

PART 3

Attorney-General and Minister for Justice and Minister Assisting the Premier in Western Queensland

Summary of Portfolio Budgets

Page	Agency	2007-08 Adjusted Budget \$'000	2007-08 Est. Act. \$'000	2008-09 Estimate \$'000
1-130	Department of Justice and Attorney-General - controlled	336,048	345,349	359,331
	Department of Justice and Attorney-General - administered	152,182	152,499	158,592
1-158	Electoral Commission of Queensland - controlled	11,819	28,641	11,429
1-170	Office of the Ombudsman	6,194	6,364	6,869
1-180	Public Trust Office - controlled	61,461	67,951	71,697
	Public Trust Office - administered	1,745	1,745	2,013
1-193	Anti-Discrimination Commission Queensland	5,055	4,569	5,344
1-200	Crime and Misconduct Commission	38,954	37,998	41,526
1-208	Legal Aid Queensland	101,250	103,475	104,269
1-214	Office of the Information Commissioner	1,932	2,083	2,138

Notes:

1. Explanations of variances are provided in the financial statements section.
2. The financial statements reflect adjustments for machinery-of-Government changes which took effect during 2007-08. Further detail of these adjustments is contained in the financial statements section.

Department of Justice and Attorney-General

Departmental Overview

Strategic Issues

The department delivers diverse services through its courts and tribunals, its legal and advocacy services and through a range of community-focussed programs, policies and services, including services to protect vulnerable people, maintain consumer and business confidence in the marketplace and ensure effective licensing and registration systems. These services have been expanded due to the September 2007 machinery-of-Government change, which transferred responsibility for the Office for Fair Trading, Body Corporate and Community Management, the Commercial and Consumer Tribunal Registry and the Retail Shop Leases Registry to the department.

There has been an increasing demand for services which can be attributed largely to:

- population growth, changing population demographics and an increase in community expectations about the services available and the quality of services delivered
- the increasing contact with the justice system of people with mental illness, intellectual disability and cognitive impairment
- new responses to crime which may affect the courts, prosecutions and corrections
- the impact of language and cultural barriers on fair and equitable access to the justice system contributes to continuing Indigenous overrepresentation
- increasing numbers of consumers taking steps to defend their consumer rights, and a continuing need to ensure community and consumer protection
- the need to ensure community confidence in the justice system and the marketplace.

The department's key strategic directions address the increased demand for services and support Government outcomes. Through its courts and tribunals, the department contributes to a safe and secure community using innovative service delivery models, particularly in Indigenous communities, better evaluation systems, improved work practices and technology, and focussing on meeting the needs of vulnerable people who come into contact with the justice system. More accessible and effective services for dispute resolution, justices of the peace, penalties enforcement and registration of births, deaths and marriages, and community access to non-adversarial local justice solutions also contribute to the outcome.

Contributing to the Government outcome of a fair, socially cohesive and vibrant society are the department's core services, including the provision of high-quality legal and advocacy services to the Government.

Through a range of consumer protection activities, an effective regulatory regime and licensing, registration and accreditation services, business and consumer confidence in the marketplace is maintained and innovation and investment in Queensland is encouraged. Through these activities, the department contributes to the Government outcomes of a strong diversified economy, safe and secure communities and a fair, socially cohesive and culturally vibrant society.

2008-09 Highlights

- Funding of \$236.2 million in 2008-09 (total project cost of \$600 million) is allocated for the construction of the new Brisbane Supreme Court and District Court building. The new building, along with the highly successful Brisbane Magistrates Court, will form a new centre for the Brisbane legal precinct. The new building will contain up to 47 courtrooms, extensive separate jury facilities, a court registry, judges chambers, the Supreme Court Library, vulnerable witness rooms and a large cell block.
- The Government is providing increased funding of \$1.8 million in 2008-09 (\$7.1 million over the next four years) for an additional Brisbane coroner and support staff for the Brisbane and Cairns coroners. The funding supports significantly improved coronial services for the South East, North and Far North Queensland communities.
- The civil and administrative tribunal project will continue with preparation of a report on legislative amendments required to implement the tribunal. Legislation will be introduced into the Legislative Assembly before the end of the 2008-09 financial year, and a report detailing full operational implementation requirements will be finalised.
- The Office of the Director of Public Prosecutions (ODPP) has been allocated additional funding of \$0.5 million in 2008-09 (\$3.5 million over four years). The funding will enable the ODPP to engage three additional prosecutors in 2008-09. The funding for the following three years will enable additional prosecutors to be employed.

2007-08 Achievements

- Commenced the innovative judicial registrar pilot program in response to the growing workload of Queensland magistrates. Five judicial registrars deal with minor matters in the magistrates courts to reduce the backlog of workloads and improve clearance rates.
- Commenced the Queensland Indigenous Alcohol Diversion Program. The program is operating in Rockhampton (including Woorabinda), Townsville (with outreach to Palm Island) and Cairns (including Yarrabah).
- Established a dedicated Mental Health Chambers in the ODPP to undertake matters before the Mental Health Court and Mental Health Review Tribunal. This will increase timeliness and provide better victim support.
- Provided additional services to court users, including self-represented litigants, through *accessCourts* which was launched in December 2007 and consists of three programs: Queensland Public Interest Law Clearing House Self-representation Civil Law Service; Court Network for Humanity Volunteers; and the Litigants in Person Scheme.
- Operated a Specialist Domestic Violence Court at Rockhampton to provide a central court for domestic violence and related matters and enable domestic violence support groups to be present for hearings. Previously these groups were only present for temporary applications.
- Expanded service delivery in regional and remote areas by: establishing an ODPP office in Mackay to service increased demand; appointing an additional Brisbane coroner and support staff in Brisbane and Cairns to respond to the increase in the number of reportable deaths; and commenced the Torres Strait Region court circuit in January 2008 to improve access to justice by the conduct of Magistrates Courts on outer islands.
- The Australian Institute of Criminology completed and published the third of its evaluations into the Queensland Drug Courts, based on the recidivist patterns of the first 100 graduates. The investigation found that drug court program graduates' rate of offending declined by almost 80%. This result is at least 17% better than the recidivism rates of those who do not undertake the program or those who do not complete it.

- Commenced a two year evaluation of the Murri Court program in five funded court locations in the Brisbane, Caboolture, Rockhampton, Townsville and Mount Isa Magistrates Courts.
- Increased the number of Court of Appeal judges from five to six and appointed two additional District Court Judges. Further additions to the judiciary were made when the former Land and Resources Tribunal President was appointed to the District Court and an additional magistrate was appointed as the Brisbane Coroner.
- Provided efficiencies in the appeal processes for land and resource related disputes by amalgamating the jurisdiction of the Land and Resources Tribunal with the Land Court.
- Completed and published volume 2 of the Queensland Law Reform Commission (QLRC) final report, *Public Justice, Private Lives: A New Approach to Confidentiality in the Guardianship System* as part of the first stage of its review of Queensland's guardianship laws. The report recommended greater openness in the guardianship system to promote accountability and transparency, and to promote and safeguard the rights and interests of adults with impaired decision making capacity.
- Completed the final report *A Review of the Peace and Good Behaviour Act 1982*. The QLRC report made recommendations for an effective and accessible remedy for people who are the subject of violent or threatening conduct.
- Developed a number of pieces of legislation including:
 - the *Criminal Code and Other Acts Amendment Bill 2008* which includes amendments arising from the review of the Criminal Code, to modernise the law relating to criminal offences, and amendments to other Acts including the *Penalties and Sentences Act 1992* and the *Criminal Law Amendment Act 1945*;
 - the *Drugs Misuse Amendment Bill 2007* to ensure the appropriate scheduling of drugs;
 - the *Justice and Other Information Disclosure Bill 2008* to provide a statutory basis for information sharing between criminal justice agencies;
 - amendments to the *Security Providers Regulation 1995* and new codes of conduct for the security providers industry and implementation of stage 1 and 2 amendments to the *Security Providers Act 1993*; and
 - legislation to control the cost of credit through an interest rate cap.
- Conducted a range of policy reform initiatives including: reforms to deliver an improved national framework for the safety of consumer products; an audit of the murder and manslaughter trials to examine the use of the accident and provocation defences and a discussion paper on the findings of the audit; a discussion paper on the reform of civil and administrative justice in Queensland; and commenced a review of the criminal injury compensation scheme.
- Commenced the further untying of Crown Law work with statutory prosecutions and coronial inquiries being untied on 1 January 2008. This was done in accordance with the *2005 Butler Report* recommendation that there be greater contestability in the legal services provided by Crown Law.
- Established a State-wide Community Justice Reference Group to ensure that community justice groups are able to discuss regional issues, share strategies and have input into Government policy. A training program to build the capacity of coordinators and members of community justice groups also commenced.

