation of proceeds of crime
- additional powers to investigate criminal motorcycle gangs (CMGs) following amendments to the CM Act which enable the CMC to hold hearings to gather intelligence about criminal activity by these organisations or associated misconduct by public officials
- additional funding of \$6.7 million over four years to be allocated to support legislative amendments resulting in greater CMG-related activity including increased crime hearings, investigations, surveillance and civil confiscations.

Key achievements for 2013-14 (as at 31 March 2014) include:

- restraint of assets to the value of \$8 million and forfeiture of \$6.8 million to the State
- securing a cash forfeiture of \$4.3 million to the State, the largest since the CMC began administering the proceeds of crime scheme in 2003
- 241 days of hearings held to progress major crime investigations across Queensland
- finalisation of 44 misconduct investigations, resulting in 31 criminal charges, 88 disciplinary recommendations and 47 prevention recommendations. Briefs of evidence involving an additional 35 charges have been referred to the Director of Public Prosecutions for consideration

- release of two public reports, *An examination of suspected official misconduct at the University of Queensland* and *Fraud, financial management and accountability in the Queensland Public Sector – an examination of how a \$16.69 million fraud was committed on Queensland Health*
- release of research and issues papers, *Monitoring police ethics* and *Vulnerable Victims: homicide of older people*
- implementation of a number of strategies to improve the timeliness of misconduct investigations, initially in the finalisation of investigations older than 12 months.

During 2014-15 the CMC expects to:

- progress the implementation of changes arising from the legislative review of the CM Act and the Parliamentary Crime and Misconduct Committee's Inquiry Report No. 90 of April 2013
- focus on the delivery of CMG-related initiatives.

## STATEMENTS

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

Crime and Misconduct Commission	Notes	2013-14 Adjusted Budget	2013-14 Est. Actual	2014-15 <sup>4</sup> Budget
Crime Fighting and Prevention Services		109	117	
Public Sector Integrity Services		142	158	
Witness Protection Services	2	69	69	
<b>TOTAL</b>	3	<b>320</b>	<b>344</b>	<b>341</b>

#### Notes:

1. Full-time equivalents (FTEs) as at 30 June 2014 inclusive of support services. The FTE figure includes all staff whether permanent, temporary or casual. In previous years, temporary and casual staff were not included in FTE numbers.
2. FTE includes staff in the CMC's Witness Protection and Operations Support function.
3. Increases in FTEs are largely due to additional resources being dedicated to a range of criminal motorcycle gang related activities.
4. The CMC is still finalising its organisational structure in 2014-15 to ensure it best meets the changes in its functions resulting from the administrative review of the CMC and the Crime and Misconduct and Other Legislation Amendment Bill 2014.

## Performance Statement

Crime and Misconduct Commission <sup>1</sup>	Notes	2013-14 Target/Est.	2013-14 Est. Actual	2014-15 Target/Est.
<b>Service Area: Crime Fighting and Prevention</b>				
<b>Service standards</b>				
Percentage of targeted criminal entities which are disrupted as a result of CMC crime investigations		95%	95%	95%
Percentage of coercive hearings which add value to major crime investigations		95%	95%	95%
Net value of criminal proceeds restrained (\$'000)	2	18,000	15,000	18,000
Net value of assets forfeited (\$'000)		7,000	7,000	7,000
<b>Service Area: Public Sector Integrity</b>				
<b>Service standards</b>				
Percentage of recommendations to agencies accepted		85%	95%	85%
Percentage of investigated matters finalised within 12 months	3	85%	75%	85%
<b>Service Area: Witness Protection</b>				
<b>Service standards</b>				
Median time to conduct initial witness protection assessment	4	48 hours	24 hours	48 hours

### Notes:

1. The CMC will review its performance standards during 2014-15 to ensure the measures best reflect the changes in its functions resulting from the administrative review of the CMC and the Crime and Misconduct and Other Legislation Amendment Bill 2014.
2. The CMC is responsible for administering the Criminal Proceeds Confiscation Act 2002 which was amended in September 2013 to introduce new confiscation regimes targeting unexplained wealth and serious drug offenders. To ensure the best return to the State in regard to these new provisions additional enquiries have been required which, in these early stages of implementation, have impacted on the time taken to obtain restraining orders and their value.
3. The CMC's focus during the year to finalise investigations older than 12 months has impacted on actual performance. It is anticipated that there will be no matters older than 12 months outstanding as at 30 June 2014. In the absence of this backlog, the CMC considers it will be better placed in the future to meet its target of finalising investigated matters within 12 months.
4. The shorter median time to conduct the initial witness protection assessment was due to the majority of applicants residing in south-east Queensland. Witness Protection staff were able to more quickly meet with an applicant, conduct an initial assessment and then implement any necessary intervention to ensure the safety of the witness.

## INCOME STATEMENT

Crime and Misconduct Commission	Notes	2013-14 Adjusted Budget \$'000	2013-14 Est. Act. \$'000	2014-15 Budget \$'000
<b>Income</b>				
User charges and fees		..	..	..
Grants and other contributions	1, 6, 10	48,801	50,750	52,179
Interest		650	600	650
Other revenue		55	55	55
Gains on sale/revaluation of assets		90	55	70
<b>Total income</b>		<b>49,596</b>	<b>51,460</b>	<b>52,954</b>
<b>Expenses</b>				
Employee expenses	2, 7, 11	35,569	36,354	38,407
Supplies and services:				
- Outsourced service delivery		..	..	..
- Other supplies and services	3, 8, 12	11,348	12,128	11,752
Grants and subsidies		..	..	..
Depreciation and amortisation	4, 9	2,551	2,701	2,617
Finance/borrowing costs		40	76	65
Other expenses	5	86	189	108
Losses on sale/revaluation of assets		2	12	5
<b>Total expenses</b>		<b>49,596</b>	<b>51,460</b>	<b>52,954</b>
<b>OPERATING SURPLUS/(DEFICIT)</b>		<b>..</b>	<b>..</b>	<b>..</b>

## STATEMENT OF CHANGES IN EQUITY

Crime and Misconduct Commission	Notes	2013-14 Adjusted Budget \$'000	2013-14 Est. Act. \$'000	2014-15 Budget \$'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		..	..	..
<b>Net income recognised directly in equity</b>		<b>..</b>	<b>..</b>	<b>..</b>
Surplus/(deficit) for the period		..	..	..
<b>Total recognised income and expense for the period</b>		<b>..</b>	<b>..</b>	<b>..</b>
Equity injection/(withdrawal)		..	..	..
Equity adjustments (inc. MoG transfers)		..	..	..
<b>Total movement in equity for period</b>		<b>..</b>	<b>..</b>	<b>..</b>

## BALANCE SHEET

Crime and Misconduct Commission	Notes	2013-14 Adjusted Budget \$'000	2013-14 Est. Act. \$'000	2014-15 Budget \$'000
<b>CURRENT ASSETS</b>				
Cash assets	13, 17, 22	10,151	10,271	11,429
Receivables		845	852	872
Other financial assets		..	..	..
Inventories		..	..	..
Other		582	557	577
Non-financial assets held for sale		..	..	..
<b>Total current assets</b>		<b>11,578</b>	<b>11,680</b>	<b>12,878</b>
<b>NON-CURRENT ASSETS</b>				
Receivables		..	..	..
Other financial assets		..	..	..
Property, plant and equipment	14, 18, 23	12,267	12,532	11,045
Intangibles	19, 24	400	398	285
Other		36	15	15
<b>Total non-current assets</b>		<b>12,703</b>	<b>12,945</b>	<b>11,345</b>
<b>TOTAL ASSETS</b>		<b>24,281</b>	<b>24,625</b>	<b>24,223</b>
<b>CURRENT LIABILITIES</b>				
Payables		2,878	2,840	2,840
Accrued employee benefits	20, 25	1,570	1,600	1,730
Interest-bearing liabilities and derivatives		..	..	..
Provisions		..	..	..
Other		309	311	311
<b>Total current liabilities</b>		<b>4,757</b>	<b>4,751</b>	<b>4,881</b>
<b>NON-CURRENT LIABILITIES</b>				
Payables		..	..	..
Accrued employee benefits		728	695	645
Interest-bearing liabilities and derivatives		..	..	..
Provisions	15	1,964	1,842	1,907
Other	21, 26	2,423	2,443	1,896
<b>Total non-current liabilities</b>		<b>5,115</b>	<b>4,980</b>	<b>4,448</b>
<b>TOTAL LIABILITIES</b>		<b>9,872</b>	<b>9,731</b>	<b>9,329</b>
<b>NET ASSETS/(LIABILITIES)</b>		<b>14,409</b>	<b>14,894</b>	<b>14,894</b>
<b>EQUITY</b>				
Capital/contributed equity		12,220	12,220	12,220
Accumulated surplus/(accumulated deficit)	16	2,181	2,666	2,666
Reserves:				
- Asset revaluation surplus		8	8	8
- Other (specify)		..	..	..
<b>TOTAL EQUITY</b>		<b>14,409</b>	<b>14,894</b>	<b>14,894</b>



## CASH FLOW STATEMENT

Crime and Misconduct Commission	Notes	2013-14 Adjusted Budget \$'000	2013-14 Est. Act. \$'000	2014-15 Budget \$'000
<b>CASH FLOWS FROM OPERATING ACTIVITIES</b>				
<b>Inflows</b>				
User charges and fees		..	..	..
Grants and other contributions	27, 31, 35	48,801	50,750	52,179
Interest received		650	600	650
Taxes		..	..	..
Other		1,971	1,971	1,971
<b>Outflows</b>				
Employee costs	28, 32, 36	(35,819)	(36,134)	(38,347)
Supplies and services	29, 33, 37	(13,286)	(13,636)	(13,595)
Grants and subsidies		..	..	..
Borrowing costs		(40)	(76)	(65)
Other	34	(474)	(599)	(683)
<b>Net cash provided by/(used in) operating activities</b>		<b>1,803</b>	<b>2,876</b>	<b>2,110</b>
<b>CASH FLOWS FROM INVESTING ACTIVITIES</b>				
<b>Inflows</b>				
Sales of non-financial assets		269	224	246
Investments redeemed		..	..	..
Loans and advances redeemed		..	..	..
<b>Outflows</b>				
Payments for non-financial assets	30, 38	(1,181)	(2,098)	(1,198)
Payments for investments		..	..	..
Loans and advances made		..	..	..
<b>Net cash provided by/(used in) investing activities</b>		<b>(912)</b>	<b>(1,874)</b>	<b>(952)</b>
<b>CASH FLOWS FROM FINANCING ACTIVITIES</b>				
<b>Inflows</b>				
Borrowings		..	..	..
Equity injections		..	..	..
<b>Outflows</b>				
Borrowing redemptions		..	..	..
Finance lease payments		..	..	..
Equity withdrawals		..	..	..
<b>Net cash provided by/(used in) financing activities</b>		<b>..</b>	<b>..</b>	<b>..</b>
<b>Net increase/(decrease) in cash held</b>		<b>891</b>	<b>1,002</b>	<b>1,158</b>
<b>Cash at the beginning of financial year</b>		<b>9,260</b>	<b>9,269</b>	<b>10,271</b>
Cash transfers from restructure		..	..	..
<b>Cash at the end of financial year</b>		<b>10,151</b>	<b>10,271</b>	<b>11,429</b>

## EXPLANATION OF VARIANCES IN THE FINANCIAL STATEMENTS

### Income statement

Major variations between 2013-14 Adjusted budget and 2013-14 Estimated actual include:

1. The increase is primarily due to additional funding received to support increased criminal motorcycle gang (CMG)-related activities.
2. The increase is due to additional resources being dedicated to a range of CMG-related activities, partially offset by some positions held vacant pending the confirmation of an organisational re-structure, as a result of the Callinan/Aroney and Keelty review recommendations.
3. The increase is mainly the result of additional expenditure for CMG-related activities in addition to bringing forward the upgrade of radio equipment in preparation for G20.
4. The increase in depreciation is mainly the result of bringing forward the replacement of the CMC's audio visual infrastructure and writing-off additional capital acquisitions for CMG-related activities.
5. The increase is due to additional expenditure in relation to the Parliamentary Crime and Misconduct Committee's inquiry into the CMC's release and destruction of Fitzgerald Inquiry documents (Report No. 90).

Major variations between 2013-14 Adjusted budget and 2014-15 Budget include:

6. The increase is primarily due to additional funding received to support increased CMG-related activities and wage increases in accordance with Enterprise Bargaining (EB) Agreements.
7. The increase is due to additional resources being dedicated to enhance the overall law enforcement response to the activities of CMGs in Queensland.
8. The increase is due to operational costs for CMG-related activities.
9. The increase is due to additional depreciation write-offs as a result of additional capital acquisitions for CMG-related activities.

Major variations between 2013-14 Estimated actual and the 2014-15 Budget include:

10. The variance is due to the increase in funding provided for CMG-related activities and wage increases.
11. The increase is due to additional resources being dedicated to enhance the overall law enforcement response to the activities of CMGs in Queensland.
12. The decrease is due to fewer purchases of computer and technical equipment under \$5,000 in 2014-15.

### Balance sheet

Major variations between 2013-14 Adjusted budget and 2013-14 Estimated actual include:

13. The increase is mainly due to higher than anticipated depreciation write-offs.
14. The increase is mainly the result of additional capital acquisitions for CMG-related activities.
15. The variance is due to a lower than forecast estimate of restoration costs for leased premises.
16. The increase in the accumulated surplus is due to lower than forecast expenditure in 2012-13, mainly as a result of delays in recruitment and IT-related projects.

Major variations between 2013-14 Adjusted budget and 2014-15 Budget include:

17. The increase is mainly due to higher depreciation write-offs for leasehold improvements compared to capital acquisitions for leasehold improvements.
18. The decrease is primarily due to a reduction in the book value of leasehold improvements as a result of the straight line depreciation write-off over the term of the lease.
19. The decrease is due to the write-off of software over its useful life.
20. The increase is due to wages owing at the end of the financial year.
21. The decrease is due to higher cash payments than lease expense recognition for leased premises.

Major variations between 2013-14 Estimated actual and the 2014-15 Budget include:

22. The increase is mainly due to lower capital acquisitions in 2014-15.
23. The decrease is primarily due to a reduction in the book value of leasehold improvements due to the straight line depreciation write-off over the term of the lease.
24. The decrease is due to the write-off of software over its useful life.
25. The increase is due to wages owing at the end of the financial year.
26. The decrease is due to higher cash payments than lease expense recognition for leased premises.

## Cash flow statement

Major variations between 2013-14 Adjusted budget and 2013-14 Estimated actual include:

27. The increase is primarily due to additional funding received for CMG-related activities.
28. The increase is due to additional resources being dedicated to enhance the overall law enforcement response to the activities of CMGs in Queensland.
29. The increase is due to additional expenditure, including increased legal fees, for CMG-related activities in addition to bringing forward the upgrade of radio equipment in preparation for G20.
30. The increase is mainly the result of additional capital acquisitions for CMG-related activities, including the cost of fitting out a third hearing room to accommodate the higher volume of CMG-related hearings.

Major variations between 2013-14 Adjusted budget and 2014-15 Budget include:

31. The increase is primarily due to additional funding received to support increased CMG-related activities and wage increases in accordance with EB Agreements.
32. The increase is due to additional resources for CMG-related activities and wage increases.
33. The increase is due to additional expenditure, including increased legal fees, for CMG-related activities.
34. The increase is due to the straight line write-off of lease liabilities over the period of the lease.

Major variations between 2013-14 Estimated actual and the 2014-15 budget include:

35. The increase is primarily due to additional funding received to support increased CMG-related activities in 2014-15 and wage increases in accordance with EB Agreements.
36. The increase is due to additional resources for CMG-related activities and wage increases.
37. The decrease is due to purchase of radio equipment in 2013-14 in preparation for G20.
38. The decrease is due to fewer assets requiring replacement in 2014-15 and the one-off capital acquisitions for CMG-related activities in 2013-14.



# 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, advice, duty lawyer services, court and tribunal representation, and dispute resolution.

LAQ aims to be a leader in a fair justice system where people can understand and protect their legal rights. Our strategic objectives are to support early resolution of legal problems, support social inclusion; provide quality legal services State-wide; progress our vision through collaboration and policy leadership; and build on our business capability and sustainability.

LAQ contributes to the Government's objective for the community of revitalising front-line services delivery by outsourcing legal representation services to private lawyers, expanding our front-line service delivery capacity, and reducing red tape. Factors likely to impact on LAQ in the coming year include the findings of the Productivity Commission report on access to justice arrangements and future Australian Government funding arrangements.

## RESOURCES AND PERFORMANCE

During 2013-14, LAQ:

- increased preventative legal services, which include legal education, information (via telephone, face-to-face and website) and referrals, with clients accessing these services on more than 1.6 million occasions
- delivered more than 54,000 early intervention legal advice, minor assistance and advocacy services
- provided more than 77,000 duty lawyer services
- invested \$56 million in grants to private lawyers to provide legal aid services
- administered Commonwealth and State Government funding for 40 community legal centres
- increased fees to private lawyers for family law and civil law grants of aid by approximately 5%
- established a regional civil law network
- expanded the family law dispute resolution program
- expanded the referral pathways for advice program to Toowoomba, Bundaberg and Mackay
- convened legal assistance forums to improve collaboration across the legal assistance sector
- completed the relocation of the Ipswich office.

During 2014-15 LAQ expects to:

- continue to provide quality front-line legal services
- complete the Microsoft Windows 7 and Microsoft 2010 upgrade project
- complete the LAQ website redevelopment to improve its usability and accessibility
- complete the first phase of its head office refurbishment to ensure ongoing rental savings
- refurbish the Bundaberg, Rockhampton, Woodridge and Southport offices.

## STATEMENTS

### Staffing

Legal Aid Queensland	Notes	2013-14 Adjusted Budget	2013-14 Est. Actual	2014-15 Budget
Number of Full Time Equivalents	1, 2, 3	431	440	450

Notes:

1. Full-time equivalents (FTEs) as at 30 June.
2. Additional 9 employees employed on a 2 year temporary basis over 2013-14 and 2014-15 utilising the additional Commonwealth grant for provision of legal aid services in Queensland that meet the identified Commonwealth priority areas. These include family law and child protection, civil law (in particular employment law and consumer matters) and regional and remote services. On 13 May 2014, as part of the 2014-15 Budget, the Commonwealth Government announced its decision to reduce funding for legal aid services. There has not been sufficient time to factor this reduction in funding into financial statements. While the implications are still being worked through, it is likely it will result in reduction to services.
3. The increase in 2014-15 is due to an additional 6 temporary employees at the Southport office in response to increased activity; additional 2 temporary employees to support the transition to a number of new systems implemented and an additional temporary employee to lead the new Information and Advice Division.

### Performance Statement

Legal Aid Queensland	Notes	2013-14 Target/Est.	2013-14 Est. Actual	2014-15 Target/Est.
<b>Service standards</b>				
Percentage of administrative decisions referred to external review that are overturned	1	6%	4.75%	6%
Average time spent with client to provide legal advice	2	New Measure	New Measure	30 minutes
Average time per client for crime duty lawyer service	3	New Measure	New Measure	30 minutes

Notes:

1. The wording of this service standard has been changed from the 2013-14 SDS to better reflect the nature of the measure. There is no change in the methodology to calculate the measure.
2. This measure reflects the efficiency of legal advice services.
3. This measure reflects the efficiency of criminal law duty lawyer services.

