

Service Delivery Statements

Department of Justice
and Attorney-General

Electoral Commission of Queensland

Office of the Queensland Ombudsman

The Public Trustee of Queensland

2016-17 Queensland Budget Papers

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

Budget Highlights

The Budget Papers are available online at

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Service Delivery Statements

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Department of Justice and Attorney-General

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Portfolio overview

Ministerial and portfolio responsibilities

The table below represents the agencies and services which are the responsibility of the Attorney-General and Minister for Justice and Minister for Training and Skills; and the Minister for Police, Fire and Emergency Services and Minister for Corrective Services:

Attorney-General and Minister for Justice and Minister for Training and Skills

The Honourable Yvette D'Ath MP

Minister for Police, Fire and Emergency Services and Minister for Corrective Services

The Honourable Bill Byrne MP

Department of Justice and Attorney-General

Director-General: David Mackie

Service area 1: Justice Services

Service area 2: Legal and Prosecutions

Service area 3: Youth Justice

Service area 4: Liquor, Gaming and Fair Trading

Service area 5: Corrective Services

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

Anti-Discrimination Commission Queensland

Anti-Discrimination Commissioner: Kevin Cocks, AM

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

Crime and Corruption Commission

Chairperson: Alan MacSporran QC

Chief Executive Officer: Forbes Smith

Objective: To protect Queenslanders from major crime and corruption.

Legal Aid Queensland

Acting Chief Executive Officer: Paul Davey

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

Office of the Information Commissioner

Information Commissioner: Rachael Rangihaeata

Objective: To be an independent, influential and practical authority on public sector information rights and responsibilities.

Prostitution Licensing Authority

Chairperson: Marshall Irwin

Objective: To regulate prostitution in Queensland by administering the *Prostitution Act 1999* and the *Prostitution Regulation 2014*.

Electoral Commission of Queensland

Electoral Commissioner: Walter van der Merwe

Objective: To deliver a free, honest and fair electoral system to ensure that all Queenslanders have the opportunity to participate equitably in the democratic life of the State.

Office of the Queensland Ombudsman

The Queensland Ombudsman: Phil Clarke

Objective: To improve fairness and accountability in public administration.

The Public Trustee of Queensland

Public Trustee: Peter Carne

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

Additional information about these agencies can be sourced from:

www.justice.qld.gov.au

www.adcq.qld.gov.au

www.ccc.qld.gov.au

www.legalaid.qld.gov.au

www.oic.qld.gov.au

www.pla.qld.gov.au

www.ecq.qld.gov.au

www.ombudsman.qld.gov.au

www.pt.qld.gov.au

Departmental overview

The Department of Justice and Attorney-General's vision is a fair, safe and just Queensland. The department aims to deliver on its vision by contributing to a fair and just society, and safe and healthy communities through the following strategic objectives:

- Queensland is safe
- Queensland is fair and just
- Queensland can get on with the job
- Queensland gets great service
- the Department of Justice and Attorney-General is responsive and high performing.

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

- building safe, caring and connected communities by ensuring an accessible and effective justice system and encouraging safer and inclusive communities
- delivering quality frontline services by providing responsive and integrated government services and supporting disadvantaged Queenslanders.

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

Capital measures for 2016-17 include providing:

- \$21 million of the \$76.6 million Perimeter Security Upgrade Program to upgrade the perimeter security at various correctional centres over seven years, which is due for completion in 2019-20
- \$40.9 million of \$126.9 million budget to complete the recommissioning of Borallon Training and Correctional Centre, incorporating the remediation of hanging points from all secure cells without air-conditioning
- \$7.8 million in correctional centre enhancements including Woodford Correctional Centre, Brisbane Women's Correctional Centre, Lotus Glen Correctional Centre and Southern Queensland Correctional Centre
- \$13.2 million of the \$18.7 million project to upgrade the security management system and other accommodation at the Brisbane Youth Detention Centre, due for completion in 2017-18
- \$17.8 million for the ongoing programmed renewal, maintenance and minor works of courthouses and youth justice facilities, including \$2 million to upgrade Kingaroy courthouse and \$2 million to upgrade Rockhampton courthouse.

The department's key priorities and initiatives are:

- delivering effective laws and other responses that strategically target criminal behaviour including responding to the recommendations arising from the reports of the Queensland Organised Crime Commission of Inquiry and the Taskforce on Organised Crime Legislation, and the Review of the *Criminal Organisation Act 2009*
- implementing key initiatives under the Tackling Alcohol-Fuelled Violence policy
- continuing to contribute to the child safety reform agenda initiated by the Queensland Child Protection Commission of Inquiry Report
- continuing to implement justice system initiatives in response to the Domestic and Family Violence Taskforce *Not Now, Not Ever* Report
- developing and implementing a comprehensive youth justice policy to support an effective youth justice system which reflects contemporary best practice in the management of juvenile offenders and their families, with a focus on prevention and rehabilitation
- continuing to manage prisoners in custody and those offenders in the community safely, and ensuring Queensland's record of preventing escapes from secure prisons is maintained
- addressing recidivism by providing offenders with the opportunity to reduce reoffending through education and work programs
- developing an integrated whole of criminal justice strategy that identifies innovation in service delivery and a model to better manage demand across the justice system.

Service performance

Performance statement

Justice Services

Service area objective

To enable fair, just and accessible resolution of disputes; increase community safety; and uphold legal and social rights, including for victims of crime and vulnerable adults and children.

Service area description

Justice Services contributes to a fair, safe and just Queensland by providing the community fair, timely and accessible justice services through courts, tribunals, coronial, justice of the peace and civil and criminal mediation services. By supporting victims of crime and protecting the rights and interests of vulnerable adults and children, it upholds the rights of Queenslanders and ensures they are treated fairly and justly. Births, deaths and marriages registration services protect access to individual legal and social rights through validated identity documents.

Services

- Courts
- Dispute resolution
- Tribunals
- Registration of births, deaths, marriages and name changes
- Victims of crime assistance
- Public guardianship

2016-17 service area highlights

In 2016-17, the department will contribute to the Queensland Government's priorities to deliver an effective, responsive and efficient justice system by:

- providing funding of \$157.5 million over four years with funding of \$40.6 million per annum ongoing to provide sustainable, long term funding for legal assistance, legal profession regulation and law library services, providing triennial funding certainty to legal entities. Interest revenue of \$27.5 million from the Legal Practitioners Interest on Trust Account Fund will be transferred to the consolidated fund to partially offset the increased expenditure
- providing funding of \$32.4 million over four years to boost Legal Aid Queensland funding to a level that is equal to the national average per capita over time and funding of \$13 million per annum ongoing to sustain expected increases in demand and provide access to justice for financially disadvantaged Queenslanders
- providing funding of \$54.6 million over four years (including \$5.6 million capital) across the department to support domestic and family violence initiatives. This forms part of the Government's overall package of \$198.2 million over five years (\$192.9 million new funding and \$5.3 million in reprioritised funding) since the 2015-16 Budget to continue to respond to the *Not Now, Not Ever* Report into domestic and family violence in Queensland. Funding within the Justice Services service area will be used to:
 - support delivery of specialist domestic and family violence courts
 - enhance the capability of community justice groups located within 18 discrete Aboriginal and Torres Strait Islander communities in Queensland to develop culturally appropriate domestic and family violence responses for Aboriginal and Torres Strait Islander people
 - support the Women's Legal Services Helpline for victims of domestic violence and establish a Queensland Sexual Assault Counselling Privilege legal assistance service
 - establish an implementation team to drive the delivery of justice related recommendations
 - ensure Queensland Magistrates receive ongoing, contemporary professional development on domestic and family violence issues, including impacts on adult victims and children

- support participation in High Risk Teams to provide an integrated response across Government and the community to domestic and family violence
- providing an additional \$20 million over two years to meet increased demand for services across the Justice Services and Legal and Prosecutions service areas. Funding across the Justice Services service area will be used to respond to increased land, criminal and domestic and family violence matters in Queensland Courts
- providing ongoing funding to permanently establish Queensland Civil and Administrative Tribunal Justice of the Peace services following a successful trial aimed at reducing the time taken to finalise minor civil disputes
- providing funding of \$800,000 over four years to the Office of the Public Guardian to participate in a whole-of-government education strategy to encourage long term financial planning and proactive independent planning in relation to future decision making, including improved update of enduring powers of attorney, advanced health care directives and will making
- continuing the reinstatement and roll out of specialist courts and court diversion programs including the Murri Court, Special Circumstances Court Diversion Program (as Queensland Integrated Court Referrals) and the Drug Court to provide people coming into contact with the criminal justice system the opportunity to address issues associated with their offending. Referrals are made to service providers that provide programs designed to address the underlying causes of offending behaviour and to promote the delivery of culturally appropriate court responses
- completing an independent evaluation of the specialist Domestic and Family Violence Court trial in Southport to inform future work in developing a statewide and place-based specialist approach to domestic and family violence matters. The purpose of the trial is to provide a coordinated, consistent and timely response to domestic and family violence matters, enhance safety for victims of domestic violence, make perpetrators accountable for their violence and build stronger collaboration across the service system that supports the court.

Department of Justice and Attorney-General	Notes	2015-16 Target/Est.	2015-16 Est. Actual	2016-17 Target/Est.
Service area: Justice Services				
Service: Courts				
Supreme Court - Court of Appeal				
Service standards				
<i>Effectiveness measure</i>				
Backlog indicator (greater than 24 months) (%):				
• Civil law	1	0%	4%	0%
• Criminal law		0%	1%	0%
<i>Efficiency measure</i>				
Clearance rate (finalisations/lodgments) (%):				
• Civil law	2	100%	120%	100%
• Criminal law	3	100%	105%	100%
Supreme Court - Trial Division				
<i>Effectiveness measure</i>				
Backlog indicator (greater than 24 months) (%):				
• Civil law		5%	7%	5%
• Criminal law		5%	4%	5%
<i>Efficiency measure</i>				
Clearance rate (finalisations/lodgments) (%):				
• Civil law		100%	105%	100%
• Criminal law	4	100%	85%	100%
District Court				

Department of Justice and Attorney-General	Notes	2015-16 Target/Est.	2015-16 Est. Actual	2016-17 Target/Est.
<i>Effectiveness measure</i> Backlog indicator (greater than 24 months) (%): <ul style="list-style-type: none"> Civil law Criminal law 		5% 5%	4% 5%	5% 5%
<i>Efficiency measure</i> Clearance rate (finalisations/lodgments) per cent: <ul style="list-style-type: none"> Civil law Criminal law 	5	100% 100%	104% 90%	100% 100%
District Court - Appeals				
<i>Effectiveness measure</i> Backlog indicator (greater than 24 months) (%): <ul style="list-style-type: none"> Civil law Criminal law 	6 6	0% 0%	5% 5%	0% 0%
<i>Efficiency measure</i> Clearance rate (finalisations/lodgments) (%): <ul style="list-style-type: none"> Civil law Criminal law 		100% 100%	100% 100%	100% 100%
Magistrates Court				
<i>Effectiveness measure</i> Backlog indicator (greater than 12 months) (%): <ul style="list-style-type: none"> Civil law Criminal law 	7 8	7.5% 10.5%	9.3% 13%	7.5% 10.5%
<i>Efficiency measure</i> Clearance rate (finalisations/lodgments) (%): <ul style="list-style-type: none"> Civil law Criminal law 	8	100% 100%	101.6% 96%	100% 100%
Childrens Court				
<i>Effectiveness measure</i> Backlog indicator (greater than 12 months) (%): <ul style="list-style-type: none"> Civil law Criminal law 	9 9	8% 7%	11% 10%	8% 7%
<i>Efficiency measure</i> Clearance rate (finalisations/lodgments) (%): <ul style="list-style-type: none"> Civil law Criminal law 	9	100% 100%	92.9% 104.6%	100% 100%

Department of Justice and Attorney-General	Notes	2015-16 Target/Est.	2015-16 Est. Actual	2016-17 Target/Est.
Coroners Court				
<i>Effectiveness measure</i> Backlog indicator (greater than 24 months) (%)	10	5%	6.8%	5%
<i>Efficiency measure</i> Clearance rate (finalisations/lodgments) (%)	11	100%	93.5%	100%
Land Court and Tribunals				
<i>Effectiveness measure</i> Backlog indicator (greater than 24 months) (%)		10%	8%	10%
<i>Efficiency measure</i> Clearance rate (finalisations/lodgments) (%)		95%	95%	95%
Service: Dispute resolution				
Service standards <i>Effectiveness measures</i> Agreement rate (%):				
• Civil law - mandatory mediations for QCAT		55%	55%	55%
• Civil law - voluntary community mediations		85%	87%	85%
• Criminal law		95%	100%	95%
Overall client satisfaction with court ordered conferences (child protection):				
• Parents		85%	87%	85%
• Professionals	12	85%	97%	85%
<i>Efficiency measure</i> Percentage of matters finalised within target timeframes:				
• Civil mediation (40 days)		85%	85%	85%
• Criminal mediation (65 days)	13	70%	55%	70%
• Child protection conferencing (individual conference dates set by the courts)		95%	100%	95%
Service: Tribunals				
Body Corporate and Community Management				
Service standards <i>Effectiveness measure</i> Percentage of conciliations where an agreement has been reached	14	65%	70%	65%
<i>Efficiency measure</i> Clearance rate (finalisations/lodgments) (%)	14	95%	104%	95%

Department of Justice and Attorney-General	Notes	2015-16 Target/Est.	2015-16 Est. Actual	2016-17 Target/Est.
Queensland Civil and Administrative Tribunal				
Service standards <i>Effectiveness measure</i> Overall client satisfaction with services provided		70%	70%	70%
<i>Efficiency measure</i> Clearance rate (finalisations/lodgments) (%)		100%	100%	100%
Service: Registration of births, deaths, marriages and name changes				
Service standards <i>Effectiveness measure</i> Percentage of accurate registration of births, marriages, deaths and changes of name		100%	97%	100%
<i>Efficiency measures</i> Average time to register (days): <ul style="list-style-type: none"> births marriages deaths changes of name 	15	6 5 2 7	5 5 2 7	6 5 2 7
Average time to issue a birth, marriage, death or change of name certificate (days)	16	4.5	5	4.5
Service: Victims of crime assistance				
Service standards <i>Effectiveness measures</i> Percentage of clients satisfied with the overall service for financial assistance and LinkUp	17	New measure	New measure	90%
Rate of internal reviews received for finalised assessments for the period	18	New measure	New measure	<2%
<i>Efficiency measure</i> Average time (days) for financial assistance: <ul style="list-style-type: none"> interim assessments funeral assessments general assessments general assessments for secondary and related victims 	19 19, 20 19, 21 19, 22	21 21 90 140	18.77 4.6 58 88	18 15 80 100
Service: Public guardianship				
Service standards <i>Effectiveness measures</i> Percentage of Community Visitor (adult) sites visited in accordance with the		90%	91%	90%

Department of Justice and Attorney-General	Notes	2015-16 Target/Est.	2015-16 Est. Actual	2016-17 Target/Est.
designated visiting schedule				
Percentage of vulnerable children at visitable sites visited by Community Visitors (child) in accordance with the designated visiting schedule	23	90%	79%	90%
Percentage of vulnerable children in visitable homes visited by Community Visitors (child) in accordance with the designated visiting schedules	24	New measure	New measure	80%
Percentage of guardianship decisions made in consultation with the client/interested persons	25	New measure	New measure	90%
<i>Efficiency measure²⁶</i>				

Notes:

1. A number of external factors including the number of lodgments received, the availability of witnesses and the readiness of parties to proceed impact on the court's ability to finalise cases. Additionally, this variance is based on a small number of matters and is therefore subject to fluctuation.
2. A decrease in expected lodgments, combined with an increase in finalisations has resulted in a clearance rate exceeding 100 per cent. This variance is based on a small number of matters and is therefore subject to fluctuation.
3. This variance is based on a small number of matters and is therefore subject to fluctuation. There has been an increase in finalisations which has resulted in a greater than expected clearance rate.
4. The Courts have no control over lodgments. There has been an increase of approximately 20 per cent for the 2015-16 period. This has resulted in a clearance rate of less than 100 per cent.
5. The Courts have no control over lodgments. There has been an increase of approximately seven per cent for the 2015-16 period. This has resulted in a clearance rate of less than 100 per cent.
6. A number of external factors including the number of lodgments received, the availability of witnesses and the readiness of parties to proceed impact on the Court's ability to finalise cases. Additionally, this variance is based on a small number of matters and is therefore subject to fluctuation.
7. A number of external factors including the number of lodgments received, the availability of witnesses and the readiness of parties to proceed impact on the court's ability to finalise cases. Additionally, there was an increase in civil lodgments of approximately four per cent when compared to the previous period last year.
8. A number of external factors including the number of lodgments received, the availability of witnesses and the readiness of parties to proceed impact on the Court's ability to finalise cases. Additionally, there was an increase in criminal lodgments of approximately seven per cent when compared to the previous period last year.
9. This variance is based on a small number of matters and is therefore subject to fluctuation. Additionally, progression of matters to finalisation is subject to the readiness of parties to proceed.
10. A number of external factors including the number of lodgments received, the availability of witnesses and the readiness of parties to proceed impact on the Court's ability to finalise cases.
11. This variance is due to a 4.8 per cent increase in reported deaths for the current financial year. The Office of the State Coroner is currently conducting an analysis to determine why the office is seeing an increasing trend in reported deaths. This will be completed by 30 June 2016.
12. This result is indicative of the high level of satisfaction experienced by professional participants of child protection conferences and is achieved through a more engaging and inclusive dispute resolution conferencing model.
13. This result is due to unplanned vacancies in positions which have now been filled. While the timeframe has lengthened, the quality of mediation remains high with 100 per cent reaching agreement. Internal Audit has commenced a performance audit of the criminal mediation program. Findings will be considered and may drive improvements in future performance.
14. This positive result is due to the recruitment of new conciliators, professional development of staff, improved case management practices and an increased focus on reducing the number of applications awaiting adjudication.
15. The implementation of Online Birth Registration is impacting favourably on service delivery timeframes. The Registry of Births, Deaths and Marriages expects this trend to continue into 2016-17.
16. This variance is due to a number of applications which are non-compliant (i.e. does not contain all information or supporting documentation) and are therefore unable to be issued. Issuing of these certificates is dependent on third parties to provide information. These outliers have resulted in an Estimated Actual above the 2015-16 Target/Estimate.
17. This new measure reports the overall client satisfaction with the financial assistance and LinkUp Service satisfaction rates combined. This replaces the 2015-16 *Service Delivery Statement* measure which outlines the two services with separate satisfaction levels.
18. This new measure indicates the effectiveness of the financial assistance service in making decisions to grant financial assistance to victims of crime. A low percentage indicates that robust and fair assessments are made for victims of crime financial assistance applications.

19. Targets for these measures have been amended to reflect a more accurate indication of efficiency. Victim Assist Queensland regularly exceeded 2015-16 *Service Delivery Statement* 2015-16 Target/Estimates.
20. This positive performance is due to the high prioritisation of funeral assessments.
21. This positive performance is due to the introduction of a new 'rapid assessment' methodology.
22. This positive performance is due to a robust and effective assessment process.
23. This result is due to unplanned vacancies. Strategies have been implemented to ensure ongoing contact with children, carers, child Safety and other stakeholders. Policy and practice directions have been developed to discharge visiting functions through the use of technology, although this is not currently reported as a visit. Additionally, recruitment strategies have been implemented.
24. This new measure has been introduced to monitor the responsiveness of community visitors to meet the Office of the Public Guardian's statutory visiting obligation to visit children in care staying at a visitable home (a foster or kinship care home).
25. This is a new measure for 2016-17. Engaging with clients, families and support networks in decision making processes is consistent with the *General Principles of the Guardian and Administration Act 2000* and it aligns with the National Standards for Public Guardianship.
26. An efficiency measure is being developed for this service and will be included in a future *Service Delivery Statement*.

Legal and Prosecutions

Service area objective

To enable fair and just resolution of serious criminal cases that bring the guilty to justice and safeguard the innocent from wrongful conviction; ensure the State is legally protected; and contribute to a modern and effective justice system through leading justice policy and law reform for the State.

Service area description

Legal and Prosecutions encompasses Crown Law, Strategic Policy and Legal Services (SPLS), and the Office of the Director of Public Prosecutions (ODPP).

Crown Law provides commissioned legal advice and representation exclusively to Queensland Government departments and agencies. Crown Law develops and provides practical training workshops, briefings and manuals on topics relevant to officers at all levels across government, and also provides specific legal training, tailored to the needs of government officers and their agency's legislation.

SPLS develops and coordinates proposals for justice-related legislation and provides advice on law reform and justice policy. SPLS also provides legal advice and advocacy services to the department, administers the department's right to information and privacy obligations and leads and promotes the delivery of legal services policy across government.

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

Services

- Legal services to government
- Prosecutions

2016-17 service area highlights

In 2016-17 the department will contribute to the Government's priorities to enhance the accountability, openness and effectiveness of our institutions and systems; deliver an effective, responsive and efficient justice system; and deliver effective laws and responsive systems that strategically target criminal behaviour by:

- providing an additional \$20 million over two years to meet increased demand for services across the Justice Services and Legal and Prosecutions service areas. Funding across the Legal and Prosecutions service area will be used to respond to increased dangerous sexual offender matters and other justice system initiatives
- providing funding of \$12.1 million over four years to the ODPP to address workload pressures and backlogs in indictment presentation and to boost the response to serious organised crime
- providing funding of \$5.3 million over three years in addition to the \$3.1 million allocated to establish an independent Crime Statistical Body, bringing the total funding to \$8.4 million over three years to collect data and monitor organised crime
- providing funding of \$54.6 million over four years (including \$5.6 million capital) across the department to support domestic and family violence initiatives. This forms part of the Government's overall package of \$198.2 million over five years (\$192.9 million new funding and \$5.3 million in reprioritised funding) to respond to the *Not Now, Not Ever* Report since the 2015-16 Budget. Funding within the Legal and Prosecutions service area will be used to maintain a core implementation team to deliver domestic and family violence related policy and legislative reforms relevant to the justice portfolio
- establishing the operations of the Office of the Director Child Protection Litigation
- implementing actions arising out of the Queensland Organised Crime Commission of Inquiry, the Taskforce on Organised Crime Legislation and the review of the *Criminal Organisation Act 2009*
- amending the Criminal Code to remove the ability for a person charged with murder to rely on the partial defence of provocation based on a homosexual advance and progressing amendments to provide for an equal age of consent

- implementing the Queensland Law Reform Commission recommendations about expunging historical gay sex convictions
- responding to justice issues arising from the Interim Report of the Royal Commission into institutional responses to child sexual abuse including Working with Children Checks
- developing a response to the parliamentary committee review of a possible Human Rights Act for Queensland
- developing Bills to implement other Government legislative priorities in the areas of civil law, criminal law and justice services
- progressing the statutory reviews of the *Right to Information Act 2009*, *Information Privacy Act 2009* and *Queensland Civil and Administrative Tribunal Act 2009*
- responding to justice issues regarding the National Injury Insurance Scheme
- developing the response to the upcoming report of the Parliamentary Crime and Corruption Committee's review of the Crime and Corruption Commission
- ongoing review of the court related child protection reforms
- implementing the outcomes of the review of the *Victims of Crime Assistance Act 2009*.

Department of Justice and Attorney-General	Notes	2015-16 Target/Est.	2015-16 Est. Actual	2016-17 Target/Est.
Service area: Legal and Prosecutions				
Service: Legal services to government				
Service standards <i>Effectiveness measure</i> Overall client satisfaction with services provided (feedback rating 1-5)	1	4	4.5	4
<i>Efficiency measure</i> Average revenue earned per day, per professional author (lawyer)	2	New measure	New measure	\$1,300
Service: Prosecution services				
Service standards <i>Effectiveness measure</i> Conviction rate of defendants who are prosecuted on indictment by the ODPP	3	75%	90.7%	75%
<i>Efficiency measure</i> Percentage of indictments signed in under four months from committal	4	60%	64.1%	60%

Notes:

1. This positive result for client surveys have been achieved through a robust client relationship framework; investing in business improvement initiatives; and reviewing our staff capability framework, including learning and development opportunities.
2. This new measure replaces the discontinued measure, Average cost of services per professional author (lawyer), as it better reflects Crown Law's efficiency to deliver services to generate revenue. Crown Law's services are facilitated by the self-funded revenue generated from lawyers' performance.
3. This measure reports on the effectiveness of the ODPP in securing convictions of accused persons on indictment in the Supreme Court, District Court and Childrens Court of Queensland. It reflects the effectiveness of the ODPP to respond to all matters received and determine the appropriate course of action. ODPP will continue to monitor this measure introduced in the 2015-16 *Service Delivery Statement*.
4. Under section 590 of the *Criminal Code Act 1899*, all indictments, other than ex officio indictments, must be presented within six months of the date of committal. This measure reports on the efficiency of the ODPP by measuring the percentage of indictments presented in the Supreme Court, District Court and Childrens Court of Queensland that are signed in under four months from the date of committal. It reflects the ODPP's timeliness to review and determine the appropriate course of action regarding matters received for prosecution. ODPP will continue to monitor this measure introduced in the 2015-16 *Service Delivery Statement*.

Youth Justice

Service area objective

To keep the community safe by working together with partner agencies to prevent youth crime, act early to rehabilitate and reconnect young people to a life without crime, and support young people to change behaviour for a positive future.

Service area description

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

2016-17 service area highlights

In 2016-17, the department will contribute to the Government's priorities to deliver an effective youth justice system by:

- providing an additional \$5 million over two years to expand and enhance the Transition to Success (T2S) program. T2S is a partnership across government agencies, registered training organisations, non-government agencies and local business which provides alternative education and vocational training to young people aged 14-18 in the youth justice system. The program has demonstrated successful education, training and employment outcomes and early indications of a reduction in offending behaviour
- providing funding of \$54.6 million over four years (including \$5.6 million capital) across the department to support domestic and family violence initiatives. This forms part of the Government's overall package of \$198.2 million over five years (\$192.9 million new funding and \$5.3 million in reprioritised funding) to respond to the *Not Now, Not Ever* Report since the 2015-16 Budget. Funding within the Youth Justice service area will be used to support participation in High Risk Teams to provide an integrated response across government and the community to domestic and family violence
- implementing amendments to the *Youth Justice Act 1992* (YJ Act) resulting from both the 2015 and 2016 Youth Justice and Other Legislative Amendment Bills, reinstating court referred youth justice conferencing and repealed amendments made in 2014 to the YJ Act so that:
 - repeat offenders' identifying information cannot be published, other than in exceptional circumstances and at the court's discretion
 - breach of bail is no longer an offence
 - all children's law matters are held in a closed court
 - childhood findings of guilt for which no conviction was recorded are inadmissible in relation to adult offences
 - the principle of detention as a last resort is reinstated
 - 17-year-olds who have six months or more left to serve in detention are not automatically transferred from detention to an adult corrective service facility
- undertaking public consultation on a comprehensive juvenile justice policy which will guide collaborative efforts across government, aimed at reducing children's and young people's offending and involvement with the youth justice system, with a final Youth Justice Policy and implementation plan expected to be released by the end of 2016
- developing an evidence based system, supported by the Youth Justice Policy, that will provide for better youth justice practice and programs. This will use Australian and international research as well as evaluation of current Queensland practice and programs to better target responses and improve programs designed to reduce youth offending.
- continuing to upgrade the security management system at the Brisbane Youth Detention Centre.

Department of Justice and Attorney-General	Notes	2015-16 Target/Est.	2015-16 Est. Actual	2016-17 Target/Est.
Service area: Youth Justice				
Service standards <i>Effectiveness measures</i> Percentage of orders supervised in the community that are successfully completed: <ul style="list-style-type: none"> Aboriginal and Torres Strait Islander young offenders Other young offender All young offenders 	1 1	75% 85% 80%	77% 84% 80%	79% 85% 81%
Percentage of youth justice conferencing participants (including the victim) that are satisfied with the outcome	1	98%	99%	99%
Rate per 10,000 young people (aged 10-16 years) in detention: <ul style="list-style-type: none"> Sentenced detention Remanded in custody 	2 2	New measure New measure	New measure New measure	0.9 3.6
Proportion of young offenders who have another charged offence within 12 months of an initial finalisation for a proven offence	3	70%	71%	70%
<i>Efficiency measure</i> Youth detention centre utilisation rate	4	<85%	82%	<85%

Notes:

1. This service standard's target has been adjusted to reflect Youth Justice's commitment to improved performance.
2. This is a new measure in the 2016-17 *Service Delivery Statement*. Youth Justice cannot influence sentencing decisions by the Court and therefore has limited effect on the number of young people in detention. However, strategies can be introduced that aim to reduce the level of young people remanded in custody pending finalisation of their charges. This measure is an indicator of the effectiveness of initiatives, programs and practice on reducing the rate of young people remanded in custody.
3. This annual measure reports on recidivism. Measuring recidivism is complex due to the varying nature, detection and processing of offending and offenders, and the variety of ways to measure re-offending. Youth Justice uses a prevalence measure as it is the most robust available. Because recidivism can only be reported 12 months after the reference period, this measure will be reported each year using data from the previous year. The impact of any new youth justice interventions will not be fully reflected in re-offending data for a minimum of two years after implementation.
4. This annual measure reports on youth detention centre utilisation rate. Centre utilisation is an indicator of the department's efficient use of publicly funded resources to ensure sufficient beds are available to make provision for safely detaining varying cohorts of young people within detention (e.g. offenders of different ages; boys and girls; offenders with significant risk factors; offenders requiring different security levels; young people on remand and those who have been sentenced). Centre utilisation rate is defined as the number of detainees in all detention centres as a proportion of the number of permanently funded beds. Utilisation rates that are below full capacity are required in detention centres to ensure a safe environment for young people and staff and to optimise rehabilitation for young offenders.