- Improved the fines system through automated civil enforcement actions such as garnishing money from a bank account or wages and registering interest over property, and through a community engagement service to support homeless and Indigenous people who have fines.
- Contributed to increased community safety through implementing bans of four consumer products which presented a significant risk to public health and safety.
- Established a regional operations base in Townsville for the Office of the Adult Guardian to provide guardianship services to adults with impaired capacity in North and Far North Queensland.
- Employed an additional five case management officers for the Guardianship and administration Tribunal to ensure continued responsiveness to vulnerable Queenslanders with impaired decision making capacity.

Departmental Outputs

The Department of Justice and Attorney-General's vision of a safe, just and supportive Queensland community is achieved in the delivery of services through four new outputs. The new outputs group together services that are connected through the clients they serve or through their essential purpose. A revised and improved suite of output performance measures promote a better understanding of each output's performance and the services provided by it.

Court and Tribunal Services

This output supports safe and secure communities through a court, tribunal and prosecution system that hears and resolves civil and criminal matters. The output provides coronial services. The output also improves services to vulnerable people through justice models for early intervention and diversionary strategies that deal with certain offenders outside the traditional courts system.

Human Rights Protection Services

This output safeguards vulnerable people through services that protect the rights and interests of adults with impaired decision making capacity, children and victims of crime. The output contributes to a safer and fairer Queensland and helps the government achieve its priorities for Fostering healthy individuals and communities through guardianship, other protective services and systems advocacy. The output also reviews decisions made about children and young people in care and provides compensation to people who have suffered injuries as a result of a crime.

Policy, Legislation and Legal Services

This output contributes to a fairer and safer community through its leadership role in justice policy, law reform and effective independent legal services for public sector agencies and the State. It does this by providing justice policy advice, legislative development and law reform services, and by representing the State as the model litigant. It also provides protection for the community through the regulation of legal practitioners, through monitoring compliance with relevant legislation and through marketplace review and reform.

Community Justice Services

This output provides a range of community focussed services that promote community safety, security, fairness and equity. It also supports a strong and diversified economy by promoting integrity and fair trading in the market place and contributing to educated and informed consumers and businesses. Registration and certification services for a person's life event

changes provide a basis for protecting a person's identity, property and rights. The department's administration of a fair and accessible justice system is supported by justices of the peace programs, a viable penalties enforcement framework and services that enable the community to resolve conflict through non-adversarial methods and local justice solutions.

Staffing¹

Output	Notes	2007-08 Adjusted Budget	2007-08 Est. Actual	2008-09 Estimate
Outputs	2, 3, 4			
Court and Tribunal Services	5	1,649.6	1,662.6	1,654.5
Policy, Legislation and Legal Services		321.6	324.2	328.2
Community Justice Services		549.9	542.0	545.2
Human Rights Protection Services	6	138.5	146.7	155.7
Total outputs		2,659.7	2,675.5	2,683.6
ADMINISTERED				
Judicial Officers	7	148.4	152.4	152.4
Land Court, Land and Resources Tribunal	7	6.0	5.0	5.0
Total administered		154.4	157.4	157.4
Total		2,814.1	2,832.9	2,841.0

Notes:

1. Full-time equivalents (FTEs) as at 30 June.
2. Corporate FTEs are allocated proportionally across the outputs.
3. As a result of machinery-of-Government changes in September 2007, 354 FTEs transitioned to the department from the former Department of Tourism, Fair Trading and Wine Industry Development and from the Retail Shop Leases Registry, former Department of State Development. The majority are recorded in the Community Justice Services Output.
4. The department increased the number of its outputs from the previous year which has resulted in a realignment of services under each output and a consequent redistribution of FTEs.
5. The increase in 2007-08 is principally due to additional funding to manage workload in the Office of the State Coroner.
6. The increase in 2008-09 is principally due to funding for guardianship services in relation to challenging behaviours.
7. Two additional District Court Judges were appointed in July 2007. In September 2007, the former Land and Resources Tribunal President was appointed to the District Court. In January 2008 an additional magistrate was appointed as the Brisbane Coroner.

2008-09 Output Summary^{1, 2}

Output	Total cost \$'000	Sources of revenue			
		Appropriation \$'000	User charges \$'000	C'wealth revenue \$'000	Other revenue \$'000
Court and Tribunal Services	225,250	219,690	191	..	5,369
Policy, Legislation and Legal Services	43,248	11,797	25,716	..	5,735
Community Justice Services	71,621	67,557	3,726	..	338
Human Rights Protection Services	19,212	18,307	..	..	905
Total	359,331	317,351	29,633	..	12,347

Notes:

1. Explanations of variances are provided in the Financial Statements.
2. As a result of machinery-of-Government changes the following business units were transferred to the department on 21 September 2007:
 - Office of Fair Trading
 - Body Corporate and Community Management
 - Commercial and Consumer Tribunal Registry
 - Retail Shop Leases Registry.

Administered Items

Description

Judicial Officers

Remuneration to Queensland's judges and magistrates is paid under 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 Payments

The *Appeal Costs Fund Act 1973* allows for the reimbursement of certain costs associated with trials that were discontinued or successfully appealed against on a question of law or certain costs ordered to be paid by a presiding judicial officer in relation to an appeal on a question of law. The purpose of the Act is to ensure that participants in the legal system are not financially inconvenienced by the illness of a judge or magistrate, the inability of a jury to reach a conclusion or judicial errors of law.

These reimbursements are determined by a Board comprised of members of the legal profession and representatives of the department. The Legal and Administrative Law Branch of the department is responsible for the administrative functions of the Appeal Costs Board, including the provision of legal advice on current applications and policy issues.

Criminal Injuries Compensation

Victims of an indictable offence who incur physical or mental injury can seek compensation from the offender under the *Criminal Code 1899* for injuries before 18 December 1995 or the *Criminal Offence Victims Act 1995*, for injuries incurred on or after 18 December 1995. If the offender is not known or can not be located, or if the offender is financially unable to pay the compensation, the victim may apply for an ex-gratia payment of compensation. The processing of these applications is performed by the Legal and Administrative Law Branch.

Families of Victims of Homicide

The *Criminal Offence Victims Act 1995* provides assistance for the burial or cremation of a person who is a victim of a homicide; payment of certain expenses to family members; and payment of compensation to dependants of the victim. The processing of these applications is performed by the Legal and Administrative Law Branch.

Funding for Independent Agencies

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

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

Register of Encumbered Vehicles – REVS

The *Motor Vehicles and Boats Securities Act 1986* fulfils two purposes.

First, it provides a mechanism for financiers to record their priority in relation to a security interest against a motor vehicle, boat or outboard motor, over a competing financier that may also hold a security interest against the same chattel.

Second, it provides financiers, motor dealers and consumers with a searchable public register to check if a particular motor vehicle, boat or outboard motor is the subject of a security interest.

Property Agents and Motor Dealers Licensing

Persons who carry on business as a real estate agent, motor dealer, auctioneer or commercial agent are required to meet qualification and suitability requirements to hold a licence. Their employees who undertake similar functions are required to be registered. There are 49,000 persons either licensed or registered.