## INCOME STATEMENT

Legal Aid Queensland	Notes	2013-14 Adjusted Budget \$'000	2013-14 Est. Act. \$'000	2014-15 Budget \$'000
<b>Income</b>				
User charges and fees		2,200	2,152	2,250
Grants and other contributions	1, 6, 11	121,565	124,832	127,964
Interest		1,690	1,500	1,690
Other revenue		85	12	5
Gains on sale/revaluation of assets		..	..	..
<b>Total income</b>		<b>125,540</b>	<b>128,496</b>	<b>131,909</b>
<b>Expenses</b>				
Employee expenses	7, 12	40,567	40,800	43,823
Supplies and services:				
- Outsourced service delivery	2, 8, 13	..	55,612	59,313
- Other supplies and services	3, 14	10,493	11,673	10,533
Grants and subsidies	9, 15	14,318	15,023	16,099
Depreciation and amortisation		1,610	1,240	1,800
Finance/borrowing costs		..	..	..
Other expenses	4, 10	58,302	90	91
Losses on sale/revaluation of assets		250	110	250
<b>Total expenses</b>		<b>125,540</b>	<b>124,548</b>	<b>131,909</b>
<b>OPERATING SURPLUS/(DEFICIT)</b>	5, 16	<b>..</b>	<b>3,948</b>	<b>..</b>

## STATEMENT OF CHANGES IN EQUITY

Legal Aid Queensland	Notes	2013-14 Adjusted Budget \$'000	2013-14 Est. Act. \$'000	2014-15 Budget \$'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		..	..	..
<b>Net income recognised directly in equity</b>		<b>..</b>	<b>..</b>	<b>..</b>
Surplus/(deficit) for the period		..	3,948	..
<b>Total recognised income and expense for the period</b>		<b>..</b>	<b>3,948</b>	<b>..</b>
Equity injection/(withdrawal)		..	..	..
Equity adjustments (inc. MoG transfers)		..	..	..
<b>Total movement in equity for period</b>		<b>..</b>	<b>3,948</b>	<b>..</b>

## BALANCE SHEET

Legal Aid Queensland	Notes	2013-14 Adjusted Budget \$'000	2013-14 Est. Act. \$'000	2014-15 Budget \$'000
<b>CURRENT ASSETS</b>				
Cash assets	17, 19, 22	27,764	31,903	30,442
Receivables		1,419	1,781	1,781
Other financial assets		..	..	..
Inventories		..	..	..
Other		417	496	496
Non-financial assets held for sale		..	..	..
<b>Total current assets</b>		<b>29,600</b>	<b>34,180</b>	<b>32,719</b>
<b>NON-CURRENT ASSETS</b>				
Receivables		632	505	505
Other financial assets		..	..	..
Property, plant and equipment	20, 23	24,688	24,435	26,396
Intangibles		3,285	3,015	2,626
Other		..	..	..
<b>Total non-current assets</b>		<b>28,605</b>	<b>27,955</b>	<b>29,527</b>
<b>TOTAL ASSETS</b>		<b>58,205</b>	<b>62,135</b>	<b>62,246</b>
<b>CURRENT LIABILITIES</b>				
Payables		2,278	2,234	2,134
Accrued employee benefits		3,523	3,316	3,416
Interest-bearing liabilities and derivatives		..	..	..
Provisions		13,517	14,877	14,877
Other		330	92	92
<b>Total current liabilities</b>		<b>19,648</b>	<b>20,519</b>	<b>20,519</b>
<b>NON-CURRENT LIABILITIES</b>				
Payables		..	..	..
Accrued employee benefits		993	846	846
Interest-bearing liabilities and derivatives		..	..	..
Provisions		4,403	3,581	3,692
Other		..	..	..
<b>Total non-current liabilities</b>		<b>5,396</b>	<b>4,427</b>	<b>4,538</b>
<b>TOTAL LIABILITIES</b>		<b>25,044</b>	<b>24,946</b>	<b>25,057</b>
<b>NET ASSETS/(LIABILITIES)</b>		<b>33,161</b>	<b>37,189</b>	<b>37,189</b>
<b>EQUITY</b>				
Capital/contributed equity		..	..	..
Accumulated surplus/(accumulated deficit)	18, 21	22,861	26,889	26,889
Reserves:				
- Asset revaluation surplus		10,300	10,300	10,300
- Other (specify)		..	..	..
<b>TOTAL EQUITY</b>		<b>33,161</b>	<b>37,189</b>	<b>37,189</b>



## CASH FLOW STATEMENT

Legal Aid Queensland	Notes	2013-14 Adjusted Budget \$'000	2013-14 Est. Act. \$'000	2014-15 Budget \$'000
<b>CASH FLOWS FROM OPERATING ACTIVITIES</b>				
<b>Inflows</b>				
User charges and fees		1,950	2,072	2,000
Grants and other contributions	24, 27, 32	121,565	124,832	127,964
Interest received		1,690	1,500	1,690
Taxes		..	..	..
Other		4,161	4,088	4,081
<b>Outflows</b>				
Employee costs	28, 33	(40,467)	(40,700)	(43,723)
Supplies and services	25, 29, 34	(14,634)	(71,426)	(73,987)
Grants and subsidies	30, 35	(14,318)	(15,023)	(16,099)
Borrowing costs		..	..	..
Other	26,31	(58,337)	(125)	(126)
<b>Net cash provided by/(used in) operating activities</b>		<b>1,610</b>	<b>5,218</b>	<b>1,800</b>
<b>CASH FLOWS FROM INVESTING ACTIVITIES</b>				
<b>Inflows</b>				
Sales of non-financial assets		..	(30)	..
Investments redeemed		..	..	..
Loans and advances redeemed		..	..	..
<b>Outflows</b>				
Payments for non-financial assets		(6,340)	(6,340)	(3,261)
Payments for investments		..	..	..
Loans and advances made		..	..	..
<b>Net cash provided by/(used in) investing activities</b>		<b>(6,340)</b>	<b>(6,370)</b>	<b>(3,261)</b>
<b>CASH FLOWS FROM FINANCING ACTIVITIES</b>				
<b>Inflows</b>				
Borrowings		..	..	..
Equity injections		..	..	..
<b>Outflows</b>				
Borrowing redemptions		..	..	..
Finance lease payments		..	..	..
Equity withdrawals		..	..	..
<b>Net cash provided by/(used in) financing activities</b>		<b>..</b>	<b>..</b>	<b>..</b>
<b>Net increase/(decrease) in cash held</b>		<b>(4,730)</b>	<b>(1,152)</b>	<b>(1,461)</b>
<b>Cash at the beginning of financial year</b>		<b>32,494</b>	<b>33,055</b>	<b>31,903</b>
Cash transfers from restructure		..	..	..
<b>Cash at the end of financial year</b>		<b>27,764</b>	<b>31,903</b>	<b>30,442</b>

## EXPLANATION OF VARIANCES IN THE FINANCIAL STATEMENTS

### Income statement

Major variations between 2013-14 Adjusted budget and 2013-14 Estimated actual include:

1. The increase is due to additional funding from the Australian Government for the Legal Assistance Program.
2. The increase is due to the reclassification of expenditure in line with the introduction of the new Guideline "Distinction between Grants and Service Procurement Payments". Supplies and Services (including some items that were previously classified as Other expenses) have been reclassified as either "Outsourced service delivery" or "Other supplies and services". Outsourced service delivery includes contracts with external parties to Legal Aid Queensland to provide front line services to the community.
3. The increase in expenditure is due to the upgrade to Windows 7 and Microsoft Office 2010.
4. The decrease is mainly due to reclassification in line with the introduction of the new Guideline "Distinction between Grants and Service Procurement Payments". Supplies and Services (including some items that were previously classified as Other expenses) have been reclassified as either "Outsourced service delivery" or "Other supplies and services". Outsourced service delivery includes contracts with external parties to Legal Aid Queensland to provide front line services to the community. The decrease in expenditure is also due to savings derived from new arrangements for funding expensive case packages for large criminal law trials in the higher courts which were introduced in September 2013.
5. The increase in operating surplus is mainly due to additional funding from the Australian Government for the Legal Assistance Program and a reduction in expenditure as a result of savings derived from new arrangements for funding expensive case packages for large criminal law trials in the higher courts (introduced in September 2013).

Major variations between 2013-14 Adjusted budget and 2014-15 Budget include:

6. The increase is due to additional funding from the Australian Government for the Legal Assistance Program over two years, additional funding received for Community Legal Centres and increased funding for Enterprise Bargaining. On 13 May 2014, as part of the 2014-15 Budget, the Commonwealth Government announced its decision to reduce funding for legal aid services. There has not been sufficient time to factor this reduction in funding into financial statements.
7. The increase is due to additional expenditure relating to Enterprise Bargaining increases; additional temporary employees funded through the Australian Government Legal Assistance Program and additional temporary employees at the Southport office in response to increased activity. On 13 May 2014, as part of the 2014-15 Budget, the Commonwealth Government announced its decision to reduce funding for legal aid services. There has not been sufficient time to factor this reduction in funding into financial statements. While the implications are still being worked through, it is likely it will result in reduction to employee expenses.
8. The increase in expenditure is mainly due to the reclassification of expenditure in line with the introduction of the new Guideline "Distinction between Grants and Service Procurement Payments". Supplies and Services (including some items that were previously classified as Other expenses) have been reclassified as either "Outsourced service delivery" or "Other supplies and services". Outsourced service delivery includes contracts with external parties to Legal Aid Queensland to provide front line services to the community. On 13 May 2014, as part of the 2014-15 Budget, the Commonwealth Government announced its decision to reduce funding for legal aid services. There has not been sufficient time to factor this reduction in funding into financial statements. While the implications are still being worked through, it is likely it will result in reduction to grants of aid.
9. The increase is due to additional funding received to provide grants to Community Legal Centres.
10. The decrease is mainly due to reclassification in line with the introduction of the new Guideline "Distinction between Grants and Service Procurement Payments". Supplies and Services (including some items that were previously classified as Other expenses) have been reclassified as either "Outsourced service delivery" or "Other supplies and services". Outsourced service delivery includes contracts with external parties to Legal Aid Queensland to provide front line services to the community.

Major variations between 2013-14 Estimated actual and the 2014-15 Budget include:

11. The increase is due to additional funding received for Community Legal Centres and increased funding for Enterprise Bargaining.

12. The increase is due to additional expenditure relating to Enterprise Bargaining increases; additional temporary employees funded through the Australian Government Legal Assistance Program and additional temporary employees at the Southport office in response to increased activity. On 13 May 2014, as part of the 2014-15 Budget, the Commonwealth Government announced its decision to reduce funding for legal aid services. There has not been sufficient time to factor this reduction in funding into financial statements. While the implications are still being worked through, it is likely it will result in reduction to employee expenses.
13. The increase is due to additional grants of aid. On 13 May 2014, as part of the 2014-15 Budget, the Commonwealth Government announced its decision to reduce funding for legal aid services. There has not been sufficient time to factor this reduction in funding into financial statements. While the implications are still being worked through, it is likely it will result in reduction to grants of aid.
14. The decrease in expenditure in 2014-15 relates primarily to most of the expenditure on the Windows 7 and Microsoft Office 2010 upgrade being spent in 2013-14.
15. The increase is due to additional funding received to provide grants to Community Legal Centres.
16. The decrease in operating surplus is mainly due to an increase in employee expenses and outsourced service delivery. The increase in expenses is offset by additional funding received for Community Legal Centres and increased funding for Enterprise Bargaining.

## Balance sheet

Major variations between 2013-14 Adjusted budget and 2013-14 Estimated actual include:

17. The increase is primarily due to the increase in the operating surplus which is a result of underspend in employee expenses and supplies and services related to the Australian Government Legal Assistance Program and delayed project expenditure on refurbishment.
18. The increase is primarily due to the increase in the operating surplus which is a result of underspend in employee expenses and supplies and services related to the Australian Government Legal Assistance Program and delayed project expenditure on refurbishment.

Major variations between 2013-14 Adjusted budget and 2014-15 Budget include:

19. The increase is primarily due to the increase in the operating surplus which is a result of underspend in employee expenses and supplies and services related to the Australian Government Legal Assistance Program and delayed project expenditure on refurbishment.
20. The increase in 2014-15 relates to expenditure on planned refurbishment of offices.
21. The increase is primarily due to the increase in the operating surplus which is a result of underspend in employee expenses and supplies and services related to the Australian Government Legal Assistance Program and delayed project expenditure on refurbishment.

Major variations between 2013-14 Estimated actual and the 2014-15 Budget include:

22. The decrease is due to the use of cash reserves to fund planned refurbishment of offices.
23. The increase in 2014-15 relates to expenditure on planned refurbishment of offices.

## Cash flow statement

Major variations between 2013-14 Adjusted budget and 2013-14 Estimated actual include:

24. The increase is due to additional funding from the Australian Government for the Legal Assistance Program.
25. The increase is mainly related to the reclassification of expenditure in line with the introduction of the new Guideline "Distinction between Grants and Service Procurement Payments". Supplies and Services (including some items that were previously classified as Other expenses) have been reclassified as either "Outsourced service delivery" or "Other supplies and services". Outsourced service delivery includes contracts with external parties to Legal Aid Queensland to provide front line services to the community.
26. The decrease is mainly due to reclassification of expenditure in line with the introduction of the new Guideline "Distinction between Grants and Service Procurement Payments". Supplies and Services (including some items that were previously classified as Other expenses) have been reclassified as either "Outsourced service delivery" or "Other supplies and services". Outsourced service delivery includes contracts with external parties to Legal Aid Queensland to provide front line services to the community.

Major variations between 2013-14 Adjusted budget and 2014-15 Budget include:

27. The increase is due to additional funding from the Australian Government for the Legal Assistance Program over two years, additional funding received for Community Legal Centres and increased funding for Enterprise Bargaining. On 13 May 2014, as part of the 2014-15 Budget, the Commonwealth Government announced its decision to reduce funding for legal aid services. There has not been sufficient time to factor this reduction in funding into financial statements.
28. The increase is due to additional expenditure relating to Enterprise Bargaining increases; additional temporary employees funded from the Australian Government Legal Assistance Program and additional temporary employees at the Southport office in response to increased activity. On 13 May 2014, as part of the 2014-15 Budget, the Commonwealth Government announced its decision to reduce funding for legal aid services. There has not been sufficient time to factor this reduction in funding into financial statements. While the implications are still being worked through, it is likely it will result in reduction to employee costs.
29. The increase is mainly related to reclassification of expenditure in line with the introduction of the new Guideline "Distinction between Grants and Service Procurement Payments". Supplies and Services (including some items that were previously classified as Other expenses) have been reclassified as either "Outsourced service delivery" or "Other supplies and services". Outsourced service delivery includes contracts with external parties to Legal Aid Queensland to provide front line services to the community. On 13 May 2014, as part of the 2014-15 Budget, the Commonwealth Government announced its decision to reduce funding for legal aid services. There has not been sufficient time to factor this reduction in funding into financial statements. While the implications are still being worked through, it is likely it will result in reduction to grants of aid.
30. The increase is due to additional funding received to provide grants to Community Legal Centres.
31. The decrease mainly relates to reclassification of expenditure in line with the introduction of the new Guideline "Distinction between Grants and Service Procurement Payments". Supplies and Services (including some items that were previously classified as Other expenses) have been reclassified as either "Outsourced service delivery" or "Other supplies and services". Outsourced service delivery includes contracts with external parties to Legal Aid Queensland to provide front line services to the community.

Major variations between 2013-14 Estimated actual and the 2014-15 budget include:

32. The increase is due to additional funding received for Community Legal Centres and increased funding for Enterprise Bargaining.
33. The increase is due to additional expenditure relating to Enterprise Bargaining increases; additional temporary employees funded from the Australian Government Legal Assistance Program and additional temporary employees at the Southport office in response to increased activity. On 13 May 2014, as part of the 2014-15 Budget, the Commonwealth Government announced its decision to reduce funding for legal aid services. There has not been sufficient time to factor this reduction in funding into financial statements. While the implications are still being worked through, it is likely it will result in reduction to employee costs.
34. The increase is due to additional grants of aid. On 13 May 2014, as part of the 2014-15 Budget, the Commonwealth Government announced its decision to reduce funding for legal aid services. There has not been sufficient time to factor this reduction in funding into financial statements. While the implications are still being worked through, it is likely it will result in reduction to grants of aid.
35. The increase is due to additional funding received to provide grants to Community Legal Centres.

# OFFICE OF THE INFORMATION COMMISSIONER

## AGENCY OVERVIEW

### Strategic direction

The Office of the Information Commissioner (the Office) has a statutory role to assist in the achievement of more open, accountable and transparent government by:

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

Increasing the flow of information from government to the community supports the Government's objectives of restoring accountability in government through transparency of government decision-making and allows the community to develop innovative services and solutions. Demand for external review of agency decisions about access to documents has significantly increased in the five years since the introduction of the RTI Act and IP Act. The Office is taking steps to help manage review demand, including encouraging greater use of administrative release of information and improving the quality of agency decision-making. The Office has also identified a number of options for Government to consider, including legislative changes recommended in response to public consultation on the review of the RTI Act and the IP Act.

## RESOURCES AND PERFORMANCE

In 2013-14 the Office implemented initiatives to manage demand and improve RTI and IP practices including:

- completing a suite of free online general awareness and specialised training courses
- conducting workshops and online seminars for practitioners on topics of interest, and facilitated practitioner network meetings, to improve practices and compliance
- conducting audits of regional agencies, including local government, universities and Hospital and Health Services on their compliance with certain legislative obligations
- reviewing good practices in incorporating privacy into Complaint Management Systems
- timely finalisation of external reviews and mediation of privacy complaints
- reporting to Parliament on the results of the 2013 Agency Self-Assessed Electronic Audit of compliance with the RTI Act and the IP Act across the public sector.

Major deliverables for 2014-15 include:

- supporting agencies to meet right to information and information privacy obligations and apply good practices in implementing initiatives such as outsourcing, open data, the 'one stop shop' portal and increased information sharing
- reviewing training, information resources and knowledge management systems to reflect any legislative amendments which may arise from the review of the RTI Act and IP Act
- encouraging agency leaders to champion an open culture to maximise information access
- promoting greater use of online access to information and administrative access schemes
- continuing to improve regional awareness and compliance
- continuing to finalise external reviews and privacy complaints in a timely manner.

## STATEMENTS

### Staffing

Office of the Information Commissioner	Notes	2013-14 Adjusted Budget	2013-14 Est. Actual	2014-15 Budget
	1	33	33	33

Notes:

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

### Performance Statement

Office of the Information Commissioner	Notes	2013-14 Target/Est.	2013-14 Est. Actual	2014-15 Target/Est.
<b>Service standards</b>				
Percentage of reviews resolved informally compared to reviews resolved by written determination	1	75%	80%	75%
Percentage of agencies satisfied with the information and assistance provided from the Office	2	80%	100%	80%
Percentage of applicants satisfied with the conduct of the review		70%	70%	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 complainants satisfied with the mediation service	4	70%	80%	70%
Mean average days to make a decision to accept a privacy complaint		14	14	14
Mean average days to finalise an accepted privacy complaint		90	90	90

Notes:

1. The target was exceeded because additional temporary resources were available in 2013-14.
2. The variance reflects the quality of advice and assistance provided by the Office of the Information Commissioner through its enquiries service and extensive online information resources. This target was reviewed and increased in 2013-14. It is unclear whether the level of satisfaction achieved in 2013-14 will be sustained in 2014-15 due to a projected increased demand in information and assistance activities.
3. The variance reflects the quality of the privacy mediation service provided by the Office of the Information Commissioner including the knowledge and experience of staff and relevant online information resources. It is noted that there were a low number of respondents for this survey question.
4. The variance reflects the quality of the privacy mediation service provided by the Office of the Information Commissioner including the knowledge and experience of staff and relevant online information resources. It is noted that there were a low number of respondents for this survey question at the time of estimate.