Liquor, Gaming and Fair Trading

Service area objective

To keep the community safe, provide timely service, reduce the risk of harm from liquor and gambling, protect business and consumers from unfair or unscrupulous business practices and unsafe products, and maintain the integrity and probity of the gambling industry.

Service area description

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, implements initiatives that reduce the risk of harm from liquor and gambling and supports business, the community, and not-for-profit organisations to get on with the job.

Services

- Fair trading
- Liquor and gaming regulation

2016-17 service area highlights

In 2016-17, the department will contribute to the Government's priorities to deliver effective responses to alcohol-fuelled violence, and improve regulatory and consumer protection services that protect the community, and support business and not-for-profit organisations to get on with the job by:

- providing \$1 million over two years for the 2016-17 Queensland Housing Gambling Survey to provide information about gambling activities and gambling related issues. This information is necessary to assess any changes to gambling policy and legislation aimed at minimising gambling-related harm
- participating in the national review of the Australian Consumer Law, aimed at identifying opportunities for improvement in Australia's national consumer protection legislation
- implementing the key legislative components of the Government's Tackling Alcohol-Fuelled Violence policy including:
 - new statewide liquor service hours of 2am, or 3am with a 1am lock out, in approved safe night precincts
 - banning rapid intoxication drinks post-midnight
 - prohibiting new approvals to extend late night takeaway hours post-10pm.
- continuing increased inspections in safe night precincts by liquor licensing officers, particularly on Friday and Saturday nights
- continuing to support safe night precinct local boards to implement place based management solutions to minimise alcohol and drug related harm
- progressing the not-for-profit legislation review to identify ways to make legislation governing the sector contemporary and responsive, as well as reducing regulatory burden
- enhancing service delivery for Gambling Community Benefit Fund grant applicants through the introduction of a new online application and management system
- assessing potential improvements to body corporate governance arrangements under the *Body Corporate and Community Management Act 1997*, including in relation to the termination of community titles schemes, that are identified by the Commercial and Property Law Research Centre of the Queensland University of Technology (QUT) as part of its review of Queensland property laws for the Queensland Government
- continuing analysis and assessment of QUT's findings and recommendations about body corporate lot entitlements arising from its review of Queensland property laws for the Queensland Government.

Department of Justice and Attorney-General	Notes	2015-16 Target/Est.	2015-16 Est. Actual	2016-17 Target/Est.
Service area: Liquor, Gaming and Fair Trading				
Service: Fair trading				
Service standards <i>Effectiveness measure</i> Percentage of consumer complaints finalised with a positive outcome	1, 2	80%	90%	80%
<i>Efficiency measures</i> Proportion of licensing applications and registration services processed within timeframes	3	90%	97%	90%
Percentage of consumer complaints finalised within 30 days	4	80%	80%	80%
Service: Liquor and gaming regulation				
Service standards <i>Effectiveness measure</i> Proportion of complaint investigations finalised within three months	5	80%	82%	80%
<i>Efficiency measure</i> Proportion of licensing applications processed within timeframes	6	90%	89%	90%

Notes:

1. This measure reports the effectiveness of the Office of Fair Trading's (OFT) response to consumer complaints. A complaint concerns matters affecting or likely to affect the interests of consumers or persons negotiating or considering the acquisition of goods or services as consumers. A complaint is considered finalised when an 'outcome' code is recorded by OFT. Positive outcomes for the consumer include: redress, exchange, replacement, repairs or apology obtained; complaint resolved following advice; and complainant satisfied compliance action commenced.
2. Where no breach of legislation is detected, OFT compliance officers attempt conciliation between the parties. However, obtaining a satisfactory outcome on a complaint lodged by a consumer is dependent on the willingness of the consumer and trader to agree on an acceptable resolution. The percentage of complaints finalised with a positive outcome may vary depending on the types of complaints on hand.
3. This measure reports OFT's ability to process licensing applications within service delivery timeframes not derived from regulatory requirements. This positive result reflects efficiency gains from recent online service initiatives and an internal process review. However, increasing demand for services will likely cause this year's above-average Estimated Actual result to return to the Target/Estimate figure in future years.
4. This measure reports the responsiveness of OFT to consumer complaints. A complaint concerns matters affecting or likely to affect the interests of consumers or persons negotiating or considering the acquisition of goods or services as consumers. Where no breach of legislation for which enforcement action can be taken is identified, the OFT will attempt to conciliate the issue between the consumer and the trader. The OFT attempts to resolve these conciliated complaints within 30 days.
5. This measure reports the Office of Liquor and Gaming Regulation's (OLGR) effectiveness and responsiveness in investigating complaints relating to gaming and liquor legislation. The timeframe has regard to the varying nature of complaints and resulting investigative actions and activities, for example, night noise measurement to coincide with an event at licensed premises or availability of the complainant to have noise testing at their residence during late evening. This timeframe balances the need for matters to be thoroughly investigated while also ensuring that investigative outcomes are achieved in a timely manner.
6. This measure relates to licensing applications made to OLGR. The measure reports how well the OLGR is meeting its stated target of applications being processed within internal service delivery timeframes, not derived from regulatory requirements. These timeframes consider a range of factors, including: client responsiveness, dependency on external government agencies, internal process improvements, and decision making timeliness.

Corrective Services

Service area objective

To keep the community safe, prevent crime, rehabilitate offenders and reduce recidivism.

Service area description

Corrective Services 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 and in the community.

Services

- Custodial
- Probation and parole
- Correctional intervention

2016-17 service area highlights

In 2016-17, the department will continue to contribute to the Government's priorities of safely managing prisoners in custody and offenders in the community and ensure Queensland's record of preventing escapes from secure prisons is maintained by:

- providing additional funding of \$77.4 million over four years (including \$66.4 million capital) and funding of \$3.4 million ongoing to upgrade infrastructure and implement other measures to reduce the risk of suicide at Borallon Training and Correctional Centre. A further \$4.5 million (including \$4 million capital) was provided in 2015-16, bringing the total additional funding since the 2015-16 State Budget to \$81.9 million. Funding of \$1.5 million has also been reprioritised by the department internally to fund this measure, bringing the total project funding to \$83.4 million
- providing \$1 million to develop a business case for the expansion of the Arthur Gorrie Correctional Centre in addition to reviewing and updating the business cases for two further infrastructure projects, Southern Queensland Correctional Precinct (Stage 2) and Capricornia Correctional Centre expansion to meet current and future capacity demands as the number of prisoners increases
- providing additional funding of \$20.5 million over two years to contribute to addressing increased demand for services provided by the Probation and Parole Service and Queensland Parole Boards
- providing additional funding of \$5.1 million over four years and funding of \$1.3 million per annum ongoing to modernise the technology used to electronically monitor high risk sex offenders in the community and implement a Geographic Information System
- providing additional funding of \$10.3 million over four years and funding of \$2.6 million per annum ongoing to continue, expand and specialise the statewide delivery of the evidence based sexual offender treatment programs
- providing additional funding of \$15 million over four years for priority non-custodial infrastructure to provide adequate facilities to accommodate additional support and ancillary staff required to service the growing prisoner population, including \$2 million for additional contingency accommodation for offenders subject to the *Dangerous Prisoners (Sexual Offenders) Act 2003*
- providing funding of \$54.6 million over four years (including \$5.6 million capital) across the department to support domestic and family violence initiatives. This forms part of the Government's overall package of \$198.2 million over five years (\$192.9 million new funding and \$5.3 million in reprioritised funding) to respond to the *Not Now, Not Ever* Report since the 2015-16 Budget. Funding within the Corrective Services service area will be used to:
 - support delivery of specialist domestic and family violence Courts
 - support participation in High Risk Teams to provide an integrated response across government and the community to domestic and family violence
- continuing to upgrade perimeter security at correctional centres across Queensland to maintain community safety
- managing the implementation of the co-designed specialised women's re-entry service in South East Queensland
- continuing the use of videoconferencing to reduce the risk and cost associated with prisoner transports

- supporting local initiatives to deliver safe workplaces for staff, with zero tolerance for violence, in both custodial and probation and parole environments
- continuing to explore opportunities to increase reparation to the community through supervised community service and work camps for low risk prisoners.

Department of Justice and Attorney-General	Notes	2015-16 Target/Est.	2015-16 Est. Actual	2016-17 Target/Est.
Service area: Corrective Services				
Service: Custodial				
Service standards				
<i>Effectiveness measures</i>				
Escape rate:				
• High security facility	1	0	0	0
• Low security facility	1, 2	<0.63	0.95	<0.63
Assault rate:				
• Serious assault (prisoner on officer)	3, 4	<0.02	0.02	<0.02
• Assault (prisoner on officer)	3, 4	<0.24	0.95	<0.24
• Serious assault (prisoner on prisoner)	3, 5	<0.69	2.18	<0.69
• Assault (prisoner on prisoner)	3, 5	<3.40	6.56	<3.40
Deaths from apparent unnatural causes:				
• Indigenous prisoners	6, 7	0	0.04	0
• Non-Indigenous prisoners	6, 7	0	0.04	0
• All prisoners	6, 7	0	0.04	0
Prisoners returning to corrective services with a new correctional sanction within two years (%)				
Prisoners returning to:				
• Prison	8	<39.8%	40.9%	<39.8%
• Corrective services	8, 9	<48.4%	49.1%	<48.4%
Prisoner employment (%)	10, 11	>75%	70%	>75%
<i>Efficiency measures</i>				
Facility utilisation (%):				
• High security facilities	12, 13	<95%	115%	<95%
• Low security facilities	12, 13	<95%	82%	<95%
• All facilities	12, 13	<95%	111%	<95%
Cost of containment per prisoner per day	14	\$194	\$191.85	\$194
Service: Probation and parole				
Service standards				
<i>Effectiveness measures</i>				
Percentage of successfully completed orders:				
• Supervision orders	15	>68%	73%	>68%
• Reparation orders	16	>68%	83%	>68%
• All orders	17	>68%	78%	>68%

Department of Justice and Attorney-General	Notes	2015-16 Target/Est.	2015-16 Est. Actual	2016-17 Target/Est.
Offenders discharged from community corrections orders who returned with a new correctional sanction within two years (%)				
Offenders returning to:				
• Community corrections	18	<11.9%	12.2%	<11.9%
• Corrective services	18, 19	<16.8%	17%	<16.8%
<i>Efficiency measure</i>				
Cost of supervision per offender per day	20	\$15	\$13.65	\$15
Service: Correctional intervention				
Service standards				
<i>Effectiveness measures</i>				
Program completions:	21			
• Sex offender programs	22	380	380	380
• Community reintegration	23	3300	3300	3300
• Other programs	24	1600	2000	1600
Prisoners in education (%)	25	32%	32%	32%
Financial value of work performed in the community by prisoners from low security facilities	26	>\$3 million	\$6.3 million	>\$3 million
Financial value of community service work performed (court ordered)	26	>\$6.2 million	\$6.2 million	>\$6.2 million
<i>Efficiency measure²⁷</i>				

Notes:

1. This measure reports escapes per 100 prisoners.
2. Low security correctional centres do not have a razor wire security fence like high security facilities. Escape risks from low security facilities are managed through a thorough assessment of prisoners to determine suitability prior to transfer to a low security facility. Queensland Corrective Services (QCS) continues to enforce strict requirements when determining a prisoner's suitability. Prisoners who escape from lawful custody face additional criminal sanction and are returned to a high security facility for the remainder of their sentence.
3. This measure reports assaults per 100 prisoners. An increase in the number of assaults has seen the assault rates exceeded in all categories of assaults in custody: Prisoner on officer (serious assault); Prisoner on officer (assault); Prisoner on prisoner (serious assault); and Prisoner on prisoner (assault). QCS works closely with the Queensland Police Service and encourages the reporting of all incidents of assault for investigation. QCS will continue to monitor both the frequency and the penalties handed to the perpetrators of assault.
4. QCS considers safety of staff to be of paramount importance, promoting staff safety through various initiatives, including the Staying Safe strategy. Staying Safe focuses on three key priorities: our place, our people and our practice with the aim of continuous improvement in delivering a safe workplace for staff, visitors and offenders - with a zero tolerance for violence - in both the custodial and probation and parole environments. The Staying Safe - Safe Environment Action Plan is a blueprint for the future and key projects in relation to the safety of staff. During 2015-16, QCS has delivered custodial officer safety training, trialled the use of body camera technology for officers in maximum security units and implemented Staff Safety Handbooks.
5. QCS is responding to the increase in prisoner assaults by increasing out of cell activity, increasing the use of behaviour management strategies including implementing specialist management units, intensive management plans and a maximum security orders, and monitoring of 'hot spots' for prisoner violence.
6. This measure reports deaths by unnatural causes per 100 prisoners.
7. Following any death in custody, immediate attention is given to any operational issues initially identified. In addition, the matter is reported to the Queensland Police Service which prepares a report for the State Coroner under the *Coroners Act 2003*. An investigation is also conducted by the Office of the Chief Inspector, under the *Corrective Services Act 2006*, section 295. Any recommendations made following these processes are considered for implementation by QCS.
8. This measure captures all prisoners released following a term of sentenced imprisonment and then returned with a new correctional sanction within two years of discharge. Data includes returns to prison resulting from the cancellation of a parole order where a new offence was committed.
9. Returns to corrective services include a return to a prison sentence or a community corrections order.
10. Participation in prison industries provides prisoners with the opportunity to acquire vocational skills and contributes to their ability to gain and retain employment upon release. The percentage of prisoners employed is defined as the number of prisoners employed as a percentage of those eligible to work. Those prisoners unable to participate in work programs because of full-time education, ill health, age,

or other reasons, are excluded. This measure includes commercial industries which employ prisoners operating on a commercial fee-for-service basis and service industries which employ prisoners to maintain the self-sufficiency of the correctional system, as well as prisoners involved in community projects and other unpaid work.

11. Queensland has experienced a growth in the number of prisoners in custody during 2015-16. There has not been a corresponding increase in the number of employment opportunities for prisoners in custody. As a result, the rate of prisoner employment is below the Target/Estimate.
12. 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 built cell capacity of correctional facilities. The optimal prison facility utilisation is around 95 per cent to ensure maximum use of facilities while preserving flexibility in the allocation of offenders to facilities.
13. During 2015-16, Queensland continued to experience a growth in the number of prisoners in custody. In response to the continued growth in prisoner numbers, existing infrastructure was refurbished and re-commissioned. QCS uses a variety of approaches to safely incarcerate prisoners when numbers exceed the built capacity of a correctional centre including, 'buddy cells' built for dual occupancy and temporary bunk beds, trundle beds and mattresses in secure cells or residential areas. QCS forecasts prisoner numbers annually and provides advice to Government on any significant changes.
14. This measure reports the daily cost of providing custodial containment services per prisoner.
15. This measure reports the proportion of supervision orders successfully completed. Supervision orders include a range of orders other than those categorised as reparation and include Probation Orders, Parole Orders (excluding Court ordered); Court Ordered Parole Orders; and Intensive Correction Orders.
16. This measure reports the proportion of reparation orders successfully completed. Reparation orders include Community Service Orders; Graffiti Removal Orders; and Fine Option Orders, which require offenders to undertake unpaid work.
17. This measure reports the proportion of all community based orders successfully completed.
18. This measure refers to offenders who were discharged after serving direct-from-court orders (excluding post prison orders such as parole or licence) administered by community corrections, and then returned with a new correctional sanction within two years of discharge. Offenders who spent any time in prison under sentence in their episode prior to being discharged from community corrections are excluded.
19. Returns to Corrective Services include a return to prison sentence or a community corrections order.
20. This measure reports the real net operating expenditure per offender per day.
21. This measure reports the number of programs completed by offenders to reduce their risk of re-offending. Program targets are developed based on demand, resource availability and business practice. Programs and community reintegration deliver activities that support prisoners to desist from further offending, enhancing community safety.
22. Sex offender programs include preparatory, medium, high and maintenance programs for sexual offenders.
23. Community reintegration includes delivery of support and assistance to prisoners and offenders on community based orders.
24. Other programs include Indigenous, women's, violence, drug and alcohol and life skill interventions. The increased performance in other offender programs is related to the implementation of a new resilience program (as part of the QCS contribution to the Queensland Suicide Prevention Action Plan) and short substance abuse interventions that target prisoners on remand and in custody for short periods during the 2015-16 financial year.
25. The percentage of eligible prisoners participating in education is defined as the number of prisoners participating in one or more accredited education and training courses under the Australian Qualifications Framework, as a percentage of those eligible to participate (i.e. excluding those unable to participate for reasons of ill health, or other reasons). Education figures do not include participation in non-accredited education programs or a range of offence-related programs that are provided in prisons, such as drug and alcohol programs, psychological programs, psychological counselling and personal development courses.
26. The financial value of work performed in the community by prisoners from low security facilities and court ordered community service work is representative of making offenders accountable and providing reparation to the community as part of their rehabilitation. QCS assesses the suitability of prisoners and offenders for a range of work sites to ensure placements are suitable and maximise the work performed.
27. An efficiency measure is being developed for this service and will be included in a future *Service Delivery Statement*.

Discontinued measures

Performance measures included in the 2015-16 *Service Delivery Statements* that have been discontinued or replaced are reported in the following table with estimated actual results.

Department of Justice and Attorney-General	Notes	2015-16 Target/Est.	2015-16 Est. Actual	2016-17 Target/Est.
Service area: Justice Services				
Percentage of clients satisfied with the overall service: <ul style="list-style-type: none"> financial assistance LinkUp 	1	75% 85%	87.94% 98.73%	Discontinued measure
Percentage of restrictive practice reports submitted by Community Visitors (adult) to the Queensland Civil Administrative Tribunal within required timeframe	2	85%	80%	Discontinued measure
Percentage of locally resolvable issues within the scope of Community Visitors (child) resolved at the local level	3	85%	75%	Discontinued measure
Service area: Legal and Prosecutions				
Average cost of services per professional author (lawyer)	4	\$275,000	\$284,000	Discontinued measure
Service area: Youth Justice				
Rate per 1,000 young people (aged 10-16 years) in detention: <ul style="list-style-type: none"> Aboriginal and Torres Strait Islander young people Other young people All young people 	5	3.7 0.2 0.4	3.8 0.2 0.4	Discontinued measure

Notes:

1. This measure is discontinued and is replaced by a new combined measure which more accurately reflects current service deliver models.
2. This measure is discontinued as it was not an effective measure of the Office of the Public Guardian's (OPG) efficiency, due to the impact of factors outside the control of OPG.
3. This measure was originally transitioned from the former Commission for Children and Young People and Child Guardian. This measure is discontinued as the refocused role of the Community Visitor (child) since moving to the OPG, is primarily one of oversight in respect to those identified issues for a child which has been referred directly to the service provider for resolution. The measure will continue in regular internal operational reporting.
4. This measure is discontinued as the measure was not reflective of Crown Law's efficiency due to fixed costs outside the control of Crown Law. This measure is replaced by a new efficiency measure which better reflects Crown Law's self-funded business model.
5. This measure has been discontinued as the number and rate of young people in detention are not necessarily reflective of Youth Justice's effectiveness, as performance is impacted by multiple factors, many of which are outside the control of Youth Justice. These include social and economic factors, policing practices and court decision-making. This measure is replaced by: Rate per 10,000 young people (aged 10-16) in detention - sentenced detention, remanded in custody. Youth Justice continues to monitor the rate per 100,000 young people in detention aged 10-17 years by Indigenous status, as reducing the over-representation of Aboriginal and Torres Strait Islander youth in detention is an integral focus for Youth Justice. This discontinued measure continues to be published by the Australian Institute of Health and Wellbeing in the annual Report on Government Services.

Administered items

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

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

Judicial Officers

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

Appeal Costs Fund Payments

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

Financial Assistance to Victims of Crime

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

Criminal Injuries Compensation

- Victims who had a physical or mental injury as a result of an indictable offence, 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 occurring on or after 18 December 1995, but before 1 December 2009. 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, applications made to the courts for criminal injury compensation up to February 2010 and outstanding matters not finalised under COVA/Code lodged with the department continue to be dealt with under the COVA/Code provisions. These applications have effectively been finalised with only a very small number of matters being dealt with under the old scheme and no further active applications in the courts.

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 Corruption Commission, Legal Aid Queensland, Office of the Information Commissioner and the Prostitution Licensing Authority.

Liquor, Gaming and Fair Trading

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

Agents Financial Administration Act Claim Fund

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

Legal Assistance

- The Queensland Government allocates funds from the State Budget to Legal Aid Queensland and community organisations to provide legal assistance services. Revenue from the Legal Practitioners Interest on Trust Account Fund is transferred to the Consolidated Fund to support this funding model for legal services.

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

Departmental budget summary

The table below shows the total resources available in 2016-17 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	2015-16 Adj. Budget \$'000	2015-16 Est. Actual \$'000	2016-17 Budget \$'000
CONTROLLED			
Income			
Appropriation revenue ¹			
Deferred from previous year/s	17,997	25,215	10,180
Balance of service appropriation	1,255,122	1,265,440	1,369,955
Other revenue	111,567	113,567	116,360
Total income	1,384,686	1,404,222	1,496,495
Expenses			
Justice	286,920	290,676	308,235
Legal and Prosecutions	101,178	101,470	107,773
Youth Justice	149,894	154,884	160,538
Liquor Gaming and Fair Trading	81,346	81,539	82,272
Corrective	762,988	773,293	835,099
Total expenses	1,382,326	1,401,862	1,493,917
Operating surplus/deficit	2,360	2,360	2,578
Net assets	3,938,588	4,015,863	4,023,949
ADMINISTERED			
Revenue			
Commonwealth revenue	50,060	49,481	51,980
Appropriation revenue	262,482	272,060	310,238
Other administered revenue	84,089	87,030	116,615
Total revenue	396,631	408,571	478,833
Expenses			
Transfers to government	82,644	85,585	115,170
Administered expenses	313,987	322,986	363,663
Total expenses	396,631	408,571	478,833
Net assets	5,148	5,148	5,148

Note:

1. Appropriation revenue includes State and Commonwealth funding.

Service area sources of revenue¹

Sources of revenue 2016-17 Budget					
Department of Justice and Attorney-General	Total \$'000	State contribution \$'000	User charges and fees \$'000	C'wealth revenue \$'000	Other revenue \$'000
Justice	310,813	258,082	46,119	..	6,612
Legal and Prosecutions	107,773	76,349	25,767	..	5,657
Youth Justice	160,538	159,011	1,307	..	220
Liquor Gaming and Fair Trading	82,272	78,061	4,211	..	..
Corrective	835,099	808,632	13,442	..	13,025
Total	1,496,495	1,380,135	90,846	..	25,514

Note:

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

Budget measures summary

This table shows a summary of budget measures relating to the department since the 2015-16 State Budget. Further details are contained in *Budget Paper 4*.

Department of Justice and Attorney-General	2015-16 \$'000	2016-17 \$'000	2017-18 \$'000	2018-19 \$'000	2019-20 \$'000
Revenue measures					
Administered	..	25,641	25,568	25,499	25,428
Departmental	..	70	70	70	70
Expense measures					
Administered	9,122	47,393	51,427	52,128	56,221
Departmental ¹	1,501	39,545	39,480	18,644	11,759
Capital measures					
Administered	..	555	3,082	..	..
Departmental	4,000	52,300	38,500	..	..

Note:

- Figures reconcile with *Budget Paper 4*, including the whole-of-government expense measures 'Brisbane CBD government office agency rental impacts' and 'Reprioritisation allocations'.

Departmental capital program

The department's capital purchases for 2016-17 of \$121.3 million will primarily focus on major works for correctional centres, perimeter security upgrade programs, correctional centre enhancements and the programmed renewal, maintenance and minor works for courthouses and youth justice facilities.

In 2016-17 the department will invest \$40.9 million of the \$126.9 million budget to complete the recommissioning of the Borallon Training and Correctional Centre, incorporating the remediation of hanging points from all secure cells without air-conditioning and \$21 million of the \$76.6 million program to upgrade perimeter security across various correctional centres.

There will be \$7.8 million invested in correctional centre enhancements including Woodford Correctional Centre, Brisbane Women's Correctional Centre, Lotus Glen Correctional Centre and Southern Queensland Correctional Centre.

The department will invest \$13.2 million of the \$18.7 million project to upgrade the security management system at the Brisbane Youth Detention Centre.

There will be \$4 million invested to upgrade the Rockhampton and Kingaroy courthouses.

Additionally, the department will invest \$13.8 million on the renewal, maintenance and minor works of courthouses and youth justice facilities.

Capital budget

Department of Justice and Attorney-General	Notes	2015-16 Adj. Budget \$'000	2015-16 Est. Actual \$'000	2016-17 Budget \$'000
Capital purchases¹				
Total land, buildings and infrastructure		61,095	42,320	102,122
Total plant and equipment		15,874	10,738	14,318
Total other capital		5,007	2,687	4,890
Total capital purchases		81,976	55,745	121,330

Note:

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

Staffing^{1, 2}

Department of Justice and Attorney-General	Notes	2015-16 Adj. Budget	2015-16 Est. Actual	2016-17 Budget
Justice Services	3,6,9	1,537	1,561	1,645
Legal and Prosecutions	4,7,10	682	707	794
Youth Justice		1,145	1,155	1,153
Liquor, Gaming and Fair Trading		544	549	545
Corrective Services	5,8,11	4,131	4,187	4,364
Total Services		8,039	8,159	8,501
Administered				
Judicial Officers		163	165	170
TOTAL		8,202	8,324	8,671

Notes:

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

Major variations between 2015-16 Adjusted Budget and 2015-16 Estimated Actual include:

3. Increase in Justice Services is mainly due to the response to the *Not Now, Not Ever* Report into domestic and family violence in Queensland by extension of the specialist trial court at the Southport Courthouse and additional resources to meet workload management pressures.
4. Increase in Legal and Prosecutions is mainly due to extension of the Queensland Commission of Inquiry - Barrett Adolescent Centre.
5. Increase in Corrective Services is mainly due to additional staff to accommodate growth in offender numbers.

Major variations between 2015-16 Adjusted Budget and 2016-17 Budget include:

6. Increase in Justice Services is mainly due to additional resources to meet workload management pressures and the response to the *Not Now, Not Ever* Report.
7. Increase in Legal and Prosecutions is mainly due to establishment of the Director of Child Protection Litigation function (including transfer of 20 FTEs from the Department of Communities, Child Safety and Disability Services), workload increases in prosecutions function in the Office of the Director of Public Prosecutions, establishment of an independent crime statistics body in Queensland, workload management for Strategic Policy and Legal Services and the response to the *Not Now, Not Ever* Report.
8. Increase in Corrective Services is mainly due to additional staff to accommodate growth in offender numbers, increased probation and parole services and expand and specialise the evidence based sexual offender treatment program. These increases are partially offset by a reduction in the number of FTEs required at the Borallon Training and Correctional Centre whilst the recommendations of the Suicide Risk Audit are implemented.

Major Variations between 2015-16 Estimated Actual and 2016-17 Budget include:

9. Increase in Justice Services is mainly due to additional resources to meet workload management pressures and the response to the *Not Now, Not Ever* Report.
10. Increase in Legal and Prosecutions is mainly due to establishment of the Director of Child Protection Litigation function (including transfer of 20 FTEs from the Department of Communities, Child Safety and Disability Services), workload increases in prosecutions function - Office of the Director of Public Prosecutions, establishment of an independent crime statistics body in Queensland, workload management for Strategic Policy and Legal Services and the response to the *Not Now, Not Ever* Report. These increases are partially offset by the finalisation of the Queensland Commission of Inquiry - Barrett Adolescent Centre.
11. Increase in Corrective Services is mainly due to additional staff to accommodate growth in offender numbers, increased probation and parole services and expand and specialise the evidence based sexual offender treatment program. These increases are partially offset by a reduction in the number of FTEs required at the Borallon Training and Correctional Centre whilst the recommendations of the Suicide Risk Audit are implemented.