Business Names

The *Business Names Act 1962* requires a person who carries on a business under a name, other than their own name, to register the name. The purpose of registration is to enable the public to search the register to determine who is actually carrying on business under the name in the event of a dispute or court action.

PAMDA Trust Account Interest

Under the *Property Agents and Motor Dealers Act 2000*, real estate agents must put deposits, rent and purchase money for transactions into a general trust account. To a lesser extent, this also applies to motor dealers, auctioneers and commercial agents. There are approximately 6,500 trust accounts held across 16 financial institutions in Queensland.

PAMDA – Claim Fund

The *Property Agents and Motor Dealers Act 2000* (the Act) enables consumers to make a claim for compensation if they suffer a financial loss due to certain actions or omissions by a real estate agent, motor dealer, auctioneer or commercial agent.

Approximately \$1.5 million is received in administered appropriation each year for the Property Agents and Motor Dealers' Claim Fund to provide redress to consumers who suffer financial loss because a licensee contravenes a claimable offence under the Act. Any unused balance is returned to the Consolidated Fund.

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

Departmental Statements

Performance Statement

Measures	Notes	2007-08 Target/Est.	2007-08 Est. Actual	2008-09 Target/Est.
Output name: Court and Tribunal Services				
Supreme Court - Court of Appeal				
- Civil law:				
Number of appeals lodged	1	New measure	250	250
Number of appeals finalised		276	260	260
Clearance rate (finalisations/lodgements)	2	100%	105%	105%
- Criminal law:				
Number of appeals lodged	1	New measure	335	350
Number of appeals finalised		350	355	350
Clearance rate (finalisations/lodgements)	3	100%	93%	100%
Supreme Court - Trial Division				
- Civil law:				
Number of matters lodged	1	New measure	5,200	5,300
Number of matters finalised		5,500	5,420	5,500
Clearance rate (finalisations/lodgements)		100%	102%	104%
- Criminal law:				
Number of matters lodged	1	New measure	1,400	1,500
Number of matters finalised	4	1,250	1,450	1,550
Clearance rate (finalisations/lodgements)	5	100%	104%	104%
District Courts				
- Civil law:				
Number of matters lodged	1	New measure	4,800	4,800
Number of matters finalised	6	5,500	4,900	4,900
Clearance rate (finalisations/lodgements)		100%	101%	102%
- Criminal law:				
Number of matters lodged	1	New measure	6,600	6,600
Number of matters finalised		6,700	6,800	6,900
Clearance rate (finalisations/lodgements)		100%	104%	104%
District Courts - Appeals				
- Civil law:				
Number of appeals lodged	1	New measure	82	84
Number of appeals finalised	1	New measure	82	88
Clearance rate (finalisations/lodgements)	1	New measure	100%	105%
- Criminal law:				
Number of appeals lodged	1	New measure	294	300
Number of appeals finalised	1	New measure	272	300
Clearance rate (finalisations/lodgements)	1	New measure	93%	100%

Measures	Notes	2007-08 Target/Est.	2007-08 Est. Actual	2008-09 Target/Est.
Magistrates Courts				
- Civil law:				
Number of matters lodged	1	New measure	73,000	72,500
Number of matters finalised	7	87,000	79,000	78,000
Clearance rate (finalisations/lodgements)	8	100%	108%	108%
- Criminal law:				
Number of matters lodged	1	New measure	185,000	187,000
Number of matters finalised		174,000	178,000	187,000
Clearance rate (finalisations/lodgements)		100%	96%	100%
Coroners Court				
Number of matters lodged	1	New measure	3,380	3,550
Number of matters finalised	1	New measure	3,300	3,440
Clearance rate (finalisations/lodgements)	1	New measure	98%	98%
Land Court and Tribunals				
Number of matters lodged	1, 9	New measure	1,100	1,200
Number of matters finalised	1, 9	New measure	920	1,000
Clearance rate (finalisations/lodgements)	1, 9	New measure	89%	90%
Body Corporate and Community Management				
Number of applications lodged	10	1,550	1,250	1,450
Number of applications resolved	10	1,500	1,280	1,400
Commercial and Consumer Tribunal				
Number of applications lodged		1,300	1,250	1,300
Number of applications resolved		1,350	1,200	1,350
Coroners Court				
Number of coronial inquests held	11	100	80	Discontinued
Body Corporate and Community Management				
Number of BCCM information service client contacts	12, 13	22,000	24,000	Discontinued
Retail Shop Leases Registry				
Number of retail shop lease disputes mediated	14	1,375	1,420	Discontinued
Estimated value of savings to business and government by accessing Business and Market Development	15	\$9.0 million	\$9.4 million	Discontinued
Prosecution Services				
Supreme and District Courts post committals phase – matters finalised	16	7,500	7,650	Discontinued
Magistrates Courts committals phase – matters finalised	16, 17	2,800	2,600	Discontinued
Appeals – matters finalised	16	450	455	Discontinued
Mental health applications processed	16, 18	500	550	Discontinued
Courts Innovation Program				
Proportion of Murri Court participants diverted from prison/detention at sentence	19	New measure	80%	80%
Body Corporate and Community Management				
Percentage of orders overturned or altered on appeal		2%	2%	2%
Percentage of conciliation applications resolved by agreement		60%	65%	65%

Measures	Notes	2007-08 Target/Est.	2007-08 Est. Actual	2008-09 Target/Est.
Retail Shop Leases Registry				
Percentage of disputes that are resolved through mediation processes	20	New measure	90%	90%
Commercial and Consumer Tribunal				
Percentage of orders overturned or altered on appeal		<2%	1%	<2%
Prosecution Services				
Percentage of guilty pleas at presentation of indictment	21	35%	30%	Discontinued
Percentage of guilty pleas on day of trial	21	30%	30%	Discontinued
Retail Shop Leases Registry				
Percentage of retail shop leases disputes resolved through informal negotiations	22	91%	90%	Discontinued
Supreme Court - Court of Appeal				
Percentage of active cases more than 24 months old from lodgement date to the end of the reporting period:				
- Civil law	23	New measure	1%	0%
- Criminal law	23	New measure	1%	0%
Supreme Court - Trial Division				
Percentage of active cases more than 24 months old from lodgement date to the end of the reporting period:				
- Civil law	23	New measure	7%	5%
- Criminal law	23	New measure	5%	5%
District Courts				
Percentage of active cases more than 24 months old from lodgement date to the end of the reporting period:				
- Civil law	23	New measure	6%	5%
- Criminal law	23	New measure	8%	5%
District Courts - Appeals				
Percentage of active cases more than 24 months old from lodgement date to the end of the reporting period:				
- Civil law	23	New measure	3%	0%
- Criminal law	23	New measure	3%	0%
Magistrates Courts				
Percentage of active cases more than 12 months old from lodgement date to the end of the reporting period:				
- Civil law	23	New measure	6%	6%
- Criminal law	23	New measure	14%	14%
Coroners Court				
Percentage of coronial matters more than 24 months old from lodgement date to the end of the reporting period	23	New measure	7%	5%
Prosecution Services				
Percentage of indictments presented within 6 months	24	New measure	99%	100%
Land Court and Tribunals				
Percentage of cases finalised within 12 months	8	89%	89%	90%