## INCOME STATEMENT

Office of the Information Commissioner	Notes	2013-14 Adjusted Budget \$'000	2013-14 Est. Act. \$'000	2014-15 Budget \$'000
<b>Income</b>				
User charges and fees		..	..	..
Grants and other contributions		6,112	6,112	6,204
Interest		12	12	12
Other revenue		..	..	..
Gains on sale/revaluation of assets		..	..	..
<b>Total income</b>		<b>6,124</b>	<b>6,124</b>	<b>6,216</b>
<b>Expenses</b>				
Employee expenses	1, 5	4,460	4,841	4,587
Supplies and services:				
- Outsourced service delivery		..	..	..
- Other supplies and services	2	2,038	1,173	1,514
Grants and subsidies		..	..	..
Depreciation and amortisation		116	116	115
Finance/borrowing costs		..	..	..
Other expenses	3	..	15	..
Losses on sale/revaluation of assets		..	..	..
<b>Total expenses</b>		<b>6,614</b>	<b>6,145</b>	<b>6,216</b>
<b>OPERATING SURPLUS/(DEFICIT)</b>	4, 5	<b>(490)</b>	<b>(21)</b>	<b>..</b>

## STATEMENT OF CHANGES IN EQUITY

Office of the Information Commissioner	Notes	2013-14 Adjusted Budget \$'000	2013-14 Est. Act. \$'000	2014-15 Budget \$'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		..	..	..
<b>Net income recognised directly in equity</b>		<b>..</b>	<b>..</b>	<b>..</b>
Surplus/(deficit) for the period		(490)	(21)	..
<b>Total recognised income and expense for the period</b>		<b>(490)</b>	<b>(21)</b>	<b>..</b>
Equity injection/(withdrawal)		..	..	..
Equity adjustments (inc. MoG transfers)		..	..	..
<b>Total movement in equity for period</b>		<b>(490)</b>	<b>(21)</b>	<b>..</b>



## BALANCE SHEET

Office of the Information Commissioner	Notes	2013-14 Adjusted Budget \$'000	2013-14 Est. Act. \$'000	2014-15 Budget \$'000
<b>CURRENT ASSETS</b>				
Cash assets	6	2,180	1,885	1,981
Receivables		45	24	24
Other financial assets		..	..	..
Inventories		..	..	..
Other		27	26	26
Non-financial assets held for sale		..	..	..
<b>Total current assets</b>		<b>2,252</b>	<b>1,935</b>	<b>2,031</b>
<b>NON-CURRENT ASSETS</b>				
Receivables		..	..	..
Other financial assets		..	..	..
Property, plant and equipment		410	401	305
Intangibles		..	..	..
Other		..	..	..
<b>Total non-current assets</b>		<b>410</b>	<b>401</b>	<b>305</b>
<b>TOTAL ASSETS</b>		<b>2,662</b>	<b>2,336</b>	<b>2,336</b>
<b>CURRENT LIABILITIES</b>				
Payables		94	55	55
Accrued employee benefits		315	296	296
Interest-bearing liabilities and derivatives		..	..	..
Provisions		..	..	..
Other		1	..	..
<b>Total current liabilities</b>		<b>410</b>	<b>351</b>	<b>351</b>
<b>NON-CURRENT LIABILITIES</b>				
Payables		..	..	..
Accrued employee benefits		65	28	28
Interest-bearing liabilities and derivatives		..	..	..
Provisions		..	..	..
Other		..	..	..
<b>Total non-current liabilities</b>		<b>65</b>	<b>28</b>	<b>28</b>
<b>TOTAL LIABILITIES</b>		<b>475</b>	<b>379</b>	<b>379</b>
<b>NET ASSETS/(LIABILITIES)</b>		<b>2,187</b>	<b>1,957</b>	<b>1,957</b>
<b>EQUITY</b>				
Capital/contributed equity		(4,167)	(5,378)	(5,378)
Accumulated surplus/(accumulated deficit)		6,354	7,335	7,335
Reserves:				
- Asset revaluation surplus		..	..	..
- Other (specify)		..	..	..
<b>TOTAL EQUITY</b>		<b>2,187</b>	<b>1,957</b>	<b>1,957</b>



## CASH FLOW STATEMENT

Office of the Information Commissioner	Notes	2013-14 Adjusted Budget \$'000	2013-14 Est. Act. \$'000	2014-15 Budget \$'000
<b>CASH FLOWS FROM OPERATING ACTIVITIES</b>				
<b>Inflows</b>				
User charges and fees		..	..	..
Grants and other contributions		6,112	6,112	6,204
Interest received		12	12	12
Taxes		..	..	..
Other		..	..	..
<b>Outflows</b>				
Employee costs	7, 9	(4,460)	(4,841)	(4,587)
Supplies and services	8	(2,038)	(1,173)	(1,514)
Grants and subsidies		..	..	..
Borrowing costs		..	..	..
Other		..	(15)	..
<b>Net cash provided by/(used in) operating activities</b>		<b>(374)</b>	<b>95</b>	<b>115</b>
<b>CASH FLOWS FROM INVESTING ACTIVITIES</b>				
<b>Inflows</b>				
Sales of non-financial assets		..	..	..
Investments redeemed		..	..	..
Loans and advances redeemed		..	..	..
<b>Outflows</b>				
Payments for non-financial assets		(20)	(20)	(19)
Payments for investments		..	..	..
Loans and advances made		..	..	..
<b>Net cash provided by/(used in) investing activities</b>		<b>(20)</b>	<b>(20)</b>	<b>(19)</b>
<b>CASH FLOWS FROM FINANCING ACTIVITIES</b>				
<b>Inflows</b>				
Borrowings		..	..	..
Equity injections		..	..	..
<b>Outflows</b>				
Borrowing redemptions		..	..	..
Finance lease payments		..	..	..
Equity withdrawals		..	..	..
<b>Net cash provided by/(used in) financing activities</b>		<b>..</b>	<b>..</b>	<b>..</b>
<b>Net increase/(decrease) in cash held</b>		<b>(394)</b>	<b>75</b>	<b>96</b>
<b>Cash at the beginning of financial year</b>		<b>2,574</b>	<b>1,810</b>	<b>1,885</b>
Cash transfers from restructure		..	..	..
<b>Cash at the end of financial year</b>		<b>2,180</b>	<b>1,885</b>	<b>1,981</b>

## EXPLANATION OF VARIANCES IN THE FINANCIAL STATEMENTS

### Income statement

Major variations between 2013-14 Adjusted budget and 2013-14 Estimated actual include:

1. The increase is due to a reallocation between employee expenses and supplies and services.
2. The decrease is due to a reallocation between supplies and services and employee expenses, as well as an underspend on supplies and services including legal costs.
3. The increase represents external audit charges. External audit charges are included in other supplies and services in 2014-15.
4. The deficit results from the approved use of cash reserves (from accumulated surpluses) in 2013-14 to fund temporary employment of external review staff in 2013-14 to manage the increase in demand. The improvement in the forecast deficit is a result of one off vacancies in the office's permanent establishment and an underspend in supplies and services including legal costs.

Major variations between 2013-14 Estimated actual and the 2014-15 Budget include:

5. The balanced result in 2014-15 is due to funding (from accumulated surpluses) for temporary external review staff employed in 2013-14 not being required in 2014-15.

### Balance sheet

Major variations between 2013-14 Adjusted budget and 2013-14 Estimated actual include:

6. The decrease is due to use of cash reserves (accumulated surpluses) to meet the cost of the temporary employment of external review staff in 2013-14.

### Cash flow statement

Major variations between 2013-14 Adjusted budget and 2013-14 Estimated actual include:

7. The increase is due to a reallocation between employee expenses and supplies and services to correctly align employee expense cost with forecast FTE staffing levels.
8. The decrease is due to a reallocation between supplies and services and employee expenses to correctly align employee expense cost with forecast FTE staffing levels, as well as an underspend on supplies and services including legal costs.

Major variations between 2013-14 Estimated actual and the 2014-15 budget include:

9. The decrease is due to funding (from accumulated surpluses) for temporary external review staff employed in 2013-14 not being required in 2014-15.

# PROSTITUTION LICENSING AUTHORITY

## AGENCY OVERVIEW

### Strategic direction

The Prostitution Licensing Authority (PLA) was established under the *Prostitution Act 1999* (the Prostitution Act) and commenced operation on 1 July 2000. Since its establishment, the PLA formed part of the police portfolio. On 1 November 2013, the Attorney-General and Minister for Justice (the Attorney-General) assumed ministerial responsibility for the Prostitution Act and consequently the PLA. This machinery-of-Government change resulted from a recommendation of the final report of the Police and Community Safety Review.

The functions of the PLA are established by statute and include deciding applications for brothel licences and approved manager's certificates, and monitoring licensed brothels. The PLA contributes to the Government's objectives for the community, particularly restoring accountability in government. The PLA contributes to these objectives by: ensuring an effective and efficient brothel licensing regime that operates in accordance with community expectations and statutory requirements; promoting the health and safety of sex workers and clients; limiting the impact of prostitution on the community; and preventing the infiltration of organised crime and corruption in licensed brothels. The PLA's probity, compliance, and educative functions are central to achieving these objectives.

During 2013-14, the licensed brothel sector experienced some growth, with the opening of two new brothels, bringing the total number of brothels in the state to 26. This is equal to the peak achieved in 2009-10, with numbers expected to remain stable. The licensed brothel sector's size can be explained by: prevailing economic conditions; the return on investment in comparison to other businesses; the entrepreneurial ability of individual licensees; competition with sole operator sex workers and illegal operators; and the regulatory framework. The size of the sector directly impacts on the PLA's revenue as approximately half of its revenue is generated from fees for brothel licences and approved manager's certificates.

## RESOURCES AND PERFORMANCE

The successful record of the PLA in regulating the state's licensed brothel sector has previously been acknowledged by the Crime and Misconduct Commission following its review of the Prostitution Act in 2011. The PLA continues to maintain this high standard of regulation by ensuring applicants for brothel licences and approved manager's certificates are carefully vetted to ensure fit and proper persons are involved in the sector and by closely scrutinising the operations of licensed brothels.

Since the creation of the regulatory framework, licensed brothels have been free of official corruption and organised crime. Licensed brothels provide a safe and healthy environment in which prostitution takes place. PLA compliance officers have recorded no evidence, nor received any substantiated complaints, of any abuse of human rights, sex worker coercion or adverse impact on community amenity by any licensed brothel.

In 2014-15, the PLA will continue to engage with the Attorney-General and other agencies on the state's sex industry laws.

## STATEMENTS

### Staffing

Prostitution Licensing Authority	Notes	2013-14 Adjusted Budget	2013-14 Est. Actual	2014-15 Budget
	1	10	9	10

Note:

1. Full-time equivalents (FTEs) as at 30 June. The variance is due to capacity planning in the staffing of brothel audit and inspection functions of the PLA.

### Performance Statement

Prostitution Licensing Authority	Notes	2013-14 Target/Est.	2013-14 Est. Actual	2014-15 Target/Est.
<b>Service standards</b>				
Percentage of complaints resolved	1	95%	100%	95%
Percentage of licensed brothels implementing best practice standards		100%	100%	100%
Satisfaction of applicants with PLA client service		95%	97%	95%

Note:

1. This standard refers to the proportion of complaints received in the reporting year that are resolved within the reporting year. As at 20 May 2014, a total of 31 complaints have been received in 2013-14.

## INCOME STATEMENT

Prostitution Licensing Authority	Notes	2013-14 Adjusted Budget \$'000	2013-14 Est. Act. \$'000	2014-15 Budget \$'000
<b>Income</b>				
User charges and fees	1,3,6	749	783	801
Grants and other contributions		708	708	717
Interest	4,7	45	45	40
Other revenue		..	..	..
Gains on sale/revaluation of assets		..	..	..
<b>Total income</b>		<b>1,502</b>	<b>1,536</b>	<b>1,558</b>
<b>Expenses</b>				
Employee expenses	2,8	974	909	991
Supplies and services:				
- Outsourced service delivery		..	..	..
- Other supplies and services	5,9	500	496	534
Grants and subsidies		..	..	..
Depreciation and amortisation		2	3	3
Finance/borrowing costs		..	..	..
Other expenses		17	18	19
Losses on sale/revaluation of assets		9	9	11
<b>Total expenses</b>		<b>1,502</b>	<b>1,435</b>	<b>1,558</b>
<b>OPERATING SURPLUS/(DEFICIT)</b>		<b>..</b>	<b>101</b>	<b>..</b>

## STATEMENT OF CHANGES IN EQUITY

Prostitution Licensing Authority	Notes	2013-14 Adjusted Budget \$'000	2013-14 Est. Act. \$'000	2014-15 Budget \$'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		..	..	..
<b>Net income recognised directly in equity</b>		<b>..</b>	<b>..</b>	<b>..</b>
Surplus/(deficit) for the period		..	101	..
<b>Total recognised income and expense for the period</b>		<b>..</b>	<b>101</b>	<b>..</b>
Equity injection/(withdrawal)		..	..	..
Equity adjustments (inc. MoG transfers)		..	..	..
<b>Total movement in equity for period</b>		<b>..</b>	<b>101</b>	<b>..</b>

## BALANCE SHEET

Prostitution Licensing Authority	Notes	2013-14 Adjusted Budget \$'000	2013-14 Est. Act. \$'000	2014-15 Budget \$'000
<b>CURRENT ASSETS</b>				
Cash assets	10,13	695	1,001	1,061
Receivables		10	12	12
Other financial assets		..	..	..
Inventories		..	..	..
Other		14	14	14
Non-financial assets held for sale		..	..	..
<b>Total current assets</b>		<b>719</b>	<b>1,027</b>	<b>1,087</b>
<b>NON-CURRENT ASSETS</b>				
Receivables		..	..	..
Other financial assets		..	..	..
Property, plant and equipment		85	89	88
Intangibles		..	..	..
Other		..	..	..
<b>Total non-current assets</b>		<b>85</b>	<b>89</b>	<b>88</b>
<b>TOTAL ASSETS</b>		<b>804</b>	<b>1,116</b>	<b>1,175</b>
<b>CURRENT LIABILITIES</b>				
Payables		43	46	46
Accrued employee benefits	11,15	61	30	60
Interest-bearing liabilities and derivatives		..	..	..
Provisions		..	..	..
Other	12,14,16	74	114	143
<b>Total current liabilities</b>		<b>178</b>	<b>190</b>	<b>249</b>
<b>NON-CURRENT LIABILITIES</b>				
Payables		..	..	..
Accrued employee benefits		80	80	80
Interest-bearing liabilities and derivatives		..	..	..
Provisions		..	..	..
Other		..	..	..
<b>Total non-current liabilities</b>		<b>80</b>	<b>80</b>	<b>80</b>
<b>TOTAL LIABILITIES</b>		<b>258</b>	<b>270</b>	<b>329</b>
<b>NET ASSETS/(LIABILITIES)</b>		<b>546</b>	<b>846</b>	<b>846</b>
<b>EQUITY</b>				
Capital/contributed equity		..	..	..
Accumulated surplus/(accumulated deficit)		546	846	846
Reserves:				
- Asset revaluation surplus		..	..	..
- Other (specify)		..	..	..
<b>TOTAL EQUITY</b>		<b>546</b>	<b>846</b>	<b>846</b>

## CASH FLOW STATEMENT

Prostitution Licensing Authority	Notes	2013-14 Adjusted Budget \$'000	2013-14 Est. Act. \$'000	2014-15 Budget \$'000
<b>CASH FLOWS FROM OPERATING ACTIVITIES</b>				
<b>Inflows</b>				
User charges and fees	17,19	749	783	801
Grants and other contributions		708	708	717
Interest received		45	45	40
Taxes		..	..	..
Other	18,20,22	(71)	(106)	69
<b>Outflows</b>				
Employee costs		(981)	(953)	(961)
Supplies and services	21,23	(507)	(502)	(534)
Grants and subsidies		..	..	..
Borrowing costs		..	..	..
Other		(57)	(58)	(59)
<b>Net cash provided by/(used in) operating activities</b>		<b>(114)</b>	<b>(83)</b>	<b>73</b>
<b>CASH FLOWS FROM INVESTING ACTIVITIES</b>				
<b>Inflows</b>				
Sales of non-financial assets		66	61	66
Investments redeemed		..	..	..
Loans and advances redeemed		..	..	..
<b>Outflows</b>				
Payments for non-financial assets		(76)	(78)	(79)
Payments for investments		..	..	..
Loans and advances made		..	..	..
<b>Net cash provided by/(used in) investing activities</b>		<b>(10)</b>	<b>(17)</b>	<b>(13)</b>
<b>CASH FLOWS FROM FINANCING ACTIVITIES</b>				
<b>Inflows</b>				
Borrowings		..	..	..
Equity injections		..	..	..
<b>Outflows</b>				
Borrowing redemptions		..	..	..
Finance lease payments		..	..	..
Equity withdrawals		..	..	..
<b>Net cash provided by/(used in) financing activities</b>		<b>..</b>	<b>..</b>	<b>..</b>
<b>Net increase/(decrease) in cash held</b>		<b>(124)</b>	<b>(100)</b>	<b>60</b>
<b>Cash at the beginning of financial year</b>		<b>819</b>	<b>1,101</b>	<b>1,001</b>
Cash transfers from restructure		..	..	..
<b>Cash at the end of financial year</b>		<b>695</b>	<b>1,001</b>	<b>1,061</b>

## EXPLANATION OF VARIANCES IN THE FINANCIAL STATEMENTS

### Income statement

Major variations between 2013-14 Adjusted budget and 2013-14 Estimated actual include:

1. The increase is due to the timing of the lodgement of brothel applications.
2. The decrease is due to a reduction in full-time equivalents (FTEs) to reflect demand.

Major variations between 2013-14 Adjusted budget and 2014-15 Budget include:

3. The increase is due to the timing of the lodgement of brothel applications and the indexation of fees and charges.
4. The decrease is due to lower than expected interest rates.
5. The increase is due to an increase in rental and contractor expenses and the indexation of operating expenses.

Major variations between 2013-14 Estimated actual and the 2014-15 Budget include:

6. The increase is due to the timing of the lodgement of brothel applications and the indexation of fees and charges.
7. The decrease is due to lower than expected interest rates.
8. The increase is due to the PLA employing an additional FTE to manage demand.
9. The increase is due to an increase in rental and contractor expenses and the indexation of operating expenses.

### Balance sheet

Major variations between 2013-14 Adjusted budget and 2013-14 Estimated actual include:

10. The increase is due to the timing of payments of liabilities and the lodgement of brothel applications, offset by a reduction in FTEs to reflect demand.
11. The decrease is due to staff taking more leave than forecast during the year.
12. The increase is mainly due to the timing of receiving brothel licence and manager's certificate fees.

Major variations between 2013-14 Adjusted budget and 2014-15 Budget include:

13. The increase is due to the timing of payments of liabilities and the lodgement of brothel applications.
14. The increase is mainly due to the timing of receiving brothel licence and manager's certificate fees.

Major variations between 2013-14 Estimated actual and the 2014-15 Budget include:

15. The increase is due expected leave arrangements and additional staff.
16. The increase is mainly due to the timing of receiving brothel licence and manager's certificate fees.

### Cash flow statement

Major variations between 2013-14 Adjusted budget and 2013-14 Estimated actual include:

17. The increase is due to the timing of the lodgement of brothel applications and the indexation of fees and charges.
18. The decrease is due to the timing of the lodgement of brothel applications.

Major variations between 2013-14 Adjusted budget and 2014-15 Budget include:

19. The increase is due to the timing of the lodgement of brothel applications and the indexation of fees and charges.
20. The increase is due to the timing of the lodgement of brothel applications.
21. The increase is due to an increase in rental and contractor expenses and the indexation of the yearly operating expense regime.

Major variations between 2013-14 Estimated actual and the 2014-15 Budget include:

22. The increase is due to the timing of lodgement of brothel applications.
23. The increase is due to savings in operating expenses that includes legal fees and printing expenditure.





# Electoral Commission of Queensland

# RESOURCES AND PERFORMANCE

## DEPARTMENTAL OVERVIEW

### Strategic direction

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.

The Commission is required to carry out the statutory functions set down in section 7 of the *Electoral Act 1992*. These functions include but are not limited to:

- conducting parliamentary elections and by-elections as they arise
- undertaking reviews of the number of electoral districts
- promoting public awareness of electoral matters
- implementing strategies to encourage persons to enrol as electors as well as maintaining the integrity of electoral rolls.

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 requirements
- population growth and patterns of population distribution which affect local demand for Commission services as well as requiring the periodic review of local government internal electoral boundaries.

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 objective to restore accountability in government 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 and automating some of its service delivery.

The major activities of the Commission for 2014-15 will include:

- preparation for and the conduct of the election for Queensland's 55<sup>th</sup> Parliament
- continued delivery of the Commission's community and awareness program to increase electors' awareness of their responsibilities towards enrolment and voting
- conduct of industrial elections, as well as protected action ballots as required under the *Industrial Relations Act 1999*
- continued administration of political party registration and financial disclosure requirements
- delivery of vision-impaired voting systems and processes to enable vision impaired electors to cast their vote in secret
- creation of a new public website to make key electoral information easier to find as well as being compatible with mobile electronic devices
- development and progressive roll out of electronic electoral rolls for use at select polling booths to more efficiently and accurately mark names off the electoral roll to reduce queuing times for voters
- conduct of local government change reviews as requested or legislatively required
- management of Queensland's electoral roll in conjunction with the Australian Electoral Commission.

The major achievements of the Commission during 2013-14 included:

- conduct of four local government elections, nine local government by-elections and the Redcliffe State by-election
- conduct of failure to vote processes associated with all state and local government electoral events held during the financial year
- conduct of fourteen industrial elections as required under the *Industrial Relations Act 1999*
- administration of political party registrations and funding and disclosure requirements
- development of vision-impaired voting systems and processes
- continued delivery of the Commission's community and awareness program to increase electors' awareness of their responsibilities towards enrolment and voting
- management of the Queensland electoral roll which grew from 2.784 million in 2013 to 2.865 million electors in 2014.

## Departmental Budget Summary

The table below shows the total resources available in 2014-15 from all sources and summarises how resources will be applied by service area and by controlled and administered classifications.

Electoral Commission of Queensland	2013-14 Adjusted Budget \$'000	2013-14 Est. Actual \$'000	2014-15 Budget \$'000
<b>CONTROLLED</b>			
<b>Income</b>			
Appropriation revenue			
Deferred from previous year/s	..	..	..
Balance of service appropriation	22,340	17,898	54,084
Other revenue	40	40	40
<b>Total income</b>	<b>22,380</b>	<b>17,938</b>	<b>54,124</b>
<b>Expenses</b>			
Electoral Services	22,380	17,938	54,124
<b>Total expenses</b>	<b>22,380</b>	<b>17,938</b>	<b>54,124</b>
<b>Operating surplus/deficit</b>	<b>..</b>	<b>..</b>	<b>..</b>
<b>Net assets</b>	<b>5,887</b>	<b>6,172</b>	<b>6,782</b>
<b>ADMINISTERED</b>			
<b>Revenue</b>			
Commonwealth revenue	..	..	..
Appropriation revenue	..	..	..
Other administered revenue	4,240	1,400	4,900
<b>Total revenue</b>	<b>4,240</b>	<b>1,400</b>	<b>4,900</b>
<b>Expenses</b>			
Transfers to government	4,240	1,400	4,900
Administered expenses	..	..	..
<b>Total expenses</b>	<b>4,240</b>	<b>1,400</b>	<b>4,900</b>
<b>Net assets</b>	<b>..</b>	<b>..</b>	<b>..</b>

## Budget Measures Summary<sup>1</sup>

The table shows a summary of Budget measures relating to the Department since the 2013-14 Budget. Further details are contained in Budget Paper No. 4.