Budgeted financial statements

Analysis of budgeted financial statements

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

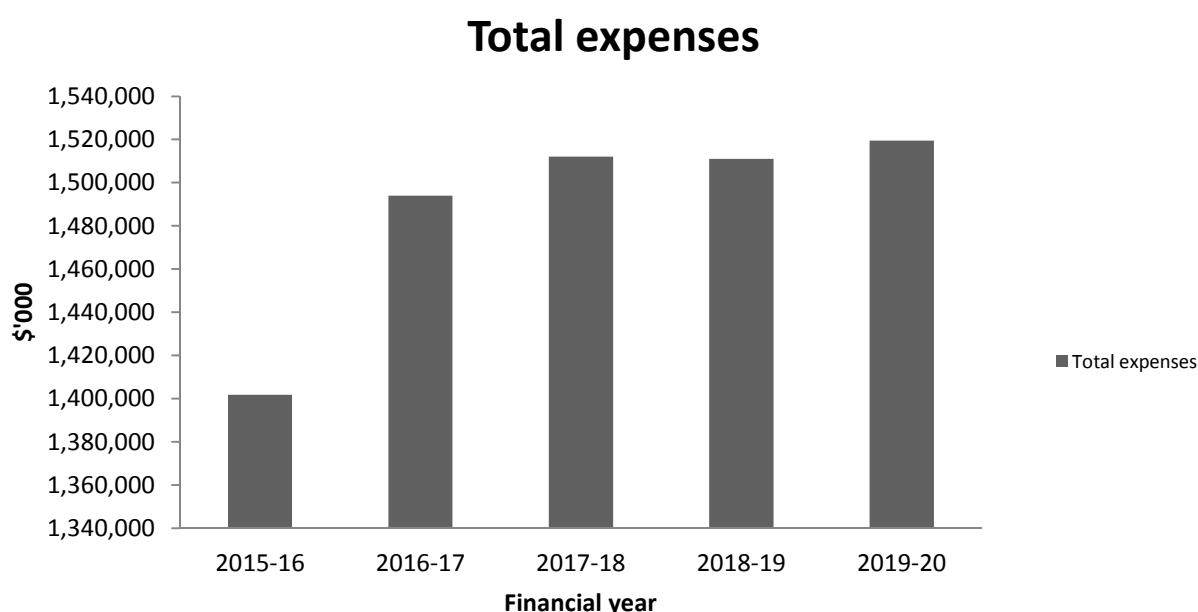
Departmental income statement

Total estimated expenses in 2015-16 are \$1.402 billion, an increase of \$19.5 million from the 2015-16 Adjusted Budget. The department has received additional funds to accommodate growth in offender numbers, enterprise bargaining salary increases, increased depreciation and amortisation expenditure and the Domestic and Family Violence Response - Extension of Southport Specialist Domestic and Family Violence Court Trial.

Total expenses for 2016-17 are estimated to be \$1.494 billion, an increase of \$92 million from the 2015-16 Estimated Actual. The department will receive funding for a number of initiatives, including the government's response to the *Not Now, Not Ever* Report, Probation and Parole Service growth funding, reducing the suicide risk at Borallon Training and Correctional Centre and for the Office of the Director of Public Prosecutions - Criminal Prosecutions. Information regarding the initiatives is detailed in *Budget Paper 4*.

Additional funding will also be received to accommodate growth in offender numbers and enterprise bargaining salary increases. Funding has also been reprioritised from 2015-16 to 2016-17 to undertake a number of departmental initiatives.

Chart: Total departmental expenses across the Forward Estimates period



Departmental balance sheet

The department is projecting a net asset position of \$4.024 billion at the end of the 2016-17 financial year. This reflects the department's significant investment in property, plant and equipment (\$3.972 billion) that is primarily related to correctional centres, courthouses and youth detention centre land and buildings located across the State.

In 2016-17, the department will spend \$121 million on capital purchases that primarily focus on Borallon Training and Correctional Centre, perimeter security upgrades, correctional centre enhancement, security management system upgrades and the programmed renewal and minor works of courthouses and youth justice facilities.

Controlled income statement

Department of Justice and Attorney-General	Notes	2015-16 Adjusted Budget \$'000	2015-16 Est. Act. \$'000	2016-17 Budget \$'000
INCOME				
Appropriation revenue	1,6,12	1,273,119	1,290,655	1,380,135
Taxes		..	..	..
User charges and fees	7,13	88,193	88,193	90,846
Royalties and land rents		..	..	..
Grants and other contributions	2,8	13,443	15,443	15,589
Interest		100	100	100
Other revenue		9,831	9,831	9,825
Gains on sale/revaluation of assets		..	..	..
Total income		1,384,686	1,404,222	1,496,495
EXPENSES				
Employee expenses	3,9,14	737,058	744,294	804,564
Supplies and services	4,10,15	440,281	448,641	466,004
Grants and subsidies		1,472	1,572	1,352
Depreciation and amortisation	5,11,16	196,983	200,823	215,465
Finance/borrowing costs		..	..	..
Other expenses		6,532	6,532	6,532
Losses on sale/revaluation of assets		..	..	..
Total expenses		1,382,326	1,401,862	1,493,917
OPERATING SURPLUS/(DEFICIT)		2,360	2,360	2,578

Controlled balance sheet

Department of Justice and Attorney-General	Notes	2015-16 Adjusted Budget \$'000	2015-16 Est. Act. \$'000	2016-17 Budget \$'000
CURRENT ASSETS				
Cash assets	25	63,098	61,662	66,934
Receivables	17,21	36,759	34,322	34,317
Other financial assets		..	..	..
Inventories		4,002	4,656	4,656
Other		9,672	11,453	11,453
Non-financial assets held for sale		..	..	..
Total current assets		113,531	112,093	117,360
NON-CURRENT ASSETS				
Receivables		..	..	..
Other financial assets		..	..	..
Property, plant and equipment	18,22,26	3,879,653	3,965,036	3,972,425
Intangibles		24,459	20,445	18,327
Other		308	504	504
Total non-current assets		3,904,420	3,985,985	3,991,256
TOTAL ASSETS		4,017,951	4,098,078	4,108,616
CURRENT LIABILITIES				
Payables	19,23	51,812	55,349	55,349
Accrued employee benefits		25,636	24,640	27,092
Interest bearing liabilities and derivatives		..	..	..
Provisions		..	..	..
Other		1,594	1,950	1,950
Total current liabilities		79,042	81,939	84,391
NON-CURRENT LIABILITIES				
Payables		235	160	160
Accrued employee benefits		6	31	31
Interest bearing liabilities and derivatives		..	..	..
Provisions		..	..	..
Other		80	85	85
Total non-current liabilities		321	276	276
TOTAL LIABILITIES		79,363	82,215	84,667
NET ASSETS/(LIABILITIES)		3,938,588	4,015,863	4,023,949
EQUITY				
TOTAL EQUITY	20,24,27	3,938,588	4,015,863	4,023,949

Controlled cash flow statement

Department of Justice and Attorney-General	Notes	2015-16 Adjusted Budget \$'000	2015-16 Est. Act. \$'000	2016-17 Budget \$'000
CASH FLOWS FROM OPERATING ACTIVITIES				
Inflows:				
Appropriation receipts	28,32,37	1,288,119	1,301,047	1,380,136
User charges and fees		93,845	93,845	96,498
Royalties and land rent receipts		..	..	..
Grants and other contributions		9,246	9,246	9,392
Interest received		100	100	100
Taxes		..	..	..
Other		21,225	21,225	21,219
Outflows:				
Employee costs	29,33,38	(732,898)	(739,549)	(802,112)
Supplies and services	30,34,39	(447,478)	(453,838)	(471,201)
Grants and subsidies		(1,472)	(1,572)	(1,352)
Borrowing costs		..	..	..
Other		(13,184)	(13,184)	(12,184)
Net cash provided by or used in operating activities		217,503	217,320	220,496
CASH FLOWS FROM INVESTING ACTIVITIES				
Inflows:				
Sales of non-financial assets		..	..	..
Investments redeemed		..	..	..
Loans and advances redeemed		..	..	..
Outflows:				
Payments for non-financial assets	31,35,40	(86,556)	(60,325)	(121,330)
Payments for investments		..	..	..
Loans and advances made		..	..	..
Net cash provided by or used in investing activities		(86,556)	(60,325)	(121,330)
CASH FLOWS FROM FINANCING ACTIVITIES				
Inflows:				
Borrowings		..	..	..
Equity injections	31,35,40	60,808	27,357	99,871
Outflows:				
Borrowing redemptions		..	..	..
Finance lease payments		..	..	..
Equity withdrawals	36,41	(175,383)	(183,057)	(193,765)
Net cash provided by or used in financing activities		(114,575)	(155,700)	(93,894)
Net increase/(decrease) in cash held		16,372	1,295	5,272
Cash at the beginning of financial year		63,715	77,356	61,662
Cash transfers from restructure		(16,989)	(16,989)	..
Cash at the end of financial year		63,098	61,662	66,934

Administered income statement

Department of Justice and Attorney-General	Notes	2015-16 Budget \$'000	2015-16 Est. Act. \$'000	2016-17 Budget \$'000
INCOME				
Appropriation revenue	42,46,53	312,542	321,541	362,218
Taxes		..	..	..
User charges and fees	47,54	70,547	70,547	75,433
Royalties and land rents		8,000	8,000	8,000
Grants and other contributions		..	..	..
Interest	48,55	187	187	27,723
Other revenue	43,56	5,355	8,296	5,459
Gains on sale/revaluation of assets		..	..	..
Total income		396,631	408,571	478,833
EXPENSES				
Employee expenses	49,57	62,625	63,089	65,292
Supplies and services	50,58	4,343	4,455	13,127
Grants and subsidies	44,51,59	244,620	253,043	282,845
Depreciation and amortisation		..	..	..
Finance/borrowing costs		..	..	..
Other expenses		1,549	1,549	1,549
Losses on sale/revaluation of assets		850	850	850
Transfers of Administered Revenue to Government	45,52,60	82,644	85,585	115,170
Total expenses		396,631	408,571	478,833
OPERATING SURPLUS/(DEFICIT)		..	..	..

Administered balance sheet

Department of Justice and Attorney-General	Notes	2015-16 Adjusted Budget \$'000	2015-16 Est. Act. \$'000	2016-17 Budget \$'000
CURRENT ASSETS				
Cash assets	61,68	21,667	13,709	14,288
Receivables	62,69	54,082	50,038	49,459
Other financial assets		..	..	..
Inventories		..	..	..
Other	63,70	2,467	7,262	7,262
Non-financial assets held for sale		..	..	..
Total current assets		78,216	71,009	71,009
NON-CURRENT ASSETS				
Receivables		..	..	..
Other financial assets		..	..	..
Property, plant and equipment		..	..	..
Intangibles		..	..	..
Other	64,71,75	73,586	68,793	157,826
Total non-current assets		73,586	68,793	157,826
TOTAL ASSETS		151,802	139,802	228,835
CURRENT LIABILITIES				
Payables		1,614	1,688	1,688
Transfers to Government payable	65,72	22,954	11,564	11,564
Accrued employee benefits		8,008	8,032	8,032
Interest bearing liabilities and derivatives		..	..	..
Provisions		11,513	11,645	11,645
Other	66,73	5,522	10,231	10,231
Total current liabilities		49,611	43,160	43,160
NON-CURRENT LIABILITIES				
Payables		..	..	..
Accrued employee benefits		5,479	4,876	4,876
Interest bearing liabilities and derivatives		..	..	..
Provisions		17,688	17,014	17,014
Other	67,74,76	73,876	69,604	158,637
Total non-current liabilities		97,043	91,494	180,527
TOTAL LIABILITIES		146,654	134,654	223,687
NET ASSETS/(LIABILITIES)		5,148	5,148	5,148
EQUITY				
TOTAL EQUITY		5,148	5,148	5,148

Administered cash flow statement

Department of Justice and Attorney-General	Notes	2015-16 Adjusted Budget \$'000	2015-16 Est. Act. \$'000	2016-17 Budget \$'000
CASH FLOWS FROM OPERATING ACTIVITIES				
Inflows:				
Appropriation receipts	77,82,90	312,542	315,955	362,797
User charges and fees	83,91	70,437	70,437	74,723
Royalties and land rent receipts		8,000	8,000	8,000
Grants and other contributions		..	..	..
Interest received	84,92	187	187	27,723
Taxes		..	..	..
Other	78,85,93	3,189	6,130	94,793
Outflows:				
Employee costs	86,94	(62,625)	(63,089)	(65,292)
Supplies and services	79,87,95	(2,177)	(4,756)	(13,428)
Grants and subsidies	80,88,96	(244,620)	(253,043)	(282,845)
Borrowing costs		..	..	..
Other		(1,689)	(1,689)	(1,689)
Transfers to Government	81,89,97	(82,644)	(86,943)	(204,203)
Net cash provided by or used in operating activities		600	(8,811)	579
CASH FLOWS FROM INVESTING ACTIVITIES				
Inflows:				
Sales of non-financial assets		..	..	..
Investments redeemed		..	..	..
Loans and advances redeemed		..	..	..
Outflows:				
Payments for non-financial assets		..	..	..
Payments for investments		..	..	..
Loans and advances made		..	..	..
Net cash provided by or used in investing activities		..	..	..
CASH FLOWS FROM FINANCING ACTIVITIES				
Inflows:				
Borrowings		..	..	..
Equity injections		..	..	555
Outflows:				
Borrowing redemptions		..	..	..
Finance lease payments		..	..	..
Equity withdrawals		..	..	(555)
Net cash provided by or used in financing activities		..	..	..
Net increase/(decrease) in cash held		600	(8,811)	579
Cash at the beginning of financial year		21,544	22,997	13,709
Cash transfers from restructure		(477)	(477)	..
Cash at the end of financial year		21,667	13,709	14,288

Explanation of variances in the financial statements

In the Explanation Notes provided below, the term '2016-17 Budget initiatives' refers to:

- Government's response to the Domestic and Family Violence *Not Now, Not Ever Report*;
- Probation and Parole Service Growth Funding;
- Reducing the Suicide Risk at Borallon Training and Correctional Centre;
- An Independent Body to Publish Crime Statistics;
- Expansion of Custodial and Non-Custodial Infrastructure;
- Workforce management pressures - Queensland Justice System;
- Recording and Transcription Services;
- Office of the Director of Public Prosecutions - Criminal Prosecutions;
- Senior Strategy and Elders Abuse Initiatives;
- Youth Justice - Transition to Success Program;
- Queensland Household Gambling Survey 2016-17;
- Sex Offender Program;
- Victims of Crime Support; and
- Offender Electronic Monitoring.

Income statement

Major variations between 2015-16 Adjusted Budget and 2015-16 Estimated Actual include:

1. The increase is mainly due to additional funding for enterprise bargaining, depreciation and amortisation, growth in offender numbers and the Domestic and Family Violence response.
2. The increase is due to additional services received below fair value from other State Government agencies.
3. The increase is mainly due to additional funding for enterprise bargaining, growth in offender numbers and the Domestic and Family Violence response. These increases are partially offset by a realignment of funding to meet operational needs of the department.
4. The increase is mainly due to the realignment of funding to meet the operational needs of the department, additional services received below fair value from other State Government agencies and additional funding for growth in offender numbers.
5. The increase reflects the change in property, plant and equipment values.

Major variations between 2015-16 Adjusted Budget and 2016-17 Budget include:

6. The increase primarily reflects additional funding for 2016-17 Budget initiatives, growth in offender numbers, enterprise bargaining, depreciation and amortisation and a realignment of funding to meet the operational needs of the department. These increases are partially offset by whole-of-government reprioritisation program and the finalisation of the Commission of Inquiry into Organised Crime.
7. The increase is mainly due to indexation of fees and charges.
8. The increase is due to additional services received below fair value from other State Government agencies.
9. The increase primarily reflects additional funding for 2016-17 Budget initiatives, growth in offender numbers, enterprise bargaining and a realignment of funding to meet the operational needs of the department. These increases are partially offset by whole-of-government reprioritisation program and the finalisation of the Commission of Inquiry into Organised Crime.
10. The increase primarily reflects additional funding for 2016-17 Budget initiatives, growth in offender numbers, a realignment of funding to meet operational needs of the department and additional services received below fair value from other State Government agencies. These increases are partially offset by whole-of-government reprioritisation program and the finalisation of the Commission of Inquiry into Organised Crime.
11. The increase reflects the change in property, plant and equipment values.

Major variations between 2015-16 Estimated Actual and the 2016-17 Budget include:

12. The increase primarily reflects additional funding for 2016-17 Budget initiatives, growth in offender numbers, enterprise bargaining, depreciation and amortisation and a realignment of funding to meet the operational needs of the department. These increases are partially offset by whole-of-government reprioritisation program.
13. The increase is mainly due to indexation of fees and charges.

14. The increase primarily reflects additional funding for 2016-17 Budget initiatives, growth in offender numbers, enterprise bargaining and a realignment of funding to meet the operational needs of the department. These increases are partially offset by whole-of-government reprioritisation program.
15. The increase primarily reflects additional funding for 2016-17 Budget initiatives and growth in offender numbers. These increases are partially offset by a realignment of funding's to meet operational needs of the department and whole-of-government reprioritisation program.
16. The increase reflects the change in property, plant and equipment values.

Balance sheet

Major variations between 2015-16 Adjusted Budget and 2015-16 Estimated Actual include:

17. The variance primarily reflects lower than expected opening balances.
18. The increase primarily reflects the change in property, plant and equipment values as a result of the annual revaluation in accordance with accounting policies, partially offset by revised funding profiles for a number of capital projects.
19. The variance primarily reflects higher than expected opening balances.
20. The increase primarily reflects the change in property, plant and equipment values as a result of the annual revaluation in accordance with accounting policies, partially offset by revised funding profiles for a number of capital projects.

Major variations between 2015-16 Adjusted Budget and 2016-17 Budget include:

21. The variance primarily reflects lower than expected opening balances.
22. The increase primarily reflects the change in property, plant and equipment values as a result of the annual revaluation in accordance with accounting policies and capital investment for the Borallon Training and Correctional Centre, Perimeter Security Upgrade Program - Stage 2, Brisbane Youth Detention Centre - Security Management System Upgrade and other programmed renewal and minor capital works. These increases are partially offset by annual depreciation for property, plant and equipment.
23. The variance primarily reflects higher than expected opening balances.
24. The increase primarily reflects the change in property, plant and equipment values as a result of the annual revaluation in accordance with accounting policies and capital investment for the Borallon Training and Correctional Centre, Perimeter Security Upgrade Program - Stage 2, Brisbane Youth Detention Centre - Security Management System Upgrade and other programmed renewal and minor capital works. These increases are partially offset by annual depreciation for property, plant and equipment.

Major variations between 2015-16 Estimated Actual and the 2016-17 Budget include:

25. The variance is primarily due to a surplus for Registry of Births, Deaths and Marriages and an overall increase in current liabilities for the department.
26. The increase primarily reflects the change in property, plant and equipment values as a result of the annual revaluation in accordance with accounting policies and capital investment for the Borallon Training and Correctional Centre, Perimeter Security Upgrade Program - Stage 2, Brisbane Youth Detention Centre - Security Management System Upgrade and other programmed renewal and minor capital works. These increases are partially offset by annual depreciation for property, plant and equipment.
27. The increase primarily reflects the change in property, plant and equipment values as a result of the annual revaluation in accordance with accounting policies and capital investment for the Borallon Training and Correctional Centre, Perimeter Security Upgrade Program - Stage 2, Brisbane Youth Detention Centre - Security Management System Upgrade and other programmed renewal and minor capital works. These increases are partially offset by annual depreciation for property, plant and equipment.

Cash flow statement

Major variations between 2015-16 Adjusted Budget and 2015-16 Estimated Actual include:

28. The increase is mainly due to additional funding for enterprise bargaining, depreciation and amortisation, growth in offender numbers and the Domestic and Family Violence response.
29. The increase is mainly due to additional funding for enterprise bargaining, growth in offender numbers and the Domestic and Family Violence response. These increases are partially offset by a realignment of funding to meet operational needs of the department.

30. The increase is mainly due to the realignment of funding to meet the operational needs of the department and additional funding for growth in offender numbers.
31. The decrease reflects revised funding profiles for a number of capital projects including Perimeter Security Upgrade Program - Stage 2, Brisbane Youth Detention Centre - Security Management System Upgrade and Youth Justice Facilities.

Major variations between 2015-16 Adjusted Budget and 2016-17 Budget include:

32. The increase primarily reflects additional funding for 2016-17 Budget initiatives, growth in offender numbers, enterprise bargaining, depreciation and amortisation and a realignment of funding to meet the operational needs of the department. These increases are partially offset by whole-of-government reprioritisation program and the finalisation of the Commission of Inquiry into Organised Crime.
33. The increase primarily reflects additional funding for 2016-17 Budget initiatives, growth in offender numbers, enterprise bargaining and a realignment of funding to meet the operational needs of the department. These increases are partially offset by whole-of-government reprioritisation program and the finalisation of the Commission of Inquiry into Organised Crime.
34. The increase primarily reflects additional funding for 2016-17 Budget initiatives, growth in offender numbers and a realignment of funding to meet operational needs of the department. These increases are partially offset by the whole-of-government reprioritisation program and the finalisation of the Commission of Inquiry into Organised Crime.
35. The increase reflects additional investment for the Borallon Training and Correctional Centre and revised funding profiles for a number of capital projects including Perimeter Security Upgrade Program Stage 2, Brisbane Youth Detention Centre - Security Management System Upgrade and Youth Justice Facilities.
36. The variance primarily reflects higher depreciation funding.

Major variations between 2015-16 Estimated Actual and the 2016-17 Budget include:

37. The increase primarily reflects additional funding for 2016-17 Budget initiatives, growth in offender numbers, enterprise bargaining, depreciation and amortisation and a realignment of funding to meet the operational needs of the department. These increases are partially offset by whole-of-government reprioritisation program.
38. The increase primarily reflects additional funding for 2016-17 Budget initiatives, growth in offender numbers, enterprise bargaining and a realignment of funding to meet the operational needs of the department. These increases are partially offset by whole-of-government reprioritisation program.
39. The increase primarily reflects additional funding for 2016-17 Budget initiatives and growth in offender numbers. These increases are partially offset by a realignment of funding's to meet operational needs of the department and whole-of-government reprioritisation program.
40. The increase reflects additional investment for the Borallon Training and Correctional Centre and revised funding profiles for a number of capital projects including Perimeter Security Upgrade Program Stage 2, Brisbane Youth Detention Centre - Security Management System Upgrade and Youth Justice Facilities.
41. The variance primarily reflects higher depreciation funding.

Administered income statement

Major variations between 2015-16 Budget and 2015-16 Estimated Actual include:

42. The increase primarily relates to new funding arrangements for legal services formerly funded by the Legal Practitioner Interest on Trust Accounts Fund (LPITAF), the Domestic and Family Violence response and enterprise bargaining for statutory bodies.
43. The increase primarily relates to the distribution of reserves following the cessation of the National Travel Compensation Fund.
44. The increase primarily relates to new funding arrangements for legal services formerly funded by the LPITAF, Domestic and Family Violence Response and enterprise bargaining for statutory bodies.
45. The increase primarily relates to the distribution of reserves following the cessation of the National Travel Compensation Fund.

Major variations between 2015-16 Budget and 2016-17 Budget include:

46. The increase primarily relates to new funding arrangements for legal services formerly funded by the LPITAF, funding to Legal Aid Queensland (LAQ) to a level that is equal to the national average per capita for legal assistance services, additional funding for the Domestic and Family Violence response, indexation for Gambling Community Benefit Fund grants and enterprise bargaining for statutory bodies.
47. The increase primarily relates to an adjustment to Treasury Casino's prepaid casino licences to align with the anticipated commencement of Queen's Wharf Casino and indexation for taxes, fees and fines partially offset by changes to the liquor licensing framework arising from the *Tackling Alcohol-Fuelled Violence Legislation Amendment Act 2016*.
48. The increase relates to interest revenue of the LPITAF.
49. The increase primarily relates to the Domestic and Family Violence response and funding to meet current workloads in Queensland courts.
50. The increase primarily relates to funding for legal services formerly funded by the LPITAF.
51. The increase primarily relates to new funding arrangements for legal services formerly funded by the LPITAF, funding to LAQ to a level that is equal to the national average per capita for legal assistance services, additional funding for Domestic and Family Violence response, indexation for Gambling Community Benefit Fund grants and enterprise bargaining for statutory bodies.
52. The increase primarily relates to interest revenue of the LPITAF returned to the consolidated fund, adjustment to Treasury Casino's prepaid casino licences to align with the anticipated commencement of Queen's Wharf Casino and indexation for taxes, fees and fines partially offset by changes to the liquor licensing framework arising from the *Tackling Alcohol-Fuelled Violence Legislation Amendment Act 2016*.

Major variations between 2015-16 Estimated Actual and the 2016-17 Budget include:

53. The increase primarily relates to new funding arrangements for legal services formerly funded by the LPITAF, funding to LAQ to a level that is equal to the national average per capita for legal assistance services, additional funding for the Domestic and Family response, indexation for Gambling Community Benefit Fund grants and enterprise bargaining for statutory bodies.
54. The increase primarily relates to an adjustment to Treasury Casino's prepaid casino licences to align with the anticipated commencement of Queen's Wharf Casino and indexation for taxes, fees and fines partially offset by changes to the liquor licensing framework arising from the *Tackling Alcohol-Fuelled Violence Legislation Amendment Act 2016*.
55. The increase primarily relates to interest revenue of the LPITAF.
56. The decrease primarily relates to the distribution of reserves following the cessation of the National Travel Compensation Fund.
57. The increase primarily relates to the Domestic and Family Violence response and funding to meet current workloads in Queensland courts.
58. The increase primarily relates to funding for legal services formerly funded by the LPITAF.
59. The increase primarily relates to new funding arrangements for legal services formerly funded by the LPITAF, funding to LAQ to a level that is equal to the national average per capita for legal assistance services, additional funding for the Domestic and Family Violence response, indexation for Gambling Community Benefit Fund grants and enterprise bargaining for statutory bodies.
60. The increase primarily relates to interest revenue of the LPITAF returned to the consolidated fund, adjustment to Treasury Casino's prepaid casino licences to align with the anticipated commencement of Queen's Wharf Casino and indexation for taxes, fees and fines partially offset by changes to the liquor licensing framework arising from the *Tackling Alcohol-Fuelled Violence Legislation Amendment Act 2016*.

Administered balance sheet

Major variations between 2015-16 Adjusted Budget and 2015-16 Estimated Actual include:

61. The decrease primarily reflects the return of prior year revenue and funding required to meet liabilities in respect of victims of crime financial assistance and compensation scheme.
62. The decrease primarily reflects the reduction of provision for crime confiscations in the Office of the Director Public Prosecutions partially offset by funding required to meet liabilities in respect of victims of crime financial assistance and compensation scheme.

- 63. The increase reflects an adjustment to Treasury Casino's prepaid casino licences to align with the anticipated commencement of Queen's Wharf Casino.
- 64. The decrease reflects an adjustment to Treasury Casino's prepaid casino licences to align with the anticipated commencement of Queen's Wharf Casino.
- 65. The decrease primarily reflects the reduction of provision for crime confiscations in the Office of the Director Public Prosecutions and return of prior year revenue.
- 66. The increase reflects an adjustment to Treasury Casino's prepaid casino licences to align with the anticipated commencement of Queen's Wharf Casino.
- 67. The decrease reflects an adjustment to Treasury Casino's prepaid casino licences to align with the anticipated commencement of Queen's Wharf Casino.

Major variations between 2015-16 Adjusted Budget and 2016-17 Budget include:

- 68. The decrease primarily reflects the return of prior year revenue and funding required to meet liabilities in respect of victims of crime financial assistance and compensation scheme.
- 69. The decrease primarily reflects the reduction of provision for crime confiscations in the Office of the Director Public Prosecutions partially offset by funding required to meet liabilities in respect of victims of crime financial assistance and compensation scheme.
- 70. The increase reflects an adjustment to Treasury Casino's prepaid casino licences to align with the anticipated commencement of Queen's Wharf Casino.
- 71. The increase reflects the first instalment of the Queen's Wharf Casino exclusivity licence.
- 72. The decrease primarily reflects the reduction of provision for crime confiscations in the Office of the Director Public Prosecutions and return of prior year revenue.
- 73. The increase reflects an adjustment to Treasury Casino's prepaid casino licences to align with the anticipated commencement of Queen's Wharf Casino.
- 74. The increase reflects the first instalment of the Queen's Wharf Casino exclusivity licence fee partially offset by an adjustment to Treasury Casino's prepaid casino licences to align with the anticipated commencement of Queen's Wharf Casino.

Major variations between 2015-16 Estimated Actual and the 2016-17 Budget include:

- 75. The increase reflects the first instalment of the Queen's Wharf Casino exclusivity licence.
- 76. The increase reflects the first instalment of the Queen's Wharf Casino exclusivity licence.

Administered cash flow statement

Major variations between 2015-16 Adjusted Budget and 2015-16 Estimated Actual include:

- 77. The increase primarily relates to new funding arrangements for legal services formerly funded by the LPITAF, Domestic and Family Violence response and enterprise bargaining for statutory bodies partially offset by lower benefit payments and liabilities for the victims of crime financial assistance and compensation scheme and realignment of funding.
- 78. The increase primarily relates to the distribution of reserves following the cessation of the National Travel Compensation Fund.
- 79. The increase primarily relates to the reclassification of prepayments for casino licences.
- 80. The increase primarily relates to new funding arrangements for legal services formerly funded by the LPITAF, Domestic and Family Violence response and enterprise bargaining for statutory bodies.
- 81. The increase primarily reflects the return of prior year revenue and the distribution of reserves following the cessation of the National Travel Compensation Fund partially offset by the reclassification of prepayments for casino licences.