Measures	Notes	2007-08 Target/Est.	2007-08 Est. Actual	2008-09 Target/Est.
State Reporting Bureau				
Proceedings recorded by the State Reporting Bureau – transcripts available within 2 hours of court adjournment	25	95%	87%	Discontinued
Proceedings not recorded by the State Reporting Bureau – transcripts available within 12 working days	25	90%	83%	Discontinued
Commercial and Consumer Tribunal				
Percentage of applications resolved within established timeframes		80%	76%	80%
Body Corporate and Community Management				
Percentage of lodgements pending finalisation that are more than 6 months old from lodgement date to the end of the reporting period	26	New measure	2%	2%
Supreme Court – Court of Appeal				
Percentage of cases finalised within 12 months:				
- Civil law	27	95%	98%	Discontinued
- Criminal law	27	95%	98%	Discontinued
Supreme Court – Trial Division				
Percentage of cases finalised within 12 months:				
- Civil law	27, 28	70%	40%	Discontinued
- Criminal law	27	90%	91%	Discontinued
District Courts				
Percentage of cases finalised within 12 months:				
- Civil law	27, 28	70%	40%	Discontinued
- Criminal law	27, 29	85%	90%	Discontinued
Coroners Court				
Percentage of cases finalised within 12 months	27	85%	84%	Discontinued
Land Court and Tribunals				
Land claims				
Percentage of cases finalised within 12 months	30	90%	90%	Discontinued
Magistrates Courts				
Percentage of cases finalised within 6 months:				
- Civil law	27	90%	91%	Discontinued
- Criminal law	27	90%	88%	Discontinued
State contribution (\$000)		213,246	220,810	219,690
Other revenue (\$000)		7,363	5,950	5,560
Total cost (\$000)		220,609	226,760	225,250

Output name: Policy, Legislation and Legal Services

Crown Law

Productivity for chargeable hours	31	New measure	95%	95%
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Measures	Notes	2007-08 Target/Est.	2007-08 Est. Actual	2008-09 Target/Est.
Strategic Policy				
Bills passed by Parliament	12, 32	8	6	Discontinued
Instruments of subordinate legislation made by Governor in Council	12, 33	30	33	Discontinued
Strategic and Fair Trading Policy				
Percentage of priority policy and legislation projects which are completed within agreed timeframes	34	New measure	80%	80%
Crown Law				
Timeliness of legal work provided to clients (feedback rating from 1 to 7)	35	New measure	6	5
State contribution (\$000)		11,993	12,672	11,797
Other revenue (\$000)		30,361	30,064	31,451
Total cost (\$000)		42,352	42,736	43,248

Output name: Community Justice Services

State Penalties Enforcement Registry

Number of matters lodged	36	New measure	660,000	680,000
Number of matters finalised	36		420,000	490,000
Clearance rate (finalisations/lodgements)			72%	72%
				69%

Justices of the Peace Services

Number of new registrations of Justices of the Peace (Qualified) and Commissioners for Declarations	37		2,713	3,200
Number of sites under the "JPs in the Community" program	38	New measure	111	115

Community Justice Groups

Number of clients supported by Community Justice Groups	39	New measure	30,000	30,000
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Dispute Resolution Services

Number of criminal matters mediated through restorative justice processes	40		450	180
Number of civil disputes mediated through alternative dispute resolution	41		2,000	2,260
				2,200

Office of Fair Trading

Number of licensing, registration and accreditation services provided	42		360,000	360,000
Number of complaints finalised			11,500	13,350
Number of enforcement actions initiated			2,200	3,000
Number of entities monitored for compliance	43		10,000	12,000
Amount of redress achieved			\$3 million	\$3.9 million
				\$3.2 million

Births, Deaths and Marriages

Number of births, deaths and marriages registered			120,200	114,000
				117,000

Office of Fair Trading

Customers provided with information and advice	12, 44		2,500,000	2,900,000
				Discontinued

Dispute Resolution Services

Agreement rates for community mediations – voluntary	45	New measure	83%	83%
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Measures	Notes	2007-08 Target/Est.	2007-08 Est. Actual	2008-09 Target/Est.
Justices of the Peace Services				
Total number of hours volunteered under the "JPs in the Community" program	46	New measure	50,232	50,000
Office of Fair Trading				
Percentage of disputes satisfactorily finalised		80%	84%	80%
Office of Fair Trading				
Percentage of decisions upheld on appeal	47, 48	95%	72%	Discontinued
Estimated awareness and reach of messages	49	75%	76%	Discontinued
Extent of consumer confidence in marketplace integrity	49	75%	68%	Discontinued
Extent of business confidence in marketplace integrity	49	75%	83%	Discontinued
Dispute Resolution Services				
Average number of days between when a civil file is accepted for mediation and when a file is closed		20 days	20 days	20 days
Average number of days between when a criminal file is accepted for mediation and when a file is closed	50	60 days	41 days	50 days
Office of Fair Trading				
Percentage of licensing applications and registration services processed within targets	51	New measure	95%	95%
Percentage of investigations completed within targets		75%	79%	75%
Percentage of conciliations completed within 30 days	52	75%	90%	80%
Percentage of licensing applications processed within targets	53	95%	95%	Discontinued
Percentage of registration and accreditation services processed within targets	53	95%	95%	Discontinued
Births, Deaths and Marriages				
Percentage of registrations completed within 10 working days of receipt of all documents	54	90%	90%	Discontinued
Percentage of births, deaths and marriage certificates issued from completed registrations within 5 working days of applications being receipted	54	95%	95%	Discontinued
State contribution (\$000)		61,181	64,550	67,557
Other revenue (\$000)		3,733	3,898	4,064
Total cost (\$000)		64,914	68,659	71,621

Output name: Human Rights Protection Services

Guardianship and Administration Tribunal

Number of matters lodged	55	New measure	6,500	6,500
Number of matters finalised	55	New measure	6,100	6,200
Clearance rate (finalisations/lodgements)		90%	93%	95%

Measures	Notes	2007-08 Target/Est.	2007-08 Est. Actual	2008-09 Target/Est.
Children Services Tribunal				
Number of matters lodged	55	New measure	275	350
Number of matters finalised	55	New measure	220	300
Clearance rate (finalisations/lodgements)	56	90%	80%	85%
Office of the Adult Guardian				
Percentage of decisions made by guardians affirmed following internal review	57	New measure	100%	75%
Guardianship and Administration Tribunal				
Percentage of cases finalised within 6 months	58	90%	95%	90%
Children Services Tribunal				
Percentage of cases finalised within 6 months		75%	73%	75%
Office of the Adult Guardian				
Percentage of investigation matters referred to Adult Guardian completed within 6 months	59	70%	78%	70%
<hr/>				
State contribution (\$000)		16,362	16,571	18,307
Other revenue (\$000)		872	885	905
Total cost (\$000)		17,234	17,456	19,212

Notes:

- The measure aligns to the national benchmarking standards outlined in the *Report on Government Services* (ROGS) and identifies the court's workload.
- Lodgements are lower than expected for 2007-08 and although finalisations are projected to be slightly below target, the court has maintained its focus on reducing the courts backlog.
- Lodgements are higher than expected for 2007-08 and finalisations are projected to be slightly above target, although less than the increase in lodgements. It should be noted that the numbers are relatively small and a small variance can impact percentages.
- A higher number of sittings than expected is resulting in a greater number of finalisations.
- A higher number of sitting days than expected has allowed for a greater number of finalisations.
- New counting rules mean the target was overstated which resulted in a lower estimated actual.
- The civil lodgement and finalisations have consistently decreased over the past three years. While the nominated forecast for finalisations has decreased, the current clearance rate is maintained.
- The positive variance is caused by a larger number of existing files being finalised compared to the number of new files being lodged.
- The Land and Resources Tribunal and the Land Court were amalgamated and are reported as a combined measure.
- The 2007-08 targets were increased based on the estimated impact of amendments to the *Body Corporate and Community Management Act 1997* which commenced in July 2007. However, amendments requiring self-resolution and the success of conciliation have meant the expected increase did not eventuate. The figure for 2008-09 has been revised accordingly, taking into account the increase in the number of community titles schemes in Queensland.
- This is an unreliable performance measure as the number of inquests able to be finalised each year varies depending on the length and complexity of the inquest. It has been replaced by a clearance rate measure that more accurately shows the extent to which the court is keeping up with its workload.
- This is not an effective measure as it does not provide an indication of performance outcomes.
- The increase in demand for the information service reflects growth in the community titles sector and awareness of the information service through new products and services.
- Replaced with a quality measure which measures the effectiveness of mediation processes.
- The calculation of the measure was not based on robust costing methodology.
- The measure does not reflect increased workload or efficiency. As the complexity and amount of work required varies for each matter, the number of matters finalised adds little value to measuring performance.
- Present indications show a slight decrease in the number of committals being brought before the Magistrates Courts in Central Brisbane, Ipswich and Southport. This does not reflect the overall numbers of committals in other Magistrates Courts.
- More matters are able to be processed as a result of the establishment of the dedicated Mental Health Chambers.
- Indicates the success of the courts innovation programs.
- Indicates the effectiveness of mediation processes.
- The measure has been removed as ODPP does not have direct control over the number of guilty pleas made at presentation of indictments. The number and timing of pleas depends on many factors including the nature of the offence, the strength of the prosecution case and defence legal advice.