Electoral Commission of Queensland	2013-14 \$'000	2014-15 \$'000	2015-16 \$'000	2016-17 \$'000	2017-18 \$'000
<b>Revenue measures</b>					
Administered	..	..	..	..	..
Departmental	1,500	(2,582)	3,000	3,000	(3,011)
<b>Expense measures</b>					
Administered	..	..	..	..	..
Departmental	1,500	(2,582)	3,000	3,000	(3,011)
<b>Capital measures</b>					
Administered	..	..	..	..	..
Departmental	..	..	..	..	..

Notes:

1. The Budget Measures Summary reconciles with Budget Paper 4.

## Staffing<sup>1</sup>

Service Areas	Notes	2013-14 Adjusted Budget	2013-14 Est. Actual	2014-15 Budget
Electoral Services	2, 3	48	46	52
<b>TOTAL</b>		<b>48</b>	<b>46</b>	<b>52</b>

### Notes:

1. Full-time equivalents (FTEs) as at 30 June 2014.
2. During 2013-14 the Commission engaged casual polling and ancillary staff to facilitate the conduct of various electoral events. These staff are not included in the above totals.
3. The increase in FTEs in 2014-15 is required for the conduct of the next State general election.

## SERVICE PERFORMANCE

The Commission is responsible for the 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 with the Commission's legislative functions as established under the *Electoral Act 1992*.

### Performance Statement

Electoral Commission of Queensland	Notes	2013-14 Target/Est.	2013-14 Est. Actual	2014-15 Target/Est.
<b>Service Area</b> ( <i>Electoral Services</i> )				
<b>Service standards</b>				
Level of Voter turnout State general election	1	..	..	92%
Level of Voter turnout Local Government elections	2	80%	84%	85%
Level of informal voting State general election	1	..	..	2.5%
Level of informal voting Local Government elections	2	2.15%	3.75%	2.15%
Costs of State general election per elector	1	..	..	\$6.95
Cost of Local Government elections per elector	2	..	\$6.50	\$6.30
<b>State contribution (\$000)</b>		<b>22,340</b>	<b>17,898</b>	<b>54,084</b>
<b>Other revenue (\$000)</b>		<b>40</b>	<b>40</b>	<b>40</b>
<b>Total cost (\$000)</b>		<b>22,380</b>	<b>17,938</b>	<b>54,124</b>

#### Notes:

1. The next State general election will be conducted during the 2014-15 financial year. The Redcliffe by-election was the only State electoral event conducted during 2013-14.
2. During 2013-14 ECQ conducted four local government elections and nine local government by-elections. These measures represent an average of all these events. The cost per elector is expected to decrease in 2014-15 as a result of some operational processes being streamlined.

## Administered Items

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

The Commission administers funds on behalf of the State which include:

- 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 does not attain the required number of first preference votes in the election for the electoral district
- recovery of costs from local governments for the operation of the Commission's local government elections branch as well as for the conduct of local government electoral events.

During 2013-14 the Commission collected Administered revenue which included:

- non voter fines from all state and local government electoral events held during the financial year
- recovery of the annual costs of the local government elections branch from local governments.

During 2014-15 the Commission will:

- recover the annual costs of the local government elections branch and the costs of any by-elections held from local governments
- administer the non voter process for State and local government electoral events.

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 2013-14 to develop an in-house ICT disaster recovery facility. A further \$0.1 million was expended on the on-going replacement of plant and equipment.

An amount of \$0.647 million has been deferred to 2014-15 to finalise the Commission's ICT disaster recovery facility and prepare core election IT systems in readiness for the next State general election. A further \$0.079 million has been allocated for the ongoing replacement of ECQ's plant and equipment.

### Capital budget statement

Electoral Commission of Queensland	Notes	2013-14 Adjusted Budget \$'000	2013-14 Est. Actual \$'000	2014-15 Budget \$'000
<b>Capital Purchases<sup>1</sup></b>				
Total land, buildings and infrastructure	..	..	..	..
Total plant and equipment	2	1,450	803	726
Total other capital	..	..	..	..
<b>Total Capital Purchases</b>	..	<b>1,450</b>	<b>803</b>	<b>726</b>

Notes:

1. For more detail on the agency's capital acquisitions please refer to Budget Paper 3.
2. A total of \$0.647 million has been deferred to 2014-15.

# BUDGETED FINANCIAL STATEMENTS

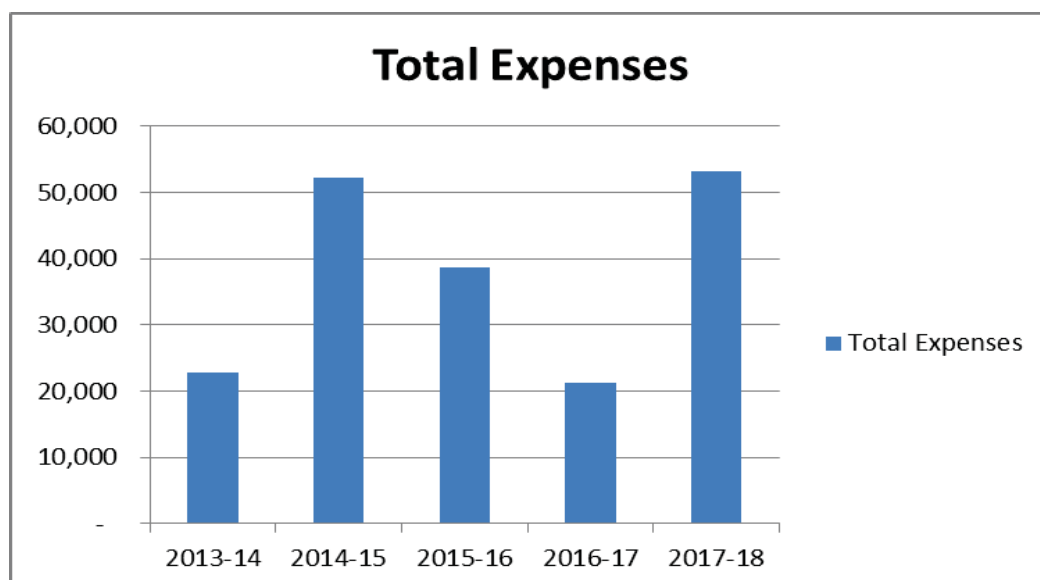
## ANALYSIS OF BUDGETED FINANCIAL STATEMENTS

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 \$54 million in 2014-15, an increase of \$36 million from the 2013-14 financial year. The increase is predominantly due to the conduct of the upcoming State general election. The variations over the forward estimates period reflect provision for two State general elections (2015 and 2018) as well as the quadrennial local government elections that are scheduled for March 2016.

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



### Commission balance sheet

The Commission's major assets are intangibles (\$2.5 million in 2013-14), which will increase during 2014-15 (up to \$3.1 million). The increase reflects enhancements to core election IT systems in readiness for the next State general election. The Commission's main liabilities relate to payables (\$0.7 million), which are expected to remain relatively stable over the forward estimates period due to the expected timing of major electoral events.

## CONTROLLED INCOME STATEMENT

Electoral Commission of Queensland	Notes	2013-14 Adjusted Budget \$'000	2013-14 Est. Act. \$'000	2014-15 Budget \$'000
<b>Income</b>				
Appropriation revenue	1, 3, 6	22,340	17,898	54,084
Taxes		..	..	..
User charges and fees		40	40	40
Royalties and land rents		..	..	..
Grants and other contributions		..	..	..
Interest		..	..	..
Other revenue		..	..	..
Gains on sale/revaluation of assets		..	..	..
<b>Total income</b>		<b>22,380</b>	<b>17,938</b>	<b>54,124</b>
<b>Expenses</b>				
Employee expenses	4, 7	7,165	7,022	17,739
Supplies and services:				
- Outsourced service delivery		..	..	..
- Other supplies and services	2, 5, 8	15,051	10,752	36,221
Grants and subsidies		..	..	..
Depreciation and amortisation		125	125	125
Finance/borrowing costs		..	..	..
Other expenses		39	39	39
Losses on sale/revaluation assets		..	..	..
<b>Total expenses</b>		<b>22,380</b>	<b>17,938</b>	<b>54,124</b>
<b>OPERATING SURPLUS/(DEFICIT)</b>		<b>..</b>	<b>..</b>	<b>..</b>

## CONTROLLED STATEMENT OF CHANGES IN EQUITY

Electoral Commission of Queensland	Notes	2013-14 Adjusted Budget \$'000	2013-14 Est. Act. \$'000	2014-15 Budget \$'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		..	..	..
<b>Net income recognised directly in equity</b>		..	..	..
Surplus/(deficit) for the period		..	..	..
<b>Total recognised income and expense for the period</b>		..	..	..
Equity injection/(withdrawal)		1,334	687	610
Equity adjustments (inc. MoG transfers)		..	..	..
<b>Total movement in equity for period</b>		<b>1,334</b>	<b>687</b>	<b>610</b>

## CONTROLLED BALANCE SHEET

Electoral Commission of Queensland	Notes	2013-14 Adjusted Budget \$'000	2013-14 Est. Act. \$'000	2014-15 Budget \$'000
<b>CURRENT ASSETS</b>				
Cash assets	9, 15	1,709	2,681	2,690
Receivables	10, 16	646	326	326
Other financial assets		..	..	..
Inventories	11, 17	464	808	808
Other		89	3	3
Non-financial assets held for sale		..	..	..
<b>Total current assets</b>		<b>2,908</b>	<b>3,818</b>	<b>3,827</b>
<b>NON-CURRENT ASSETS</b>				
Receivables		..	..	..
Other financial assets		..	..	..
Property, plant and equipment	12, 18	796	698	699
Intangibles	13, 21	3,194	2,483	3,083
Other		..	..	..
<b>Total non-current assets</b>		<b>3,990</b>	<b>3,181</b>	<b>3,782</b>
<b>TOTAL ASSETS</b>		<b>6,898</b>	<b>6,999</b>	<b>7,609</b>
<b>CURRENT LIABILITIES</b>				
Payables	14, 19	879	718	718
Accrued employee benefits		132	109	109
Interest-bearing liabilities and derivatives		..	..	..
Provisions		..	..	..
Other		..	..	..
<b>Total current liabilities</b>		<b>1,011</b>	<b>827</b>	<b>827</b>
<b>NON-CURRENT LIABILITIES</b>				
Payables		..	..	..
Accrued employee benefits		..	..	..
Interest-bearing liabilities and derivatives		..	..	..
Provisions		..	..	..
Other		..	..	..
<b>Total non-current liabilities</b>		<b>..</b>	<b>..</b>	<b>..</b>
<b>TOTAL LIABILITIES</b>		<b>1,011</b>	<b>827</b>	<b>827</b>
<b>NET ASSETS/(LIABILITIES)</b>		<b>5,887</b>	<b>6,172</b>	<b>6,782</b>
<b>EQUITY</b>				
Capital/contributed equity	20	4,153	4,068	4,678
Accumulated surplus/(accumulated deficit)		1,734	2,104	2,104
Reserves:				
- Asset revaluation surplus		..	..	..
- Other (specify)		..	..	..
<b>TOTAL EQUITY</b>		<b>5,887</b>	<b>6,172</b>	<b>6,782</b>

## CONTROLLED CASH FLOW STATEMENT

Electoral Commission of Queensland	Notes	2013-14 Adjusted Budget \$'000	2013-14 Est. Act. \$'000	2014-15 Budget \$'000
<b>CASH FLOWS FROM OPERATING ACTIVITIES</b>				
<b>Inflows</b>				
Appropriation receipts	22, 25, 30	22,340	17,978	54,084
User charges and fees		42	42	42
Royalties and land rent receipts		..	..	..
Grants and other contributions		..	..	..
Interest received		..	..	..
Taxes		..	..	..
Other		890	890	890
<b>Outflows</b>				
Employee costs	26, 31	(7,165)	(7,022)	(17,739)
Supplies and services	23, 27, 32	(15,941)	(11,658)	(37,111)
Grants and subsidies		..	..	..
Borrowing costs		..	..	..
Other		(41)	(41)	(41)
<b>Net cash provided by/(used in) operating activities</b>		<b>125</b>	<b>189</b>	<b>125</b>
<b>CASH FLOWS FROM INVESTING ACTIVITIES</b>				
<b>Inflows</b>				
Sales of non-financial assets		..	..	..
Investments redeemed		..	..	..
Loans and advances redeemed		..	..	..
<b>Outflows</b>				
Payments for non-financial assets	24, 28, 33	(1,450)	(803)	(726)
Payments for investments		..	..	..
Loans and advances made		..	..	..
<b>Net cash provided by/(used in) investing activities</b>		<b>(1,450)</b>	<b>(803)</b>	<b>(726)</b>
<b>CASH FLOWS FROM FINANCING ACTIVITIES</b>				
<b>Inflows</b>				
Borrowings		..	..	..
Equity injections	29, 34	1,410	763	686
<b>Outflows</b>				
Borrowing redemptions		..	..	..
Finance lease payments		..	..	..
Equity withdrawals		(76)	(76)	(76)
<b>Net cash provided by/(used in) financing activities</b>		<b>1,334</b>	<b>687</b>	<b>610</b>
<b>Net increase/(decrease) in cash held</b>		<b>9</b>	<b>73</b>	<b>9</b>
<b>Cash at the beginning of financial year</b>		<b>1,700</b>	<b>2,608</b>	<b>2,681</b>
Cash transfers from restructure		..	..	..
<b>Cash at the end of financial year</b>		<b>1,709</b>	<b>2,681</b>	<b>2,690</b>

## ADMINISTERED INCOME STATEMENT

Electoral Commission of Queensland	Notes	2013-14 Adjusted Budget \$'000	2013-14 Est. Act. \$'000	2014-15 Budget \$'000
<b>Income</b>				
Appropriation revenue		..	..	..
Taxes		..	..	..
User charges and fees	35, 39	3,900	1,325	3,900
Royalties and land rents		..	..	..
Grants and other contributions		..	..	..
Interest		..	..	..
Other revenue	37, 40	340	75	1,000
Gains on sale/revaluation of assets		..	..	..
<b>Total income</b>		<b>4,240</b>	<b>1,400</b>	<b>4,900</b>
<b>Expenses</b>				
Employee expenses		..	..	..
Supplies and services:				
- Outsourced service delivery		..	..	..
- Other supplies and services		..	..	..
Grants and subsidies		..	..	..
Depreciation and amortisation		..	..	..
Finance/borrowing costs		..	..	..
Other expenses		..	..	..
Losses on sale/revaluation assets		..	..	..
Transfers of Administered Revenue to Government	36, 38, 41	4,240	1,400	4,900
<b>Total expenses</b>		<b>4,240</b>	<b>1,400</b>	<b>4,900</b>
<b>OPERATING SURPLUS/(DEFICIT)</b>		<b>..</b>	<b>..</b>	<b>..</b>

## ADMINISTERED BALANCE SHEET

Electoral Commission of Queensland	Notes	2013-14 Adjusted Budget \$'000	2013-14 Est. Act. \$'000	2014-15 Budget \$'000
<b>CURRENT ASSETS</b>				
Cash assets	42	778	1	1
Receivables	43	74	43	43
Other financial assets		..	..	..
Inventories		..	..	..
Other		..	..	..
Non-financial assets held for sale		..	..	..
<b>Total current assets</b>		<b>852</b>	<b>44</b>	<b>44</b>
<b>NON-CURRENT ASSETS</b>				
Receivables		..	..	..
Other financial assets		..	..	..
Property, plant and equipment		..	..	..
Intangibles		..	..	..
Other		..	..	..
<b>Total non-current assets</b>		<b>..</b>	<b>..</b>	<b>..</b>
<b>TOTAL ASSETS</b>		<b>852</b>	<b>44</b>	<b>44</b>
<b>CURRENT LIABILITIES</b>				
Payables		1	..	..
Transfers to Government Payable	44	851	44	44
Accrued employee benefits		..	..	..
Interest-bearing liabilities and derivatives		..	..	..
Provisions		..	..	..
Other		..	..	..
<b>Total current liabilities</b>		<b>852</b>	<b>44</b>	<b>44</b>
<b>NON-CURRENT LIABILITIES</b>				
Payables		..	..	..
Accrued employee benefits		..	..	..
Interest-bearing liabilities and derivatives		..	..	..
Provisions		..	..	..
Other		..	..	..
<b>Total non-current liabilities</b>		<b>..</b>	<b>..</b>	<b>..</b>
<b>TOTAL LIABILITIES</b>		<b>852</b>	<b>44</b>	<b>44</b>
<b>NET ASSETS/(LIABILITIES)</b>		<b>..</b>	<b>..</b>	<b>..</b>
<b>EQUITY</b>				
Capital/contributed equity		..	..	..
Accumulated surplus/(accumulated deficit)		..	..	..
Reserves:				
- Asset revaluation surplus		..	..	..
- Other (specify)		..	..	..
<b>TOTAL EQUITY</b>		<b>..</b>	<b>..</b>	<b>..</b>



## ADMINISTERED CASH FLOW STATEMENT

Electoral Commission of Queensland	Notes	2013-14 Adjusted Budget \$'000	2013-14 Est. Act. \$'000	2014-15 Budget \$'000
<b>CASH FLOWS FROM OPERATING ACTIVITIES</b>				
<b>Inflows</b>				
Appropriation receipts		..	..	..
User charges and fees	45, 47	3,900	1,325	3,900
Royalties and land rent receipts		..	..	..
Grants and other contributions		..	..	..
Interest received		..	..	..
Taxes		..	..	..
Other	46, 48	340	75	1,000
<b>Outflows</b>				
Employee costs		..	..	..
Supplies and services		..	..	..
Grants and subsidies		..	..	..
Borrowing costs		..	..	..
Other		..	..	..
Transfers to Government		(4,240)	(1,400)	(4,900)
<b>Net cash provided by/(used in) operating activities</b>		..	..	..
<b>CASH FLOWS FROM INVESTING ACTIVITIES</b>				
<b>Inflows</b>				
Sales of non-financial assets		..	..	..
Investments redeemed		..	..	..
Loans and advances redeemed		..	..	..
<b>Outflows</b>				
Payments for non-financial assets		..	..	..
Payments for investments		..	..	..
Loans and advances made		..	..	..
<b>Net cash provided by/(used in) investing activities</b>		..	..	..
<b>CASH FLOWS FROM FINANCING ACTIVITIES</b>				
<b>Inflows</b>				
Borrowings		..	..	..
Equity injections		..	..	..
<b>Outflows</b>				
Borrowing redemptions		..	..	..
Finance lease payments		..	..	..
Equity withdrawals		..	..	..
<b>Net cash provided by/(used in) financing activities</b>		..	..	..
<b>Net increase/(decrease) in cash held</b>		..	..	..
<b>Cash at the beginning of financial year</b>		<b>778</b>	<b>1</b>	<b>1</b>
Cash transfers from restructure		..	..	..
<b>Cash at the end of financial year</b>		<b>778</b>	<b>1</b>	<b>1</b>

## EXPLANATION OF VARIANCES IN THE FINANCIAL STATEMENTS

From 1 July 2014 departments (excluding commercialised business units) will no longer be liable for payroll tax. To provide comparable cost forecasts across all periods, the 2013-14 Adjusted budget and the 2013-14 Estimated actual have been recast to reflect the removal of payroll tax from Employee expenses and an associated reduction has been made to Appropriation revenue. The 2013-14 Adjusted budget appropriation revenue and Employee expenses have been reduced by \$0.363 million. The 2013-14 Estimated actual appropriation revenue and Employee expenses have been reduced by \$0.363 million.

### Income statement

Major variations between 2013-14 Adjusted budget and 2013-14 Estimated actual include:

1. The reduction in appropriation funding received in 2013-14 is primarily the result of lower levels of election preparation costs in connection with the conduct of the next State general election. The majority of the variance relates to new initiatives that can only be completed closer to the election.
2. Expenditure on supplies and services is lower in 2013-14 due to reduced levels of election preparation in connection with the conduct of the next State general election. The majority of the variance relates to new initiatives that can only be completed closer to the election.

Major variations between 2013-14 Adjusted budget and 2014-15 Budget include:

3. The increase in appropriation revenue in 2014-15 relates to additional funding for the conduct of the State general election.
4. Employee expenses are higher in 2014-15 to cover the large number of Returning Officers and Polling staff that will be engaged temporarily for the State general election.
5. Significantly higher levels of operational expenditure in 2014-15 are attributable to the conduct of the State general election.