Major variations between 2015-16 Adjusted Budget and 2016-17 Budget include:

- 82. The increase primarily relates to new funding arrangements for legal services formerly funded by the LPITAF, funding to LAQ to a level that is equal to the national average per capita for legal assistance services, additional funding for the Domestic and Family Violence response, indexation for Gambling Community Benefit Fund grants and enterprise bargaining for statutory bodies.

83. The increase primarily relates to an adjustment to Treasury Casino's prepaid casino licences to align with the anticipated commencement of Queen's Wharf Casino and indexation for taxes, fees and fines partially offset by changes in liquor licensing framework arising from the *Tackling Alcohol-Fuelled Violence Legislation Amendment Act 2016*.
84. The increase primarily relates to interest revenue of the LPITAF.
85. The increase reflects the first instalment of the Queen's Wharf Casino exclusivity licence.
86. The increase primarily relates to the Domestic and Family Violence response and funding to meet current workloads in Queensland courts.
87. The increase primarily relates to new funding arrangements for legal services formerly funded by the LPITAF and the reclassification of prepayments for casino licences.
88. The increase primarily relates to new funding arrangements for legal services formerly funded by the LPITAF, funding to LAQ to a level that is equal to the national average per capita for legal assistance services, additional funding for Domestic and Family Violence response, indexation for Gambling Community Benefit Fund grants and enterprise bargaining for statutory bodies.
89. The increase reflects the first instalment of the Queen's Wharf Casino exclusivity licence, interest revenue of the LPITAF, adjustment to Treasury Casino's prepaid casino licences to align with the anticipated commencement of Queen's Wharf Casino, indexation for taxes, fees and fines and changes to liquor licensing framework arising from the *Tackling Alcohol-Fuelled Violence Legislation Amendment Act 2016*, partially offset by the reclassification of prepayments for casino licences.

Major variations between 2015-16 Estimated Actual and the 2016-17 Budget include:

90. The increase primarily reflects new funding arrangements for legal services formerly funded by the LPITAF, funding to LAQ to a level that is equal to the national average per capita for legal assistance services, additional funding for Domestic and Family Violence response, indexation for Gambling Community Benefit Fund grants and enterprise bargaining for statutory bodies partially offset by lower benefit payments and liabilities for the victims of crime financial assistance and compensation scheme and realignment of funding.
91. The increase reflects the adjustment to Treasury Casino's prepaid casino licences to align with the anticipated commencement of Queen's Wharf Casino and indexation for taxes, fees and fines partially offset by changes to liquor licensing framework arising from the *Tackling Alcohol-Fuelled Violence Legislation Amendment Act 2016*.
92. The increase primarily relates to interest revenue of the LPITAF.
93. The increase reflects the first instalment of the Queen's Wharf Casino exclusivity licence partially offset by the distribution of reserves following the cessation of the National Travel Compensation Fund.
94. The increase primarily relates to the Domestic and Family Violence response and funding to meet current workloads in Queensland courts.
95. The increase primarily relates to new funding arrangements for legal services formerly funded by the LPITAF .
96. The increase primarily to new funding arrangements for legal services formerly funded by the LPITAF, funding to LAQ to a level that is equal to the national average per capita for legal assistance services, additional funding for Domestic and Family Violence response, indexation for Gambling Community Benefit Fund grants and enterprise bargaining for statutory bodies.
97. The increase reflects the first instalment of the Queen's Wharf Casino exclusivity licence, interest revenue of the LPITAF, and changes to liquor licensing framework arising from the *Tackling Alcohol-Fuelled Violence Legislation Amendment Act 2016*.

Statutory bodies

Anti-Discrimination Commission Queensland

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.

ADCQ's strategic direction focuses on its vision of a fair and inclusive Queensland where the benefits of social cohesion and diversity flourish. This supports the Queensland Government's objectives for the community to: build safe, caring and connected communities; deliver quality frontline services; and create jobs and a diverse economy.

ADCQ's 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; and create opportunities for human rights to flourish.

ADCQ's main services include: managing complaints received under the Act; delivering training to business, government and the community; assisting communities to develop the capacity to protect human rights; and promoting public discussion on human rights.

Service summary

ADCQ met or exceeded most targets in 2015-16. Highlights included:

- community assistance - completed evaluation of the Lockyer Valley Project and presented results at national conference of human rights agencies as a possible model for engaging with communities; Gold Coast interfaith women's community (the Chai Community) now established as a stand-alone community group
- human rights promotion - delivered inaugural Human Rights Month on creating Fair and Inclusive Workplaces involving 54 organisations and 91 champions, primarily from the public sector; hosted ten Human Rights Act information sessions across the State involving over 230 people; co-hosted inaugural Robert Jones Oration resulting in a working group to look into incorporating "visitable" design principles into the building code.

During 2016-17 ADCQ will focus on:

- community assistance - establishing a Sunshine Coast interfaith group and trialling the use of social cohesion impact measurement tools to gauge changes in community connectedness; continue to work with State agencies and local councils to address issues around unfair treatment of seasonal farmworkers identified through the Lockyer Valley project
- human rights promotion - expanding Human Rights month to private and community organisations, in partnership with Mental Illness Fellowship Queensland, with a focus on mental health issues in the workplace; 25 Anniversary of the Act partnership with State Library of Queensland to publish a timeline of key decisions and impacts of the Act including the recording of individual stories and systemic changes resulting from complaints under the Act
- relationship building - partner with Multicultural Affairs Queensland to improve social cohesion and implement actions stemming from the new Multicultural Recognition Act and the Multicultural Queensland Charter; partner with Mental Illness Fellowship Queensland to improve management of mental health issues in the workplace
- evaluation - develop strategic partnerships with government and non-government agencies to measure the effectiveness of our strategies in building social cohesion.

Service performance

Performance statement

Anti-Discrimination

Service area objective

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

Service area description

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

Anti-Discrimination Commission Queensland	Notes	2015-16 Target/Est.	2015-16 Est. Actual	2016-17 Target/Est.
Service area: Anti-Discrimination				
Service standards				
<i>Effectiveness measures</i>				
Percentage of accepted complaints resolved by conciliation		55%	59%	55%
Percentage of clients satisfied with complaint handling service measured via client survey	1	85%	88%	85%
Percentage of clients satisfied with training sessions measured via client survey	1	95%	99%	95%
Percentage of accepted complaints finalised within the commission		75%	74%	75%
<i>Efficiency measures</i>				
Percentage of complaints where time from acceptance notice to complaint being closed is:				
• within three months		60%	67%	65%
• within six months		20%	23%	20%
• within nine months		10%	8%	9%
• within 12 months		5%	1%	3%
• over 12 months	2	5%	1%	3%

Notes:

1. This is a measure of overall satisfaction with the services provided by the ADCQ. Complaint parties and training clients are surveyed to determine their satisfaction with the services they receive including, for example, relevance, impartiality, content and professionalism. The measure is calculated by dividing responses where clients indicate they are either satisfied or very satisfied by total responses and then expressing the result as a percentage.
2. The 2016-17 Target/Estimate for these measures have been amended to reflect improved performance in finalising complaints in a timely manner.

Staffing¹

Anti-Discrimination Commission Queensland	Notes	2015-16 Budget	2015-16 Est. Actual	2016-17 Budget
Anti-Discrimination Commission Queensland	1	34	34	34

Note:

1. Full-time equivalents (FTEs) as at 30 June 2016.

Income statement

Anti-Discrimination Commission Queensland	Notes	2015-16 Budget \$'000	2015-16 Est. Act. \$'000	2016-17 Budget \$'000
INCOME				
Taxes		..	..	..
User charges and fees		161	161	166
Grants and other contributions		5,218	5,288	5,267
Interest		34	34	34
Other revenue		11	11	11
Gains on sale/revaluation of assets		..	..	..
Total income		5,424	5,494	5,478
EXPENSES				
Employee expenses		3,720	3,794	3,841
Supplies and services	1,5	1,421	1,087	1,465
Grants and subsidies		10	10	10
Depreciation and amortisation	2,4,6	245	841	134
Finance/borrowing costs		..	..	..
Other expenses		28	28	28
Losses on sale/revaluation of assets		..	..	..
Total expenses		5,424	5,760	5,478
OPERATING SURPLUS/(DEFICIT)	3,7	..	(266)	..

Balance sheet

Anti-Discrimination Commission Queensland	Notes	2015-16 Budget \$'000	2015-16 Est. Act. \$'000	2016-17 Budget \$'000
CURRENT ASSETS				
Cash assets	8,19	460	311	415
Receivables		155	120	120
Other financial assets		..	..	..
Inventories		18	12	12
Other		84	99	99
Non-financial assets held for sale		..	..	..
Total current assets		717	542	646
NON-CURRENT ASSETS				
Receivables		..	..	..
Other financial assets		..	..	..
Property, plant and equipment	9,14	1,185	642	586
Intangibles		384	429	381
Other		..	..	..
Total non-current assets		1,569	1,071	967
TOTAL ASSETS		2,286	1,613	1,613
CURRENT LIABILITIES				
Payables	10,15	111	45	45
Accrued employee benefits		276	303	303
Interest bearing liabilities and derivatives		..	..	..
Provisions		..	..	..
Other	11,16	70	1	1
Total current liabilities		457	349	349
NON-CURRENT LIABILITIES				
Payables	12,17	260	..	..
Accrued employee benefits		83	87	87
Interest bearing liabilities and derivatives		..	..	..
Provisions		..	..	..
Other		..	..	..
Total non-current liabilities		343	87	87
TOTAL LIABILITIES		800	436	436
NET ASSETS/(LIABILITIES)		1,486	1,177	1,177
EQUITY				
TOTAL EQUITY	13,18	1,486	1,177	1,177

Cash flow statement

Anti-Discrimination Commission Queensland	Notes	2015-16 Budget \$'000	2015-16 Est. Act. \$'000	2016-17 Budget \$'000
CASH FLOWS FROM OPERATING ACTIVITIES				
Inflows:				
User charges and fees		161	161	166
Grants and other contributions		5,218	5,288	5,267
Interest received		34	34	34
Taxes		..	..	..
Other		11	11	11
Outflows:				
Employee costs		(3,720)	(3,794)	(3,841)
Supplies and services	20,24	(1,421)	(1,087)	(1,465)
Grants and subsidies		(10)	(10)	(10)
Borrowing costs		..	..	..
Other	21,23,25	(98)	(428)	(28)
Net cash provided by or used in operating activities		175	175	134
CASH FLOWS FROM INVESTING ACTIVITIES				
Inflows:				
Sales of non-financial assets		..	..	..
Investments redeemed		..	..	..
Loans and advances redeemed		..	..	..
Outflows:				
Payments for non-financial assets		(30)	(30)	(30)
Payments for investments		..	..	..
Loans and advances made		..	..	..
Net cash provided by or used in investing activities		(30)	(30)	(30)
CASH FLOWS FROM FINANCING ACTIVITIES				
Inflows:				
Borrowings		..	..	..
Equity injections		..	..	..
Outflows:				
Borrowing redemptions		..	..	..
Finance lease payments		..	..	..
Equity withdrawals		..	..	..
Net cash provided by or used in financing activities		..	..	..
Net increase/(decrease) in cash held		145	145	104
Cash at the beginning of financial year	22,26	315	166	311
Cash transfers from restructure		..	..	..
Cash at the end of financial year		460	311	415

Explanation of variances in the financial statements

Income statement

Major variations between 2015-16 Budget and 2015-16 Estimated Actual include:

1. The decrease is due to the write-off of the lease incentive liability associated with fit-out assets in the Brisbane office. Changes to the lease for the Brisbane office mean that it is no longer correct to recognise a lease incentive liability and it was written off in 2015-16. The write-off involves a decrease in supplies and services costs.
2. The increase is due to the write-off of fit-out assets in the Brisbane office. Changes to the lease for the Brisbane office mean that it is no longer correct to recognise them as non-current assets so they were written off in 2015-16. This involves a one off increase in depreciation costs.
3. The deficit results from writing off the fit-out assets in the Brisbane office. Changes to the lease for the Brisbane office mean that it is no longer correct to recognise them as non-current assets so they were written off in 2015-16. The resultant increase in depreciation costs created a non-cash one off deficit.

Major variations between 2015-16 Budget and 2016-17 Budget include:

4. The decrease is due to the write-off of fit-out assets in the Brisbane office which reduces future depreciation expenses. Changes to the lease for the Brisbane office mean that it is no longer correct to recognise them as non-current assets so they were written off in 2015-16.

Major variations between 2015-16 Estimated Actual and the 2016-17 Budget include:

5. The increase is due to the write-off of the lease incentive liability associated with fit-out assets in the Brisbane office. Changes to the lease for the Brisbane office mean that it is no longer correct to recognise a lease incentive liability and it was written off in 2015-16. The write-off involves a significant decrease in supplies and services costs in 2015-16 which then return to normal levels.
6. The decrease is due to the write-off of fit-out assets in the Brisbane office. Changes to the lease for the Brisbane office mean that it is no longer correct to recognise them as non-current assets so they were written off in 2015-16. This involves a one off significant increase in depreciation costs which then return to a lower level reflective of the lower asset base.
7. The deficit results from writing off the fit-out assets in the Brisbane office. Changes to the lease for the Brisbane office mean that it is no longer correct to recognise them as non-current assets so they were written off in 2015-16. The resultant increase in depreciation costs created a non-cash one off deficit.

Balance sheet

Major variations between 2015-16 Budget and 2015-16 Estimated Actual include:

8. The decrease primarily reflects a lower than projected opening balance.
9. The decrease primarily reflects the write-off of fit-out assets in the Brisbane office. Changes to the lease for the Brisbane office mean that it is no longer correct to recognise them as non-current assets so they were written off in 2015-16.
10. The decrease primarily reflects a lower than projected opening balance.
11. The decrease is due to the write-off of the lease incentive liability associated with fit-out assets in the Brisbane office. Changes to the lease for the Brisbane office mean that it is no longer correct to recognise a lease incentive liability and it was written off in 2015-16.
12. The decrease is due to the write-off of the lease incentive liability associated with fit-out assets in the Brisbane office. Changes to the lease for the Brisbane office mean that it is no longer correct to recognise a lease incentive liability and it was written off in 2015-16.
13. The decrease results from writing off the fit-out assets in the Brisbane office. Changes to the lease for the Brisbane office mean that it is no longer correct to recognise them as non-current assets so they were written off in 2015-16. The resultant increase in depreciation costs created a one off deficit in 2015-16 with a return to a balanced result in 2016-17.

Major variations between 2015-16 Budget and 2016-17 Budget include:

14. The decrease primarily reflects the write-off of fit-out assets in the Brisbane office. Changes to the lease for the Brisbane office mean that it is no longer correct to recognise them as non-current assets so they were written off in 2015-16.
15. The decrease primarily reflects a lower than projected opening balance.
16. The decrease is due to the write-off of the lease incentive liability associated with fit-out assets in the Brisbane office. Changes to the lease for the Brisbane office mean that it is no longer correct to recognise a lease incentive liability and it was written off in 2015-16.
17. The decrease is due to the write-off of the lease incentive liability associated with fit-out assets in the Brisbane office. Changes to the lease for the Brisbane office mean that it is no longer correct to recognise a lease incentive liability and it was written off in 2015-16.
18. The decrease results from writing off the fit-out assets in the Brisbane office. Changes to the lease for the Brisbane office mean that it is no longer correct to recognise them as non-current assets so they were written off in 2015-16. The resultant increase in depreciation costs created a one off deficit in 2015-16 with a return to a balanced result in 2016-17.

Major variations between 2015-16 Estimated Actual and the 2016-17 Budget include:

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

Cash flow statement

Major variations between 2015-16 Budget and 2015-16 Estimated Actual include:

20. The decrease is due to the write-off of the lease incentive liability associated with fit-out assets in the Brisbane office. Changes to the lease for the Brisbane office mean that it is no longer correct to recognise a lease incentive liability and it was written off in 2015-16.
21. The increase is due to the write-off of the lease incentive liability associated with fit-out assets in the Brisbane office. Changes to the lease for the Brisbane office mean that it is no longer correct to recognise a lease incentive liability and it was written off in 2015-16.
22. The decrease primarily reflects a lower than projected opening balance.

Major variations between 2015-16 Budget and 2016-17 Budget include:

23. The decrease is due to the write-off of the lease incentive liability associated with fit-out assets in the Brisbane office. Changes to the lease for the Brisbane office mean that it is no longer correct to recognise a lease incentive liability and it was written off in 2015-16.

Major variations between 2015-16 Estimated Actual and the 2016-17 Budget include:

24. The increase primarily reflects the write-off of the lease incentive liability associated with fit-out assets in the Brisbane office. Changes to the lease for the Brisbane office mean that it is no longer correct to recognise a lease incentive liability and it was written off in 2015-16.
25. The decrease primarily reflects the write-off of the lease incentive liability associated with fit-out assets in the Brisbane office. Changes to the lease for the Brisbane office mean that it is no longer correct to recognise a lease incentive liability and it was written off in 2015-16.
26. The increase is due to the depreciation of assets over their useful life. This increases cash reserves that can then be used for replacement or enhancement of assets.

Crime and Corruption Commission

Overview

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

The CCC's services are delivered to Queenslanders through a range of investigative, law enforcement, intelligence, research and witness protection activities. The CCC's key objective is to reduce the incidence of major crime and corruption in Queensland.

The *Crime and Corruption Amendment Act 2016* commenced on 5 May 2016 and provides changes to the CCC, including the reinstatement of its corruption prevention function and an independent research function.

Service summary

In 2016-17, the CCC will actively pursue areas of high threat through our research, intelligence, hearings, investigation and prevention functions. The CCC focus will be to:

- target the criminal networks and/or illicit commodity markets that are of the highest threat to Queenslanders
- increase our focus on criminal paedophilia investigations in the peer-to-peer environment
- continue to investigate, and develop strategies to combat, cold call investment frauds, commonly referred to as 'boiler rooms'
- pursue the recovery of proceeds of crime
- pursue police corruption involving excessive use of force and the improper release of confidential information
- collaborate with key stakeholders to reform the police complaints and discipline system
- implement a new corruption prevention strategy including engagement with agencies and the undertaking of corruption audits
- progress strategic initiatives to improve organisational performance, including the implementation of a people and culture strategy
- respond to the Parliamentary Crime and Corruption Committee's statutory review of the CCC and the Queensland Government's response to the 2015 Queensland Organised Crime Commission of Inquiry and the Report of the Taskforce on Organised Crime Legislation.

The CCC has received additional funding in 2016-17 as follows:

- \$3.5 million over four years and \$1 million per annum ongoing to maintain a team to work in wealth orders provisions and the serious drug offender confiscation order scheme
- \$4.3 million over two years (2016-17 to 2017-18) to procure a new investigations case management system
- \$3.6 million over four years to fund the criminal intelligence hearings team.

Service performance

Performance statement

Crime Fighting and Anti-Corruption

Service area objective

Protect Queenslanders from major crime and corruption.

Service area description

The agency makes a unique contribution to keeping our communities as free as possible of corruption and major crime through its competent investigation, exercise of special powers, research, effective complaints management, recovery of criminal proceeds and protection of witnesses.

Services

- Crime fighting and prevention
- Public sector integrity

Crime and Corruption Commission	Notes	2015-16 Target/Est.	2015-16 Est. Actual	2016-17 Target/Est.
Service area: Crime Fighting and Anti-Corruption				
Service: Crime fighting and prevention				
Service standards				
<i>Effectiveness measure</i> Percentage of targeted criminal entities which are disrupted as a result of CCC crime investigations	1	95%	100%	95%
<i>Efficiency measure</i> Confiscation costs as a percentage of forfeitures	2	43%	38%	43%
Service: Public sector integrity				
<i>Effectiveness measure</i> Percentage of investigated matters finalised within 12 months	3	85%	85%	85%
<i>Efficiency measure⁴</i>				

Notes:

1. In this service standard 'disrupted' means an outcome resulting in a charge, restraint or seizure with respect to finalised operations.
2. Actual performance against the 2015-16 Target/Estimate reflects a higher number of forfeitures reaching finalisation through negotiated settlements. The Target/Estimate for 2016-17 has not been adjusted given that a number of current matters are subject to lengthy settlement negotiations and active litigation.
3. The timely finalisation of investigations concerning the most serious or systemic corruption is an indicator of the CCC's responsiveness to its legislative obligations, its Charter of Service, and community expectations.
4. An efficiency measure is being developed for this service and will be included in a future *Service Delivery Statement*.

Discontinued measures

Performance measures included in the 2015-16 *Service Delivery Statements* that have been discontinued or replaced are reported in the following table with estimated actual results.

Crime and Corruption Commission	Notes	2015-16 Target/Est.	2015-16 Est. Actual	2016-17 Target/Est.
Service area: Crime Fighting and Anti-Corruption				
Median time to conduct initial witness protection assessment	1	44 hours	22 hours	Discontinued measure

Note:

1. The material service, Witness protection (and its associated service standard), is discontinued as the discrete and confidential nature of this work is not suitable for public exposure. The CCC's Annual Report will continue to report performance against this discontinued service standard.

Staffing¹

Crime and Corruption Commission	Notes	2015-16 Budget	2015-16 Est. Actual	2016-17 Budget
Crime Fighting and Anti-Corruption	2	341	341	339

Notes:

1. Full-time equivalents (FTEs) as at 30 June 2016.
2. The reduction of two FTEs in the 2016-17 Budget is due to temporary positions for a project which will be finishing at the end of September 2016.

Income statement

Crime and Corruption Commission	Notes	2015-16 Budget \$'000	2015-16 Est. Act. \$'000	2016-17 Budget \$'000
INCOME				
Taxes		..	..	..
User charges and fees		..	..	..
Grants and other contributions	1,7,11	53,584	53,127	55,355
Interest	2	650	510	600
Other revenue	3,12	219	1,626	171
Gains on sale/revaluation of assets		70	92	70
Total income		54,523	55,355	56,196
EXPENSES				
Employee expenses	4,8,13	37,663	38,677	40,159
Supplies and services	5,9,14	13,848	13,103	13,681
Grants and subsidies		..	..	..
Depreciation and amortisation	6,10,15	2,825	2,656	2,238
Finance/borrowing costs		74	5	9
Other expenses		105	103	101
Losses on sale/revaluation of assets		8	5	8
Total expenses		54,523	54,549	56,196
OPERATING SURPLUS/(DEFICIT)		..	806	..

Balance sheet

Crime and Corruption Commission	Notes	2015-16 Budget \$'000	2015-16 Est. Act. \$'000	2016-17 Budget \$'000
CURRENT ASSETS				
Cash assets	16,24,34	14,240	11,805	12,157
Receivables		763	675	675
Other financial assets		..	..	..
Inventories		..	..	..
Other	25,35	516	510	1,958
Non-financial assets held for sale		..	..	..
Total current assets		15,519	12,990	14,790
NON-CURRENT ASSETS				
Receivables		..	..	..
Other financial assets		..	..	..
Property, plant and equipment	17,26,36	10,177	9,411	10,226
Intangibles		213	220	148
Other	27,37	17	31	4,375
Total non-current assets		10,407	9,662	14,749
TOTAL ASSETS		25,926	22,652	29,539
CURRENT LIABILITIES				
Payables	18,28	3,757	2,917	2,947
Accrued employee benefits	19,29	2,745	2,883	2,973
Interest bearing liabilities and derivatives		..	..	..
Provisions		..	..	..
Other	20,30,38	311	14	732
Total current liabilities		6,813	5,814	6,652
NON-CURRENT LIABILITIES				
Payables		..	..	..
Accrued employee benefits		..	..	..
Interest bearing liabilities and derivatives		..	..	..
Provisions	21,31	2,107	324	334
Other	22,32,39	1,187	16	5,500
Total non-current liabilities		3,294	340	5,834
TOTAL LIABILITIES		10,107	6,154	12,486
NET ASSETS/(LIABILITIES)		15,819	16,498	17,053
EQUITY				
TOTAL EQUITY	23,33,40	15,819	16,498	17,053

Cash flow statement

Crime and Corruption Commission	Notes	2015-16 Budget \$'000	2015-16 Est. Act. \$'000	2016-17 Budget \$'000
CASH FLOWS FROM OPERATING ACTIVITIES				
Inflows:				
User charges and fees		..	..	..
Grants and other contributions	41,46,52	52,634	52,177	54,384
Interest received		650	510	600
Taxes		..	..	..
Other	42,47	2,135	1,292	1,337
Outflows:				
Employee costs	43,48	(37,423)	(38,690)	(40,069)
Supplies and services	44,49,53	(14,662)	(13,178)	(19,609)
Grants and subsidies		..	..	..
Borrowing costs		(74)	..	..
Other	50,54	(841)	(813)	6,073
Net cash provided by or used in operating activities		2,419	1,298	2,716
CASH FLOWS FROM INVESTING ACTIVITIES				
Inflows:				
Sales of non-financial assets		243	268	243
Investments redeemed		..	..	..
Loans and advances redeemed		..	..	..
Outflows:				
Payments for non-financial assets	45,51,55	(1,215)	(2,248)	(3,162)
Payments for investments		..	..	..
Loans and advances made		..	..	..
Net cash provided by or used in investing activities		(972)	(1,980)	(2,919)
CASH FLOWS FROM FINANCING ACTIVITIES				
Inflows:				
Borrowings		..	..	..
Equity injections		..	..	555
Outflows:				
Borrowing redemptions		..	..	..
Finance lease payments		..	..	..
Equity withdrawals		..	..	..
Net cash provided by or used in financing activities		..	..	555
Net increase/(decrease) in cash held		1,447	(682)	352
Cash at the beginning of financial year		12,793	12,487	11,805
Cash transfers from restructure		..	..	..
Cash at the end of financial year		14,240	11,805	12,157

Explanation of variances in the financial statements

Income statement

Major variations between 2015-16 Budget and 2015-16 Estimated Actual include:

1. The decrease is primarily due to the deferral of \$1 million funding for the Standing Operating Environment (SOE) upgrade project. Other adjustments include enterprise bargaining (EB) increases, funding received for the one-off special payment for employees covered under the core EB agreement in recognition of the 16 months in which no wage increase was paid, and temporary funding allocated to the Forensic Computing function to tackle child exploitation activities.
2. The decrease is due to lower than budgeted interest rates on fixed deposit investments.
3. The increase is mainly due to a \$1.5 million accounting adjustment to write-off the remaining value of a lease incentive liability for leased office accommodation, as a result of the negotiation of a new lease agreement.
4. The increase is partly due to temporary resources dedicated to criminal intelligence hearings and investigations. The EB increases and the one-off special payment have also contributed to the increased expenses.
5. The decrease is primarily due to the deferral of the purchase of computer hardware for the SOE upgrade project to the 2016-17 financial year.
6. The decrease is mainly due to a reduction in depreciation costs for leasehold improvements. The cost of leasehold improvements previously included a \$2 million provision to make good the office premises at the end of the lease. As part of new lease negotiations, the requirement to make good the office premises has reduced significantly.

Major variations between 2015-16 Budget and 2016-17 Budget include:

7. The increase is primarily due to EB increases, additional ongoing funding allocated for Proceeds of Crime and the temporary funding allocation for the Forensic Computing function to tackle child exploitation activities, for Criminal Intelligence Hearings and to procure a new Investigations Case Management System (ICMS).
8. The increase is primarily due to additional ongoing resources provided for Proceeds of Crime, and temporary resources allocated to the Forensic Computing function, Criminal Intelligence Hearings and the ICMS project. The EB increases have also contributed to the increase.
9. The decrease is mainly due to anticipated lower contractor costs in 2016-17.
10. The decrease is primarily due to lower depreciation costs for leasehold improvements as a result of extending the useful life of the leasehold asset and adjusting the cost of the asset to account for the reduction in the make good provision per the new lease agreement.

Major variations between 2015-16 Estimated Actual and the 2016-17 Budget include:

11. The increase is primarily due to EB increases, additional ongoing funding provided for Proceeds of Crime, one-off funding for the SOE upgrade project and temporary funding allocated to the Forensic Computing function, Criminal Intelligence Hearings and to procure a new ICMS.
12. The decrease is primarily due to the \$1.5 million accounting adjustment to write-off the remaining value of a lease incentive liability for leased office accommodation in the 2015-16 financial year.
13. The increase is primarily due to ongoing resources provided for Proceeds of Crime and the temporary allocation of resources to Criminal Intelligence Hearings, the Forensic Computing function to support the Crime and Corruption Commission (CCC) to tackle child exploitation activities, and EB increases.
14. The increase is mainly due to the purchase of computer hardware for the SOE upgrade project in 2016-17.
15. The decrease is primarily due to lower depreciation costs for leasehold improvements as a result of extending the useful life of the leasehold asset per the new lease agreement.