22. Replaced with a quality measure which measures the effectiveness of mediation processes.
23. Indicates the effectiveness of the courts to deliver justice in a timely manner. The backlog measures reflect the national standards outlined in ROGS.
24. Provides a measurement of prosecution services performance.
25. The number of courts sitting days varies significantly throughout the year. As a result it is not always possible for the State Reporting Bureau to meet the required service delivery timeframes. As this is an internal service primarily for the judiciary it will not be reported in future SDSs but will continue to be monitored internally.
26. Provides information on the number of more complex disputes or matters not resolved within established timeframes.
27. This measure was replaced by a measure aligning to the national benchmarking standards outlined in ROGS.
28. The counting rules for this measure were adjusted for 2007-08 Estimated Actual to align to other courts and the national benchmarking standards outlined in ROGS. Based on the new counting rules, the original targets set for 2007-08 were too high.
29. The criminal jurisdiction of the District Court has worked hard to reduce its backlog during 2007-08 in line with the national benchmarking standards outlined in ROGS, showing a clearance rate of 104%. This result has been achieved by the continued focus of the courts on finalisations.
30. The measure is now irrelevant because the introduction of the *Cape York Peninsula Heritage Act 2007* has taken away the element of claimable land in the Cape York region, reducing the number of claims.
31. Reflects the number of chargeable hours as a percentage of total hours.
32. The number of Bills introduced is subject to the priorities determined by the Attorney-General and Cabinet. The timing of the passage of those Bills, once introduced, is a matter of Parliament.
33. The number of instruments of subordinate legislation approved by the Governor in Council is determined by the operational demand for these instruments and also the priorities determined by the Attorney-General and Cabinet.
34. Indicates the extent to which priority policy and legislation projects are achieved within specified timeframes.
35. Indicates the timeliness of legal services provided to Government.
36. Identifies the State Penalties Enforcement Registry's (SPER) workload and aligns to the national benchmarking standards outlined in ROGS.
37. The variance in the 2007-08 est. actual relates to an increase in the number of applications received from newly introduced JP training courses and a greater awareness generated by the "JPs in the Community" program.
38. Indicates the growth of the program and the subsequent increased access to JP services.
39. Identifies the number of clients supported by community justice groups.
40. This measure has been reworded. The variance in 2007-08 is the result of the delay in establishing justice mediation services in Cairns, Townsville and the Gold Coast. Now that services are fully operational in those centres it is expected that the number will increase significantly in 2008-09.
41. This measure has been reworded. The variance in 2007-08 is due to an increase in the number of matters being referred or ordered to civil mediation by the courts. It is expected that 2008-09 will bring similar results.
42. This measure has been reworded for clarity.
43. A backlog of trust account audits from late 2006-07 was processed in 2007-08 resulting in a higher estimated actual. The increase for 2008-09 is due to a planned increase in compliance activity related to amendments to the *Security Providers Act 1993*.
44. The software measuring the number of visits to the website has been changed leading to a variance in the number of visits reported.
45. Voluntary mediations are those where community members choose voluntarily to attend mediation, that is, they are not ordered to mediate by a court. The agreement rate is one indicator of the quality of the conduct of mediations. A consistently low agreement rate by a mediator would indicate there was a skill deficit. A consistently low agreement rate by the service as a whole for this type of mediation would bring into question the value of the service.
46. Indicates the availability of JP services in the community.
47. The measure was not accurate as it did not account for the volume of decisions on refusals.
48. The current indicator measures appeals upheld against appeals lodged. As the number of appeals lodged is generally low, less than 10 annually, any appeals upheld skew the result significantly. For example, until the end of March 2008, two out of seven appeals have been upheld.
49. This measure has been discontinued as it provided little value as a performance measure.
50. This measure has been reworded for clarity. Stricter criteria around what matters are accepted for mediation has contributed to a decrease in 2007-08. The target has been reduced as the decrease in workloads is expected to continue.
51. This new measure combines two measures previously reported on (see note 53).
52. This higher estimated actual resulted from the implementation of a new front-end complaint assessment system.
53. This measure has been replaced by a new combined measure dealing with the percentage of licensing applications and registration services processed within targets.
54. This measure has been discontinued while processes around the management of registrations are revised and a more meaningful target developed.
55. The finalisation, lodgement and clearance measures identify the tribunal's workload.
56. The variance is due to a significant increase in applications received. There has been a 36% increase in the number of applications received in comparison with the same period of 2006-07.
57. This measure indicates the quality of guardianship decision making processes. OAG has no control over the number of reviews each year. In 2007-08 there were four requests for internal reviews and the guardians' decisions were upheld in each case.
58. The tribunal has streamlined its case management procedures for non-contentious matters and this has resulted in improved timeliness.
59. Ongoing changes in the management of investigations are leading to greater efficiency in undertaking and concluding investigations.

Income Statement

Department of Justice and Attorney-General	Notes	2007-08 Adjusted Budget \$'000	2007-08 Est. Act. \$'000	2008-09 Estimate \$'000
Income				
Output revenue	1,9,14	293,991	304,612	317,351
User charges	2	29,010	28,197	29,633
Grants and other contributions	3,10	12,433	11,335	11,351
Other revenue	4	616	994	996
Gains on sale/revaluation of property, plant and equipment and investments		..	..	..
Total income		336,050	345,138	359,331
Expenses				
Employee expenses	5,11,15	182,693	189,197	200,596
Supplies and services	6,12	104,917	109,281	109,322
Grants and subsidies		4,381	4,600	4,601
Depreciation and amortisation		32,282	32,282	35,539
Finance/borrowing costs	13	4,947	5,290	4,275
Other expenses	7	6,828	4,699	4,998
Losses on sale/revaluation of property, plant and equipment and investments		..	..	..
Total expenses		336,048	345,349	359,331
OPERATING SURPLUS/(DEFICIT)	8	2	(211)	..