Major variations between 2013-14 Estimated actual and the 2014-15 Budget include:

6. Increased appropriation funding in 2014-15 is to cover costs associated with the preparation and conduct of the next State general election.
7. Employee expenses are higher in 2014-15 to cover the large number of Returning Officers and Polling staff that will be engaged temporarily for the State general election.
8. Significantly higher levels of operational expenditure in 2014-15 are attributable to the conduct of the State general election.

### Balance sheet

Major variations between 2013-14 Adjusted budget and 2013-14 Estimated actual include:

9. The variation in cash assets is due to lower levels of expenditure than forecast due to the delay in the finalisation of the ICT disaster recovery facility.
10. The decreased level of receivables relates to the recovery of costs from the administration of local government elections.
11. The higher level of inventories relates to a year end adjustment to rectify a prior year error.
12. The decrease in property plant and equipment relates to funding deferred to 2014-15 to finalise the Commission's ICT disaster recovery facility and prepare core election IT systems for the next State general election.
13. Intangibles are lower in 2013-14 than anticipated as enhancements to core election IT systems in readiness for the next State General Election have been deferred to 2014-15.
14. The decrease in payables relates to a lower level of recurrent expenditure at year end than forecast.

Major variations between 2013-14 Adjusted budget and 2014-15 Budget include:

15. Increased level of cash assets in 2014-15 is the result of the high level of cash assets carried forward from 2013-14.
16. The decreased level of receivables relates to the recovery of costs from the administration of local government elections.
17. The higher level of inventories relates to a year end adjustment to rectify a prior year error.
18. The decrease in property plant and equipment mainly relates to funding deferred to 2014-15 to finalise the Commission's ICT disaster recovery facility and prepare core election IT systems for the next State general election.
19. The decrease in payables relates to a lower level of recurrent expenditure forecasted at year end than forecast.

20. Further enhancements will occur in 2014-15 to ensure core IT systems are election ready for the next State general election.

Major variations between 2013-14 Estimated actual and the 2014-15 Budget include:

21. Intangibles are higher in 2014-15 due to the deferral of enhancement work to core election IT systems in readiness for the next State General Election.

### **Cash flow statement**

Major variations between 2013-14 Adjusted budget and 2013-14 Estimated actual include:

22. The reduction in appropriation funding received in 2013-14 is primarily the result of lower levels of election preparation costs in connection with the conduct of the next State general election. The majority of the variance relates to new initiatives that can only be completed closer to the election.
23. Expenditure on supplies and services is lower in 2013-14 due to reduced levels of election preparation in connection with the conduct of the next State general election. The majority of the variance relates to new initiatives that can only be completed closer to the election.
24. The decrease relates to funding deferred to 2014-15 to finalise the Commission's ICT disaster recovery facility and prepare core election IT systems for the next State general election.

Major variations between 2013-14 Adjusted budget and 2014-15 Budget include:

25. The increase in appropriation revenue in 2014-15 relates to additional funding for the conduct of the State general election.
26. Employee expenses are higher in 2014-15 to cover the large number of Returning Officers and Polling staff that will be engaged temporarily for the State general election.
27. Significantly higher levels of operational expenditure in 2014-15 are attributable to the conduct of the State general election.
28. A majority of the obsolete CITEC legacy systems were replaced in 2013-14. The capital program in 2014-15 consists mainly of enhancement type work.
29. The decrease in equity injection is a result of a smaller capital program in 2014-15.

Major variations between 2013-14 Estimated actual and the 2014-15 Budget include:

30. Increased appropriation funding in 2014-15 is to cover costs associated with the preparation and conduct of the next State general election.
31. Employee expenses are higher in 2014-15 to cover the large number of Returning Officers and Polling staff that will be engaged temporarily for the State general election.
32. Significantly higher levels of operational expenditure in 2014-15 are attributable to the conduct of the State general election.
33. A majority of the obsolete CITEC legacy systems were replaced in 2013-14. The capital program in 2014-15 consists mainly of enhancement type work.
34. The decrease in equity injection is a result of a smaller capital program in 2014-15.

### **Administered income statement**

Major variations between 2013-14 Adjusted budget and 2013-14 Estimated actual include:

35. The lower level of user charges and fees is due to non voter activity being less than originally forecast.
36. Although the Commission conducted more local government by-elections than anticipated, a majority of the by-elections were small in size and the costs of conducting them was less than budget resulting in lower than anticipated revenues recovered from local governments.

Major variations between 2013-14 Adjusted budget and 2014-15 Budget include:

37. Revenues from non voter activity are anticipated to increase in 2014-15 following the conduct of the State general election.
38. Increased revenues from non voter and local government activity in 2014-15 will directly contribute to an increase in the amount of monies remitted back to the Consolidated Fund.

Major variations between 2013-14 Estimated actual and the 2014-15 Budget include:

39. Revenues from non voter activity are anticipated to increase in 2014-15 following the conduct of the State general election.
40. The level of other revenue in 2014-15 directly relates to the anticipated level of local government election activity to be conducted during the year.
41. Increased revenues from non voter and local government activity in 2014-15 will directly contribute to an increase in the amount of monies remitted back to the Consolidated Fund.

### **Administered balance sheet**

Major variations between 2013-14 Adjusted budget and 2013-14 Estimated actual include:

42. The decrease in cash assets is due to monies being remitted back to the Consolidated Fund.
43. Receivables are lower than forecast due to a lower level of local government election activity.
44. The remittance of monies back to the Consolidated Fund has lowered the corresponding liability at year end.

### **Administered cash flow statement**

Major variations between 2013-14 Adjusted budget and 2013-14 Estimated actual include:

45. The lower level of user charges and fees is due to non voter activity being less than originally forecast.
46. Although the Commission conducted more local government by-elections than anticipated, a majority of the by-elections were small in size and the costs of conducting them was less than budget resulting in lower than anticipated revenues recovered from local governments.

Major variations between 2013-14 Estimated actual and the 2014-15 Budget include:

47. Revenues from non voter activity are anticipated to increase in 2014-15 following the conduct of the State general election.
48. The level of other revenue in 2014-15 directly relates to the expected level of local government election activity to be conducted during the year.



**Queensland**  
Government

# Office of the Queensland Ombudsman

# RESOURCES AND PERFORMANCE

## DEPARTMENTAL OVERVIEW

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

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 to work with agencies to improve their decision-making.

The objectives of the Office are:

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

Environmental factors influencing the strategic direction of the Office include:

- reputation - the Office must maintain its reputation for independence and impartiality
- resources - the Office services all regions of the state and all sectors of the community. Providing equitable and accessible service within available resources is a critical issue
- capability - the Office must maintain and develop its professional workforce to continue to perform its statutory role and deliver its legislative functions.

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

The Office will continue to:

- complete high quality investigations
- use own-initiative investigations to address systemic problems in public administration
- provide timely assessment and investigation of complaints
- monitor the implementation of recommendations
- encourage the use of agency complaints management systems
- audit agency complaints management systems
- build community awareness about the Queensland Ombudsman to ensure community members know when and how to access services
- provide equitable access to services and target areas of need
- deliver high quality training, information and guidance materials
- recruit, retain and develop a skilled workforce.

Achievements in 2013-14 included:

- finalising the implementation of the majority of approved recommendations of the Strategic Review of the Office
- managing approximately 11,500 contacts relating to complaints, referrals, enquiries and reviews of complaint decisions
- completing initial assessments of complaints in an average of 5 days
- completing more than 90% of investigations within target timeframes

- producing two major investigative reports:
  - *The Liquor Report: An investigation into the regulation of licensed premises by the Office of Liquor and Gaming Regulation*; and
  - *The Ownership Transfer Fee Report: An investigation into Brisbane City Council's fee for recording a change of property ownership in its land record*.
- publishing a range of electronic newsletters including:
  - *State Perspective* for decision-makers in the state public sector (2,125 subscribers);
  - *Local Perspective* for decision-makers in local councils (725 subscribers);
  - *Legal Perspective* for public sector lawyers and private sector lawyers with public sector clients (887 subscribers);
  - *Corrections Perspective* for officers in Queensland Corrective Services (uploaded to the Department of Justice and Attorney-General intranet site);
  - *Community Perspective* for staff and volunteers of community organisations and officers in state and local government agencies (419 subscribers); and
  - *Ombudsman Advisory bulletins* to report on systemic issues that arose as part of unpublished investigations (213 unique subscribers. These bulletins are also sent to other subscribers as relevant).
- delivering approximately 130 training sessions to agencies on good decision making, effective complaints management, administrative investigations and ethical decision making. Of these sessions:
  - 75 were held in regional Queensland in 28 locations outside of south-east Queensland;
  - 68 sessions were delivered to state agencies, 18 to local councils, and 44 open sessions; and
  - 1,213 officers were trained.
- continuing to carry out the corrections program which involved:
  - visiting 11 correctional centres in Queensland at least once to investigate complaints and inspect records and systems;
  - finalising approximately 550 complaints about Queensland Corrective Services and the Queensland Parole Board; and
  - maintaining Prisoner PhoneLink, a free and confidential telephone service that prisoners at each correctional centre can use to contact the Office (approximately 50% of complaints about corrections issues were received via the PhoneLink).
- continuing 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.

As a result of the Government's response to the recommendations of the Queensland Child Protection Commission of Inquiry, the Commission for Children and Young People and Child Guardian (CCYPCG) will cease operations from 30 June 2014. From 1 July 2014, \$0.5 million each year will be transferred from the CCYPCG to the Office to assume responsibility for oversight of the child safety complaints system across government.

## Departmental Budget Summary

The table below shows the total resources available in 2014-15 from all sources and summarises how resources will be applied by service area and by controlled and administered classifications.

Office of the Queensland Ombusman	2013-14 Adjusted Budget \$'000	2013-14 Est. Actual \$'000	2014-15 Budget \$'000
<b>CONTROLLED</b>			
<b>Income</b>			
Appropriation revenue			
Deferred from previous year/s	100	100	300
Balance of service appropriation	7,264	6,949	7,922
Other revenue	280	478	380
<b>Total income</b>	<b>7,644</b>	<b>7,527</b>	<b>8,602</b>
<b>Expenses</b>			
Independent Review of Complaints about Government Administration	7,644	7,527	8,602
<b>Total expenses</b>	<b>7,644</b>	<b>7,527</b>	<b>8,602</b>
<b>Operating surplus/deficit</b>	<b>..</b>	<b>..</b>	<b>..</b>
<b>Net assets</b>	<b>834</b>	<b>834</b>	<b>834</b>
<b>ADMINISTERED</b>			
<b>Revenue</b>			
Commonwealth revenue	..	..	..
Appropriation revenue <sup>23</sup>	..	..	..
Other administered revenue	..	..	..
<b>Total revenue</b>	<b>..</b>	<b>..</b>	<b>..</b>
<b>Expenses</b>			
Transfers to government	..	..	..
Administered expenses	..	..	..
<b>Total expenses</b>	<b>..</b>	<b>..</b>	<b>..</b>
<b>Net assets</b>	<b>..</b>	<b>..</b>	<b>..</b>



## Budget Measures Summary

The Office has no new Budget measures relating to 2014-15.

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

Service Areas	Notes	2013-14	2013-14	2014-15
		Adjusted Budget	Est. Actual	Budget
Office of the Ombudsman		57	58	63 <sup>2</sup>
<b>TOTAL</b>		<b>57</b>	<b>58</b>	<b>63</b>

Notes:

1. Full-time equivalents (FTEs) as at 30 June.
2. This increase is due to additional staff transferring from the Commission for Children and Young People and Child Guardian (CCYPCG) as a result of the Office assuming responsibility for the oversight of child safety complaints in Queensland from 1 July 2014.

## SERVICE PERFORMANCE

The 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 ongoing program of training, system reviews and audits of agency internal review processes.

## Performance Statement

Office of the Queensland Ombudsman	Notes	2013-14 Target/Est.	2013-14 Est. Actual	2014-15 Target/Est.
<b>Service Area:</b> <i>Independent review of complaints about government administration</i>				
<b>Service standards</b>				
Proportion of recommendations accepted and agreed actions by agencies		90%	96%	90%
Average time to complete assessments	1	10 days	5 days	10 days
Proportion of investigations completed within target timeframes		90%	92%	90%
Proportion of complaints finalised within 12 months of lodgement		99%	100%	99%
Proportion of investigations resulting in agency rectification action	2	10%	15%	10%
Proportion of complaints reviewed where original decision upheld	3	80%	84%	80%
Proportion of clients satisfied/very satisfied with the level of service provided by the Office	4	80%	64%	80%
Clearance rate for complaints	5	100%	99%	100%
<b>State contribution (\$000)</b>		<b>7,364</b>	<b>7,049</b>	<b>8,222</b>
<b>Other revenue (\$000)</b>		<b>280</b>	<b>478</b>	<b>380</b>
<b>Total cost (\$000)</b>		<b>7,644</b>	<b>7,527</b>	<b>8,602</b>

### Notes:

1. The Office has been able to achieve an average time to complete assessments of 5 days through efficient and effective work practices. The time to complete an assessment is influenced by the number and complexity of matters and the availability of information from complainants and agencies.
2. This service standard measures the proportion of investigations that result in agency rectification actions. Improved decision-making by agencies/councils will result in a lower percentage of rectifications from investigations by the Office.
3. This service standard measures the quality of investigation decisions made by the Office. Where complainants are dissatisfied with the outcome of an Ombudsman investigation or subsequently are able to provide new information they can request a review by a more senior officer. The Office has no control over the number of reviews requested. This measure confirms that effective investigations have been undertaken or where decisions are overturned provides opportunities to identify improvements in the investigation process.

4. This service standard reports on client satisfaction with service delivery (helpfulness, respectfulness, professionalism and timeliness), based on a survey of people who dealt with the Office as part of a complaint or investigation. The level of client satisfaction was affected by the high proportion of complainants whose complaint was declined for investigation being included in the survey.
5. This service standard compares the number of matters closed with the number of new matters opened in the financial year. It is affected by both the number and timing of new matters and closures. A number below 100% does not necessarily indicate an increasing backlog, but may be a result of increased numbers of new matters being opened late in the year.

## CAPITAL

### Capital program

The Office's capital program will be \$0.16 million in 2014-15 for the ongoing replacement of information communication technology hardware and software and office equipment.

### Capital budget statement

Office of the Ombudsman	Notes	2013-14 Adjusted Budget \$'000	2013-14 Est. Actual \$'000	2014-15 Budget \$'000
<b>Capital Purchases<sup>1</sup></b>				
Total land, buildings and infrastructure	..	..	..	..
Total plant and equipment	2	80	..	160
Total other capital	..	..	..	..
<b>Total Capital Purchases</b>		<b>80</b>	<b>..</b>	<b>160</b>

Notes:

1. For more detail on the Office's capital acquisitions please refer to Budget Paper 3.
2. The Office's capital purchases will be \$0.16 million in 2014-15 for the ongoing replacement and upgrade of office and ICT equipment. In order to fund the full replacement of its computer servers in 2014-15, the capital budget for 2013-14 has been deferred to 2014-15.

# BUDGETED FINANCIAL STATEMENTS

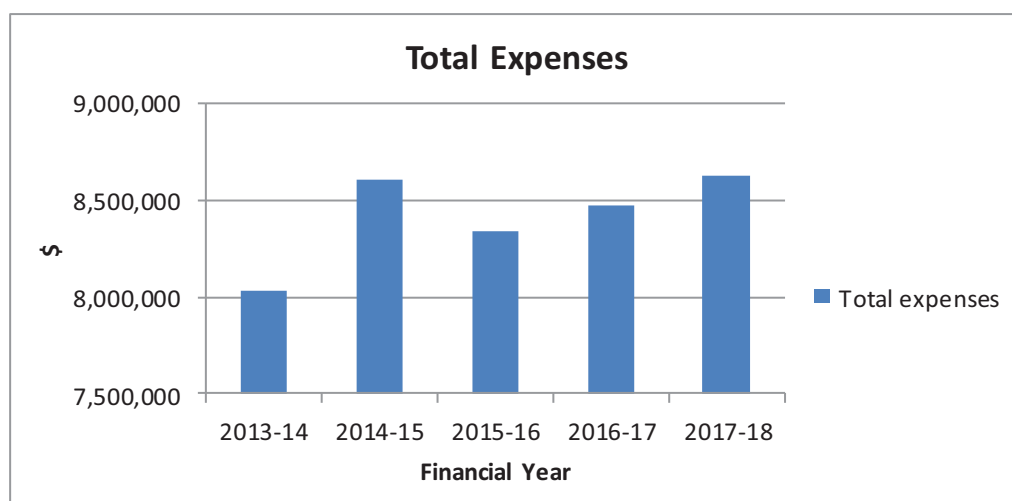
## ANALYSIS OF BUDGETED FINANCIAL STATEMENTS

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

### Departmental income statement

Total expenses are estimated to be \$8.602 million in 2014-15, an increase of \$1.1 million from the 2013-14 financial year. This is largely due to employee expenses increasing by \$0.58 million, including the addition of six staff transferring from the Commission for Children and Young People and Child Guardian (CCYPCG) as a result of the Office assuming responsibility for the oversight of child safety complaints in Queensland from 1 July 2014. In addition, \$0.3 million was carried forward from 2013-14 to 2014-15 for the electronic record keeping project, replacement of the Office's desktop computers and enhancement of a shared website. Total expenses return to usual levels in 2015-16 with increases in 2015-16 and the out-years relating to enterprise bargaining adjustments.

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



### Departmental balance sheet

The Office's major assets are in property, plant and equipment (\$0.774 million). This is expected to decrease by 49% over the next three years, as a result of depreciation of existing assets (predominantly the office fit out) exceeding the value of assets acquired.

The Office's main liabilities relate to payables (\$0.32 million) and the remaining balance (\$0.44 million) of the building owner's \$1.1 million contribution to the fit out of new accommodation in 2009. The contribution was capitalised and is being amortised over ten years at the rate of \$0.11 million per annum as it is taken to revenue.

## CONTROLLED INCOME STATEMENT

Office of the Ombudsman	Notes	2013-14 Adjusted Budget \$'000	2013-14 Est. Act. \$'000	2014-15 Budget \$'000
<b>Income</b>				
Appropriation revenue	1,5,9	7,364	7,049	8,222
Taxes		..	..	..
User charges and fees	2,6,10	200	385	300
Royalties and land rents		..	..	..
Grants and other contributions		..	..	..
Interest		..	..	..
Other revenue		80	93	80
Gains on sale/revaluation of assets		..	..	..
<b>Total income</b>		<b>7,644</b>	<b>7,527</b>	<b>8,602</b>
<b>Expenses</b>				
Employee expenses	7,11	5,838	5,944	6,804
Supplies and services:				
- Outsourced service delivery		..	..	..
- Other supplies and services	3,12	1,494	1,353	1,532
Grants and subsidies		..	..	..
Depreciation and amortisation	4,8	260	201	210
Finance/borrowing costs		..	..	..
Other expenses		52	29	56
Losses on sale/revaluation assets		..	..	..
<b>Total expenses</b>		<b>7,644</b>	<b>7,527</b>	<b>8,602</b>
<b>OPERATING SURPLUS/(DEFICIT)</b>		<b>..</b>	<b>..</b>	<b>..</b>

## CONTROLLED STATEMENT OF CHANGES IN EQUITY

Office of the Ombudsman	Notes	2013-14 Adjusted Budget \$'000	2013-14 Est. Act. \$'000	2014-15 Budget \$'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		..	..	..
<b>Net income recognised directly in equity</b>		..	..	..
Surplus/(deficit) for the period		..	..	..
<b>Total recognised income and expense for the period</b>		..	..	..
Equity injection/(withdrawal)		..	..	..
Equity adjustments (inc. MoG transfers)		..	..	..
<b>Total movement in equity for period</b>		..	..	..