Balance sheet

Major variations between 2015-16 Budget and 2015-16 Estimated Actual include:

16. The decrease in cash is primarily due to anticipated lower payables at 30 June 2016.
17. The decrease is primarily due to a cost adjustment to the leasehold asset as a result of a significantly lower provision to make good the leased office accommodation.

18. The decrease is due to lower creditors anticipated to be owing at 30 June 2016.
19. The increase is mainly due to anticipated higher salary and wages owing at 30 June 2016.
20. The decrease is due to writing-off the current portion of the remaining lease incentive liability on the leased premises due to a new lease agreement which is effective in the 2016-17 financial year.
21. As a result of new lease negotiations, there is a significant reduction in provision to make good the leased premises at the end of the lease.
22. The decrease is due to writing-off the non-current portion of the remaining lease incentive liability on the leased premises due to a new lease agreement which is effective in the 2016-17 financial year.
23. The increase is due to the anticipated surplus at the end of 2015-16 as a result of an accounting adjustment to write-off the remaining value of the lease incentive liability on the old accommodation lease agreement.

Major variations between 2015-16 Budget and 2016-17 Budget include:

24. The decrease in cash is primarily due to higher capital purchases during the 2016-17 financial year coupled with anticipated lower payables at 30 June 2017.
25. The increase is due to recognising the lease incentive to be received 2017-18 on the new lease agreement for office accommodation.
26. The decrease is primarily due to a cost adjustment to the leasehold asset as a result of a significantly lower provision to make good the leased office accommodation.
27. The increase is due to recognising the non-current portion of the lease incentive receivable on the new lease agreement for office accommodation.
28. The decrease is due to lower creditors anticipated to be owing at 30 June 2017.
29. The increase is mainly due to anticipated higher salary and wages owing at 30 June 2017.
30. The increase is due to recognising the current portion of the lease incentive liability on the new lease agreement for office accommodation.
31. The decrease is primarily due to a significantly lower requirement to make good the leased office accommodation upon the expiry of the lease.
32. The increase is due to recognising the non-current portion of the lease incentive liability on the new lease agreement for office accommodation.
33. The increase is due to the anticipated surplus at the end of 2015-16 as a result of an accounting adjustment to write off the remaining value of the lease incentive liability on the old accommodation lease agreement.

Major variations between 2015-16 Estimated Actual and the 2016-17 Budget include:

34. The increase is due to anticipated lower cash payments for leased accommodation as a result of the lease incentive negotiated on the new lease agreement.
35. The increase is due to recognising the lease incentive to be received 2017-18 on the new lease agreement for office accommodation.
36. The increase is due to two year temporary funding received to procure a new ICMS.
37. The increase is due to recognising the non-current portion of the lease incentive receivable on the new lease agreement for office accommodation.
38. The increase is due to recognising the current portion of the lease incentive liability on the new lease agreement for office accommodation.
39. The increase is due to recognising the non-current portion of the lease incentive liability on the new lease agreement for office accommodation.
40. The increase is due to capital funding received to procure a new ICMS.

Cash flow statement

Major variations between 2015-16 Budget and 2015-16 Estimated Actual include:

41. The decrease is primarily due to the deferral of funding to 2016-17 for the SOE upgrade project.
42. The decrease is primarily due to anticipated lower input tax credits receivable as a result of goods and services tax (GST) no longer being charged on salary reimbursement invoices from Queensland Police Service (QPS).
43. Higher cash outflows for employee costs are mainly due to EB increases and the one-off special payment.

44. The decrease is primarily due to deferring the purchase of computer hardware for the SOE upgrade project to the 2016-17 financial year.
45. The increase is mainly due to the early replacement and upgrade of corporate storage assets (SAN network).

Major variations between 2015-16 Budget and 2016-17 Budget include:

46. The increase is primarily due to EB increases, additional ongoing funding provided for Proceeds of Crime, and temporary funding allocated to the Forensic Computing function, Criminal Intelligence Hearings and to procure a new ICMS.
47. The decrease is primarily due to anticipated lower input tax credits receivable as a result of GST no longer being charged on salary reimbursement invoices from QPS.
48. The increase is primarily due to EB increases, additional ongoing resources provided for Proceeds of Crime and temporary resources allocated to the SOE upgrade project, the Forensic Computing function to tackle child exploitation activities, Criminal Intelligence Hearings and to procure a new ICMS.
49. The increase is primarily due to recognising the lease incentive receivable on the new lease agreement for office accommodation.
50. The increase is due to recognising the lease incentive liability on the new lease agreement for office accommodation.
51. The increase is due to capital funding received to procure a new ICMS, an allocation of \$510,000 to upgrade the forensic computing network and more computer equipment requiring replacement in the 2016-17 financial year.

Major variations between 2015-16 Estimated Actual and the 2016-17 Budget include:

52. The increase is primarily due to EB increases, additional ongoing resources provided for Proceeds of Crime and temporary resources allocated to the SOE upgrade project, the Forensic Computing function to tackle child exploitation activities, Criminal Intelligence Hearings and to procure a new ICMS.
53. The increase is primarily due to recognising the lease incentive receivable on the new lease agreement for office accommodation.
54. The increase is due to recognising the lease incentive liability on the new lease agreement for office accommodation.
55. The increase is due to capital funding received to procure a new ICMS, an allocation of \$510,000 to upgrade the forensic computing network and more computer equipment requiring replacement in the 2016-17 financial year.

Legal Aid Queensland

Overview

Legal Aid Queensland's (LAQ) purpose is to provide front-line legal services to financially disadvantaged Queenslanders. Our 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 and cost-effective statewide legal services
- progress our vision through collaboration and policy leadership
- build on our business capability and sustainability.

LAQ contributes to the Queensland Government's objective of building safe, caring and connected communities through the provision of legal services to ensure an accessible and effective justice system is available for financially disadvantaged Queenslanders. LAQ also contributes to the Queensland Government's objective of delivering quality front-line services through the provision of a range of information, advice, duty lawyer, dispute resolution and legal representation services.

The Government is providing increased funding of \$32.4 million over four years with ongoing funding of \$13 million per annum to LAQ to deliver on the election commitment to increase legal aid funding to a level that is equal to the national average per capita over time. The funding will support legal assistance services including domestic violence duty lawyers, child protection legal services, farm and rural legal services.

Service summary

During 2016-17, LAQ expects to:

- continue to provide quality front-line legal services
- improve our Southport office through relocation and our Brisbane offices through refurbishments
- align our services with child protection and mental health reforms
- establish a Civil law Rural Outreach Program which will improve services to Rural and Remote areas
- expand our community legal education webinar program to broaden our reach into regional and rural communities
- implement a Complex Criminal Case Barrister Panel for the selection and appointment of Barristers to undertake Serious Crime and Expensive Case matters
- support the Government in its efforts to respond to domestic and family violence through continuing services such as the statewide domestic and family violence duty lawyer service in 14 courts.

Service performance

Performance statement

Legal Aid Queensland

Service area objective

To provide quality legal services to financially disadvantaged Queenslanders.

Service area description

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

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

Legal Aid Queensland	Notes	2015-16 Target/Est.	2015-16 Est. Actual	2016-17 Target/Est.
Service area: Provision of Legal Services				
Service standards				
<i>Effectiveness measures</i>				
Percentage of administrative decisions referred to external review that are overturned	1	6%	1.8%	6%
Percentage of accounts processed by Grants Division within 14 days	2	New measure	New measure	90%
<i>Efficiency measures</i>				
Average cost per client for crime duty lawyer service	3	New measure	New measure	\$63
Average cost for calls received through the call centre	4	New measure	New measure	\$5

Notes:

1. This measure reflects the effectiveness of the decision making process for approval of grants of aid to clients. The positive result is the outcome of continued decision making training and improvement processes by the Grants Division. This measure will be continually monitored by management.
2. This new measure reflects the effectiveness of the grants processing area as it is expected that all accounts should be processed by the Grants Division within a 14 day period.
3. This new measure reflects the efficiency of criminal law duty lawyer services as it calculates the average time spent with a client and converts this into a dollar figure based on the hourly rate.
4. This new measure reflects the efficiency of the call centre services as it calculates the average time that is spent on a call through the call centre and converts this into a dollar figure based on the hourly salary rate of call centre staff excluding overheads.

Discontinued measures

Performance measures included in the 2015-16 *Service Delivery Statements* that have been discontinued or replaced are reported in the following table with estimated actual results.

Legal Aid Queensland	Notes	2015-16 Target/Est.	2015-16 Est. Actual	2016-17 Target/Est.
Service area: Provision of Legal Services				
Average time spent with client to provide legal advice	1	30 minutes	32.2 minutes	Discontinued measure
Average time per client for crime duty lawyer service	2	30 minutes	31.2 minutes	Discontinued measure

Notes:

1. This measure has been discontinued for *Service Delivery Statement* reporting purposes and replaced by a better measure of efficiency, 'average cost for calls received through the call centre'. It will continue to be reported in internal performance reporting.
2. This measure has been discontinued for *Service Delivery Statement* reporting purposes and replaced by a better measure of efficiency, 'average cost per client for crime duty lawyer service'. It will continue to be reported in internal performance reporting.

Staffing¹

Legal Aid Queensland	Notes	2015-16 Budget	2015-16 Est. Actual	2016-17 Budget
Legal Aid Queensland (LAQ)	2, 3	425	448	450

Notes:

1. Full-time equivalents (FTEs) as at 30 June 2016.
2. The increase for the 2015-16 Estimated Actual is partly due to the balancing of resource requirements for the statewide domestic and family violence duty lawyer service roll-out resulting from \$1.1 million funding. The increase is also partly attributable to managing demands in regional areas such as Southport, as well as including temporary FTEs to support LAQ in-house project activities. LAQ have managed this increase within the recurrent Budget.
3. The increase for the 2016-17 Budget compared to the 2015-16 Budget is as per note 2 above.

Income statement

Legal Aid Queensland	Notes	2015-16 Budget \$'000	2015-16 Est. Act. \$'000	2016-17 Budget \$'000
INCOME				
Taxes		..	..	..
User charges and fees		2,300	2,100	2,100
Grants and other contributions	6,10	127,068	129,983	134,685
Interest	1	1,690	1,488	1,538
Other revenue	2,11	5	300	15
Gains on sale/revaluation of assets		..	..	..
Total income		131,063	133,871	138,338
EXPENSES				
Employee expenses	3,12	43,888	44,736	46,481
Supplies and services	7,13	66,951	68,874	74,823
Grants and subsidies	8	18,082	18,667	19,699
Depreciation and amortisation	4,14	1,800	1,438	1,838
Finance/borrowing costs		..	..	..
Other expenses		92	91	93
Losses on sale/revaluation of assets	5,15	250	65	250
Total expenses		131,063	133,871	143,184
OPERATING SURPLUS/(DEFICIT)	9,16	..	..	(4,846)

Balance sheet

Legal Aid Queensland	Notes	2015-16 Budget \$'000	2015-16 Est. Act. \$'000	2016-17 Budget \$'000
CURRENT ASSETS				
Cash assets	17,23	34,402	39,340	32,765
Receivables	18,19	2,009	1,330	1,330
Other financial assets		..	..	..
Inventories		..	..	..
Other		661	643	643
Non-financial assets held for sale		..	..	..
Total current assets		37,072	41,313	34,738
NON-CURRENT ASSETS				
Receivables		388	390	390
Other financial assets		..	..	..
Property, plant and equipment	20,24	22,208	22,571	24,659
Intangibles	21,25	2,137	2,226	1,938
Other		..	..	..
Total non-current assets		24,733	25,187	26,987
TOTAL ASSETS		61,805	66,500	61,725
CURRENT LIABILITIES				
Payables		2,096	2,102	2,002
Accrued employee benefits	22	3,446	3,593	3,693
Interest bearing liabilities and derivatives		..	..	..
Provisions		14,462	14,577	14,577
Other		253	253	253
Total current liabilities		20,257	20,525	20,525
NON-CURRENT LIABILITIES				
Payables		..	..	..
Accrued employee benefits		764	818	818
Interest bearing liabilities and derivatives		..	..	..
Provisions		3,867	3,936	4,007
Other		..	..	..
Total non-current liabilities		4,631	4,754	4,825
TOTAL LIABILITIES		24,888	25,279	25,350
NET ASSETS/(LIABILITIES)		36,917	41,221	36,375
EQUITY				
TOTAL EQUITY		36,917	41,221	36,375

Cash flow statement

Legal Aid Queensland	Notes	2015-16 Budget \$'000	2015-16 Est. Act. \$'000	2016-17 Budget \$'000
CASH FLOWS FROM OPERATING ACTIVITIES				
Inflows:				
User charges and fees		2,050	2,035	1,850
Grants and other contributions	26,33	127,068	129,278	134,685
Interest received		1,690	1,488	1,538
Taxes		..	..	..
Other		4,081	4,381	4,091
Outflows:				
Employee costs	29,34	(43,788)	(44,687)	(46,381)
Supplies and services	30,35	(71,092)	(73,997)	(79,441)
Grants and subsidies	31	(18,082)	(18,667)	(19,699)
Borrowing costs		..	..	..
Other	27,36	(127)	(705)	(128)
Net cash provided by or used in operating activities		1,800	(874)	(3,485)
CASH FLOWS FROM INVESTING ACTIVITIES				
Inflows:				
Sales of non-financial assets		..	..	..
Investments redeemed		..	..	..
Loans and advances redeemed		..	..	..
Outflows:				
Payments for non-financial assets	28,37	(2,051)	..	(3,090)
Payments for investments		..	..	..
Loans and advances made		..	..	..
Net cash provided by or used in investing activities		(2,051)	..	(3,090)
CASH FLOWS FROM FINANCING ACTIVITIES				
Inflows:				
Borrowings		..	..	..
Equity injections		..	..	..
Outflows:				
Borrowing redemptions		..	..	..
Finance lease payments		..	..	..
Equity withdrawals		..	..	..
Net cash provided by or used in financing activities		..	..	..
Net increase/(decrease) in cash held	32,38	(251)	(874)	(6,575)
Cash at the beginning of financial year		34,653	40,214	39,340
Cash transfers from restructure		..	..	..
Cash at the end of financial year		34,402	39,340	32,765

Explanation of variances in the financial statements

Income statement

Major variations between 2015-16 Budget and 2015-16 Estimated Actual include:

1. The decrease is primarily associated with the reduction in investment interest rates over the financial year that has been driven by the fall in Reserve Bank of Australia cash rates.
2. The increase is due to recognising a large contribution in September 2015 associated with a long standing personal injury matter.
3. The increase is primarily due to the enterprise bargaining increase as well as an increase in outlays associated with legal aid services funding being brought to a level that is equal to the national average per capita.
4. The reduced expenditure associated with depreciation and amortisation is primarily attributable to the capital budget for 2015-16 not being spent and therefore the items that were expected to be capitalised in 2015-16 were not.
5. The reduction is due to a lower than anticipated level of bad debt write-off for 2015-16 financial year.

Major variations between 2015-16 Budget and 2016-17 Budget include:

6. The increase is primarily due to the Government providing increased funding commencing in the 2016-17 financial year to Legal Aid Queensland to deliver on the election commitment to increase legal aid funding to a level that is equal to the national average per capita.
7. The increase from 2015-16 Budget to the 2016-17 Budget is primarily due to refurbishment costs to the Brisbane Office being expensed in 2016-17 as well as an increase in outlays associated with legal aid services being brought to a level that is equal to the national average per capita.
8. This increase in grants and subsidies expenditure is primarily attributable to the increased grant funding for the Community Legal Centres (CLCs).
9. The operating deficit in 2016-17 is primarily due to refurbishment costs that are to be expensed for the Brisbane Office. These costs cannot be capitalised due to the current value of the building. Legal Aid Queensland's (LAQ) cash reserves will be utilised for this project.

Major variations between 2015-16 Estimated Actual and the 2016-17 Budget include:

10. The increase is primarily due to the Government providing increased funding commencing in the 2016-17 financial year (over four years) to LAQ to deliver on the election commitment to increase legal aid funding to a level that is equal to the national average per capita.
11. The decrease is due to recognising a large contribution in September 2015 associated with a long standing personal injury matter which was a one-off contribution and will not occur in 2016-17.
12. The increase is primarily due to the enterprise bargaining increase as well as an increase in outlays associated with legal aid services being brought forward in funding to a level that is equal to the national average per capita.
13. The increase is primarily associated with the refurbishment costs to the Brisbane Office to be expensed in 2016-17 LAQ's cash reserves will be utilised for this project as well as an increase in outlays associated with legal aid services being brought to a level that is equal to the national average per capita.
14. The increase in expected expenditure associated with depreciation and amortisation is primarily attributable to expected items of capital nature that are forecast to be capitalised in 2016-17 financial year.
15. The increase is associated with the expectation for bad debt write offs in 2016-17 to be similar to years prior to 2015-16.
16. The operating deficit in the 2016-17 financial year is primarily due to refurbishment costs that are to be expensed for the Brisbane Office. These costs cannot be capitalised due to the current value of the building. LAQ's cash reserves will be utilised for this project.

Balance sheet

Major variations between 2015-16 Budget and 2015-16 Estimated Actual include:

17. The increase primarily reflects a higher actual opening balance compared to Budget due to lower actual cost expected to be incurred for supplies and services due to timing differences.
18. The reduction in the balance of receivables is primarily associated with the change in the process in the recovery of Independent Children's Lawyers (ICL) contributions more quickly than in previous financial years.

Major variations between 2015-16 Budget and 2016-17 Budget include:

19. The reduction in the balance of receivables is primarily associated with the change in the process in the recovery of ICL contributions more quickly than in previous financial years.
20. The increase is primarily due to the leasehold improvement capital projects to commence in the 2016-17 financial year for the Southport, Maroochydore and Townsville offices.
21. The decrease is due to intangible assets not being capitalised in the 2016-17 financial year.
22. The increase is primarily due to the enterprise bargaining increase on salary related items which includes annual recreation leave provisions.

Major variations between 2015-16 Estimated Actual and the 2016-17 Budget include:

23. The reduction in cash assets is primarily due to refurbishment costs for the Brisbane Office being expended in the 2016-17 financial year.
24. The increase is primarily due to the leasehold improvement capital projects in the 2016-17 financial year relating to the Southport, Maroochydore and Townsville office commencing.
25. The decrease is due to no further intangibles to be capitalised in the 2016-17 financial year.

Cash flow statement

Major variations between 2015-16 Budget and 2015-16 Estimated Actual include:

26. The increase is primarily due to the Government providing increased funding commencing in the 2016-17 financial year to LAQ to deliver on the election commitment to increase legal aid funding to a level that is equal to the national average per capita.
27. The increase is primarily due to recognising unearned revenue for the Expensive Commonwealth Criminal Cases Fund (ECCCF) advance funding.
28. The decrease is due to delays in project timelines for 2015-16 in which capital expenditure was not expended in the 2015-16 financial year. These projects are expected to commence in the 2016-17 financial year.

Major variations between 2015-16 Budget and 2016-17 Budget include:

29. The increase is primarily due to the enterprise bargaining increase as well as an increase in outlays associated with legal aid services being brought to a level that is equal to the national average per capita.
30. The increase from the 2015-16 Budget to the 2016-17 Budget is primarily due to refurbishment costs to the Brisbane Office being expended in 2016-17 as well as an increase in outlays associated with legal aid services being brought to a level that is equal to the national average per capita.
31. The increase in grants and subsidies expenditure is primarily attributable to the increased grant funding for CLCs across the State.
32. The decrease in cash held in 2016-17 financial year is primarily due to increased expenditure in relation to refurbishment costs to the Brisbane Office, as well as capital expenditure that has increased from the 2015-16 financial year.

Major variations between 2015-16 Estimated Actual and the 2016-17 Budget include:

33. The increase is primarily due to the Government providing increased funding commencing in the 2016-17 financial year to LAQ to deliver on the election commitment to increase legal aid funding to a level that is equal to the national average per capita.
34. The increase is primarily due to the enterprise bargaining increase as well as an increase in outlays associated with legal aid services being brought to a level that is equal to the national average per capita.

35. The increase in supplies and services expenditure for 2016-17 is primarily due to the refurbishment of the Brisbane Office, as well as an increase in outlays associated with legal aid services being brought to a level that is equal to the national average per capita.
36. The decrease is primarily due to recognising the revenue from unearned revenue for the ECCCCF advance funding in 2015-16 that is not expected to be recognised in 2016-17.
37. The increase is due to the expected capital budget for 2016-17 to be expended on items such as leasehold improvements and the relocation of the Southport Office.
38. The decrease in cash held in 2016-17 is primarily due to increased expenditure in relation to refurbishment costs to the Brisbane Office, as well as capital expenditure that has increased from 2015-16 financial year.

Office of the Information Commissioner

Overview

The Office of the Information Commissioner (the Office) has a statutory role to assist the achievement of more open, accountable and transparent government. To achieve this it will:

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

The Office's vision is 'an informed Queensland that values and respects information rights and responsibilities'.

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

The Office continues to receive a higher number and more complex external review applications than experienced prior to the introduction of the RTI Act and the IP Act in 2009. To assist in managing this increased demand the Office continues to focus on improving awareness and agency practices. Further, the Information Commissioner has recommended that the capacity of the Office to meet the ongoing level of external review demand be considered as part of an independent Strategic Review of the Office.

Service summary

In 2016-17 the Office will support greater openness, accountability and integrity through initiatives to improve right to information (RTI) and information privacy (IP) practices, and managing application and complaint demand, including:

- reporting on the third self-assessed electronic audit of approximately 200 agencies' compliance with RTI and IP obligations since 2010, and considering actions to improve compliance and adopt better practices
- auditing Hospital and Health Services' compliance with RTI and IP obligations, including requirements for online information through desktop reviews, and a comprehensive review of the Gold Coast Hospital and Health Service
- continuing to engage with Queensland Government agency leaders to improve awareness and support critical changes to practices for strong cultures of openness and transparency
- identifying opportunities to address myths and misunderstandings, and provide expert advice about emerging issues and perceived barriers to adoption of the push model of proactive release of information and appropriate privacy practices to safeguard personal information
- promoting awareness of the push model in action by sharing good practices, particularly during Right to Information Week 2016 (Right to Information Day is on 28 September 2016)
- continuing to focus on timely finalisation of external review applications and privacy complaints
- engaging with stakeholders to promote greater awareness and improve effectiveness of our services
- recommending and commenting on changes to improve the administration of the RTI and IP Acts, including to ensure the legislative framework supports the future requirements of good practices for RTI, privacy, government administration, service delivery and use of emerging technology.

Service performance

Performance statement

Independent Right to Information and Information Privacy Services and Reporting

Service area objective

To be an independent, influential and practical authority on public sector information rights and responsibilities.

Service area description

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

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

Public sector agencies include Queensland Government departments, local government, universities, statutory bodies and other public authorities.

Services

- External review
- Privacy advice and complaint mediation
- Assistance and monitoring

Office of the Information Commissioner	Notes	2015-16 Target/Est.	2015-16 Est. Actual	2016-17 Target/Est.
Service area: Independent Right to Information and Information Privacy Services and Reporting				
Service: External review				
Service standards <i>Effectiveness measures</i> Percentage of applicants who are satisfied with the conduct of the external review	1	70%	70%	70%
Percentage of external reviews resolved informally compared to reviews resolved by written determination	2	75%	75%	75%
Median days to finalise an external review	3	90	90	90
<i>Efficiency measure</i> Percentage of external review applications finalised to received	4	100%	100%	100%
Service: Privacy advice and complaint mediation				

Office of the Information Commissioner	Notes	2015-16 Target/Est.	2015-16 Est. Actual	2016-17 Target/Est.
Service standards <i>Effectiveness measures</i>				
Percentage of privacy complainants satisfied with the mediation service	5	70%	70%	70%
Percentage of agencies satisfied with the privacy complaint mediation service provided	6	75%	75%	75%
Mean average days to make a decision to accept a privacy complaint	7	14	14	14
Mean average days to finalise an accepted privacy complaint	8	90	90	90
<i>Efficiency measure⁹</i>				
Service: Assistance and monitoring				
Service standards <i>Effectiveness measure</i>				
Percentage of agencies satisfied with the information and assistance provided from the Office	10	80%	80%	80%
<i>Efficiency measure¹¹</i>				

Notes:

1. This is a measure of overall satisfaction under the survey calculation methodology which enables performance to be measured using a combination of factors. For external review, these factors relate to the external review process, clear communication about the process and application of the legislation, including plain English decisions, and the value of the review to the applicant.
2. Applications for external review may be resolved informally with the agreement of both parties or determined formally by a written decision. *The Right to Information Act 2009* and the *Information Privacy Act 2009* require the Information Commissioner to identify opportunities and the process for early resolution. Resolving external reviews at an early stage contributes to a timely review of applications and allows for more difficult and time intensive reviews to be dealt with earlier.
3. The Office measures its timeliness by calculating the median number of calendar days for an external review to be resolved through informal resolution or finalised through formal decisions. Timeliness has been identified as being critical to the performance of the external review function. The 90 day time frame for finalising an external review was introduced following a recommendation from a Strategic Review conducted in 2006 and allows a yearly comparison of the Office's performance.
4. This service standard represents the number of review applications finalised in the financial year as a percentage of the total number of review applications received in the financial year.
5. This is a measure of overall satisfaction under the survey calculation methodology which enables performance to be measured using a combination of factors. These factors relate to the Office's timeliness in dealing with a complaint, how well the complainant was kept informed about the progress of the complaint, the fairness of the process, and the value to the complainant.
6. This is a measure of overall satisfaction under the agency survey calculation methodology which enables performance to be measured using a combination of factors, including relevant processes, quality of communication and information resources, and the value to the agencies of the services provided by the Office.
7. This target reflects that a proportion of privacy complaints received are outside jurisdiction and a decision not to accept is made fairly quickly. The Office receives a relatively small number of privacy complaints. This means that the mean average can be easily affected by wide variations in length of time to finalise individual matters. In 2015-16, a small number of complaints required extensive enquiries before a decision could be made as to whether to accept the complaint.
8. This measure is designed to assist in considering the time taken to resolve or attempt to mediate an outcome. In 2015-16, the Office dealt with a number of complaints that required considerable involvement of the parties, including authority from senior levels and other involvement with agencies.
9. Efficiency measures will be considered for future *Service Delivery Statement* reporting following the Strategic Review of the Office, required under the *Right to Information Act 2009*.
10. This is a measure of overall satisfaction which enables performance to be measured using a combination of factors.
11. Efficiency measures will be considered for future *Service Delivery Statement* reporting following the Strategic Review of the Office, required under the *Right to Information Act 2009*.

Staffing¹

Office of the Information Commissioner	Notes	2015-16 Budget	2015-16 Est. Actual	2016-17 Budget
Office of the Information Commissioner		33	33	33

Note:

1. Full-time equivalents (FTEs) as at 30 June 2016.

Income statement

Office of the Information Commissioner	Notes	2015-16 Budget \$'000	2015-16 Est. Act. \$'000	2016-17 Budget \$'000
INCOME				
Taxes		..	..	..
User charges and fees		..	..	..
Grants and other contributions	2	6,267	6,300	6,372
Interest		12	12	12
Other revenue		..	..	..
Gains on sale/revaluation of assets		..	..	..
Total income		6,279	6,312	6,384
EXPENSES				
Employee expenses	3,4	5,182	5,215	4,829
Supplies and services	5	1,485	1,470	1,429
Grants and subsidies		..	..	..
Depreciation and amortisation		112	112	111
Finance/borrowing costs		..	..	..
Other expenses	1	..	15	15
Losses on sale/revaluation of assets		..	..	..
Total expenses		6,779	6,812	6,384
OPERATING SURPLUS/(DEFICIT)		(500)	(500)	..