Statement of Changes in Equity

Department of Justice and Attorney-General	Notes	2007-08 Adjusted Budget \$'000	2007-08 Est. Act. \$'000	2008-09 Estimate \$'000
Net effect of the changes in accounting policies and prior year adjustments		..	..	..
Increase/(decrease) in asset revaluation reserve		31,128	31,128	33,285
Net amount of all revenue and expense adjustments direct to equity not disclosed above		..	..	..
Net income recognised directly in equity		31,128	31,128	33,285
Surplus/(deficit) for the period		2	(211)	..
Total recognised income and expense for the period		31,130	30,917	33,285
Equity injection/(withdrawal)	16,18,19	74,806	52,804	294,058
Equity adjustments (MoG transfers)	17	4,758	4,758	..
Total movement in equity for period		110,694	88,479	327,343

Balance Sheet

Department of Justice and Attorney-General	Notes	2007-08 Adjusted Budget \$'000	2007-08 Est. Act. \$'000	2008-09 Estimate \$'000
CURRENT ASSETS				
Cash assets	27,34	20,104	21,935	16,646
Receivables		10,552	10,027	10,027
Other financial assets		..	..	..
Inventories		76	64	64
Other		1,394	1,482	1,482
Non-financial assets held for sale		..	..	..
Total current assets		32,126	33,508	28,219
NON-CURRENT ASSETS				
Receivables		..	..	..
Other financial assets		..	..	..
Property, plant and equipment	20,28,35	640,987	718,042	1,027,720
Intangibles	21,36	41,757	34,317	41,120
Other		..	..	..
Total non-current assets		682,744	752,359	1,068,840
TOTAL ASSETS		714,870	785,867	1,097,059
CURRENT LIABILITIES				
Payables	22,29	7,252	11,299	11,299
Employee benefit obligations		18,475	17,082	17,154
Interest-bearing liabilities and derivatives		15,672	15,208	16,223
Provisions		..	..	..
Other	23,30	2,128	135	135
Total current liabilities		43,527	43,724	44,811
NON-CURRENT LIABILITIES				
Payables		..	..	..
Employee benefits obligations		3,021	3,038	3,038
Interest-bearing liabilities and derivatives	24,31,37	48,705	56,715	39,477
Provisions		..	..	..
Other		..	..	..
Total non-current liabilities		51,726	59,753	42,515
TOTAL LIABILITIES		95,253	103,477	87,326
NET ASSETS/ (LIABILITIES)		619,617	682,390	1,009,733
EQUITY				
Capital/contributed equity	25,32,38	150,237	123,983	418,041
Retained surplus/(accumulated deficit)		263,968	260,115	260,115
Reserves:				
- Asset revaluation reserve	26,33,39	205,412	298,292	331,577
- Other (specify)		..	..	..
TOTAL EQUITY		619,617	682,390	1,009,733

Cash Flow Statement

Department of Justice and Attorney-General	Notes	2007-08 Adjusted Budget \$'000	2007-08 Est. Act. \$'000	2008-09 Estimate \$'000
CASH FLOWS FROM OPERATING ACTIVITIES				
Inflows:				
Output receipts	40,50,56	293,731	302,914	317,351
User charges	41	30,791	29,978	31,414
Grants and other contributions	42,51	6,236	7,138	7,154
Other		7,829	8,161	8,214
Outflows:				
Employee costs	43,52,57	(182,621)	(189,125)	(200,524)
Supplies and services	44,53	(112,130)	(116,494)	(116,540)
Grants and subsidies		(4,381)	(4,600)	(4,601)
Borrowing costs		(4,947)	(5,290)	(4,275)
Other		(2,412)	(2,280)	(2,582)
Net cash provided by/(used in) operating activities		32,096	30,402	35,611
CASH FLOWS FROM INVESTING ACTIVITIES				
Inflows:				
Sales of property, plant and equipment	45	..	270	..
Investments redeemed		..	..	..
Loans and advances redeemed		..	..	..
Outflows:				
Payments for property, plant and equipment and intangibles	46,54,58	(103,607)	(91,330)	(318,735)
Payments for investments		..	..	..
Loans and advances made		..	..	..
Net cash provided by/(used in) investing activities		(103,607)	(91,060)	(318,735)
CASH FLOWS FROM FINANCING ACTIVITIES				
Inflows:				
Borrowings		..	..	..
Equity injections	47,55,59	97,788	83,253	319,963
Outflows:				
Borrowing redemptions		(14,649)	(15,208)	(16,223)
Finance lease payments		..	..	..
Equity withdrawals	48,60	(22,982)	(30,449)	(25,905)
Net cash provided by/(used in) financing activities		60,157	37,596	277,835
Net increase/(decrease) in cash held		(11,354)	(23,062)	(5,289)
Cash at the beginning of financial year		26,582	40,121	21,935
Cash transfers from restructure	49	4,876	4,876	..
Cash at the end of financial year		20,104	21,935	16,646

Income Statement

EXPENSES AND REVENUES ADMINISTERED ON BEHALF OF THE WHOLE-OF- GOVERNMENT	Notes	2007-08 Adjusted Budget \$'000	2007-08 Est. Act. \$'000	2008-09 Estimate \$'000
Revenues				
Commonwealth grants		..	..	..
Taxes, fees and fines	5, 11	196,010	196,748	235,840
Royalties, property income and other territorial revenue		..	..	..
Interest	1, 6, 12	16,706	17,706	27,000
Administered revenue	2, 7, 13	135,687	136,003	141,672
Other		1,691	1,691	1,700
Total revenues		350,094	352,148	406,212
Expenses				
Supplies and services		3,527	3,528	3,563
Depreciation and amortisation		..	..	..
Grants and subsidies	3, 8, 14	70,601	69,256	74,901
Benefit payments		13,260	13,260	13,260
Borrowing costs		..	..	..
Other	4, 9	64,794	66,455	66,868
Total expenses		152,182	152,499	158,592
Net surplus or deficit before transfers to Government		197,912	199,649	247,620
Transfers of administered revenue to Government	10, 15	197,912	199,649	247,620
OPERATING SURPLUS/(DEFICIT)		..	..	..

Balance Sheet

ASSETS AND LIABILITIES ADMINISTERED ON BEHALF OF THE WHOLE-OF- GOVERNMENT	Notes	2007-08 Adjusted Budget \$'000	2007-08 Est. Act. \$'000	2008-09 Estimate \$'000
CURRENT ASSETS				
Cash assets	16, 19	33,330	41,679	42,279
Receivables	17,20,21	180,097	203,123	219,815
Inventories		18	18	18
Other		..	..	..
Non-financial assets held for sale		..	..	..
Total current assets		213,445	244,820	262,112
NON-CURRENT ASSETS				
Receivables		..	..	..
Other financial assets		..	..	..
Property, plant and equipment		..	..	..
Intangibles		..	..	..
Other		..	..	..
Total non-current assets		..	..	..
TOTAL ADMINISTERED ASSETS		213,445	244,820	262,112
CURRENT LIABILITIES				
Payables		9,355	9,863	9,863
Transfers to Government payable	17,20,21	197,739	222,154	239,446
Interest-bearing liabilities		..	..	..
Other	18	(277)	6,451	6,451
Total current liabilities		206,817	238,468	255,760
NON-CURRENT LIABILITIES				
Payables		6,555	6,279	6,279
Interest-bearing liabilities		..	..	..
Other		..	..	..
Total non-current liabilities		6,555	6,279	6,279
TOTAL ADMINISTERED LIABILITIES		213,372	244,747	262,039
ADMINISTERED NET ASSETS/(LIABILITIES)		73	73	73
EQUITY				
Capital/Contributed equity		3,918	3,918	3,918
Retained surplus/(Accumulated deficit)		(3,845)	(3,845)	(3,845)
Reserves:				
- Asset revaluation reserve		..	..	..
- Other (specify)		..	..	..
TOTAL ADMINISTERED EQUITY		73	73	73

Cash Flow Statement

CASH FLOWS ADMINISTERED ON BEHALF OF THE WHOLE-OF- GOVERNMENT	Notes	2007-08 Adjusted Budget \$'000	2007-08 Est. Act. \$'000	2008-09 Estimate \$'000
CASH FLOWS FROM OPERATING ACTIVITIES				
Inflows:				
Administered item receipts	22, 26	135,687	140,727	141,672
Grants and other contributions		..	..	..
Taxes, fees and fines	27 ,33	155,805	156,543	195,635
Royalties, property income and other territorial revenues		..	..	..
Other	23,28,34	26,701	27,701	36,597
Outflows:				
Transfers to Government	24,29,35	(180,620)	(182,357)	(230,328)
Grants and subsidies	30, 36	(83,861)	(82,516)	(88,161)
Supplies and services		(3,828)	(5,084)	(3,864)
Borrowing costs		..	..	..
Other	25, 31	(49,284)	(50,945)	(50,951)
Net cash provided by/(used in) operating activities		600	4,069	600
CASH FLOWS FROM INVESTING ACTIVITIES				
Inflows:				
Sales of property, plant and equipment		..	..	..
Investments redeemed		..	..	..
Loans and advances redeemed		..	..	..
Outflows:				
Payments for property, plant and equipment and intangibles		..	..	..
Payments for investments		..	..	..
Loans and advances made		..	..	..
Net cash provided by/(used in) investing activities		..	..	..
CASH FLOWS FROM FINANCING ACTIVITIES				
Inflows:				
Borrowings		..	..	..
Equity injections	32, 37	10,593	9,707	386
Outflows:				
Borrowing redemptions		..	..	..
Finance lease payments		..	..	..
Equity withdrawals	32, 37	(10,593)	(9,707)	(386)
Net cash provided by/(used in) financing activities		..	..	..
Net increase/(decrease) in cash held		600	4,069	600
Administered cash at beginning of financial year		29,433	34,313	41,679
Cash transfers from restructure		3,297	3,297	..
Administered cash at end of financial year		33,330	41,679	42,279