## CONTROLLED BALANCE SHEET

Office of the Ombudsman	Notes	2013-14 Adjusted Budget \$'000	2013-14 Est. Act. \$'000	2014-15 Budget \$'000
<b>CURRENT ASSETS</b>				
Cash assets	13,17,22	497	634	580
Receivables	14,18	292	232	234
Other financial assets		..	..	..
Inventories		..	..	..
Other	15,19	45	3	6
Non-financial assets held for sale		..	..	..
<b>Total current assets</b>		<b>834</b>	<b>869</b>	<b>820</b>
<b>NON-CURRENT ASSETS</b>				
Receivables		..	..	..
Other financial assets		..	..	..
Property, plant and equipment	16,20,23	878	824	774
Intangibles		..	..	..
Other		..	..	..
<b>Total non-current assets</b>		<b>878</b>	<b>824</b>	<b>774</b>
<b>TOTAL ASSETS</b>		<b>1,712</b>	<b>1,693</b>	<b>1,594</b>
<b>CURRENT LIABILITIES</b>				
Payables		329	310	321
Accrued employee benefits		..	..	..
Interest-bearing liabilities and derivatives		..	..	..
Provisions		..	..	..
Other		110	110	110
<b>Total current liabilities</b>		<b>439</b>	<b>420</b>	<b>431</b>
<b>NON-CURRENT LIABILITIES</b>				
Payables		..	..	..
Accrued employee benefits		..	..	..
Interest-bearing liabilities and derivatives		..	..	..
Provisions		..	..	..
Other	21,24	439	439	329
<b>Total non-current liabilities</b>		<b>439</b>	<b>439</b>	<b>329</b>
<b>TOTAL LIABILITIES</b>		<b>878</b>	<b>859</b>	<b>760</b>
<b>NET ASSETS/(LIABILITIES)</b>		<b>834</b>	<b>834</b>	<b>834</b>
<b>EQUITY</b>				
Capital/contributed equity		881	881	881
Accumulated surplus/(accumulated deficit)		(47)	(47)	(47)
Reserves:				
- Asset revaluation surplus		..	..	..
- Other (specify)		..	..	..
<b>TOTAL EQUITY</b>		<b>834</b>	<b>834</b>	<b>834</b>



## CONTROLLED CASH FLOW STATEMENT

Office of the Ombudsman	Notes	2013-14 Adjusted Budget \$'000	2013-14 Est. Act. \$'000	2014-15 Budget \$'000
<b>CASH FLOWS FROM OPERATING ACTIVITIES</b>				
<b>Inflows</b>				
Appropriation receipts	25,29,32	7,364	7,049	8,222
User charges and fees	26,30,33	204	389	304
Royalties and land rent receipts		..	..	..
Grants and other contributions		..	..	..
Interest received		..	..	..
Taxes		..	..	..
Other		198	211	198
<b>Outflows</b>				
Employee costs	34	(5,841)	(5,947)	(6,807)
Supplies and services	27,35	(1,603)	(1,473)	(1,652)
Grants and subsidies		..	..	..
Borrowing costs		..	..	..
Other		(166)	(132)	(159)
<b>Net cash provided by/(used in) operating activities</b>		<b>156</b>	<b>97</b>	<b>106</b>
<b>CASH FLOWS FROM INVESTING ACTIVITIES</b>				
<b>Inflows</b>				
Sales of non-financial assets		..	..	..
Investments redeemed		..	..	..
Loans and advances redeemed		..	..	..
<b>Outflows</b>				
Payments for non-financial assets	28,31,36	(80)	..	(160)
Payments for investments		..	..	..
Loans and advances made		..	..	..
<b>Net cash provided by/(used in) investing activities</b>		<b>(80)</b>	<b>..</b>	<b>(160)</b>
<b>CASH FLOWS FROM FINANCING ACTIVITIES</b>				
<b>Inflows</b>				
Borrowings		..	..	..
Equity injections		..	..	..
<b>Outflows</b>				
Borrowing redemptions		..	..	..
Finance lease payments		..	..	..
Equity withdrawals		..	..	..
<b>Net cash provided by/(used in) financing activities</b>		<b>..</b>	<b>..</b>	<b>..</b>
<b>Net increase/(decrease) in cash held</b>		<b>76</b>	<b>97</b>	<b>(54)</b>
<b>Cash at the beginning of financial year</b>		<b>421</b>	<b>537</b>	<b>634</b>
Cash transfers from restructure		..	..	..
<b>Cash at the end of financial year</b>		<b>497</b>	<b>634</b>	<b>580</b>

## EXPLANATION OF VARIANCES IN THE FINANCIAL STATEMENTS

From 1 July 2014 departments (excluding commercialised business units) will no longer be liable for payroll tax. To provide comparable cost forecasts across all periods, the 2013-14 Adjusted budget and the 2013-14 Estimated actual have been recast to reflect the removal of payroll tax from Employee expenses and an associated reduction has been made to Appropriation revenue. The 2013-14 Adjusted budget appropriation revenue and Employee expenses have been reduced by \$0.27 million. The 2013-14 Estimated actual Appropriation revenue and Employee expenses have been reduced by \$0.28 million.

### Income statement

Major variations between 2013-14 Adjusted budget and 2013-14 Estimated actual include:

1. Decrease in service revenue in the 2013-14 Estimated actual is due to the deferral of \$0.3 million to 2014-15). This was a result of staff vacancies in the first half of the year and higher than anticipated own revenue.
2. The increase in user charges and fees of \$0.18 million is due to an unanticipated increase in demand for the Office's training sessions.
3. The decrease in supplies and services of \$0.14 million is due mainly to delays in the establishment of an electronic records management system and the enhancement of a shared website (\$0.07 million) and savings in consultancies, electricity and operating lease rentals.
4. The decrease in depreciation and amortisation is due to no new capital purchases in the past two financial years and existing plant and equipment becoming fully depreciated.

Major variations between 2013-14 Adjusted budget and 2014-15 Budget include:

5. Service revenue in the 2014-15 Budget includes salary increases related to EB outcomes as well as a deferral from 2013-14 of \$0.3 million. It also includes \$0.52 million for the employment of six additional staff to manage the case load associated with functions transferred to the Office from the Commission for Children and Young People and Child Guardian (CCYPCG) from 1 July 2014.
6. User charges and fees are expected to increase due to increased demand for training offered by the Office.
7. The increase is due to provision for salary EB increases and \$0.52 million for the employment of six additional staff to manage the case load associated with functions transferred to the Office from the CCYPCG from 1 July 2014.
8. The decrease in depreciation and amortisation is due to no new capital purchases in past two financial years and existing plant and equipment becoming fully depreciated.

Major variations between 2013-14 Estimated actual and the 2014-15 Budget include:

9. Increase in service revenue in the 2014-15 Budget is due to salary increases and the deferral of \$0.3 million from 2013-14. It also includes \$0.52 million for the employment of six additional staff to manage the case load associated with functions transferred to the Office from the CCYPCG from 1 July 2014.
10. The decrease in user charges and fees is due to the expectation that the increased demand for the Office's training sessions will not be fully sustained.
11. The increase is due to provision for salary EB increases and \$0.52 million for the employment of six additional staff to manage the case load associated with functions transferred to the Office from the CCYPCG from 1 July 2014.
12. The increase is due to the proposed establishment of an electronic records management system, the enhancement of a shared website and the replacement of desktop computers with funding deferred from 2013-14.

### Balance sheet

Major variations between 2013-14 Adjusted budget and 2013-14 Estimated actual include:

13. The increase in cash assets is due mainly to no fixed asset purchases being made during the year.
14. The decrease in receivables is due to increased use of corporate cards by agencies in payment for training provided.
15. Other assets consist of prepaid expenses. The Office is no longer expecting to prepay large expenses in 2013-14.
16. The decrease in property, plant and equipment is due to no fixed asset purchases being made in the year.

Major variations between 2013-14 Adjusted budget and 2014-15 Budget include:

17. The increase in cash assets is due to the depreciation expense (non-cash) exceeding the amount expended on fixed assets.
18. The decrease in receivables is due to increased use of corporate cards by agencies in payment for training provided.
19. Other assets consist of prepaid expenses. The Office is not expecting to prepay large expenses in 2014-15.
20. The decrease in property, plant and equipment is due to the depreciation expense exceeding purchases of fixed assets.
21. The decrease is due to the amortisation of the liability for the remaining balance (\$0.44 million) of the building owner's \$1.1 million contribution to the fit out of new accommodation in 2009. The contribution was capitalised and is being amortised over ten years at the rate of \$0.11 million per annum as it is taken to revenue. The balance shown in the 2014-15 Estimate has been reduced by the amount utilised during the year.

Major variations between 2013-14 Estimated actual and the 2014-15 Budget include:

22. The decrease in cash assets is due mainly to the purchase of capital acquisitions. No capital acquisitions have been made in 2013-14.
23. The decrease in property, plant and equipment is due to the depreciation expense exceeding purchases of fixed assets, reducing the book values of plant and equipment.
24. The decrease is due to the amortisation of the liability for the remaining balance (\$0.44 million) of the building owner's \$1.1 million contribution to the fit out of new accommodation in 2009. The contribution was capitalised and is being amortised over ten years at the rate of \$0.11 million per annum as it is taken to revenue. The balance shown in the 2014-15 Estimate has been reduced by the amount utilised during the year.

## Cash flow statement

Major variations between 2013-14 Adjusted budget and 2013-14 Estimated actual include:

25. The decrease in service revenue in the 2013-14 Estimated actual is due to the deferral of \$0.3 million to 2014-15 and adjustments related to EB funding.
26. The increase in user charges and fees of \$0.18 million in the Estimated actual is due to the unanticipated increase in demand for the Office's training sessions.
27. The decrease in supplies and services of \$0.13 million is due mainly to delays in the establishment of an electronic records management system and the enhancement to a shared website (\$0.07 million) and savings in consultancies, electricity and operating lease rentals.
28. The decrease in payments for property, plant and equipment is due to no purchases being made in the year, with expenditure delayed to fund replacement of computer servers in 2014-15.

Major variations between 2013-14 Adjusted budget and 2014-15 Budget include:

29. The increase is due to provision for salary EB increases and \$0.52 million in funding transferred from CCYPCG for the employment of six additional staff to manage the additional case load as a result of the abolition of the CCYPCG.
30. The user charges and fees increase of \$0.1 million is due to current increased demand for training offered by the Office.
31. The increase in payments for non-financial assets is due to anticipated replacement of the Office's computer servers in 2014-15.

Major variations between 2013-14 Estimated actual and the 2014-15 Budget include:

32. The increase in service revenue in the 2014-15 Budget is due to salary increases and the carry forward of \$0.30 million from 2013-14. It also includes \$0.52 million for the employment of six additional staff to manage the case load associated with functions transferred to the Office from the CCYPCG from 1 July 2014.
33. The decrease in user charges and fees of \$0.08 million is due to the expectation that the current level of demand for the Office's training sessions will not be sustained.
34. The increase is due to provision for salary EB increases and \$0.52 million for the employment of six additional staff to manage the case load associated with functions transferred to the Office from the CCYPCG from 1 July 2014.

35. The increase is due to the proposed establishment of an electronic records management system, the enhancement of a shared website and the replacement of the Office's desktop computers with funding carried forward from 2013-14.
36. The increase in payments for non-financial assets is due to anticipated replacement of the Office's computer servers in 2014-15.



# The Public Trustee of Queensland

# RESOURCES AND PERFORMANCE

## DEPARTMENTAL OVERVIEW

### 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
- ensure an orderly succession of property between generations
- 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:

- trustee services for philanthropic foundations
- unclaimed moneys processing
- undertaking functions pursuant to various pieces of legislation, including the:
  - *Criminal Proceeds Confiscation Act 2002*;
  - *Associations Incorporation Act 1981*; and
  - *Trusts Act 1973*.
- managing the financial affairs of prisoners that fall within Part 7 of the *Public Trustee Act 1978*.

Key achievements of the Public Trustee during 2013-14 included:

- provision of a range of Community Service Obligations (CSOs) with an estimated value of \$28.7 million at no cost to Government including:
  - fees rebated for some clients with limited assets;
  - free will making service;
  - public education in areas such as wills and enduring powers of attorney with an emphasis on planning for life; and
  - support for a range of community services such as the Adult Guardian (now Public Guardian) and funding of the Civil Law Legal Aid Scheme administered by Legal Aid Queensland.
- continued enhancements to frontline service delivery through:
  - a centralised service centre in Ipswich to manage the financial affairs of clients residing in the community in group housing arrangements;
  - the establishment of a charitable and statutory trust unit to better serve clients; and
  - the implementation of enhancements to will making software to improve the client experience.
- the first of its annual client surveys to measure and identify areas for improvement in the provision of services:
  - for deceased estate management;
  - for financial management for clients with impaired capacity; and
  - in the course of front desk and telephone reception for clients.
- continued business improvement through program restructure and outsourced arrangements
- appointment of a service provider to provide financial planning services to clients
- upgraded technology capability, including enhanced mobility solutions, data networks and data archiving/recovery, which improves efficiencies in service delivery and provides

- opportunities to enhance mobile service delivery capability
- introduction of a Learning Management System to support frontline service delivery
- strengthened performance management across the agency to support improved client service
- promotion of community awareness surrounding financial elder abuse and successfully pursuing the recovery of funds misappropriated in the course of financial elder abuse
- maintained self-funding status through delivery of a strong financial performance.

In 2014-15, the Public Trustee aims to achieve effective and efficient frontline service delivery by ensuring its business model is capable of meeting the increasing demand for its core services. 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 are and will continue to drive an increase in clients requiring financial management and estates requiring administration.

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

- improving efficiency and effectiveness of frontline service delivery to meet increasing client expectations
- further tightening of economic conditions will impact the ability to maintain the delivery of CSOs at the current rate of growth
- growing reliance on its services and meeting increasing demand from changing socio-economic demographics
- refining its business model to meet increasing complexity associated with client needs
- maintaining community confidence in services provided.

The key 2014-15 budget highlights include:

- provision of a range of CSOs at no cost to Government which are expected to increase by \$2 million to \$30.7 million
- further investment in upgrading regional offices throughout the State to provide better frontline services to the Queensland regional community
- a review of frontline service delivery locations in Brisbane to determine whether additional locations are required in suburban areas to meet population growth and the changing demographic needs of Queenslanders
- assessment and determination of a strategy for existing technology supporting frontline service delivery
- developing and implementing an inter-agency program to inform and educate the people of Queensland on the importance of enduring powers of attorney and advanced health directives (Empowering Queenslanders).

## Departmental Budget Summary

The table below shows the total resources available in 2014-15 from all sources and summarises how resources will be applied by service area and by controlled and administered classifications.

Public Trustee of Queensland	2013-14 Adjusted Budget \$'000	2013-14 Est. Actual \$'000	2014-15 Budget \$'000
<b>CONTROLLED</b>			
<b>Income</b>			
Other revenue	79,721	92,364	87,736
<b>Total income</b>	<b>79,721</b>	<b>92,364</b>	<b>87,736</b>
<b>Expenses</b>			
<b>Total expenses</b>	<b>79,653</b>	<b>84,223</b>	<b>87,705</b>
<b>Operating surplus/deficit</b>	<b>68</b>	<b>8,141</b>	<b>31</b>
<b>Net assets</b>	<b>168,533</b>	<b>175,976</b>	<b>176,007</b>
<b>ADMINISTERED</b>			
<b>Revenue</b>			
Other administered revenue	3,237	2,470	3,446
<b>Total revenue</b>	<b>3,237</b>	<b>2,470</b>	<b>3,446</b>
<b>Expenses</b>			
Transfers to government	3,237	2,470	3,446
Administered expenses	..	..	..
<b>Total expenses</b>	<b>3,237</b>	<b>2,470</b>	<b>3,446</b>
<b>Net assets</b>	<b>..</b>	<b>..</b>	<b>..</b>



## Staffing<sup>1</sup>

Public Trustee of Queensland	Notes	2013-14	2013-14	2014-15
		Adjusted Budget	Est. Actual	Budget
Public Trustee of Queensland	2, 3	558	568	578
<b>TOTAL</b>				

### 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.
3. The increase in FTEs in 2013-14 Estimated actual and 2014-15 Budget reflects higher frontline service delivery activity than assumed in 2013-14 Adjusted budget due to increasing demand for core services resulting from 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, driving an increase in clients requiring financial administration and estates requiring administration. This increased activity is expected to continue into 2014-15 driving further FTE growth. The Public Trustee continues to review its existing information systems and processes to drive greater efficiencies to limit the impact this increased activity has on FTE growth.

## 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 its business model is capable of meeting the increasing demand for its core services and making those services available to all Queenslanders.

The Public Trustee contributes to the Government's objectives for the community through initiatives outlined in further detail below.

### Our clients

*Government objective: to revitalise frontline services for families*

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

- continue to maintain focus on frontline service delivery of the Public Trustee's 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

*Government objective: to reduce the cost of living for families*

Develop innovative services in a client responsive manner

- continue to meet the growing demand for the delivery of services to the community
- drive efficiencies to reduce the cost associated with the administration of special purpose functions and unclaimed money
- ensure investment strategies are prudent, competitive and ethical.

### Our business

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

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

- review the future capacity of Public Trustee resources to assist all Queenslanders
- develop opportunities to grow business in areas that complements core services
- 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 organisation through sustained community engagement
- promote openness and transparency in decision-making.

## **Our people**

*Government objective: Revitalise frontline services for families*

Develop and maintain a committed workforce

- attract and retain key personnel in a competitive labour market
- enhance the skills of our people to promote higher levels of productivity
- ensure job satisfaction levels remain a priority
- create opportunities for professional development
- develop knowledge pathways to support future advancement of staff within the organisation.

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

## Performance Statement

Public Trustee of Queensland	Notes	2013-14 Target/Est.	2013-14 Est. Actual	2014-15 Target/Est.
<b>Service standards</b>				
Overall client satisfaction with deceased estate administration service as measured by client satisfaction index	1	65%	65%	70%
Overall client satisfaction with financial management service as measured by client satisfaction index	2	New measure	New measure	70%
Overall client satisfaction with will preparation service as measured by client satisfaction index	3	90%	95%	90%
Percentage of deceased estates administered within target timeframe	4	New measure	New measure	70%
<b>State contribution (\$000)</b>		..	..	..
<b>Other revenue (\$000)</b>		<b>79,721</b>	<b>92,364</b>	<b>87,736</b>
<b>Total cost (\$000)</b>		<b>79,653</b>	<b>84,223</b>	<b>87,705</b>

### Notes:

1. The Public Trustee's Estimated actual for 2013-14 financial year is the target as these surveys are conducted annually. The target has been increased to 70% for 2014-15 to align with the target for financial management service delivery and to reflect an expected increase in the client satisfaction index in 2014-15 resulting from process improvement initiatives which will be implemented during 2014-15 particularly relating to enhanced communication which will assist in managing client expectations.
2. This new service standard has been introduced to measure the effectiveness of one of the Public Trustee's key services: financial management of assets of clients with impaired capacity.
3. A favourable client satisfaction index result is expected for 2013-14 based on current survey results.
4. This new service standard has been introduced to measure the overall efficiency rate of the Public Trustee in delivering its estate administration service. The Public Trustee has established timeframes for categories of deceased estate administration which are determined based on the complexity of the estate under administration. This new service standard measures the completion rate of deceased estate administration compared to the management timeframes established.

## **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.

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

## CAPITAL

### Capital program

The Public Trustee's capital expenditure for 2013-14 is estimated to be \$5 million against its Adjusted capital budget of \$5.7 million. An external review of a number of properties has been undertaken during the year which delayed the commencement of some projects. This has resulted in the deferral of some capital expenditure into 2014-15. The current capital expenditure estimate for 2013-14 includes:

- \$2.6 million for refurbishment of regional offices and head office to meet the increase in service demand
- \$1.7 million as part of the strategy to upgrade business systems on an on-going basis.

During 2014-15 capital expenditure is estimated to be \$12 million. The Public Trustee is committed to meeting the Government objectives to provide quality and efficient services to clients in the Queensland community. The Public Trustee continues to re-develop regional offices to improve efficiency of frontline service delivery and accessibility to all clients, as well as continuing to maintain appropriate workplace health and safety standards for clients and staff.

The Public Trustee is planning significant investments at a number of its locations during 2014-15. The 2014-15 capital budget also includes an amount to review frontline service delivery locations in Brisbane. This will assist in determining whether additional locations are required in suburban areas to meet population growth and the changing demographic needs of Queenslanders. The total capital budget for 2014-15 includes:

- \$9.3 million for existing regional offices and head office and, potentially, new locations in Brisbane suburban areas if it is determined that additional locations are necessary
- \$2 million as part of the strategy to upgrade business systems on an on-going basis.

### Capital budget statement

Public Trustee of Queensland	Notes	2013-14 Adjusted Budget \$'000	2013-14 Est. Actual \$'000	2014-15 Budget \$'000
<b>Capital Purchases<sup>1</sup></b>				
Total land, buildings and infrastructure	..	3,694	2,602	9,296
Total plant and equipment	..	432	320	709
Total other capital	..	1,600	2,043	1,958
<b>Total Capital Purchases</b>	..	<b>5,726</b>	<b>4,965</b>	<b>11,963</b>

Notes:

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 Public Trustee's budgeted financial statements is provided below.