Balance sheet

Office of the Information Commissioner	Notes	2015-16 Budget \$'000	2015-16 Est. Act. \$'000	2016-17 Budget \$'000
CURRENT ASSETS				
Cash assets	6	1,698	2,106	2,186
Receivables		18	22	22
Other financial assets		..	..	..
Inventories		..	..	..
Other	7	23	61	61
Non-financial assets held for sale		..	..	..
Total current assets		1,739	2,189	2,269
NON-CURRENT ASSETS				
Receivables		..	..	..
Other financial assets		..	..	..
Property, plant and equipment	8,11	190	155	75
Intangibles		..	..	..
Other		..	..	..
Total non-current assets		190	155	75
TOTAL ASSETS		1,929	2,344	2,344
CURRENT LIABILITIES				
Payables		72	70	70
Accrued employee benefits	9	306	94	94
Interest bearing liabilities and derivatives		..	..	..
Provisions		..	..	..
Other		..	..	..
Total current liabilities		378	164	164
NON-CURRENT LIABILITIES				
Payables		..	..	..
Accrued employee benefits	10	29	1	1
Interest bearing liabilities and derivatives		..	..	..
Provisions		..	..	..
Other		..	..	..
Total non-current liabilities		29	1	1
TOTAL LIABILITIES		407	165	165
NET ASSETS/(LIABILITIES)		1,522	2,179	2,179
EQUITY				
TOTAL EQUITY		1,522	2,179	2,179

Cash flow statement

Office of the Information Commissioner	Notes	2015-16 Budget \$'000	2015-16 Est. Act. \$'000	2016-17 Budget \$'000
CASH FLOWS FROM OPERATING ACTIVITIES				
Inflows:				
User charges and fees		..	..	..
Grants and other contributions		6,267	6,300	6,372
Interest received		12	12	12
Taxes		..	..	..
Other		..	..	..
Outflows:				
Employee costs	14,16	(5,182)	(5,125)	(4,829)
Supplies and services	12,17	(1,485)	(1,770)	(1,429)
Grants and subsidies		..	..	..
Borrowing costs		..	..	..
Other	18	..	(15)	(15)
Net cash provided by or used in operating activities		(388)	(598)	111
CASH FLOWS FROM INVESTING ACTIVITIES				
Inflows:				
Sales of non-financial assets		..	..	..
Investments redeemed		..	..	..
Loans and advances redeemed		..	..	..
Outflows:				
Payments for non-financial assets	15	(16)	..	(31)
Payments for investments		..	..	..
Loans and advances made		..	..	..
Net cash provided by or used in investing activities		(16)	..	(31)
CASH FLOWS FROM FINANCING ACTIVITIES				
Inflows:				
Borrowings		..	..	..
Equity injections		..	..	..
Outflows:				
Borrowing redemptions		..	..	..
Finance lease payments		..	..	..
Equity withdrawals		..	..	..
Net cash provided by or used in financing activities		..	..	..
Net increase/(decrease) in cash held		(404)	(598)	80
Cash at the beginning of financial year	13,19	2,102	2,704	2,106
Cash transfers from restructure		..	..	..
Cash at the end of financial year		1,698	2,106	2,186

Explanation of variances in the financial statements

Income statement

Major variations between 2015-16 Budget and 2015-16 Estimated Actual include:

1. The increase is due to a technical adjustment to remap expenditure to correct expenditure headings.

Major variations between 2015-16 Budget and 2016-17 Budget include:

2. The increase is due to an adjustment to grants and other contributions required to fund an enterprise bargaining increase.
3. The decrease in 2016-17 is due to the approved use of cash reserves (from accumulated surplus) in 2015-16 to fund temporary employment of external review staff to manage additional ongoing demand pending review of legislation.

Major variations between 2015-16 Estimated Actual and the 2016-17 Budget include:

4. The decrease in 2016-17 is due to the approved use of cash reserves (from accumulated surplus) in 2015-16 to fund temporary employment of external review staff to manage additional ongoing demand pending review of legislation. This decrease was offset by an increase in salary costs for enterprise bargaining.
5. The variance is due to the whole-of-government reprioritisation measure.

Balance sheet

Major variations between 2015-16 Budget and 2015-16 Estimated Actual include:

6. The variance is explained by a positive net cash flow in 2014-15 as opposed to a budgeted negative cash flow. This was offset by the payment of recreation leave liabilities to QSuper in 2015-16 to enter the Annual Leave Central Scheme.
7. The increase is due to a higher value of prepayments associated with software licences purchased in advance.
8. The variance is caused by a decrease in value of some assets due to assets being fully depreciated.
9. The 2015-16 Budget included a 12 month recreation leave liability that was paid to QSuper in 2015-16 to fund an entry payment equivalent to accrued leave balance. The variance represents a decrease to a quarterly payment due in early 2016-17.
10. The variance is due to a decrease in liability as a result of the Office of the Information Commissioner's (OIC) participation in the QSuper Annual Leave Central Scheme.

Major variations between 2015-16 Estimated Actual and the 2016-17 Budget include:

11. The variance is caused by a decrease in value of assets due to assets being fully depreciated.

Cash flow statement

Major variations between 2015-16 Budget and 2015-16 Estimated Actual include:

12. The variance is due to a technical adjustment to reflect the value of operating payables at the end of 2015-16.
13. The variance is explained by a positive net cash flow in 2014-15 as opposed to a budgeted negative cash flow. This was offset by the payment of recreation leave liabilities to QSuper in 2015-16 to enter the Annual Leave Central Scheme.

Major variations between 2015-16 Budget and 2016-17 Budget include:

14. The variance is due to an underspend in budgeted employee expenses in 2015-16 due to unexpected short-term vacancies and difficulties filling positions.
15. No capital acquisitions were carried out in 2015-16 and this amount is to be carried forward to 2016-17 to fund the expenditure associated with an electronic document records management system.

Major variations between 2015-16 Estimated Actual and the 2016-17 Budget include:

16. The decrease is due to the use of cash reserves (from accumulated surpluses) for temporary external review staff employed in 2015-16 not continuing in 2016-17.
17. The variance is due to an under-spend in supplies and services including legal costs and the planned expenditure for an electronic records document management system that will occur in 2016-17.
18. The variance is due to technical adjustments to remap expenditure to correct expenditure headings.
19. The major variance in cash held is due to a budget deficit in 2015-16 and expected cash outflows from 2014-15 occurring in 2015-16, for example, the transfer of leave liabilities to QSuper to enter the Annual Leave Central Scheme.

Prostitution Licensing Authority

Overview

The Prostitution Licensing Authority (PLA) is a licensing and regulatory authority established by the *Prostitution Act 1999* (the Prostitution Act). The objective of the PLA is to ensure that licensed brothels and prostitution advertising are regulated in accordance with statutory requirements and in the community interest. The functions of the PLA are established by statute and include deciding applications for brothel licences and approved manager's certificates, monitoring the provision of prostitution through licensed brothels, and conducting disciplinary inquiries to decide whether there are grounds for taking disciplinary action against brothel licensees and approved managers. The PLA contributes to the Queensland Government's objectives for the community, particularly promoting integrity and accountability and building safe, caring and connected communities. The PLA contributes to these objectives by: ensuring an efficient and effective brothel licensing framework that operates in accordance with statutory requirements and community expectations; promoting the health and safety of sex workers and clients; limiting the impact of prostitution on the community; and impeding the infiltration of organised crime and official corruption in licensed brothels. The probity, compliance and educative functions of the PLA are integral to achieving these objectives.

There are currently 24 licensed brothels in Queensland, a decline from the peak of 27 achieved in 2014-15. Three brothels have closed in 2015-16, with one of these brothels subsequently reopening. Whilst the PLA expects brothel numbers to remain reasonably stable in 2016-17, the continued operation of brothels is a matter for individual licensees. In addition to personal factors unique to each licensee which will impact on their decision to remain in business, the size of the licensed brothel sector may be explained by: prevailing economic conditions; the return on investment of brothels in comparison to other businesses; the entrepreneurial ability of individual licensees; competition with illegal operators and with sole operator sex workers; and the regulatory framework for licensed brothels. The size of the sector directly impacts the PLA Budget because user fees, in the form of fees from brothel licences and approved manager's certificates, constitute 55 per cent of the total Budget.

Service summary

The PLA has maintained a high standard of regulation by comprehensive vetting of applicants for brothel licences and approved manager's certificates to ensure that only suitable persons may influence the operations of brothels and the PLA is committed to maintaining this high standard in 2016-17 and beyond. There has been no evidence of official corruption or organised crime at brothels in the State and in 2016-17, the PLA will continue to work with the Queensland Police Service and other agencies to keep licensed brothels free of the influence of organised crime. It will also engage with relevant stakeholders to ensure that its probity processes remain effective, efficient, and accord with Government and community expectations. In 2016-17, the PLA will monitor and review its recruitment processes and promote ethical standards of staff behaviour to minimise corruption risks. PLA compliance officers will continue to rigorously scrutinise the operations of licensed brothels, by way of audits and inspections, in 2016-17 and beyond. The PLA will review its compliance protocols in 2016-17 to ensure they reflect the business operations of new licensees and reflect changes in the operation of the sex industry. Licensed brothels provide a safe and healthy environment for the conduct of prostitution, with the PLA promoting high standards of health and safety and prioritising the autonomy of sex workers and this will continue to be a priority for the PLA in 2016-17 and beyond.

The PLA recently imposed a new brothel licence condition and a new approved manager's condition to reflect the requirement that brothel licensees and approved managers must continue to remain suitable persons for involvement in the licensed brothel sector. In 2016-17, it will monitor the efficacy of these new conditions and amend them if necessary. The PLA extended a \$50,000 philanthropic contribution to Teen Challenge Queensland to divert young persons engaging in, or at risk of engaging in, prostitution and the work of this organisation will continue in 2016-17. In accordance with a philanthropic contribution from the PLA, in 2015-16 Australia's CEO Challenge continued to deliver workplace-based domestic violence workshops at licensed brothels, focused on recognising the signs of domestic violence, responding and referral. In 2016-17, the mode of delivery will shift to an online workshop for brothel licensees and staff. The PLA has been engaging with the Attorney-General and Minister for Justice and the Department of Justice and Attorney-General on proposed refinements and enhancements to the Prostitution Act, as well as its proposal for legislative reform to broaden regulation of the state's sex industry. This engagement will continue in 2016-17.

Service performance

Performance statement

Prostitution Licensing Authority (PLA)

Service area objective

To ensure that licensed brothels and prostitution advertising are regulated in accordance with statutory requirements and in the community interest.

Service area description

The PLA regulates prostitution in Queensland by administering the *Prostitution Act 1999* and the *Prostitution Regulation 2014*. The functions of the PLA are established by statute and include deciding applications for brothel licences and approved manager's certificates, monitoring the provision of prostitution through licensed brothels, and conducting disciplinary inquiries to decide whether there are grounds for taking disciplinary action against brothel licensees and approved managers. In 2016-17, the PLA will continue to regulate the licensed brothel sector in the public interest to ensure that only suitable persons are involved in the ownership or management of brothels, that brothels remain free of the influence of organised crime or official corruption, by promoting the health and safety of sex workers and clients, by prioritising the autonomy of sex workers, and by ensuring the regulatory compliance of brothels.

Prostitution Licensing Authority	Notes	2015-16 Target/Est.	2015-16 Est. Actual	2016-17 Target/Est.
Service standards				
<i>Effectiveness measures</i>				
Percentage of licensed brothels implementing best practice standards	1	100%	100%	100%
Satisfaction of applicants with PLA client service	2	95%	97%	95%
Percentage of complaints resolved	3	95%	95%	95%
<i>Efficiency measure</i>				
Fees income as a percentage of total budget	4	55%	55%	55%

Notes:

1. This standard is measured at audits of licensed brothels, with an audit rating of at least 80 per cent indicating implementation of best practice standards.
2. This standard is a measure of overall satisfaction. It is measured by surveying applicants.
3. This standard refers to the proportion of complaints received in the reporting year that are resolved within the reporting year.
4. This standard calculates user fees as a percentage of the PLA total budget.

Staffing¹

Prostitution Licensing Authority	Notes	2015-16 Budget	2015-16 Est. Actual	2016-17 Budget
Prostitution Licensing Authority		10	10	10

Note:

1. Full-time equivalents (FTEs) as at 30 June 2016.

Income statement

Prostitution Licensing Authority	Notes	2015-16 Budget \$'000	2015-16 Est. Act. \$'000	2016-17 Budget \$'000
INCOME				
Taxes		..	..	..
User charges and fees	8,13	967	989	922
Grants and other contributions		718	718	721
Interest	1,9	50	45	45
Other revenue	2,10	5	10	10
Gains on sale/revaluation of assets		..	..	..
Total income		1,740	1,762	1,698
EXPENSES				
Employee expenses	3,14	1,111	896	1,087
Supplies and services	4,15	541	577	555
Grants and subsidies	5,16	..	50	..
Depreciation and amortisation		11	12	11
Finance/borrowing costs		..	..	..
Other expenses	6,11	25	30	30
Losses on sale/revaluation of assets	7,12	9	..	..
Total expenses		1,697	1,565	1,683
OPERATING SURPLUS/(DEFICIT)		43	197	15

Balance sheet

Prostitution Licensing Authority	Notes	2015-16 Budget \$'000	2015-16 Est. Act. \$'000	2016-17 Budget \$'000
CURRENT ASSETS				
Cash assets	17,22,30	1,104	1,342	1,414
Receivables		10	10	10
Other financial assets		..	..	..
Inventories		..	..	..
Other	23,31	11	11	7
Non-financial assets held for sale		..	..	..
Total current assets		1,125	1,363	1,431
NON-CURRENT ASSETS				
Receivables		..	..	..
Other financial assets		..	..	..
Property, plant and equipment	18,24,32	75	69	58
Intangibles		..	..	..
Other	25,33	5	5	2
Total non-current assets		80	74	60
TOTAL ASSETS		1,205	1,437	1,491
CURRENT LIABILITIES				
Payables	19,26,34	46	58	64
Accrued employee benefits	20,27,35	13	8	11
Interest bearing liabilities and derivatives		..	..	..
Provisions		..	..	..
Other	28,36	160	160	190
Total current liabilities		219	226	265
NON-CURRENT LIABILITIES				
Payables		..	..	..
Accrued employee benefits		..	..	..
Interest bearing liabilities and derivatives		..	..	..
Provisions		..	..	..
Other		..	..	..
Total non-current liabilities		..	..	..
TOTAL LIABILITIES		219	226	265
NET ASSETS/(LIABILITIES)		986	1,211	1,226
EQUITY				
TOTAL EQUITY	21,29	986	1,211	1,226

Cash flow statement

Prostitution Licensing Authority	Notes	2015-16 Budget \$'000	2015-16 Est. Act. \$'000	2016-17 Budget \$'000
CASH FLOWS FROM OPERATING ACTIVITIES				
Inflows:				
User charges and fees	45,51	967	989	922
Grants and other contributions		718	718	721
Interest received	37,46	50	45	45
Taxes		..	..	..
Other	38,47,52	125	6	80
Outflows:				
Employee costs	39,53	(1,111)	(906)	(1,084)
Supplies and services	40,54	(535)	(623)	(542)
Grants and subsidies	41,55	..	(50)	..
Borrowing costs		..	..	..
Other	42,48	(65)	(69)	(70)
Net cash provided by or used in operating activities		149	110	72
CASH FLOWS FROM INVESTING ACTIVITIES				
Inflows:				
Sales of non-financial assets	43,49	68	..	..
Investments redeemed		..	..	..
Loans and advances redeemed		..	..	..
Outflows:				
Payments for non-financial assets	44,50	(79)	..	..
Payments for investments		..	..	..
Loans and advances made		..	..	..
Net cash provided by or used in investing activities		(11)	..	..
CASH FLOWS FROM FINANCING ACTIVITIES				
Inflows:				
Borrowings		..	..	..
Equity injections		..	..	..
Outflows:				
Borrowing redemptions		..	..	..
Finance lease payments		..	..	..
Equity withdrawals		..	..	..
Net cash provided by or used in financing activities		..	..	..
Net increase/(decrease) in cash held		138	110	72
Cash at the beginning of financial year		966	1,232	1,342
Cash transfers from restructure		..	..	..
Cash at the end of financial year		1,104	1,342	1,414

Explanation of variances in the financial statements

Income statement

Major variations between 2015-16 Budget and 2015-16 Estimated Actual include:

1. This decrease is due to the low interest rates received on bank balances.
2. This increase is due to an increase in penalty infringement notice fines collected.
3. This decrease is due to a payroll tax refund and the lower than budgeted staffing levels.
4. This increase is due to an increase in legal fees, printing costs and minor asset purchases.
5. This increase is due to a one-off contribution, in the Estimated Actual, given to an organisation to fund the Teen Challenge New Life Sex Workers Support Program.
6. This increase is due to the increase in penalty infringement notices collected and paid to Queensland Treasury.
7. This decrease is due to the timing of the asset replacement program.

Major variations between 2015-16 Budget and 2016-17 Budget include:

8. This decrease is due to the timing of the lodgement of brothel applications and the decrease in brothel numbers.
9. This decrease is due to the current low interest rate predictions on bank balances.
10. This increase is due to an expected increase in penalty infringement notice fines to be collected.
11. This increase is due to the increase in penalty infringement notices to be collected and paid to Queensland Treasury.
12. This decrease is due to the timing of the asset replacement program.

Major variations between 2015-16 Estimated Actual and the 2016-17 Budget include:

13. This decrease is due to the timing of the lodgement of brothel applications.
14. This increase is due to the enterprise bargaining salary increase and the filling of vacant positions.
15. This decrease is due a decrease in legal fees, printing costs and minor asset purchases.
16. This decrease is due to a one-off contribution, in the Estimated Actual, given to Teen Challenge in support of the New Life Sex Workers Support Program.

Balance sheet

Major variations between 2015-16 Budget and 2015-16 Estimated Actual include:

17. This increase is due to the timing of payments of liabilities, the lodgement of brothel applications and the current staffing levels.
18. This decrease is due to changes in the timing of the asset replacement program and the effect of depreciation on these assets.
19. This increase is due to the timing of payments of liabilities.
20. This decrease is due to the timing of payments of employee benefits.
21. The increase is due to the net surplus in the Income Statement and net movements in the Balance Sheet.

Major variations between 2015-16 Budget and 2016-17 Budget include:

22. This increase is due to the timing of payments of liabilities, the lodgement of brothel applications and the current staffing levels.
23. This decrease is due to the consumption of prepaid services.
24. This decrease is due to changes in the timing of the asset replacement program and the effect of depreciation on these assets.
25. This decrease is due to the reclassification of non current prepaid services to current prepaid services.
26. This increase is due to the timing of payments of liabilities.
27. This decrease is due to the timing of payments of employee benefits.

- 28. The increase is due to the timing of receiving brothel licence and manager certificate fees.
- 29. The increase is due to the net surplus in the Income Statement and net movements in the Balance Sheet.

Major variations between 2015-16 Estimated Actual and the 2016-17 Budget include:

- 30. This increase is due to the timing of payments of liabilities and the lodgement of brothel applications.
- 31. This decrease is due to the consumption of prepaid services.
- 32. This decrease is due to changes in the timing of the asset replacement program and the effect of depreciation on these assets.
- 33. This decrease is due to the reclassification of non current prepaid services to current prepaid services.
- 34. This increase is due to the timing of payments of liabilities.
- 35. This increase is due to the timing of payments of employee benefits.
- 36. The increase is due to the timing of receiving brothel licence and manager certificate fees.

Cash flow statement

Major variations between 2015-16 Budget and 2015-16 Estimated Actual include:

- 37. This decrease is due to the low interest rates received on bank balances.
- 38. This decrease is due to the timing of the lodgement of brothel applications.
- 39. This decrease is due to a payroll tax refund and the lower than budgeted staffing levels.
- 40. This increase is due to an increase in legal fees, printing costs and minor asset purchases.
- 41. This increase is due to a one-off contribution, in the Estimated Actual, given to Teen Challenge in support of the New Life Sex Workers Support Program.
- 42. This increase is due to the increase in penalty infringement notices collected and paid to Queensland Treasury.
- 43. This decrease is due to changes in the timing of the asset replacement program.
- 44. This decrease is due to changes in the timing of the asset replacement program.

Major variations between 2015-16 Budget and 2016-17 Budget include:

- 45. This decrease is due to the timing of the lodgement of brothel applications.
- 46. This decrease is due to the current low interest rate predictions on bank balances.
- 47. This decrease is due to the timing of the lodgement of brothel applications.
- 48. This increase is due to the increase in penalty infringement notices collected and paid to Queensland Treasury.
- 49. This decrease is due to changes in the timing of the asset replacement program.
- 50. This decrease is due to changes in the timing of the asset replacement program.

Major variations between 2015-16 Estimated Actual and the 2016-17 Budget include:

- 51. This decrease is due to the timing of the lodgement of brothel applications.
- 52. This increase is due to the timing of the lodgement of brothel applications.
- 53. This increase is due to the Enterprise Bargaining salary increase and the filling of vacant positions.
- 54. This decrease is due to a decrease in legal fees, printing costs and minor asset purchases.
- 55. This decrease is due to a one-off contribution, in the Estimated Actual, given to Teen Challenge in support of the New Life Sex Workers Support Program.



Queensland
Government

Electoral Commission of Queensland

Departmental overview

The Electoral Commission of Queensland (the Commission) is an independent statutory authority, established under the *Electoral Act 1992* (the Act). The Commission is a department for the purposes of the *Financial Accountability Act 2009*.

The Commission's vision is to be an evolving commission, trusted and respected by the community.

The Commission is required to carry out the functions prescribed under the Act. 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
- encouraging persons to enrol as electors and maintain 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 electoral boundaries.

The key strategic objectives of the Commission are to:

- deliver fair and just Queensland elections
- ensure equitable representation across Queensland's electoral boundaries
- promote awareness of and participation in electoral matters
- drive improvements to electoral services.

The Commission's effective delivery of electoral services, spatial 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 Queensland Government's objective of delivering quality front line services through the conduct of an open, accountable and accessible electoral service for all Queenslanders.

Key initiatives of the Commission for 2016-17 will include:

- continuation of the Strategic Elections Management System (SEMS) replacement project
- completion of the 2016 State electoral boundary redistribution
- ensuring registered political parties and candidates comply with funding and disclosure legislation
- planning for the delivery of the next State general election.

Service performance

Performance statement

Electoral Services

Service area objective

To deliver a free, honest and fair electoral system to ensure all Queenslanders have the opportunity to participate equitably in the democratic life of the State.

Service area description

The Commission is responsible for the impartial conduct of parliamentary, local government and industrial elections in Queensland. These responsibilities interface directly with the Commission's legislative functions as established under the *Electoral Act 1992* the *Local Government Electoral Act 2011* and the *Industrial Relations Act 1999*.

2016-17 service area highlights

The major activities for 2016-17 will include:

- preparation for the conduct of the election for Queensland's 56th Parliament
- continuation of the SEMS replacement project
- 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
- continued delivery of voting systems and processes to enable vision impaired electors as well as remote electors to cast their vote in secret.

Electoral Commission of Queensland	Notes	2015-16 Target/Est.	2015-16 Est. Actual	2016-17 Target/Est.
Service area: Electoral Services				
Service standards				
<i>Effectiveness measures</i>				
Level of informal voting State general election	1	..	..	8%
Level of informal voting in Local government elections	2	5%	4%	2.5%
Level of stakeholder satisfaction with the overall State general election process	1, 3	..	..	..
Level of stakeholder satisfaction with the overall Local government elections process	2, 3	New measure	New measure	..
Level of eligible electors not on the electoral roll	4	New measure	New measure	2%
Level of manual electoral forms/materials not required due to innovation	5	New measure	New measure	5%
<i>Efficiency measures</i>				
Cost of State general election per elector	1	..	..	\$8.00
Cost of Local government elections per elector	2	\$6.50	\$5.60	\$12.00
Cost of public information and awareness campaigns per elector for the State general election	1, 6	..	..	\$0.35
Cost of public information and awareness campaigns per elector for the Local government elections	2, 6	New measure	New measure	\$0.33

Notes:

1. It is anticipated that the next State general election will be held at some stage during the 2017-18 financial year. The 2016-17 Target/Estimate pertains to by-election activity.
2. The 2016-17 Target/Estimate pertains to by-election activity. The Quadrennial Local Government Elections are fixed with the next round scheduled during the 2019-20 financial year. The cost per elector is significantly higher for small electoral events than for a major electoral event as the fixed costs that must be incurred for any electoral event regardless of size is allocated amongst a smaller number of electors. The 2015-16 Estimated Actual cost per elector of \$5.60 is exclusive of the subsidy to local government councils for holding a State referendum jointly with the Quadrennial Local government elections on 19 March 2016.

3. An election survey is undertaken with key stakeholders during and after major electoral events to gauge their level of overall satisfaction with the election process.
4. The Commission through its Community and Awareness program actively engages with key demographic bodies within the community to increase the participation of eligible voters in the Queensland electoral system.
5. Recent innovation through the development and implementation of electronic roll mark off devices such as Electronic Certified Lists and Electronic Look up and Mark Off have and will deliver more efficient and accurate name mark off from the electoral roll, reduced queuing times for voters, lower levels of multi-voting and a reduction in aggregate volumes of electoral forms/materials required to conduct an election.
6. The Commission's public information and awareness campaign includes advertising in a variety of different media streams (television, media, newspaper) engagement with schools through the Kids Election Program and collaboration with special interest groups.

Spatial Services

Service area objective

To manage a comprehensive process for the review of State and local government electoral boundaries.

Service area description

The Commission is responsible for the periodic review of electoral boundaries for Parliament and local governments. These responsibilities interface directly with the Commission's legislative functions as established under the *Electoral Act 1992* the *Local Government Act 2009* and the *City of Brisbane Act 2010*.

2016-17 service area highlights

The major activities for 2016-17 will include:

- continuation and completion of the 2016 State electoral boundary redistribution
- conduct of local government electoral boundary reviews as requested or legislatively required
- management of Queensland's electoral roll in conjunction with the Australian Electoral Commission (AEC).

Electoral Commission of Queensland	Notes	2015-16 Target/Est.	2015-16 Est. Actual	2016-17 Target/Est.
Service area: Spatial Services				
Service standards				
<i>Effectiveness measures</i>				
Level of polling booths taking less than 100 votes	1	2%	1%	2%
<i>Efficiency measures</i>				
Cost of Local Government boundary reviews per elector	2	New measure	New measure	\$0.10
Cost of the State redistribution per elector	3	New measure	New measure	\$0.50

Notes:

1. A review of polling booths is performed prior to each major electoral event to ensure that booths are only located in areas where it is cost effective to have them. This involves collaboration with the AEC.
2. The Local Government Change Commission is formed each time the Electoral Commission of Queensland receives a referral from the Minister responsible for Local Government for a local government change or boundary review in accordance with the *Local Government Act 2009* and the *City of Brisbane Act 2010*. Some of the more significant costs that are incurred during the conduct of local government boundary reviews include production of materials and community engagement and awareness of any proposed changes and their impact.
3. The Queensland Redistribution Commission is required to undertake an electoral redistribution if one of sections 37-39 of the *Electoral Act 1992* is triggered. The higher cost per elector for a State redistribution compared with a local government boundary review primarily stems from the more stringent legislative requirements.

Discontinued measures

Performance measures included in the 2015-16 *Service Delivery Statements* that have been discontinued or replaced are reported in the following table with estimated actual results.

Electoral Commission of Queensland	Notes	2015-16 Target/Est.	2015-16 Est. Actual	2016-17 Target/Est.
Service area: Electoral Services				
Level of voter turnout State general election	1	..	..	Discontinued measure
Level of voter turnout Local government elections	1	85%	84%	Discontinued measure

Note:

1. Service standards that measure voter turnout are not measures of efficiency or effectiveness under the Queensland Government Performance Management Framework. The level of voter turnout for major electoral events will be reported in the Commission's Annual Report.

Administered items

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

The Electoral Commission of Queensland (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 2015-16 the Commission collected administered revenue which included:

- non-voter fines from the 2015 State general election and local government by-election events held during the financial year
- recovery of the annual costs of the local government elections branch from local governments
- recovery of costs incurred by the Commission in conducting the 2016 Quadrennial local government elections as well as by-elections on behalf of local governments
- forfeiture of candidate nomination deposits where the required number of first preference votes was not obtained.

During 2016-17 the Commission will:

- recover the annual costs of the local government elections branch and the costs of any by-elections held on behalf of local governments
- continue administration of 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.

Departmental budget summary

The table below shows the total resources available in 2016-17 from all sources and summarises how resources will be applied by service area and by controlled and administered classifications.

Electoral Commission of Queensland	2015-16 Budget \$'000	2015-16 Est. Actual \$'000	2016-17 Budget \$'000
CONTROLLED			
Income			
Appropriation revenue ¹			
Deferred from previous year/s	..	..	2,500
Balance of service appropriation	39,440	44,920	22,197
Other revenue	200	200	30
Total income	39,640	45,120	24,727
Expenses			
Electoral Services	39,640	45,120	19,343
Spatial Services	..	..	5,384
Total expenses	39,640	45,120	24,727
Operating surplus/deficit	..	..	..
Net assets	7,738	7,393	13,662
ADMINISTERED			
Revenue			
Commonwealth revenue	..	..	..
Appropriation revenue	..	..	..
Other administered revenue	24,099	16,769	4,429
Total revenue	24,099	16,769	4,429
Expenses			
Transfers to government	24,099	16,769	4,429
Administered expenses	..	..	..
Total expenses	24,099	16,769	4,429
Net assets	..	..	..

Note:

1. Appropriation revenue includes State and Commonwealth funding.

Departmental capital program

An amount of \$6.3 million has been allocated in 2016-17 to replace the Commission's Strategic Elections Management System (SEMS). This includes a deferral of \$1.4 million from 2015-16 to 2016-17. A further \$79,000 has been allocated for the ongoing replacement of plant and equipment.

Capital budget

Electoral Commission of Queensland	Notes	2015-16 Budget \$'000	2015-16 Est. Actual \$'000	2016-17 Budget \$'000
Capital purchases¹				
Total land, buildings and infrastructure		..	..	..
Total plant and equipment	2	1,438	79	6,385
Total other capital		..	..	..
Total capital purchases		1,438	79	6,385

Notes:

1. For more detail on the agency's capital acquisitions please refer to *Budget Paper 3*.
2. In 2015-16 a total of \$6.3 million had been allocated over two financial years for the Commission to replace SEMS.