Explanation of Variances in the Financial Statements

Income Statement

Major variations between 2007-08 Adjusted Budget and 2007-08 Estimated Actual include:

1. The increase is primarily due to additional funding provided via the Mid-Year Budget Review for the Road Safety Summit and Young Drivers Safety Initiatives, Managing the Cost of Consumer Credit, workload pressures in the Office of the State Coroner, funding for legal costs of Dangerous Sexual Offenders and the transfer of funding for the Public Safety Network. In addition, the increase reflects a realignment of outlays to cover minor works expenditure that do not meet the asset recognition criteria.
2. The variation is primarily due to lower than projected externally generated professional fees in Crown Law.
3. The movement primarily represents a reduction in the anticipated level of goods and services received below fair value. These include laboratory services provided by Queensland Health and archival and property services provided by the Department of Public Works. These decreases are partially offset by increased funding transferred from the Legal Practitioner Interest on Trust Accounts Fund (LPITAF) to the Legal Services Commission (LSC).
4. The increase primarily reflects a revised estimate of interest revenue.
5. The increase is primarily due to additional funding provided via the Mid-Year Budget Review for the Road Safety Summit and Young Drivers Safety Initiatives, Managing the Cost of Consumer Credit, workload pressures in the Office of the State Coroner and a realignment of resources to reflect operational requirements of the department.
6. The increase is primarily due to additional funding provided via the Mid-Year Budget Review for legal costs of Dangerous Sexual Offenders, costs associated with the Office of the State Coroner and the transfer of funding for the Public Safety Network. In addition, the increase also reflects a realignment of funding to cover minor works expenditure that do not meet the asset recognition criteria.
7. The movement relates to the recognition of non-cash expenses associated with goods and services received below fair value. Refer Note 3.
8. The operating deficit in the 2007-08 Estimated Actual primarily reflects the use of existing cash balances of the Consumer Credit Fund towards consumer education initiatives.

Major variations between 2007-08 Adjusted Budget and 2008-09 Estimate include:

9. The increase primarily relates to additional funding provided for enterprise bargaining, Road Safety Summit and Young Drivers Safety Initiatives, Managing the Cost of Consumer Credit, workload pressures in the Office of the State Coroner, protecting vulnerable adults, employment of additional prosecutors and the full year impact of the machinery-of-Government transfers.
10. The movement primarily represents a reduction in the anticipated level of goods and services received below fair value. These include laboratory services provided by Queensland Health and archival and property services provided by the Department of Public Works. These decreases are partially offset by increased funding transferred from the LPITAF to the LSC.
11. The increase primarily reflects the full year impact of the machinery-of-Government transfers and increased funding for enterprise bargaining costs, new initiatives including the Road Safety Summit and Young Drivers Safety Initiatives, Camera Detected Offence Program, Managing the Cost of Consumer Credit, employment of additional prosecutors and workload pressures in the Office of the State Coroner.
12. The increase primarily reflects the full year impact of the machinery-of-Government transfers and increased funding for Managing the Cost of Consumer Credit, workload pressures in the Office of the State Coroner, protecting vulnerable adults and Road Safety Summit and Young Drivers Safety Initiatives.
13. The movement represents the anticipated reduction in interest expense relating to Queensland Treasury Corporation borrowings for the construction of the Brisbane Magistrates Court.

Major variations between 2007-08 Estimated Actual and the 2008-09 Estimate include:

14. The increase primarily relates to additional funding provided for enterprise bargaining, Camera Detected Offence Program, Managing the Cost of Consumer Credit and for workload pressures in the Office of the State Coroner, protecting vulnerable adults, employment of additional prosecutors and the full year impact of the machinery-of-Government transfers. These increases are partially offset by the one-off funding in 2007-08 for the Public Safety Network.
15. The increase primarily reflects the full year impact of the machinery-of-Government transfers and increased funding for enterprise bargaining costs and new initiatives including the Road Safety Summit and Young Drivers Safety Initiatives, Managing the Cost of Consumer Credit, employment of additional prosecutors and workload pressures in the Office of the State Coroner.

Statement of Changes in Equity

Major variations between 2007-08 Adjusted Budget and 2007-08 Estimated Actual include:

16. The decrease is due to the realignment of funding from 2007-08 to 2008-09 primarily reflecting revised funding profiles for a number of capital projects.
17. The amount reflects the one-off nature of the machinery-of-Government transfers that occurred in September 2007.

Major variations between 2007-08 Adjusted Budget and 2008-09 Estimate include:

18. The increase is due to additional funding for the new Supreme and District Courts and the realignment of funding from 2007-08 to 2008-09 reflecting revised funding profiles for a number of capital projects.

Major variations between 2007-08 Estimated Actual and the 2008-09 Estimate include:

19. The increase is due to additional funding for the new Supreme and District Courts and the realignment of funding from 2007-08 to 2008-09 reflecting revised funding profiles for a number of capital projects.

Balance Sheet

Major variations between 2007-08 Adjusted Budget and 2007-08 Estimated Actual include:

20. The increase primarily reflects the higher than anticipated annual revaluation of property, plant and equipment in accordance with current accounting policies. This increase is partially offset by the realignment of funding from 2007-08 to 2008-09 reflecting revised funding profiles for a number of capital projects.
21. The decrease is due to the realignment of funding from 2007-08 to 2008-09 reflecting revised completion dates of a number of projects including the Prosecution Case Management Information System and the Integrated Justice Information Strategy.
22. The increase represents higher than projected trade creditors in the normal course of business.
23. The reduction represents lower than projected unearned revenue.
24. The increase primarily reflects a revision of the repayment schedule associated with the QTC borrowings for the construction of the Brisbane Magistrates Court.
25. This decrease is primarily due to the realignment of funding from 2007-08 to 2008-09 reflecting revised funding profiles for a number of capital projects.
26. The increase primarily reflects the higher than anticipated annual revaluation of property, plant and equipment in accordance with current accounting policies.

Major variations between 2007-08 Adjusted Budget and 2008-09 Estimate include:

27. The decrease primarily reflects the utilisation of cash reserves on capital projects in 2008-09.
28. The increase primarily represents the capital investment program funding for the new Supreme and District Courts. It also reflects the annual revaluation of property, plant and equipment in accordance with current accounting policies and the realignment of funding from 2007-08 to 2008-09 reflecting revised funding profiles for a number of capital projects. These increases are partially offset by the annual depreciation charge.
29. The increase represents higher than projected trade creditors in the normal course of business.
30. The reduction represents lower than projected unearned revenue.
31. The decrease is due to the ongoing repayment of the QTC borrowings for the construction of the Brisbane Magistrates Court.
32. The increase is due to additional funding for the new Supreme and District Courts and the realignment of funding from 2007-08 to 2008-09 reflecting revised funding profiles for a number of capital projects.
33. The increase reflects the annual revaluation of property, plant and equipment in accordance with current accounting policies.