### Departmental income statement

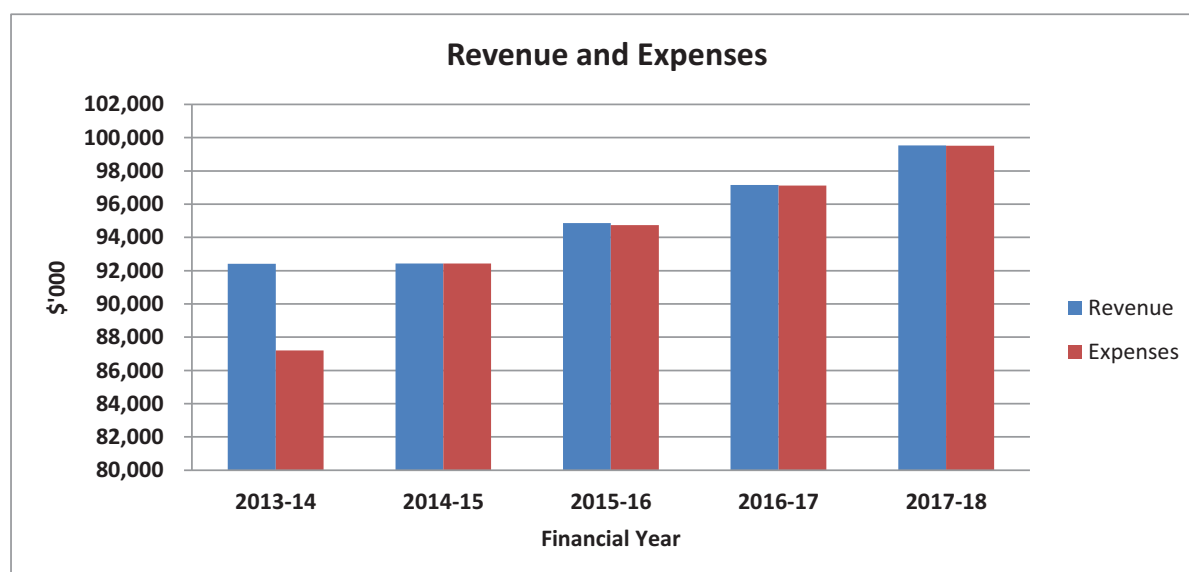
The Public Trustee is a self-funding organisation that provides its services at no cost to Government.

The 2013-14 Estimated actual operating surplus of \$8.1 million is significantly higher than the 2013-14 Adjusted budget estimate of \$68,000. This is due to a number of "one-off" items which were not anticipated in the 2013-14 Budget and are not expected to continue in 2014-15. In particular, the 2013-14 result includes recoupment of interest on outstanding balances related to a corporate trustee client, and additional fees relating to unclaimed moneys following an initiative to remind Queensland businesses of their responsibilities to lodge unclaimed moneys which has resulted in an increase in lodgements received during the year. The 2013-14 financial result has also benefitted from additional investment income due to an increase in clients' funds held in the Common Fund following the further implementation of the revised investment strategy for clients with limited assets.

The 2013-14 Estimated actual total income includes \$2.4 million relating to services received below fair value from Queensland State Archives. This item, which has a corresponding expense, has not previously been reported by the Public Trustee and was not forecast at the time of the 2013-14 Budget. This item will continue in future years. The increase in revenue for the forward estimates (i.e. 2015-16 and beyond) is driven by expected fee increases which are assumed to increase by 3.5% per annum over the forward estimate years.

Total expenses are estimated to be \$87.7 million in 2014-15, an increase of \$3.5 million (4%) from the 2013-14 Estimated actual. This increase is mainly driven by employee expenses and interest expense to be paid on amounts held on behalf of clients. Employee expenses are expected to continue to increase due to an increase in frontline FTE's to accommodate an increase in client activity and an expected wage increase. In addition, interest expense to be paid to clients is expected to increase in line with amounts held in the Common Fund on behalf of clients. The forward estimates period also includes provision for general indexation of goods and services.

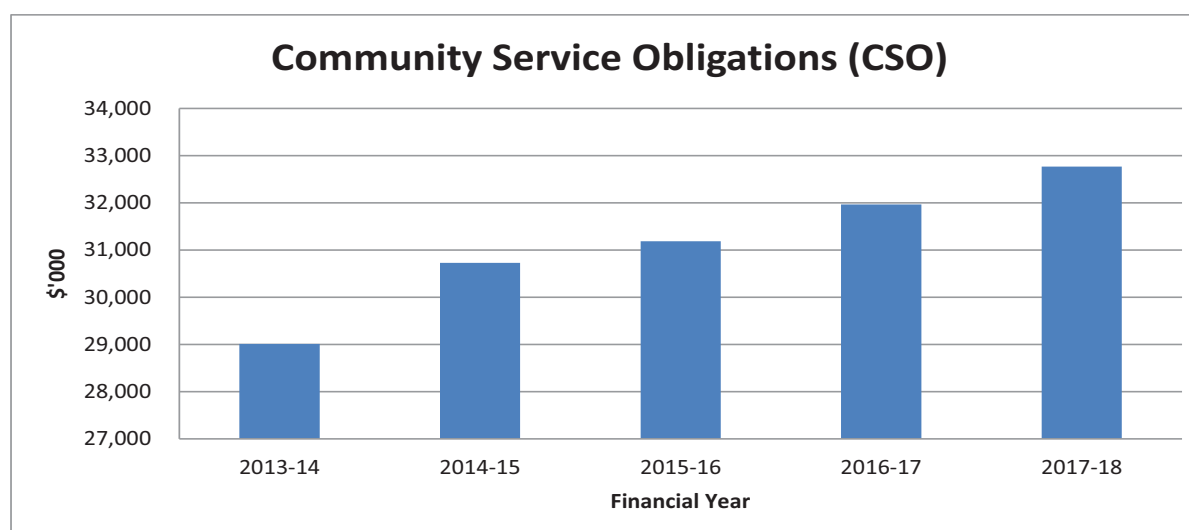
**Chart: Total departmental revenue and expenses across the Forward Estimates period**



The Public Trustee has a Community Service Obligation (CSO) scheme (which is a safety net limit on the annual fees payable by certain clients). The CSO scheme provides for a rebate of fees for some clients with limited assets. The rebate may apply for services where there are limited assets including financial administration for clients with impaired capacity, or administration of deceased estates or trusts. The Public Trustee also provides free will making services for Queenslanders and public education in areas such as wills and enduring powers of attorney with an emphasis on planning for life. In addition to the CSOs outlined above, the Public Trustee also provides funding to the Office of the Adult Guardian (now Public Guardian) and financial assistance under the Civil Law Legal Aid Scheme administered by Legal Aid Queensland.

Total CSOs are estimated to be \$30.7 million in 2014-15, higher than the 2013-14 Estimated actual of \$28.7 million. The forecast increase in CSOs over the following three years is due to the expected increase in the needs of clients with limited assets (and, therefore, an increase in rebates), in line with forecast growth in the number and life expectancy of the ageing population.

**Chart: Total departmental community service obligations (CSOs) across the Forward Estimates period**





## Departmental balance sheet

Amounts held on behalf of clients have significantly increased during 2013-14 due to the finalisation of the revised investment strategy for clients with limited assets. This investment strategy has a focus on capital preservation and has resulted in additional client funds being invested in the Common Fund. As the majority of the implementation of this revised investment strategy will be implemented by the end of 2013-14, amounts held on behalf of clients are assumed to remain relatively flat in 2014-15 compared to the forecast balance at the end of 2013-14. Financial assets will show a modest increase in 2014-15 with a relatively high portion of the investment portfolio invested in the short term (in cash and cash equivalents) due to a relatively flat interest rate outlook which reduces the interest rate risk compared to long dated securities. This risk mitigation strategy provides capital protection in the event that long term rates increase during the year, as the market value of long dated fixed interest rate securities declines when long term rates rise.

## CONTROLLED INCOME STATEMENT

Public Trustee of Queensland	Notes	2013-14 Adjusted Budget \$'000	2013-14 Est. Act. \$'000	2014-15 Budget \$'000
<b>Income</b>				
Appropriation revenue		..	..	..
Taxes		..	..	..
User charges and fees	1, 8	49,917	53,924	52,624
Royalties and land rents		..	..	..
Grants and other contributions	2, 9	..	2,389	2,389
Interest	3, 10	29,060	33,361	32,314
Other revenue	4, 15	744	1,605	409
Gains on sale/revaluation of assets	5, 16	..	1,085	..
<b>Total income</b>		<b>79,721</b>	<b>92,364</b>	<b>87,736</b>
<b>Expenses</b>				
Employee expenses	11, 17	47,637	47,968	51,041
Supplies and services:				
- Outsourced service delivery		..	..	..
- Other supplies and services	6, 12	14,268	18,268	18,807
Grants and subsidies	13, 18	1,233	1,206	1,297
Depreciation and amortisation		2,135	2,153	2,074
Finance/borrowing costs		13,089	13,050	13,592
Other expenses	7, 14, 19	1,291	1,578	894
Losses on sale/revaluation assets		..	..	..
<b>Total expenses</b>		<b>79,653</b>	<b>84,223</b>	<b>87,705</b>
<b>OPERATING SURPLUS/(DEFICIT)</b>		<b>68</b>	<b>8,141</b>	<b>31</b>

## CONTROLLED STATEMENT OF CHANGES IN EQUITY

Public Trustee of Queensland	Notes	2013-14 Adjusted Budget \$'000	2013-14 Est. Act. \$'000	2014-15 Budget \$'000
Net effect of the changes in accounting policies and prior year adjustments		..	..	..
Increase/(decrease) in asset revaluation reserve		..	(4,112)	..
Net amount of all revenue and expense adjustments direct to equity not disclosed above		..	..	..
<b>Net income recognised directly in equity</b>		..	<b>(4,112)</b>	..
Surplus/(deficit) for the period		68	8,141	31
<b>Total recognised income and expense for the period</b>		68	4,029	31
Equity injection/(withdrawal)		..	..	..
Equity adjustments (Inc. MoG transfers)		..	..	..
<b>Total movement in equity for period</b>		<b>68</b>	<b>4,029</b>	<b>31</b>

## CONTROLLED BALANCE SHEET

Public Trustee of Queensland	Notes	2013-14 Adjusted Budget \$'000	2013-14 Est. Act. \$'000	2014-15 Budget \$'000
<b>CURRENT ASSETS</b>				
Cash assets	20, 30	199,496	247,542	249,701
Receivables		17,213	18,013	17,313
Other financial assets	21, 31	388,705	430,117	430,117
Inventories		..	..	..
Other		872	587	587
Non-financial assets held for sale	22, 32, 40	3,056	550	2,200
<b>Total current assets</b>		<b>609,342</b>	<b>696,809</b>	<b>699,918</b>
<b>NON-CURRENT ASSETS</b>				
Receivables		..	..	..
Other financial assets		79,300	75,685	75,685
Property, plant and equipment	23, 33, 41	49,757	39,695	45,584
Intangibles	24, 34	1,879	2,316	4,116
Other		..	..	..
<b>Total non-current assets</b>		<b>130,936</b>	<b>117,696</b>	<b>125,385</b>
<b>TOTAL ASSETS</b>		<b>740,278</b>	<b>814,505</b>	<b>825,303</b>
<b>CURRENT LIABILITIES</b>				
Payables	25, 35, 42	16,905	18,692	22,136
Accrued employee benefits	26, 36, 43	3,905	5,873	6,793
Interest-bearing liabilities and derivatives	27, 37	542,385	605,360	611,742
Provisions		1,020	940	961
Other		..	..	..
<b>Total current liabilities</b>		<b>564,215</b>	<b>630,865</b>	<b>641,632</b>
<b>NON-CURRENT LIABILITIES</b>				
Payables		..	..	..
Accrued employee benefits		7,530	7,664	7,664
Interest-bearing liabilities and derivatives		..	..	..
Provisions		..	..	..
Other		..	..	..
<b>Total non-current liabilities</b>		<b>7,530</b>	<b>7,664</b>	<b>7,664</b>
<b>TOTAL LIABILITIES</b>		<b>571,745</b>	<b>638,529</b>	<b>649,296</b>
<b>NET ASSETS/(LIABILITIES)</b>		<b>168,533</b>	<b>175,976</b>	<b>176,007</b>
<b>EQUITY</b>				
Capital/contributed equity		..	..	..
Accumulated surplus/(accumulated deficit)	28, 38	40,617	55,028	55,059
Reserves:				
- Asset revaluation surplus	29, 39	40,329	33,214	33,214
- Other (general and specific reserves)		87,587	87,734	87,734
<b>TOTAL EQUITY</b>		<b>168,533</b>	<b>175,976</b>	<b>176,007</b>

## CONTROLLED CASH FLOW STATEMENT

Public Trustee of Queensland	Notes	2013-14 Adjusted Budget \$'000	2013-14 Est. Act. \$'000	2014-15 Budget \$'000
<b>CASH FLOWS FROM OPERATING ACTIVITIES</b>				
<b>Inflows</b>				
Appropriation receipts		..	..	..
User charges and fees	44, 53, 64	49,917	60,464	53,324
Royalties and land rent receipts		..	..	..
Grants and other contributions		..	..	..
Interest received	45, 54	29,060	33,375	32,314
Taxes		..	..	..
Other		744	1,605	409
<b>Outflows</b>				
Employee costs	55, 65	(47,637)	(46,726)	(50,100)
Supplies and services	46, 56, 66	(11,485)	(5,311)	(14,098)
Grants and subsidies		(1,233)	(1,206)	(1,297)
Borrowing costs	47, 57, 67	(9,566)	(11,383)	(12,468)
Other	58, 68	(1,291)	(1,245)	(894)
<b>Net cash provided by/(used in) operating activities</b>		<b>8,509</b>	<b>29,573</b>	<b>7,190</b>
<b>CASH FLOWS FROM INVESTING ACTIVITIES</b>				
<b>Inflows</b>				
Sales of non-financial assets	48, 59, 69	..	3,600	550
Investments redeemed	49, 60, 70	4,793	35,971	..
Loans and advances redeemed		..	..	..
<b>Outflows</b>				
Payments for non-financial assets	50, 61, 71	(5,726)	(4,965)	(11,963)
Payments for investments	51, 62, 72	(36,108)	(63,973)	..
Loans and advances made		..	..	..
<b>Net cash provided by/(used in) investing activities</b>		<b>(37,041)</b>	<b>(29,367)</b>	<b>(11,413)</b>
<b>CASH FLOWS FROM FINANCING ACTIVITIES</b>				
<b>Inflows</b>				
Borrowings	52, 63, 73	30,496	77,858	6,382
Equity injections		..	..	..
<b>Outflows</b>				
Borrowing redemptions		..	..	..
Finance lease payments		..	..	..
Equity withdrawals		..	..	..
<b>Net cash provided by/(used in) financing activities</b>		<b>30,496</b>	<b>77,858</b>	<b>6,382</b>
<b>Net increase/(decrease) in cash held</b>		<b>1,964</b>	<b>78,064</b>	<b>2,159</b>
<b>Cash at the beginning of financial year</b>		<b>197,532</b>	<b>169,478</b>	<b>247,542</b>
Cash transfers from restructure		..	..	..
<b>Cash at the end of financial year</b>		<b>199,496</b>	<b>247,542</b>	<b>249,701</b>

## ADMINISTERED INCOME STATEMENT

Public Trustee of Queensland	Notes	2013-14 Adjusted Budget \$'000	2013-14 Est. Act. \$'000	2014-15 Budget \$'000
<b>Income</b>				
Appropriation revenue		..	..	..
Taxes		..	..	..
User charges and fees		..	..	..
Royalties and land rents		..	..	..
Grants and other contributions		..	..	..
Interest	74, 77	546	487	505
Other revenue	75, 78, 80	2,691	1,983	2,941
Gains on sale/revaluation of assets		..	..	..
<b>Total income</b>		<b>3,237</b>	<b>2,470</b>	<b>3,446</b>
<b>Expenses</b>				
Employee expenses		..	..	..
Supplies and services:				
- Outsourced service delivery		..	..	..
- Other supplies and services		..	..	..
Grants and subsidies		..	..	..
Depreciation and amortisation		..	..	..
Finance/borrowing costs		..	..	..
Other expenses		..	..	..
Losses on sale/revaluation assets		..	..	..
Transfers of Administered Revenue to Government	76, 79, 81	3,237	2,470	3,446
<b>Total expenses</b>		<b>3,237</b>	<b>2,470</b>	<b>3,446</b>
<b>OPERATING SURPLUS/(DEFICIT)</b>		<b>..</b>	<b>..</b>	<b>..</b>

## ADMINISTERED BALANCE SHEET

Public Trustee of Queensland	Notes	2013-14 Adjusted Budget \$'000	2013-14 Est. Act. \$'000	2014-15 Budget \$'000
<b>CURRENT ASSETS</b>				
Cash assets		57	..	..
Receivables		..	..	..
Other financial assets		..	..	..
Inventories		..	..	..
Other	82, 84, 86	3,180	2,470	3,446
Non-financial assets held for sale		..	..	..
<b>Total current assets</b>		<b>3,237</b>	<b>2,470</b>	<b>3,446</b>
<b>NON-CURRENT ASSETS</b>				
Receivables		..	..	..
Other financial assets		..	..	..
Property, plant and equipment		..	..	..
Intangibles		..	..	..
Other		..	..	..
<b>Total non-current assets</b>		<b>..</b>	<b>..</b>	<b>..</b>
<b>TOTAL ASSETS</b>		<b>3,237</b>	<b>2,470</b>	<b>3,446</b>
<b>CURRENT LIABILITIES</b>				
Payables		..	..	..
Transfers to Government Payable	83, 85, 87	3,237	2,470	3,446
Accrued employee benefits		..	..	..
Interest-bearing liabilities and derivatives		..	..	..
Provisions		..	..	..
Other		..	..	..
<b>Total current liabilities</b>		<b>3,237</b>	<b>2,470</b>	<b>3,446</b>
<b>NON-CURRENT LIABILITIES</b>				
Payables		..	..	..
Accrued employee benefits		..	..	..
Interest-bearing liabilities and derivatives		..	..	..
Provisions		..	..	..
Other		..	..	..
<b>Total non-current liabilities</b>		<b>..</b>	<b>..</b>	<b>..</b>
<b>TOTAL LIABILITIES</b>		<b>3,237</b>	<b>2,470</b>	<b>3,446</b>
<b>NET ASSETS/(LIABILITIES)</b>		<b>..</b>	<b>..</b>	<b>..</b>
<b>EQUITY</b>				
Capital/contributed equity		..	..	..
Accumulated surplus/(accumulated deficit)		..	..	..
Reserves:				
- Asset revaluation surplus		..	..	..
- Other (specify)		..	..	..
<b>TOTAL EQUITY</b>		<b>..</b>	<b>..</b>	<b>..</b>

## ADMINISTERED CASH FLOW STATEMENT

Public Trustee of Queensland	Notes	2013-14 Adjusted Budget \$'000	2013-14 Est. Act. \$'000	2014-15 Budget \$'000
<b>CASH FLOWS FROM OPERATING ACTIVITIES</b>				
<b>Inflows</b>				
Appropriation receipts		..	..	..
User charges and fees		..	..	..
Royalties and land rent receipts		..	..	..
Grants and other contributions		..	..	..
Interest received		546	487	505
Taxes		..	..	..
Other	88, 91	2,691	2,571	2,941
<b>Outflows</b>				
Employee costs		..	..	..
Supplies and services		..	..	..
Grants and subsidies		..	..	..
Borrowing costs		..	..	..
Other		..	..	..
Transfers to Government	89, 92	(3,232)	(3,273)	(2,470)
<b>Net cash provided by/(used in) operating activities</b>		<b>5</b>	<b>(215)</b>	<b>976</b>
<b>CASH FLOWS FROM INVESTING ACTIVITIES</b>				
<b>Inflows</b>				
Sales of non-financial assets		..	..	..
Investments redeemed		..	215	..
Loans and advances redeemed		..	..	..
<b>Outflows</b>				
Payments for non-financial assets		..	..	..
Payments for investments	90, 93	(5)	..	(976)
Loans and advances made		..	..	..
<b>Net cash provided by/(used in) investing activities</b>		<b>(5)</b>	<b>215</b>	<b>(976)</b>
<b>CASH FLOWS FROM FINANCING ACTIVITIES</b>				
<b>Inflows</b>				
Borrowings		..	..	..
Equity injections		..	..	..
<b>Outflows</b>				
Borrowing redemptions		..	..	..
Finance lease payments		..	..	..
Equity withdrawals		..	..	..
<b>Net cash provided by/(used in) financing activities</b>		<b>..</b>	<b>..</b>	<b>..</b>
<b>Net increase/(decrease) in cash held</b>		<b>..</b>	<b>..</b>	<b>..</b>
<b>Cash at the beginning of financial year</b>		<b>57</b>	<b>..</b>	<b>..</b>
Cash transfers from restructure		..	..	..
<b>Cash at the end of financial year</b>		<b>57</b>	<b>..</b>	<b>..</b>



## EXPLANATION OF VARIANCES IN THE FINANCIAL STATEMENTS

### Income statement

Major variations between 2013-14 Adjusted budget and 2013-14 Estimated actual include:

1. User charges are higher than the budget due to significant increase in fee revenue relating to lodgements of unclaimed moneys and an increase in professional fees income.
2. Grants and other contributions include the notional value of services provided below fair value relating to Public Trustee records held at Queensland State Archives. This item was reported for the first time as part of the 2012-13 year end reporting process as this was when the Public Trustee became aware of the item. Accordingly, no amount was included in the 2013-14 Adjusted budget. Amounts will be reported in the actuals for 2014-15 and for future years. An offsetting amount is included in supplies and services expense.
3. Interest revenue is higher due to an increase in investment income on Common Fund assets, predominantly due to an increase in clients' funds held in the Common Fund resulting from further implementation of the revised investment strategy for clients with limited assets. In addition, the 2013-14 Estimated actual has benefited from the "one-off" recoupment of interest on outstanding balances related to a corporate trustee client.
4. Other revenue is higher as the 2013-14 Estimated actual has benefited from the "one-off" recovery of outstanding balances relating to a corporate trustee client and expected insurance recoveries.
5. The increase in the 2013-14 Estimated actual relates to the gain on sale of financial assets to take advantage of favourable price movements in the market.
6. The increase in supplies and services is predominantly due to the recognition of the expense component (\$2.4 million) of services received below fair value relating to Public Trustee records held at Queensland State Archives. This item was reported for the first time as part of the 2012-13 year end reporting process as this was when the Public Trustee became aware of the item. Accordingly, no amount was included in the 2013-14 Adjusted budget. An offsetting amount is included in grants and other contributions income. The increase is also due to additional expenditure on repairs and maintenance of buildings, higher costs associated with the engagement of short term agency contractors and expenditure related to a program to inform and educate Queenslanders the importance of enduring powers of attorney and advanced health directives.
7. Other expenses are higher than the 2013-14 Adjusted budget as the Estimated actual includes property valuations for 2013-14 financial reporting purposes, profit and loss write offs and the impairment of outstanding balances relating to corporate trustee clients.