Staffing¹

Electoral Commission of Queensland	Notes	2015-16 Budget	2015-16 Est. Actual	2016-17 Budget
Electoral Services	2, 3	52	55	47
Spatial Services	4	..	..	8
TOTAL		52	55	55

Notes:

1. Full-time equivalents (FTEs) as at 30 June.
2. The Electoral Commissioner of Queensland appointed 102 returning officers to assist with the conduct of the 2016 Quadrennial local government elections. Additionally, the Governor in Council appointed 102 returning officers to assist with the conduct of the State referendum. These staff are not included in the above totals.
3. During 2015-16 the Commission engaged in excess of 8,800 casual staff to facilitate the conduct of various electoral events. These staff are not included in the above totals.
4. From 2016-17 the Electoral Commission of Queensland will report against two service areas: Electoral Services and Spatial Services. The above staffing split is necessary to successfully deliver each service area.

Controlled income statement

Electoral Commission of Queensland	Notes	2015-16 Budget \$'000	2015-16 Est. Act. \$'000	2016-17 Budget \$'000
INCOME				
Appropriation revenue	1,5	39,440	44,920	24,697
Taxes		..	..	..
User charges and fees	6	200	200	30
Royalties and land rents		..	..	..
Grants and other contributions		..	..	..
Interest		..	..	..
Other revenue		..	..	..
Gains on sale/revaluation of assets		..	..	..
Total income		39,640	45,120	24,727
EXPENSES				
Employee expenses	7	16,218	16,628	8,370
Supplies and services	2,7	23,239	27,513	15,445
Grants and subsidies		..	..	..
Depreciation and amortisation	3,8	125	827	827
Finance/borrowing costs		..	..	..
Other expenses	4,9	58	152	85
Losses on sale/revaluation of assets		..	..	..
Total expenses		39,640	45,120	24,727
OPERATING SURPLUS/(DEFICIT)		..	..	..

Controlled balance sheet

Electoral Commission of Queensland	Notes	2015-16 Budget \$'000	2015-16 Est. Act. \$'000	2016-17 Budget \$'000
CURRENT ASSETS				
Cash assets	10,13	4,387	6,483	7,194
Receivables		186	126	126
Other financial assets		..	..	..
Inventories		799	646	646
Other		158	312	312
Non-financial assets held for sale		..	..	..
Total current assets		5,530	7,567	8,278
NON-CURRENT ASSETS				
Receivables		..	..	..
Other financial assets		..	..	..
Property, plant and equipment	11,14	1,570	1,031	880
Intangibles	12,15	2,964	1,010	6,719
Other		..	..	..
Total non-current assets		4,534	2,041	7,599
TOTAL ASSETS		10,064	9,608	15,877
CURRENT LIABILITIES				
Payables		2,179	2,045	2,045
Accrued employee benefits		147	170	170
Interest bearing liabilities and derivatives		..	..	..
Provisions		..	..	..
Other		..	..	..
Total current liabilities		2,326	2,215	2,215
NON-CURRENT LIABILITIES				
Payables		..	..	..
Accrued employee benefits		..	..	..
Interest bearing liabilities and derivatives		..	..	..
Provisions		..	..	..
Other		..	..	..
Total non-current liabilities		..	..	..
TOTAL LIABILITIES		2,326	2,215	2,215
NET ASSETS/(LIABILITIES)		7,738	7,393	13,662
EQUITY				
TOTAL EQUITY	16	7,738	7,393	13,662

Controlled cash flow statement

Electoral Commission of Queensland	Notes	2015-16 Budget \$'000	2015-16 Est. Act. \$'000	2016-17 Budget \$'000
CASH FLOWS FROM OPERATING ACTIVITIES				
Inflows:				
Appropriation receipts	17,21	39,440	44,920	24,697
User charges and fees		202	202	32
Royalties and land rent receipts		..	..	..
Grants and other contributions		..	..	..
Interest received		..	..	..
Taxes		..	..	..
Other		890	890	890
Outflows:				
Employee costs	22	(16,218)	(16,628)	(8,370)
Supplies and services	18,22	(24,129)	(28,403)	(16,335)
Grants and subsidies		..	..	..
Borrowing costs		..	..	..
Other		(60)	(154)	(87)
Net cash provided by or used in operating activities		125	827	827
CASH FLOWS FROM INVESTING ACTIVITIES				
Inflows:				
Sales of non-financial assets		..	..	..
Investments redeemed		..	..	..
Loans and advances redeemed		..	..	..
Outflows:				
Payments for non-financial assets	19,23	(1,438)	(79)	(6,385)
Payments for investments		..	..	..
Loans and advances made		..	..	..
Net cash provided by or used in investing activities		(1,438)	(79)	(6,385)
CASH FLOWS FROM FINANCING ACTIVITIES				
Inflows:				
Borrowings		..	..	..
Equity injections	20,23	1,398	39	6,345
Outflows:				
Borrowing redemptions		..	..	..
Finance lease payments		..	..	..
Equity withdrawals		(76)	(76)	(76)
Net cash provided by or used in financing activities		1,322	(37)	6,269
Net increase/(decrease) in cash held		9	711	711
Cash at the beginning of financial year		4,378	5,772	6,483
Cash transfers from restructure		..	..	..
Cash at the end of financial year		4,387	6,483	7,194

Administered income statement

Electoral Commission of Queensland	Notes	2015-16 Budget \$'000	2015-16 Est. Act. \$'000	2016-17 Budget \$'000
INCOME				
Appropriation revenue		..	..	..
Taxes		..	..	..
User charges and fees	24,25	23,439	16,109	3,769
Royalties and land rents		..	..	..
Grants and other contributions		..	..	..
Interest		..	..	..
Other revenue	26	660	660	660
Gains on sale/revaluation of assets		..	..	..
Total income		24,099	16,769	4,429
EXPENSES				
Employee expenses		..	..	..
Supplies and services		..	..	..
Grants and subsidies		..	..	..
Depreciation and amortisation		..	..	..
Finance/borrowing costs		..	..	..
Other expenses		..	..	..
Losses on sale/revaluation of assets		..	..	..
Transfers of Administered Revenue to Government		24,099	16,769	4,429
Total expenses		24,099	16,769	4,429
OPERATING SURPLUS/(DEFICIT)		..	..	..

Administered balance sheet

Electoral Commission of Queensland	Notes	2015-16 Budget \$'000	2015-16 Est. Act. \$'000	2016-17 Budget \$'000
CURRENT ASSETS				
Cash assets		26	33	33
Receivables	27	106	32	32
Other financial assets		..	..	..
Inventories		..	..	..
Other		..	..	..
Non-financial assets held for sale		..	..	..
Total current assets		132	65	65
NON-CURRENT ASSETS				
Receivables		..	..	..
Other financial assets		..	..	..
Property, plant and equipment		..	..	..
Intangibles		..	..	..
Other		..	..	..
Total non-current assets		..	..	..
TOTAL ASSETS		132	65	65
CURRENT LIABILITIES				
Payables		10	..	..
Transfers to Government payable		122	65	65
Accrued employee benefits		..	..	..
Interest bearing liabilities and derivatives		..	..	..
Provisions		..	..	..
Other		..	..	..
Total current liabilities		132	65	65
NON-CURRENT LIABILITIES				
Payables		..	..	..
Accrued employee benefits		..	..	..
Interest bearing liabilities and derivatives		..	..	..
Provisions		..	..	..
Other		..	..	..
Total non-current liabilities		..	..	..
TOTAL LIABILITIES		132	65	65
NET ASSETS/(LIABILITIES)		..	..	..
EQUITY				
TOTAL EQUITY		..	..	..

Administered cash flow statement

Electoral Commission of Queensland	Notes	2015-16 Budget \$'000	2015-16 Est. Act. \$'000	2016-17 Budget \$'000
CASH FLOWS FROM OPERATING ACTIVITIES				
Inflows:				
Appropriation receipts		..	..	..
User charges and fees	28,29	23,439	16,109	3,769
Royalties and land rent receipts		..	..	..
Grants and other contributions		..	..	..
Interest received		..	..	..
Taxes		..	..	..
Other		660	660	660
Outflows:				
Employee costs		..	..	..
Supplies and services		..	..	..
Grants and subsidies		..	..	..
Borrowing costs		..	..	..
Other		..	..	..
Transfers to Government		(24,099)	(16,769)	(4,429)
Net cash provided by or used in operating activities		..	..	..
CASH FLOWS FROM INVESTING ACTIVITIES				
Inflows:				
Sales of non-financial assets		..	..	..
Investments redeemed		..	..	..
Loans and advances redeemed		..	..	..
Outflows:				
Payments for non-financial assets		..	..	..
Payments for investments		..	..	..
Loans and advances made		..	..	..
Net cash provided by or used in investing activities		..	..	..
CASH FLOWS FROM FINANCING ACTIVITIES				
Inflows:				
Borrowings		..	..	..
Equity injections		..	..	..
Outflows:				
Borrowing redemptions		..	..	..
Finance lease payments		..	..	..
Equity withdrawals		..	..	..
Net cash provided by or used in financing activities		..	..	..
Net increase/(decrease) in cash held		..	..	..
Cash at the beginning of financial year		26	33	33
Cash transfers from restructure		..	..	..
Cash at the end of financial year		26	33	33

Explanation of variances in the financial statements

Income statement

Major variations between 2015-16 Budget and 2015-16 Estimated Actual include:

1. The higher level of appropriation revenue in 2015-16 is primarily due to the conduct of the State referendum.
2. Supplies and services expenditure levels in 2015-16 are higher than originally forecast due to the conduct of the State referendum.
3. Higher depreciation and amortisation expenditure levels in 2015-16 is due to the write-off of plant and equipment that had been previously been written down to a residual value and the flow on affect from transferring some large assets late last financial year from capital works in progress to plant and equipment.
4. The higher level of other expenses in 2015-16 is due to the write-off of some obsolete inventories prior to the conduct of the 2016 quadrennial local government elections.

Major variations between 2015-16 Budget and 2016-17 Budget include:

5. A lower level of appropriation revenue is required in 2016-17 as there are no major electoral events scheduled to occur. The 2015-16 appropriation was higher due to funding for the 2016 quadrennial local government elections and the State referendum.
6. User charges and fees are lower in 2016-17 as the level of electoral rolls and maps sold to registered political parties and/or local government councils is anticipated to decrease.
7. Expenditure is lower in 2016-17 as there are no major electoral events scheduled to occur.
8. The depreciation and amortisation budget for 2016-17 has been adjusted to align with forecasted expectations.
9. The other expenses budget for 2016-17 has been adjusted to align with forecasted expectations.

Balance sheet

Major variations between 2015-16 Budget and 2015-16 Estimated Actual include:

10. The variation in cash assets is due to the increased expenditure associated with the joint conduct of the State referendum and the quadrennial local government elections.
11. Expenditure on property plant and equipment is lower than forecast due to fewer than necessary enhancements to IT hardware required in readiness for the quadrennial local government elections.
12. The lower levels of intangibles than forecast is related to the deferral of funds due to project delays in the replacement of the Strategic Elections Management System (SEMS).

Major variations between 2015-16 Budget and 2016-17 Budget include:

13. The increase in cash assets in 2016-17 is due to the deferral of funds in the SEMS replacement project from 2015-16 to 2016-17.
14. Minimal capital funding is forecast to be spent on plant and equipment in 2016-17.
15. Intangibles expenditure have increased in 2016-17 due to the deferred commencement of the SEMS replacement project.
16. The increase in total equity is due to the commencement of the SEMS replacement project in 2016-17.

Cash flow statement

Major variations between 2015-16 Budget and 2015-16 Estimated Actual include:

17. The increased appropriation funding in 2015-16 was required to fund the conduct of the State referendum.
18. Supplies and services expenditure levels in 2015-16 are higher than originally forecast due to the conduct of the State referendum.
19. Payments for non-financial assets were lower than forecast due to the deferral of all capital funding for the SEMS replacement project to the 2016-17 financial year.
20. The decrease in equity injections is a result of a smaller capital program in 2015-16.

Major variations between 2015-16 Budget and 2016-17 Budget include:

21. A lower level of appropriation revenue is required in 2016-17 as there are no major electoral events scheduled to occur. The 2015-16 appropriation was higher due to funding for the 2016 quadrennial local government elections and the State referendum.
22. Expenditure is lower in 2016-17 as there are no major electoral events scheduled to occur.
23. The increase in 2016-17 is due to the deferred commencement of the SEMS replacement project.

Administered income statement

Major variations between 2015-16 Budget and 2015-16 Estimated Actual include:

24. The lower level of user charges and fees is primarily due to the quadrennial local government elections costing less than was originally forecast. Also contributing is the subsidy granted by the State to reimburse local government councils for jointly conducting the referendum on the same day as the local government elections.

Major variations between 2015-16 Budget and 2016-17 Budget include:

25. User charges and fees in 2016-17 are lower as they do not include the recovery of costs for the conduct of the quadrennial local government elections which were held in 2015-16.
26. Other revenue solely pertains to non-voter fines collected.

Administered balance sheet

Major variations between 2015-16 Budget and 2015-16 Estimated Actual include:

27. Receivables are lower than forecast due to the timing of the recovery of forfeited nomination deposits from candidates for the 2016 local government elections.

Administered cash flow statement

Major variations between 2015-16 Budget and 2015-16 Estimated Actual include:

28. The lower level of user charges and fees is primarily due to the quadrennial local government elections costing less than was originally forecast. Also contributing is the subsidy granted by the State to reimburse local government councils for jointly conducting the referendum on the same day as the local government elections.

Major variations between 2015-16 Budget and 2016-17 Budget include:

29. User charges and fees in 2016-17 are lower as they do not include the recovery of costs for the conduct of the quadrennial local government elections.



Queensland
Government

Office of the Queensland Ombudsman

Departmental overview

The work of the Office of the Queensland Ombudsman (the Office) improves fairness in public administration and, through better decisions by agencies, leads to better services for Queenslanders. The Office is a department for the purposes of the *Financial Accountability Act 2009*.

The purpose of the Office is to fairly and independently review public sector administrative actions and work with agencies to improve their decision-making. The vision of the Office is for a fair and accountable public administration in Queensland.

The objectives of the Office are:

- to conduct independent review and investigation of complaints
- to empower individuals to resolve complaints with public sector agencies
- to assist public sector agencies improve their decision-making and complaints management
- to be an accountable organisation with a capable workforce.

Environmental factors influencing the strategic direction of the Office include:

- reputation: the Office must maintain its independence and reputation for fairness and impartiality
- resources: the Office services all regions of Queensland and all sectors of the community. Managing resources to ensure equitable and accessible services will be a critical issue
- capability: the Office must maintain and develop its professional workforce to continue to perform its statutory role and deliver its legislative functions.

The Office has a minimal capital program primarily invested in providing information technology systems.

Service performance

Performance statement

Independent Review of Complaints about Government Administration

Service area objective

To improve fairness and accountability in public administration.

Service area description

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

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

2016-17 service area highlights

The key priorities for the Office are:

- continuing to provide timely assessment and investigation of complaints
- engaging more with agencies and the wider community to increase awareness about the Office's investigative role and ensure equitable access to its services
- building greater knowledge in the community about how to make an effective complaint about public agency action and when to contact the Office
- supporting individuals to make effective complaints by providing greater access to complaint management information and services
- redirecting premature complaints to agencies' complaint management systems

- working with public agencies to rectify unfair and unjust decisions and poor administration
- identifying systemic weaknesses in public agency decision-making and recommending improvements to practice
- improving the knowledge and skills of public sector agency officers in decision-making and complaints-handling
- completing a legislative review of the *Public Interest Disclosure Act 2010*
- improving systems and processes focused on client needs and consistency of services.

Office of the Queensland Ombudsman	Notes	2015-16 Target/Est.	2015-16 Est. Actual	2016-17 Target/Est.
Service area: Independent Review of Complaints about Government Administration				
Service standards				
<i>Effectiveness measures</i>				
Proportion of recommendations accepted by the relevant agency at the time of reporting	1	90%	100%	90%
Proportion of investigations resulting in agency rectification action	1, 2	10%	19%	10%
Proportion of complaints reviewed where original decision upheld	1, 3	80%	82%	80%
Proportion of clients satisfied/very satisfied with the level of service provided by the Office	1, 4	80%	67%	80%
<i>Efficiency measures</i>				
Average time to complete assessments	1, 5	10 days	6 days	10 days
Proportion of investigations completed within target timeframes	1, 6	90%	94%	90%
Proportion of complaints finalised within 12 months of lodgement	1, 7	99%	100%	99%
Clearance rate for complaints	1, 8	100%	100%	100%

Notes:

1. The Queensland Ombudsman's Annual Report provides further details on the results of and actions taken for each measure.
2. A rectification can result in a change to agency procedure or practice, and/or an outcome with a direct benefit for the complainant. A rectification can include a negotiated resolution with an agency without the need to find administrative error.
3. 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. Surveys undertaken annually focus on the different functions of the Office in relation to client satisfaction with service delivery. The measure relates to overall satisfaction based on a weighted average of surveys completed over two years, relating to the service elements of helpfulness, respectfulness, professionalism and timeliness. The adoption of 80 per cent client satisfaction seeks to compare the Office's performance with broader service-oriented sectors. Customer satisfaction improved slightly from 65 per cent to 67 per cent over the last 12 months. Whilst there is an implicit challenge in delivering client satisfaction whilst operating as the final destination for complaint review, the Office focuses on identifying and implementing a programme of continual improvement from the research.
5. The focus of this measure is on the timeliness of the preliminary assessments of complaints dealt with by the Office. The time to complete an assessment is influenced by the number and complexity of matters and the availability of information from complainants and agencies.
6. The focus of this measure is the timeliness of investigations undertaken by the Office.
7. This service standard measures complaints closed within 12 months of receipt as a proportion of total complaints closed within a specific reporting period.
8. This service standard compares the number of complaints closed with the number of complaints received in the reporting period. It is affected by both the number and timing of new matters and closures. A number below 100 per cent does not necessarily indicate an increasing backlog, but may be a result of increased numbers of new or recent matters.

Departmental budget summary

The table below shows the total resources available in 2016-17 from all sources and summarises how resources will be applied by service area and by controlled and administered classifications.

Office of the Queensland Ombudsman	2015-16 Budget \$'000	2015-16 Est. Actual \$'000	2016-17 Budget \$'000
CONTROLLED			
Income			
Appropriation revenue ¹			
Deferred from previous year/s	345	345	26
Balance of service appropriation	7,977	7,690	8,190
Other revenue	397	1,112	434
Total income	8,719	9,147	8,650
Expenses			
Independent Review of Complaints about Government Administration	8,719	8,695	8,650
Total expenses	8719	8,695	8,650
Operating surplus/deficit	..	452	..
Net assets	844	1,296	1,296

Note:

1. Appropriation revenue includes State and Commonwealth funding.

Service area sources of revenue¹

Sources of revenue 2016-17 Budget					
Office of the Queensland Ombudsman	Total cost \$'000	State contribution \$'000	User charges and fees \$'000	C'wealth revenue \$'000	Other revenue \$'000
Independent Review of Complaints about Government Administration	8,650	8,216	399	..	35
Total	8,650	8,216	399	..	35

Note:

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

Departmental capital program

The Office of the Queensland Ombudsman's (the Office) capital expenditure will be \$330,000 in 2016-17 for plant and equipment and to complete the upgrade of the complaints management system.

Capital budget

Office of the Queensland Ombudsman	Notes	2015-16 Budget \$'000	2015-16 Est. Actual \$'000	2016-17 Budget \$'000
Capital purchases				
Total land, buildings and infrastructure	
Total plant and equipment		80	..	80
Total other capital ^{1,2}		..	135	250
Total capital purchases		80	135	330

Note:

1. Total other capital in 2015-16 is expenditure on the website redevelopment project.
2. Total other capital for 2016-17 is expenditure for upgrading the complaints management system for the Office.

Staffing¹

Office of the Queensland Ombudsman	Notes	2015-16 Budget	2015-16 Est. Actual	2016-17 Budget
Office of the Queensland Ombudsman		63	61	63

Notes:

1. Full-time equivalents (FTEs) as at 30 June 2016.

Budgeted financial statements

Analysis of budgeted financial statements

An analysis of the Office of the Queensland Ombudsman's (the Office) financial position, as reflected in its financial statements, is provided below.

Departmental income statement

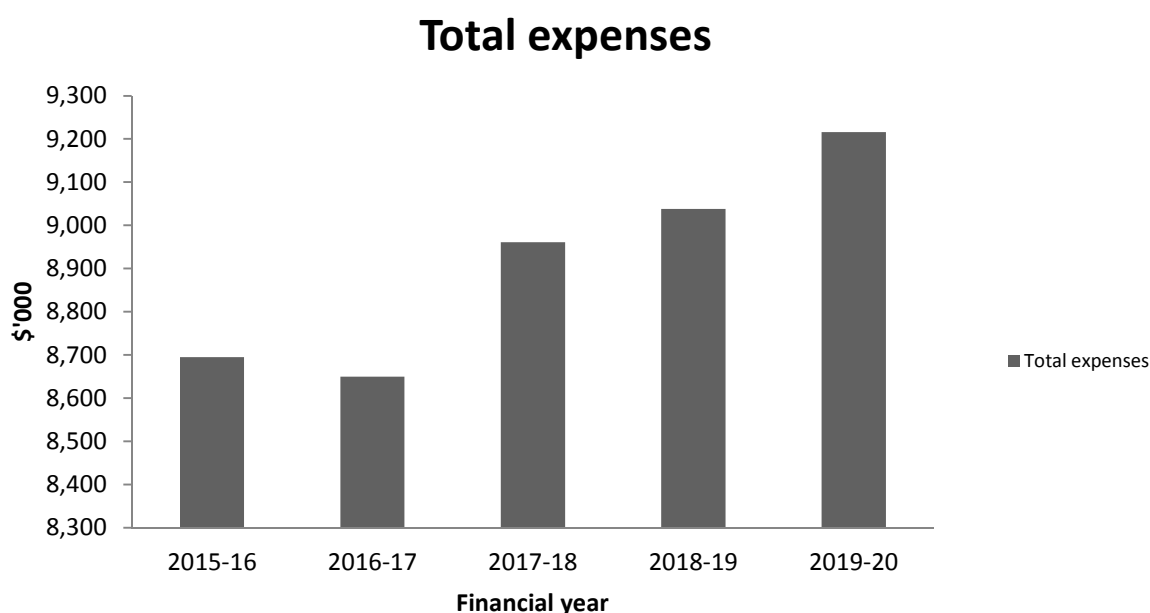
Total budgeted expenses are estimated to be \$8.6 million in 2016-17, a decrease of \$69,000 from the 2015-16 budget estimates which included \$345,000 in carryover expenditure from 2014-15, offset by normal salary increases.

Total budgeted expenses for 2016-17 are \$45,000 lower than the 2015-16 Estimated Actual. The 2015-16 Estimated Actual includes carryover expenditure from 2014-15 and an abnormal reported net loss of \$158,000 from the write-off of the former Office fitout. Following these one-off effects which elevated expenditure in 2015-16, expenses are forecast to rise over the forward estimates from a combination of normal salary increases, recruiting staff to full establishment and depreciation and amortisation for upgraded information systems and technology.

Total revenue for 2016-17 is estimated to be lower than the estimated actuals for 2015-16 which included an abnormal reported revenue of \$648,000 for the write-on of the Office fitout in the new tenancy and \$300,000 carried forward across the forward estimates.

The operating surplus returns to nil in 2016-17 after reporting an abnormal surplus of \$452,000 in 2015-16 due to the accounting treatment associated with a relocation of the Office from levels 19 and 17 of 53 Albert Street to level 18 of 53 Albert Street. Accounting standards required the write-off of the previous Office fitout and the associated lease incentive and the write-on of the Office fitout in the new tenancy.

Chart: Total departmental expenses across the Forward Estimates period



Departmental balance sheet

The Office's largest asset class is property, plant and equipment (\$570,000), which includes the depreciated value of the level 18 Office fitout. Intangible assets are forecast to increase as additional investments are required to improve the Office's business systems.

The Office's liabilities comprise accrued employee benefits (\$233,000) and payables (\$201,000). During 2015-16 the Office wrote-off the building owner's lease incentive which appeared in the 2014-15 budgeted financial statements.

Controlled income statement

Office of the Queensland Ombudsman	Notes	2015-16 Budget \$'000	2015-16 Est. Act. \$'000	2016-17 Budget \$'000
INCOME				
Appropriation revenue	1,6,9	8,322	8,035	8,216
Taxes		..	..	..
User charges and fees	2	350	451	399
Royalties and land rents		..	..	..
Grants and other contributions	3,10	..	648	..
Interest		..	..	..
Other revenue		47	13	35
Gains on sale/revaluation of assets		..	..	..
Total income		8,719	9,147	8,650
EXPENSES				
Employee expenses	4,7,11	6,928	6,708	7,115
Supplies and services	8,12	1,535	1,619	1,346
Grants and subsidies		..	..	..
Depreciation and amortisation		225	179	158
Finance/borrowing costs		..	..	..
Other expenses		31	31	31
Losses on sale/revaluation of assets	5,10	..	158	..
Total expenses		8,719	8,695	8,650
OPERATING SURPLUS/(DEFICIT)		..	452	..

Controlled balance sheet

Office of the Queensland Ombudsman	Notes	2015-16 Budget \$'000	2015-16 Est. Act. \$'000	2016-17 Budget \$'000
CURRENT ASSETS				
Cash assets	13,18,23	823	693	527
Receivables		180	174	176
Other financial assets		..	..	..
Inventories		..	..	..
Other		64	58	61
Non-financial assets held for sale		..	..	..
Total current assets		1,067	925	764
NON-CURRENT ASSETS				
Receivables		..	..	..
Other financial assets		..	..	..
Property, plant and equipment	14,19	461	611	570
Intangibles	20,24	125	183	396
Other		..	..	..
Total non-current assets		586	794	966
TOTAL ASSETS		1,653	1,719	1,730
CURRENT LIABILITIES				
Payables	15,21	480	190	201
Accrued employee benefits	15,21	..	233	233
Interest bearing liabilities and derivatives		..	..	..
Provisions		..	..	..
Other	16,22	110	..	..
Total current liabilities		590	423	434
NON-CURRENT LIABILITIES				
Payables		..	..	..
Accrued employee benefits		..	..	..
Interest bearing liabilities and derivatives		..	..	..
Provisions		..	..	..
Other	16,22	219	..	..
Total non-current liabilities		219	..	..
TOTAL LIABILITIES		809	423	434
NET ASSETS/(LIABILITIES)		844	1,296	1,296
EQUITY				
TOTAL EQUITY	17	844	1,296	1,296

Controlled cash flow statement

Office of the Queensland Ombudsman	Notes	2015-16 Budget \$'000	2015-16 Est. Act. \$'000	2016-17 Budget \$'000
CASH FLOWS FROM OPERATING ACTIVITIES				
Inflows:				
Appropriation receipts	25,35	8,322	7,905	8,216
User charges and fees	26	354	455	403
Royalties and land rent receipts		..	..	..
Grants and other contributions		..	..	..
Interest received		..	..	..
Taxes		..	..	..
Other		165	131	153
Outflows:				
Employee costs	27,30,36	(6,931)	(6,711)	(7,118)
Supplies and services	31,37	(1,655)	(1,739)	(1,466)
Grants and subsidies		..	..	..
Borrowing costs		..	..	..
Other	28,32	(134)	(462)	(24)
Net cash provided by or used in operating activities		121	(421)	164
CASH FLOWS FROM INVESTING ACTIVITIES				
Inflows:				
Sales of non-financial assets		..	366	..
Investments redeemed		..	..	..
Loans and advances redeemed		..	..	..
Outflows:				
Payments for non-financial assets	28,33,38	(80)	(135)	(330)
Payments for investments		..	..	..
Loans and advances made		..	..	..
Net cash provided by or used in investing activities		(80)	231	(330)
CASH FLOWS FROM FINANCING ACTIVITIES				
Inflows:				
Borrowings		..	..	..
Equity injections		..	..	..
Outflows:				
Borrowing redemptions		..	..	..
Finance lease payments		..	..	..
Equity withdrawals		..	..	..
Net cash provided by or used in financing activities		..	..	..
Net increase/(decrease) in cash held		41	(190)	(166)
Cash at the beginning of financial year		782	883	693
Cash transfers from restructure		..	..	..
Cash at the end of financial year	29,34	823	693	527

Explanation of variances in the financial statements

Income statement

Major variations between 2015-16 Budget and 2015-16 Estimated Actual include:

1. Appropriation revenue in 2015-16 Estimated Actual includes supplementation for salary increases of \$13,000 less the deferral of \$300,000 across the forward estimates. The deferral was a result of staff vacancies and higher than anticipated own revenue from training.
2. The increase in user charges and fees of \$101,000 is due to an increase in demand for the Office of the Queensland Ombudsman's (the Office) training courses.
3. The abnormal item in grants and other contributions of \$648,000 reflects the non-cash recognition of the level 18 leasehold improvements at their depreciated replacement cost.
4. The Estimated Actual for employee expenses were \$220,000 lower than budgeted due to unanticipated staff vacancies arising from staff turnover and increased flexible working arrangements.
5. The abnormal item of \$158,000 in losses on sale/revaluation of assets reflects the non-cash write-off of \$524,000 for the level 19 and level 17 leasehold improvements, and the non-cash write-off of the corresponding lease incentive of \$366,000.