Major variations between 2013-14 Adjusted budget and 2014-15 Budget include:

8. User charges for 2014-15 Budget is higher than 2013-14 Adjusted budget due to an expected fee increase and increased frontline service delivery.
9. Grants and other contributions include the notional value of services provided below fair value relating to Public Trustee records held at Queensland State Archives. This item has not previously been recorded by the Public Trustee and was reported for the first time as part of the 2012-13 year end reporting process as this was when the Public Trustee became aware of the item. Accordingly, no amount was included in the 2013-14 Adjusted budget. An offsetting amount is included in supplies and services expense.
10. Interest revenue is higher due to an increase in investment income on Common Fund assets, predominantly due to an increase in clients' funds held in the Common Fund resulting from further implementation of the revised investment strategy for clients with limited assets.
11. Employee expenses are higher in 2014-15 Budget due to wages increase for staff and an increase in frontline FTEs to meet increased demand for frontline service delivery.
12. The increase in supplies and services is predominantly due to the recognition of the expense component (\$2.4 million) of services received below fair value relating to Public Trustee records held at Queensland State Archives. This item was reported for the first time as part of the 2012-13 year end reporting process as this was when the Public Trustee became aware of the item. Accordingly, no amount was included in the 2013-14 Adjusted budget. An offsetting amount is included in grants and other contributions income. The 2014-15 Budget also includes additional funding for information technology expenditure, further funding for the program to inform and educate Queenslanders the importance of enduring powers of attorney and advanced health directives and higher occupancy costs such as repairs and maintenance.

13. The increase in Grants and Subsidies expense in 2014-15 Budget is due to the CPI indexation increase in the support provided to the Office of the Adult Guardian (now Public Guardian) and provision for an increase to financial assistance provided to the Civil Law Legal Aid Scheme administered by Legal Aid Queensland.
14. Other expenses are expected to decrease in 2014-15 Budget as no impairment of outstanding balances relating to corporate trustee clients is anticipated in the 2014-15 Budget.

Major variations between 2013-14 Estimated actual and the 2014-15 Budget include:

15. The decrease in 2014-15 Budget is due to the 2013-14 Estimated actual benefitting from the “one-off” recovery of outstanding balances relating to a corporate trustee client and expected insurance recoveries.
16. The decrease is due to the expectation that there will not be any gains on disposals of financial assets in 2014-15.
17. Employee expenses are higher in 2014-15 Budget due to wages increase for staff and an increase in frontline FTEs to meet the increased demand for frontline service delivery.
18. The increase in Grants and Subsidies expense in 2014-15 Budget is due to a CPI indexation increase in the support provided to the Office of the Adult Guardian (now Public Guardian) and an expected increase to assistance provided to the Civil Law Legal Aid Scheme administered by Legal Aid Queensland.
19. Other expenses are expected to decrease as no impairment of outstanding balances relating to corporate trustee clients, profit and loss write offs or property valuation costs are expected in 2014-15.

## Balance sheet

Major variations between 2013-14 Adjusted budget and 2013-14 Estimated actual include:

20. Cash assets in 2013-14 Estimated actual are significantly higher than the 2013-14 Adjusted budget due to an increase in clients’ funds held in the Common Fund as a result of further implementation of the revised investment strategy for clients with limited assets. A high portion of assets are being held in cash due to a relatively flat interest rate outlook as cash investments provide capital protection in the event that long term interest rates increase during the year as the market value of long term fixed interest rate securities declines when long term rates rise.
21. Other financial assets are higher than 2013-14 Adjusted budget due to an increase in clients’ funds held in the Common Fund as a result of further implementation of the revised investment strategy for clients with limited assets.
22. The decrease in non-financial assets held for sale is due to disposal of properties during the year.
23. Property, plant and equipment is lower than 2013-14 Estimated actual due to the deferral of capital expenditure on buildings and a reduction in property valuations following revaluations performed for both 2012-13 and 2013-14 financial reporting.
24. The increase in intangibles in 2013-14 Estimated actual is due to the expected development relating to the Public Trustee’s client management system, an initiative which will take a number of years to complete.
25. Payables are higher than 2013-14 Adjusted budget due to projections based on current levels and an increase in supplies and services expenditure relating to repairs and maintenance of buildings, higher cost associated with the engagement of short term agency contractors and expenditure related to a program to inform and educate Queenslanders the importance of enduring powers of attorney and advanced health directives.
26. Accrued employee benefits are higher than 2013-14 Adjusted budget due to additional FTEs to meet the increased demand for frontline service delivery and the impact of timing on the wages accruals.
27. Interest bearing liabilities are expected to be higher than 2013-14 Adjusted budget due to an increase in clients’ funds held in the Common Fund as a result of further implementation of the revised investment strategy for clients with limited assets.
28. The accumulated surplus is higher than the 2013-14 Adjusted budget due to higher operating surpluses achieved in both 2012-13 and 2013-14 financial years compared to estimates.
29. The decline in the asset revaluation surplus is due to the decline in property valuations following a valuation review conducted for 2012-13 financial reporting and the forecast reduction in valuations for 2013-14 year end reporting based on current market conditions and building assessments.

Major variations between 2013-14 Adjusted budget and 2014-15 Budget include:

30. Cash assets in 2014-15 Budget are significantly higher than the 2013-14 Adjusted budget due to an increase in clients' funds held in the Common Fund as a result of further implementation of the revised investment strategy for clients with limited assets. A high portion of assets are being held in cash due to a relatively flat interest rate outlook as well as cash investments providing capital protection in the event that long term interest rates increase during the year as the market value of long term fixed interest rate securities declines when long term rates rise.
31. Other financial assets are higher than 2013-14 Adjusted budget due to an increase in clients' funds held in the Common Fund as a result of further implementation of the revised investment strategy for clients with limited assets.
32. The reduction in non-financial assets held for sale is due to the disposal of some properties during 2013-14.
33. The decrease in property, plant and equipment in 2014-15 Budget is due to a reduction in property valuations following revaluations performed for both 2012-13 and 2013-14 financial reporting, partially offset by planned capital expenditure.
34. The increase in 2014-15 Budget intangibles is due to planned development relating to the Public Trustee's client management system.
35. Payables are higher than 2013-14 Adjusted budget due to projections based on current levels and an increase in capital expenditure relating to existing regional offices and head office and potentially new locations in Brisbane suburban areas as well as upgrading business systems. Accounts payable will also increase following increased supplies and services expenditure relating to information technology expenditure, further funding for the program to inform and educate Queenslanders the importance of enduring powers of attorney and advanced health directives and higher occupancy costs such as repairs and maintenance.
36. Accrued employee benefits are higher than 2013-14 Adjusted budget due to wages increase for staff, additional FTEs to meet the increased demand for frontline service delivery and the impact of timing on the wages accruals.
37. Interest bearing liabilities are estimated to be higher than 2013-14 Adjusted budget due to an increase in clients' funds held in the Common Fund as a result of further implementation of the revised investment strategy for clients with limited assets.
38. Accumulated surplus is higher than the 2013-14 Adjusted budget due to higher operating surpluses being achieved in both 2012-13 and 2013-14 financial years compared to estimates.
39. The decline in the asset revaluation surplus is due to the decline in property valuations conducted for 2012-13 financial reporting and the forecast reduction in valuations for 2013-14 year end reporting based on current market conditions and building assessments.

Major variations between 2013-14 Estimated actual and the 2014-15 Budget include:

40. The increase in 2014-15 Budget is due to the expected program of property disposals.
41. The increase in 2014-15 Budget is due to planned capital expenditure relating to existing regional offices and head office and potentially new locations in Brisbane suburban areas.
42. Payables are higher than 2013-14 Estimated actual due to projections based on current levels and an increase in capital expenditure relating to existing regional offices and head office and potentially new locations in Brisbane suburban areas as well as upgrading business systems.
43. The increase in accrued employee benefits from 2013-14 Estimated actual is due to wages increase, additional FTEs to meet the increased demand for frontline service delivery and the impact of timing on the wages accruals.

## Cash flow statement

Major variations between 2013-14 Adjusted budget and 2013-14 Estimated actual include:

44. The increase in 2013-14 Estimated actual is due to increased fee revenue relating to lodgements of unclaimed moneys and professional fees income combined with recoupment of outstanding balances relating to a corporate trustee client.
45. The increase in 2013-14 Estimated actual is due to an increase in investment income on Common Fund assets, predominantly due to an increase in clients' funds held in the Common Fund due to further implementation of the revised investment strategy for clients with limited assets. In addition, the 2013-14 Estimated actual has benefited from the "one-off" recoupment of interest on outstanding balances related to a corporate trustee client.
46. The decrease in 2013-14 Estimated actual is due to an increase in estimated payables based on current levels.

47. The increase in 2013-14 Estimated actuals is due to an increase in clients' funds held in the Common Fund as a result of further implementation of the revised investment strategy for clients with limited assets.
48. The increase in 2013-14 Estimated actuals is due to expected cash inflows from disposal of properties.
49. The increase in 2013-14 Estimated actuals is due to the maturity of some financial assets and the disposal of financial assets to take advantage of favourable price movements in the market.
50. The decrease in 2013-14 Estimated actuals is due to the deferral of capital expenditure on properties.
51. The increase in 2013-14 Estimated actuals is due to an increase in the investment in financial assets resulting from an increase in clients' funds held in the Common Fund as a result of further implementation of the revised investment strategy for clients with limited assets.
52. The increase in 2013-14 Estimated actuals is due to an increase in clients' funds held in the Common Fund as a result of further implementation of the revised investment strategy for clients with limited assets.

Major variations between 2013-14 Adjusted budget and 2014-15 Budget include:

53. The increase in 2014-15 Budget is due to fee increases and increased frontline service delivery.
54. The increase in 2014-15 Budget is due to an increase in investment income on Common Fund assets, predominantly due to an increase in clients' funds held in the Common Fund due to further implementation of the revised investment strategy for clients with limited assets.
55. The increase in 2014-15 Budget is due to wages increase for staff and an increase in frontline service delivery FTEs to meet increased demand for frontline service delivery.
56. The increase in 2014-15 Budget is due to increase in supplies and services expenditure relating to additional funding for information technology expenditure, further funding for the program to inform and educate Queenslanders the importance of enduring powers of attorney and advanced health directives and higher occupancy costs such as repairs and maintenance.
57. The increase in 2014-15 Budget is due to an increase in clients' funds held in the Common Fund as a result of further implementation of the revised investment strategy for clients with limited assets.
58. The decrease in 2014-15 Budget other expenses cash outflows is due to no profit and loss write offs or property valuations costs being expected in 2014-15.
59. The increase in 2014-15 Budget is due to expected proceeds from the disposal of property.
60. The decrease in 2014-15 Budget reflects that no disposal of financial assets is expected in 2014-15.
61. The increase in 2014-15 Budget is due to proposed capital expenditure relating to existing regional offices and head office and potentially new locations in Brisbane suburban areas as well as upgrading business systems.
62. The decrease in 2014-15 Budget is due to an assumption that any increase in clients' funds held in the Common Fund will be invested in cash due to the relatively flat interest rate outlook.
63. The decrease in 2014-15 Budget is due to the final transition of the revised investment strategy for clients with limited assets. The transition to the revised investment strategy has occurred in tranches, with the majority of tranches being implemented in the 2012-13 and 2013-14 financial years, hence the increase in amounts held on behalf of clients is expected to reduce in 2014-15 compared to previous years.

Major variations between 2013-14 Estimated actual and the 2014-15 Budget include:

64. The decrease in 2014-15 Budget is due to 2013-14 Estimated Actual including the one off recoupment of outstanding balances relating to a corporate trustee client as well as a slight reduction in user charges. The 2013-14 Estimated Actuals also includes an increase in fee revenue relating to unclaimed moneys lodgements which is not expected to be sustained in 2014-15.
65. The increase in 2014-15 Budget is due to wages increase for staff and an increase in frontline FTEs to meet increased demand for frontline service delivery.
66. The increase in 2014-15 Budget is due to an increase in supplies and services expenditure combined with a smaller increase in payables than expected in 2013-14 Estimated actuals based on current levels.
67. The increase in 2014-15 Budget is due to an increase in the average of clients' funds held in the Common Fund during the year as a result of the implementation of the revised investment strategy for clients with limited assets.
68. The decrease in 2014-15 Budget other expenses cash outflows is due to no profit and loss write offs or property valuation costs being expected in 2014-15.
69. The decrease in 2014-15 Budget is due to fewer disposals of properties forecast to settle in 2014-15 than in 2013-14.
70. The decrease in 2014-15 Budget is due to no disposal of financial assets being expected in 2014-15.

71. The increase in 2014-15 Budget is due to proposed capital expenditure relating to existing regional offices and head office and potentially new locations in Brisbane suburban areas as well as upgrading business systems.
72. The decrease in 2014-15 Budget is due to an assumption that any increase in clients' funds held in the Common Fund will be invested in cash due to the relatively flat interest rate outlook.
73. The decrease in 2014-15 Budget is due to the final transition of the revised investment strategy for clients with limited assets. The transition to the revised investment strategy has occurred in tranches, with the majority of tranches being implemented in the 2012-13 and 2013-14 financial years, hence the increase in amounts held on behalf of clients is expected to reduce in 2014-15 compared to previous years.

### **Administered income statement**

Major variations between 2013-14 Adjusted budget and 2013-14 Estimated actual include:

74. The decrease in 2013-14 Estimated actual is due to the lower interest rate environment than forecast in the 2013-14 Budget.
75. Other revenue represents unclaimed moneys held for a period greater than six years which are required to be remitted to the Consolidated Fund. The Estimated actual for 2013-14 is forecast to be lower than Budget due to higher claims made during the year in part due to increased community awareness of the Unclaimed Moneys Fund.
76. The decrease in 2013-14 Estimated actual is due to a reduction in the balance to be transferred to the Consolidated Fund due to higher claims made during the year in part due to increased community awareness of the Unclaimed Moneys Fund.

Major variations between 2013-14 Adjusted budget and 2014-15 Budget include:

77. The decrease in 2014-15 Budget is due to the expected continued lower interest rate environment in 2014-15 compared to that expected for the 2013-14 Adjusted budget.
78. The increase in 2014-15 Budget is due to an expected increase in the amounts forecast greater than six years due to be transferred to the Consolidated Fund based on the age profile from lodgement of amounts currently held in the Unclaimed Moneys Fund.
79. The increase in 2014-15 Budget is due to an expected increase in the amounts forecast greater than six years due to be transferred to the Consolidated Fund based on the age profile from lodgement of amounts currently held in the Unclaimed Moneys Fund.

Major variations between 2013-14 Estimated actual and the 2014-15 Budget include:

80. The increase in 2014-15 Budget is due to an expected increase in the amounts greater than six years due to be transferred to the Consolidated Fund based on the age profile from lodgement of amounts currently held in the Unclaimed Moneys Fund.
81. The increase in 2014-15 Budget is due to an increase in the amounts greater than six years due to be transferred to the Consolidated Fund based on the age profile from lodgement of amounts currently held in the Unclaimed Moneys Fund.

### **Administered balance sheet**

Major variations between 2013-14 Adjusted budget and 2013-14 Estimated actual include:

82. Other Assets primarily represents amounts (both interest revenue and unclaimed moneys held for a period greater than six years) held prior to remittance to the Consolidated Fund. The Estimated actual for 2013-14 is forecast to be lower than budget due to higher claims made during the year in part due to increased community awareness of the Unclaimed Moneys Fund.
83. The decrease in 2013-14 Estimated actual is due to a reduction in the balance to be transferred to government due to higher claims made during the year in part due to increased community awareness of the Unclaimed Moneys Fund.

Major variations between 2013-14 Adjusted budget and 2014-15 Budget include:

84. Other Assets primarily represents amounts (both interest revenue and unclaimed moneys held for a period greater than six years) held prior to remittance to the Consolidated Fund. The increase in 2014-15 Budget is due to an anticipated increase in amounts greater than six years due to be transferred to the Consolidated Fund, based on the age profile from lodgement of amounts currently held in the Unclaimed Moneys Fund.
85. The increase in 2014-15 Budget is due to an increase in amounts forecast greater than six years due to be transferred to the Consolidated Fund, based on the age profile from lodgement of amounts currently held in the Unclaimed Moneys Fund.

Major variations between 2013-14 Estimated actual and the 2014-15 Budget include:

86. Other Assets primarily represents amounts (both interest revenue and unclaimed moneys held for a period greater than six years) held prior to remittance to the Consolidated Fund. The increase in the 2014-15 Budget is due to an increase in amounts forecast greater than six years due to be transferred to the Consolidated Fund, based on the age profile from lodgement of amounts currently held in the Unclaimed Moneys Fund.
87. The increase in the 2014-15 Budget is due to an increase in amounts greater than six years due to be transferred to the Consolidated Fund, based on the age profile from lodgement of amounts currently held in the Unclaimed Moneys Fund.

### **Administered cash flow statement**

Major variations between 2013-14 Adjusted budget and 2014-15 Budget include:

88. The increase in 2014-15 Budget is due to an increase in amounts forecast greater than six years due to be transferred to the Consolidated Fund, based on the age profile from lodgement of amounts currently held in the Unclaimed Moneys Fund.
89. The decrease in 2014-15 Budget is due to a lower amount to be transferred to Consolidated Fund from the previous year due to higher claims made during the year in part due to increase community awareness of the Unclaimed Moneys Fund.
90. The increase in 2014-15 Budget is due to surplus cash from operations invested in financial assets.

Major variations between 2013-14 Estimated actual and the 2014-15 Budget include:

91. The increase in 2014-15 Budget is due to an increase in amounts forecast greater than six years due to be transferred to the Consolidated Fund, based on the age profile from lodgement of amounts currently held in the Unclaimed Moneys Fund.
92. The decrease in 2014-15 Budget is due to a lower amount to be transferred to Consolidated Fund from the previous year due to higher claims made during the year in part due to increase community awareness of the Unclaimed Moneys Fund.
93. The increase in 2014-15 Budget is due to surplus cash from operations invested in financial assets.



# GLOSSARY OF TERMS

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**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.

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

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**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.

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**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.

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

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**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.

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**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.

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**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.

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

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**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.

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**Equity Injection** — An increase in the investment of the Government in a public sector agency.

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<b>Financial Statements</b>	— Collective description of the Income Statement, the Balance Sheet and the Cash Flow Statement for an entity's controlled and administered activities.
<b>Income Statement</b>	— A financial statement highlighting the accounting surplus or deficit of an entity. It provides an indication of whether the entity has sufficient revenue to meet expenses in the current year, including non-cash costs such as depreciation.
<b>Outcomes</b>	— Whole-of-government outcomes are intended to cover all dimensions of community well being. They express the current needs and future aspirations of communities, within a social, economic and environment context.
<b>Own-Source Revenue</b>	— Revenue that is generated by an agency, generally through the sale of goods and services, but it may also include some Commonwealth funding.
<b>Priorities</b>	— Key policy areas that will be the focus of Government activity.
<b>Services</b>	— The actions or activities (including policy development) of an agency which contribute to the achievement of the agency's objectives.

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