Major variations between 2015-16 Budget and 2016-17 Budget include:

6. The difference in appropriation revenue for 2016-17 is attributable to standard salary increases, and recognising that the 2015-16 Budget included a \$345,000 carryover from 2014-15.
7. The increase in employee expenses of \$187,000 is consistent with the broader Queensland public sector wages policy.
8. The decrease in the 2016-17 Budget for supplies and services of \$189,000 reflects the \$320,000 carryover included in the 2015-16 Budget from 2014-15.

Major variations between 2015-16 Estimated Actual and the 2016-17 Budget include:

9. The increase in appropriation for 2016-17 of \$181,000 is due to standard salary increases, \$26,000 carryover from 2015-16 and \$28,000 reduction due to the State's 2016-17 Budget reprioritisation program.
10. The 2016-17 Budget excludes any amounts for abnormal grants and contributions and losses on sale/revaluation which occurred in 2015-16.
11. The increase in employee costs in 2016-17 of \$407,000 reflects the filling of vacancies and standard salary increases.
12. The estimated actuals for 2015-16 for supplies and services included \$270,000 carryover from 2014-15.

Balance sheet

Major variations between 2015-16 Budget and 2015-16 Estimated Actual include:

13. The decrease in estimated actuals for cash assets reflects reduced payables and deferred expenditure on website redevelopment.
14. The increase in property plant and equipment includes the net impact of writing off the previous Office fitout of \$524,000 and writing on the level 18 fitout for \$648,000.
15. Accrued employee benefits of \$233,000 has been separately disclosed in 2015-16 estimated actuals. This was formerly included in payables - current liabilities.
16. The reduction in other current liabilities \$110,000 and other non current liabilities \$219,000 reflects the write-off of the building owner's lease incentive in relation to the former Office fitout.
17. Equity in 2015-16 increased due to a non-cash surplus of \$490,000 from the write-off of the former Office fitout (\$524,000) and lease incentive (\$366,000) and the write-on of the current tenancy fitout (\$648,000).

Major variations between 2015-16 Budget and 2016-17 Budget include:

18. The decrease in budgeted cash assets reflects increased investment in intangibles and a reduction in payables.

19. The increase in property plant and equipment includes the net impact of writing off the previous Office fitout and writing on the level 18 fitout for \$648,000.
20. The increase in intangibles includes \$250,000 for upgrading the Office's complaints management system.
21. Accrued employee benefits of \$233,000 were formerly included in payables - current liabilities.
22. The reduction in other current liabilities \$110,000 and other non current liabilities \$219,000 reflects the write-off of the building owner's lease incentive in relation to the former Office fitout.

Major variations between 2015-16 Estimated Actual and the 2016-17 Budget include:

23. The decrease in budgeted cash assets reflects increased investment in intangibles.
24. The increase in intangibles includes \$250,000 for upgrading the Office's complaints management system.

Cash flow statement

Major variations between 2015-16 Budget and 2015-16 Estimated Actual include:

25. The difference in appropriation receipts in the 2015-16 Estimated Actual is due to a carryover of \$300,000 across the forward estimates and the lapsed appropriation in 2015-16 of \$130,000 from 2014-15.
26. The increase in user charges and fees of \$101,000 is due to an increase in demand for the Office's training courses.
27. The Estimated Actual for employee expenses were \$220,000 lower than budgeted due to staff vacancies arising from staff turnover and increased flexible working arrangements.
28. The increase in the other operating outflows and payments for non-financial assets reflects the write-off of the level 19 and 17 lease incentive for \$366,000.
29. Reduced cash at the end of the financial year reflects the repayment of \$130,000 in lapsed appropriation from 2014-15.

Major variations between 2015-16 Budget and 2016-17 Budget include:

30. The increase in employee expenses of \$187,000 is consistent with the broader Queensland public sector wages policy.
31. The reduction in the 2016-17 Budget for supplies and services of \$189,000 reflects the removal of the \$320,000 carryover from 2014-15 included in the 2015-16 Budget.
32. The decrease in other operating outflows reflects the removal of the amortisation of the building owner's lease incentive in relation to the former Office fitout.
33. The increase of \$250,000 in payments for non financial assets is for upgrading the complaints management system for the Office.
34. The decrease in cash includes \$250,000 to upgrade the Office's complaints management system.

Major variations between 2015-16 Estimated Actual and the 2016-17 Budget include:

35. The increase in appropriation receipts from estimated actuals predominantly reflects the deferral of \$300,000 from 2015-16 Estimated Actual across the forward estimates for upgrading the Office's complaints management system and for replacement desktop computers.
36. The increase in employee costs in 2016-17 of \$407,000 reflects under expenditure in 2015-16 due to vacancies and standard salary increases for 2016-17.
37. The reduction in the 2016-17 Budget for supplies and services reflects the removal of the \$270,000 carryover from 2014-15 included in the 2015-16 Estimated Actual, and the reduction of \$28,000 as a result of the State's 2016- 17 Budget reprioritisation program.
38. The increase in payments for non financial assets is for upgrading the Office's complaints management system.



Queensland
Government

The Public Trustee of Queensland

Departmental overview

The Public Trustee of Queensland (the Public Trustee) operates as a corporation sole and has been serving Queenslanders since 1916. The Public Trustee is governed by the *Public Trustee Act 1978* and is a department for the purposes of the *Financial Accountability Act 2009* (the Act). The Public Trustee is the accountable officer of the Public Trust Office under section 65(3) of the Act and section 3 of the *Financial Accountability Regulation 2009*. The Public Trustee 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 the Queensland Government Agent Program.

The Public Trustee's vision is to be Queensland's best provider of trustee and administration services. 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.

The objectives of the Public Trustee are to:

- meet the needs of clients in an ethical, professional and responsive way
- develop innovative services in a client responsive manner
- maintain a viable business model and develop our internal operations to fund a broad range of services at no cost to Government
- develop and maintain an engaged workforce.

These objectives contribute to the Queensland Government's objectives for the community of delivering quality frontline services and building safe, caring and connected communities.

The key priorities for 2016-2017 include:

- providing ongoing financial management for Queenslanders with impaired financial decision-making capacity
- continued provision of a range of Community Service Obligations at no cost to Government
- investment in the enhancement of technology and continual review of service delivery models and locations
- investment in upgrading facilities at regional offices to better service clients
- enhancement of frontline service delivery in response to client survey outcomes
- implementing the recommendations of the end to end review of deceased estate management
- undertaking an end to end review of financial management activities to identify opportunities for improvement
- providing services to the philanthropic sector.

In 2016-17, the Public Trustee will continue to provide 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 will continue to drive an increase in clients requiring assistance in managing their financial affairs and deceased estates to be administered.

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
- increasing demand for services that attract a Community Service Obligation
- growing reliance on our services to meet demand resulting from the changing socio-economic demographics
- assessing the impact of the National Disability Insurance Scheme on clients
- refining our business model to meet increasing complexity associated with client needs; and maintaining community confidence in the quality and value of the services the Public Trustee provides.

Service performance

Performance statement

Client Services

Service area objective

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

Service area description

The major services provided by Client Services are:

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

Services

- Deceased estate administration
- Financial management
- Will making service

2016-17 service area highlights

The major initiatives to be delivered in 2016-17 to improve frontline service delivery include:

- implementation of the recommendations of the deceased estate end to end review to improve service delivery to clients
- commencement of the end to end review of the financial management activities to identify opportunities for improvement
- ongoing review of service delivery models and locations to better meet growing and changing demographic needs of Queenslanders
- ongoing technical training for staff
- compilation of technical requirements complemented by a market scan to initiate the procurement process for a new core business system
- completion of a market scan to identify new technologies to support document making services.

The Public Trustee of Queensland	Notes	2015-16 Target/Est.	2015-16 Est. Actual	2016-17 Target/Est.
Service area: Client Services				
Service: Deceased estate administration				
Service standards <i>Effectiveness measure</i> Overall client satisfaction with deceased estate administration service as measured by client satisfaction index	1	70%	70%	70%

The Public Trustee of Queensland	Notes	2015-16 Target/Est.	2015-16 Est. Actual	2016-17 Target/Est.
<i>Efficiency measures</i> Percentage of deceased estates administered within target timeframe	2	70%	70%	70%
Service: Financial management				
<i>Effectiveness measure</i> Overall client satisfaction with financial management service as measured by client satisfaction index	3	70%	75%	70%
<i>Efficiency measure⁴</i>				
Service: Will making service				
<i>Effectiveness measure</i> Overall client satisfaction with Will preparation services as measured by client satisfaction index	5	90%	95%	90%
<i>Efficiency measure</i> Cost per Will	6	New measure	New measure	\$191

Notes:

1. The satisfaction index is calculated by an independent market research provider on an annual basis. The index is calculated by summing 50 per cent of the overall satisfaction score and 50 per cent of the single overall weighted satisfaction factors score to obtain a total index score.
2. Reflects current actual status of the administration of the estate within the Client Information Management System.
3. The satisfaction index is calculated by an independent market research provider on an annual basis. The index is calculated by summing 50 per cent of the overall satisfaction score and 50 per cent of the single overall weighted satisfaction factors score to obtain a total index score.
4. An efficiency measure is being developed for this service and will be included in a future *Service Delivery Statement*.
5. All clients preparing a Will with the Public Trustee receive a Wills Questionnaire. The Wills Questionnaire contains eight questions relating to the quality of the Will making service provided. Six of the eight questions in the survey relate to quality of the service provided. The remaining two relate to the delivery of the service. The overall satisfaction level is calculated as a percentage of positive responses to total number of responses received.
6. This new measure is calculated using the total cost of making free Wills divided by the number of Wills drafted and completed in the financial year.

Administered items

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

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

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

Departmental budget summary

The table below shows the total resources available in 2016-17 from all sources and summarises how resources will be applied by service area and by controlled and administered classifications.

The Public Trustee of Queensland	2015-16 Budget \$'000	2015-16 Est. Actual \$'000	2016-17 Budget \$'000
CONTROLLED			
Income			
Other revenue	84,788	89,285	87,353
Total income	84,788	89,285	87,353
Expenses			
Client Services	84,723	80,015	87,255
Total expenses	84,723	80,015	87,255
Operating surplus/deficit	65	9,270	98
Net assets	188,002	197,832	197,930
ADMINISTERED			
Revenue			
Other administered revenue	3,613	3,739	3,925
Total revenue	3,613	3,739	3,925
Expenses			
Transfers to government	3,175	3,344	3,614
Administered expenses	438	395	311
Total expenses	3,613	3,739	3,925
Net assets	..	..	..

Departmental capital program

The Public Trustee's estimated capital expenditure for 2015-16 is \$458,000 against its 2016-17 Budget of \$18.8 million. Proposed works on the Public Trustee's Brisbane head office have not yet eventuated and the Public Trustee continues to discuss the proposal with the co-owner of the building. In addition, a number of intended capital projects were deferred pending the appointment of the Public Trustee. The existing Asset Strategic Plan is being reviewed and a number of the capital projects intended for 2015-16 are assumed to be completed in 2016-17.

During 2016-17, the capital budget is \$18.8 million. This capital expenditure will enable the Public Trustee to continue to provide a wide range of efficient services to the Queensland community, as well as continuing to maintain appropriate workplace health and safety standards for clients and staff. The Public Trustee will source the investment for these capital assets from its own funds at no cost to Government.

The Public Trustee is planning significant investment at a number of its locations during 2016-17. The 2016-17 capital budget also includes an amount to review frontline service delivery locations in Brisbane. This will assist in determining whether an additional location is required in a suburban area to meet population growth and the changing demographic needs of Queensland.

The total capital budget for 2016-17 includes: \$12.2 million on building improvements and refurbishment of existing offices throughout the state; and \$4.9 million on plant and equipment, including, investment in computer hardware to manage the upgrading of equipment on a rolling replacement strategy and investment for fitout of offices. The Public Trustee will also invest \$1.7 million in software during the year.

Capital budget

The Public Trustee of Queensland	Notes	2015-16 Budget \$'000	2015-16 Est. Actual \$'000	2016-17 Budget \$'000
Capital purchases¹				
Total land, buildings and infrastructure		10,613	195	12,229
Total plant and equipment		1,800	263	4,900
Total other capital		1,100	..	1,689
Total capital purchases		13,513	458	18,818

Note:

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

Staffing¹

The Public Trustee of Queensland	Notes	2015-16 Budget	2015-16 Est. Actual	2016-17 Budget
The Public Trustee of Queensland	2, 3	584	584	597

Notes:

1. Approved funded full-time equivalents (FTEs) positions as at 30 June.
2. The total staff profile is fully funded by the Public Trustee at no cost to Government.
3. The 2016-17 Budget reflects fully funded positions and assumes a modest increase in FTEs to support increased business activity.

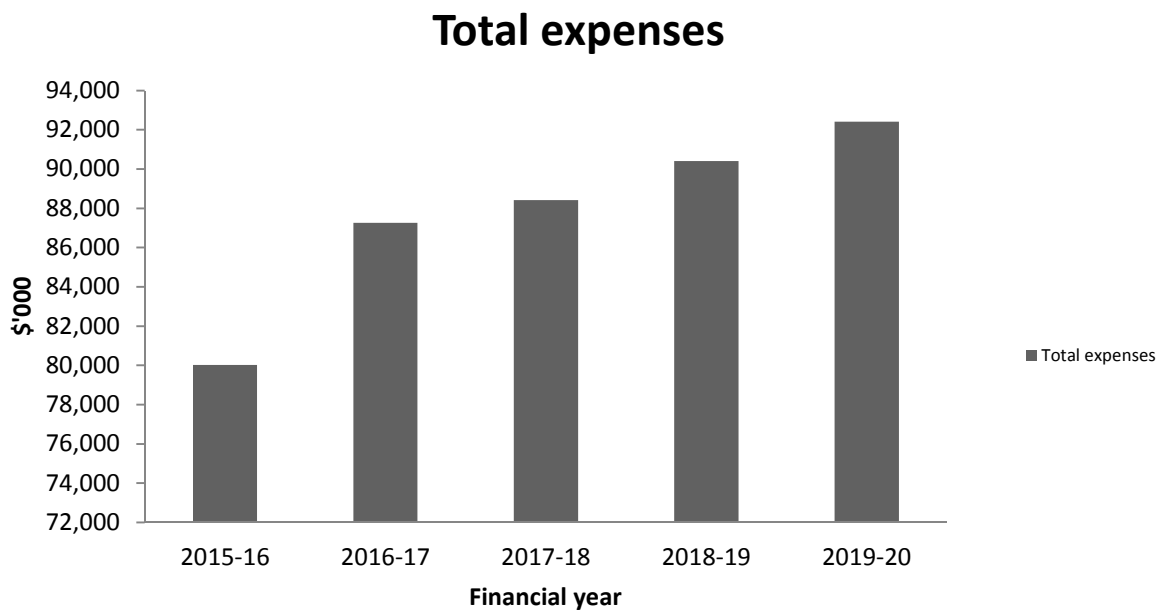
Budgeted financial statements

Departmental income statement

Total expenses are estimated to be \$87.2 million in 2016-17, an increase of \$7.2 million from the 2016-17 Estimated Actual. This increase is mainly driven by higher employee expenses. Employee expenses are expected to increase due to the filling of vacancies, an expected wage increase for staff and additional full-time equivalents.

The increase in expenditure in the forward estimates period is broadly in line with assumed inflation.

Chart: Total departmental expenses across the Forward Estimates period



Controlled income statement

The Public Trustee of Queensland	Notes	2015-16 Budget \$'000	2015-16 Est. Act. \$'000	2016-17 Budget \$'000
INCOME				
Appropriation revenue		..	..	..
Taxes		..	..	..
User charges and fees		52,443	53,885	52,942
Royalties and land rents		..	..	..
Grants and other contributions		2,389	2,389	2,531
Interest		29,662	32,393	31,533
Other revenue		294	486	347
Gains on sale/revaluation of assets		..	132	..
Total income		84,788	89,285	87,353
EXPENSES				
Employee expenses	1,2	50,479	45,841	52,458
Supplies and services		17,305	16,478	17,206
Grants and subsidies		1,316	1,265	1,349
Depreciation and amortisation		2,070	1,996	2,163
Finance/borrowing costs		12,487	13,056	13,013
Other expenses		1,066	1,395	1,066
Losses on sale/revaluation of assets		..	(16)	..
Total expenses		84,723	80,015	87,255
OPERATING SURPLUS/(DEFICIT)		65	9,270	98

Controlled balance sheet

The Public Trustee of Queensland	Notes	2015-16 Budget \$'000	2015-16 Est. Act. \$'000	2016-17 Budget \$'000
CURRENT ASSETS				
Cash assets	3,6	225,146	198,941	182,516
Receivables		16,537	15,031	15,749
Other financial assets	4,7	340,902	418,612	430,176
Inventories		..	..	..
Other		542	576	876
Non-financial assets held for sale		..	..	..
Total current assets		583,127	633,160	629,317
NON-CURRENT ASSETS				
Receivables		..	..	..
Other financial assets		262,418	261,314	249,750
Property, plant and equipment	5,8	49,061	37,928	53,248
Intangibles		1,964	728	2,063
Other		..	..	..
Total non-current assets		313,443	299,970	305,061
TOTAL ASSETS		896,570	933,130	934,378
CURRENT LIABILITIES				
Payables		5,500	3,633	4,344
Accrued employee benefits		4,591	11,469	11,908
Interest bearing liabilities and derivatives		690,455	718,714	718,714
Provisions		..	..	..
Other		..	..	..
Total current liabilities		700,546	733,816	734,966
NON-CURRENT LIABILITIES				
Payables		..	..	..
Accrued employee benefits		8,022	1,482	1,482
Interest bearing liabilities and derivatives		..	..	..
Provisions		..	..	..
Other		..	..	..
Total non-current liabilities		8,022	1,482	1,482
TOTAL LIABILITIES		708,568	735,298	736,448
NET ASSETS/(LIABILITIES)		188,002	197,832	197,930
EQUITY				
TOTAL EQUITY		188,002	197,832	197,930

Controlled cash flow statement

The Public Trustee of Queensland	Notes	2015-16 Budget \$'000	2015-16 Est. Act. \$'000	2016-17 Budget \$'000
CASH FLOWS FROM OPERATING ACTIVITIES				
Inflows:				
Appropriation receipts		..	..	..
User charges and fees		52,707	54,818	52,224
Royalties and land rent receipts		..	..	..
Grants and other contributions		..	..	..
Interest received		29,662	32,393	31,533
Taxes		..	..	..
Other		294	486	347
Outflows:				
Employee costs	9,13	(50,707)	(45,868)	(52,019)
Supplies and services		(15,269)	(13,365)	(14,511)
Grants and subsidies		(1,316)	(1,265)	(1,349)
Borrowing costs		(12,487)	(13,056)	(13,013)
Other		(1,066)	(1,160)	(819)
Net cash provided by or used in operating activities		1,818	12,983	2,393
CASH FLOWS FROM INVESTING ACTIVITIES				
Inflows:				
Sales of non-financial assets		..	325	..
Investments redeemed		140,256	123,606	119,739
Loans and advances redeemed		..	..	..
Outflows:				
Payments for non-financial assets	10	(13,513)	(458)	(18,818)
Payments for investments	11,14	(141,533)	(193,315)	(119,739)
Loans and advances made		..	..	..
Net cash provided by or used in investing activities		(14,790)	(69,842)	(18,818)
CASH FLOWS FROM FINANCING ACTIVITIES				
Inflows:				
Borrowings	12,15	822	17,760	..
Equity injections		..	..	..
Outflows:				
Borrowing redemptions		..	..	..
Finance lease payments		..	..	..
Equity withdrawals		..	..	..
Net cash provided by or used in financing activities		822	17,760	..
Net increase/(decrease) in cash held		(12,150)	(39,099)	(16,425)
Cash at the beginning of financial year		237,296	238,040	198,941
Cash transfers from restructure		..	..	..
Cash at the end of financial year		225,146	198,941	182,516

Administered income statement

The Public Trustee of Queensland	Notes	2015-16 Budget \$'000	2015-16 Est. Act. \$'000	2016-17 Budget \$'000
INCOME				
Appropriation revenue	
Taxes	
User charges and fees	
Royalties and land rents	
Grants and other contributions	
Interest		597	742	715
Other revenue		3,016	2,997	3,210
Gains on sale/revaluation of assets	
Total income		3,613	3,739	3,925
EXPENSES				
Employee expenses	
Supplies and services	
Grants and subsidies	
Depreciation and amortisation	
Finance/borrowing costs	
Other expenses		438	395	311
Losses on sale/revaluation of assets	
Transfers of Administered Revenue to Government		3,175	3,344	3,614
Total expenses		3,613	3,739	3,925
OPERATING SURPLUS/(DEFICIT)	

Administered balance sheet

The Public Trustee of Queensland	Notes	2015-16 Budget \$'000	2015-16 Est. Act. \$'000	2016-17 Budget \$'000
CURRENT ASSETS				
Cash assets	
Receivables		3,613	3,739	3,925
Other financial assets	
Inventories	
Other	
Non-financial assets held for sale	
Total current assets		3,613	3,739	3,925
NON-CURRENT ASSETS				
Receivables	
Other financial assets	
Property, plant and equipment	
Intangibles	
Other	
Total non-current assets	
TOTAL ASSETS		3,613	3,739	3,925
CURRENT LIABILITIES				
Payables		438	395	311
Transfers to Government payable		3,175	3,344	3,614
Accrued employee benefits	
Interest bearing liabilities and derivatives	
Provisions	
Other	
Total current liabilities		3,613	3,739	3,925
NON-CURRENT LIABILITIES				
Payables	
Accrued employee benefits	
Interest bearing liabilities and derivatives	
Provisions	
Other	
Total non-current liabilities	
TOTAL LIABILITIES		3,613	3,739	3,925
NET ASSETS/(LIABILITIES)	
EQUITY				
TOTAL EQUITY	

Administered cash flow statement

The Public Trustee of Queensland	Notes	2015-16 Budget \$'000	2015-16 Est. Act. \$'000	2016-17 Budget \$'000
CASH FLOWS FROM OPERATING ACTIVITIES				
Inflows:				
Appropriation receipts	
User charges and fees	
Royalties and land rent receipts	
Grants and other contributions	
Interest received		597	649	742
Taxes	
Other		3,010	2,964	2,997
Outflows:				
Employee costs	
Supplies and services	
Grants and subsidies	
Borrowing costs	
Other		(850)	(943)	(395)
Transfers to Government		(2,757)	(2,670)	(3,344)
Net cash provided by or used in operating activities	
CASH FLOWS FROM INVESTING ACTIVITIES				
Inflows:				
Sales of non-financial assets	
Investments redeemed	
Loans and advances redeemed	
Outflows:				
Payments for non-financial assets	
Payments for investments	
Loans and advances made	
Net cash provided by or used in investing activities	
CASH FLOWS FROM FINANCING ACTIVITIES				
Inflows:				
Borrowings	
Equity injections	
Outflows:				
Borrowing redemptions	
Finance lease payments	
Equity withdrawals	
Net cash provided by or used in financing activities	
Net increase/(decrease) in cash held	
Cash at the beginning of financial year	
Cash transfers from restructure	
Cash at the end of financial year	

Explanation of variances in the financial statements

Income statement

Major variations between 2015-16 Budget and 2015-16 Estimated Actual include:

1. Employee expenses for 2015-16 Estimated Actual are lower than Budget due to staff vacancies throughout the financial year. Some of the vacancies have been filled by agency temps/contractors, the cost of which is included in supplies and services.

Major variations between 2015-16 Estimated Actual and the 2016-17 Budget include:

2. Employee costs for 2015-16 Estimated Actual is lower due to staff vacancies throughout the financial year. A number of the vacancies have been filled by agency temps/contractors, the cost of which is included in supplies and services. The 2016-17 Budget reflects all funded full-time equivalents (FTEs) a wage increase for staff and a modest increase in FTEs primarily for front line service delivery.

Balance sheet

Major variations between 2015-16 Budget and 2015-16 Estimated Actual include:

3. Cash is lower in 2015-16 Estimated Actual as investments have been made into other financial assets as favourable interest rate opportunities have arisen.
4. Other financial assets are higher in 2015-16 Estimated Actual as investments have been made as favourable interest rate opportunities have arisen.
5. Property, plant and equipment is lower in 2015-16 Estimated Actual due to the deferral of capital expenditure on buildings, plant and equipment and system development which are now expected to occur in 2016-17.

Major variations between 2015-16 Budget and 2016-17 Budget include:

6. Cash is lower in 2016-17 Budget as investments have been made into other financial assets as favourable interest rate opportunities have arisen.
7. Other financial assets are higher in 2016-17 Budget as investments have been made into other financial assets as favourable interest rate opportunities have arisen.

Major variations between 2015-16 Estimated Actual and the 2016-17 Budget include:

8. Property, plant and equipment will increase in 2016-17 due to planned capital expenditure in Brisbane, regional offices, and investment for fitout of offices, computer hardware and system development.

Cash flow statement

Major variations between 2015-16 Budget and 2015-16 Estimated Actual include:

9. Employee expenses for 2015-16 Estimated Actual is lower than budget due to staff vacancies throughout the financial year. Some of the vacancies have been filled by agency temps/contractors, the cost of which is included in supplies and services.
10. Payments for non-financial assets are lower in 2015-16 Estimated Actual due to the deferral of capital expenditure on buildings, plant and equipment and system development which are now expected to occur in 2016-17.
11. Payments for investments are higher in 2015-16 Estimated Actual as investments have been made as favourable interest rate opportunities have arisen.
12. The increase in inflows from borrowings in 2015-16 Estimated Actual is due to an increase in clients' funds held in the Common Fund primarily as a result of the implementation of a revised investment strategy for philanthropic trusts.

Major variations between 2015-16 Estimated Actual and the 2016-17 Budget include:

13. Employee expenses for 2015-16 Estimated Actual are lower due to staff vacancies throughout the financial year. The 2016-17 Budget reflects all funded FTEs, a wage increase for staff and a modest increase in FTEs primarily for front line service delivery.

14. Payments for investments will decrease in 2016-17 Budget due to a lower amount of expected term maturity and sales of investments.
15. The decrease in 2016-17 Budget is due to expectations that the balance of clients' funds held in the Common Fund will remain relatively flat throughout 2016-17 as the transition to the revised client investment strategy for philanthropic trusts occurred during the 2015-16 financial year.

Glossary of terms

Accrual accounting	Recognition of economic events and other financial transactions involving revenue, expenses, assets, liabilities and equity as they occur and reporting in financial statements in the period to which they relate, rather than when a flow of cash occurs.
Administered items	Assets, liabilities, revenues and expenses an entity administers, without discretion, on behalf of the Government.
Agency/entity	Used generically to refer to the various organisational units within Government that deliver services or otherwise service Government objectives. The term can include departments, commercialised business units, statutory bodies or other organisations established by Executive decision.
Appropriation	Funds issued by the Treasurer, under Parliamentary authority, to agencies during a financial year for: <ul style="list-style-type: none"> • delivery of agreed services • administered items • adjustment of the Government's equity in agencies, including acquiring of capital.
Balance sheet	A financial statement that reports the assets, liabilities and equity of an entity as at a particular date.
Capital	A term used to refer to an entity's stock of assets and the capital grants it makes to other agencies. Assets include property, plant and equipment, intangible items and inventories that an entity owns/controls and uses in the delivery of services.
Cash Flow Statement	A financial statement reporting the cash inflows and outflows for an entity's operating, investing and financing activities in a particular period.
Controlled Items	Assets, liabilities, revenues and expenses that are controlled by departments. These relate directly to the departmental operational objectives and arise at the discretion and direction of that department.
Depreciation	The periodic allocation of the cost of physical assets, representing the amount of the asset consumed during a specified time.
Equity	Equity is the residual interest in the assets of the entity after deduction of its liabilities. It usually comprises the entity's accumulated surpluses/losses, capital injections and any reserves.
Equity injection	An increase in the investment of the Government in a public sector agency.
Financial statements	Collective description of the Income Statement, the Balance Sheet and the Cash Flow Statement for an entity's controlled and administered activities.

Income statement	A financial statement highlighting the accounting surplus or deficit of an entity. It provides an indication of whether the entity has sufficient revenue to meet expenses in the current year, including non-cash costs such as depreciation.
Outcomes	Whole-of-government outcomes are intended to cover all dimensions of community wellbeing. They express the current needs and future aspirations of communities, within a social, economic and environment context.
Own-source revenue	Revenue that is generated by an agency, generally through the sale of goods and services, but it may also include some Commonwealth funding.
Priorities	Key policy areas that will be the focus of Government activity.
Services	The actions or activities (including policy development) of an agency which contribute to the achievement of the agency's objectives.
Service area	Related services grouped into a high level service area for communicating the broad types of services delivered by an agency.
Service standard	Define a level of performance that is expected to be achieved appropriate for the service area or service. Service standards are measures of efficiency or effectiveness.

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