Major variations between 2007-08 Estimated Actual and the 2008-09 Estimate include:

34. The decrease primarily reflects the utilisation of cash reserves on capital projects in 2008-09.
35. The increase primarily represents the capital investment program funding for the new Supreme and District Courts. It also reflects the annual revaluation of property, plant and equipment in accordance with current accounting policies and the realignment of funding from 2007-08 to 2008-09 reflecting revised funding profiles for a number of capital projects. These increases are partially offset by the annual depreciation charge.
36. The increase is due to the realignment of funding from 2007-08 to 2008-09 reflecting revised completion dates of a number of projects including the Prosecution Case Management Information System and the Integrated Justice Information Strategy.
37. The decrease is due to the decreasing ongoing repayment of the QTC borrowings for the construction of the Brisbane Magistrates Court.
38. The increase is due to additional funding for the new Supreme and District Courts and the realignment of funding from 2007-08 to 2008-09 reflecting revised funding profiles for a number of capital projects.
39. The increase reflects the annual revaluation of property, plant and equipment in accordance with current accounting policies.

Cash Flow Statement

Major variations between 2007-08 Adjusted Budget and 2007-08 Estimated Actual include:

40. The increase is primarily due to additional funding provided via the Mid-Year Budget Review for the Road Safety Summit and Young Drivers Safety Initiatives, Managing the Cost of Consumer Credit, workload pressures in the Office of the State Coroner, funding for legal costs of Dangerous Sexual Offenders and the transfer of funding for the Public Safety Network. In addition, the increase reflects a realignment of outlays to cover minor works expenditure that do not meet the asset recognition criteria.
41. The variation is primarily due to lower than projected externally generated professional fees in Crown Law.
42. The movement primarily represents increased funding transferred from the LPITAF to the LSC.
43. The increase is primarily due to additional funding provided via the Mid-Year Budget Review for the Office of the State Coroner, Road Safety Summit and Young Drivers Safety and Managing the Cost of Consumer Credit initiatives and a realignment of resources to reflect operational requirements of the department.
44. The increase is primarily due to additional funding provided via the Mid-Year Budget Review for legal costs of Dangerous Sexual Offenders, costs associated with the Office of the State Coroner and the transfer of funding for the Public Safety Network. In addition, the increase also reflects a realignment of funding to cover minor works expenditure that do not meet the asset recognition criteria.
45. The sale in 2007-08 relates to the disposal of land. The funds were utilised on the capital investment program.
46. The decrease is primarily due to the realignment of funding from 2007-08 to 2008-09 reflecting revised funding profiles of a number of capital projects.
47. The decrease is primarily due to the realignment of funding from 2007-08 to 2008-09 reflecting revised funding profiles of a number of capital projects.
48. The increase reflects the one-off return of funding to Queensland Treasury in line with the revised repayment schedule for QTC borrowings for the construction of the Brisbane Magistrates Court.
49. Reflects the one-off cash transfer associated with the machinery-of-Government transfers.

Major variations between 2007-08 Adjusted Budget and 2008-09 Estimate include:

50. The increase primarily relates to additional funding provided for enterprise bargaining, Road Safety Summit and Young Drivers Safety Initiatives, Managing the Cost of Consumer Credit, workload pressures in the Office of the State Coroner, protecting vulnerable adults, employment of additional prosecutors and the full year impact of the machinery-of-Government transfers.
51. The movement primarily represents increased funding transferred from the LPITAF to the LSC.
52. The increase primarily reflects the full year impact of the machinery-of-Government transfers and increased funding for enterprise bargaining costs, new initiatives including the Road Safety Summit and Young Drivers Safety Initiatives, Managing the Cost of Consumer Credit, employment of additional prosecutors and workload pressures in the Office of the State Coroner.
53. The increase primarily reflects the full year impact of the machinery-of-Government transfers and increased funding for Managing the Cost of Consumer Credit, workload pressures in the Office of the State Coroner, protecting vulnerable adults and Road Safety Summit and Young Drivers Safety Initiatives.
54. The increase primarily reflects additional funding for the construction of the new Supreme and District Courts and realignment of funding from 2007-08 to 2008-09 reflecting revised funding profiles of a number of capital projects.
55. The increase primarily reflects additional funding for the construction of the new Supreme and District Courts and realignment of funding from 2007-08 to 2008-09 reflecting revised funding profiles of a number of capital projects.

Major variations between 2007-08 Estimated Actual and the 2008-09 Estimate include:

56. The increase primarily relates to additional funding provided for enterprise bargaining, Camera Detected Offence Program, Managing the Cost of Consumer Credit and for workload pressures in the Office of the State Coroner, protecting vulnerable adults, employment of additional prosecutors and the full year impact of the machinery-of-Government transfers. These increases are partially offset by the one-off funding in 2007-08 for the Public Safety Network.
57. The increase primarily reflects the full year impact of the machinery-of-Government transfers and increased funding for enterprise bargaining costs and new initiatives including the Camera Detected Offence Program, Managing the Cost of Consumer Credit, workload pressures in the Office of the State Coroner and employment of additional prosecutors.
58. The increase primarily reflects additional funding for the construction of the new Supreme and District Courts and realignment of funding from 2007-08 to 2008-09 reflecting revised funding profiles of a number of capital projects.
59. The increase primarily reflects additional funding for the construction of the new Supreme and District Courts and realignment of funding from 2007-08 to 2008-09 reflecting revised funding profiles of a number of capital projects.
60. The decrease reflects the one-off return of funding to Queensland Treasury in 2007-08, in line with the revised repayment schedule for QTC borrowings for the construction of the Brisbane Magistrates Court.

Income Statement

Expenses and Revenues Administered on behalf of the Whole-of-Government

Major variations between 2007-08 Adjusted Budget and 2007-08 Estimated Actual include:

1. The increase primarily reflects a revised estimate of interest revenue collected on trust accounts held with banks under the *Property Agents and Motor Dealers Act 2000*.
2. The increase primarily reflects additional funding for the Mid-Year Budget Review initiatives including workload pressures of the Office of the State Coroner, Road Safety Summit and Young Drivers Safety Initiatives and grant payments to the Office of the Information Commissioner. These are partially offset by revised funding profiles to the Crime and Misconduct Commission and Anti-Discrimination Commission Queensland.
3. The decrease primarily reflects the realignment of grant payments to the Crime and Misconduct Commission and Anti-Discrimination Commission Queensland.
4. The increase primarily reflects increased claims approved in accordance with the *Property Agents and Motor Dealers Act 2000* and the Mid-Year Budget Review funding for the Road Safety Summit and Young Drivers Safety Initiatives.

Major variations between 2007-08 Adjusted Budget and 2008-09 Estimate include:

5. The variance primarily reflects the machinery-of-Government transfers that occurred and the full year impact of revenues generated by the Office of Fair Trading for Register of Encumbered Vehicles Searches, trade measurement fees and residential services accreditation fees. It also reflects increased collection of fines by the State Penalties Enforcement Registry (SPER).
6. The variance primarily reflects the machinery-of-Government transfers that occurred and the full year impact of revenues generated by the Office of Fair Trading for interest revenue collected on trust accounts held with banks under the *Property Agents and Motor Dealers Act 2000*.
7. The increase primarily reflects increased funding paid to associated entities for annual increases in enterprise bargaining. It also reflects the full year impact of the machinery-of-Government transfers that occurred in September 2007. The increase can also be attributed to funding for Office of the Information Commissioner, Brisbane Coroner, Cost of Consumer Credit Initiative and Road Safety Summit and Young Drivers Safety Initiatives.
8. The increase primarily reflects increased funding paid to associated entities for annual increases in enterprise bargaining. The increase can also be attributed to Mid-Year Budget Review funding for Office of the Information Commissioner, Brisbane Coroner, Managing the Cost of Consumer Credit Initiative and Road Safety Summit and Young Drivers Safety Initiatives and the realignment of funding to 2008-09 for payments to the Crime and Misconduct Commission.
9. The variance primarily reflects the machinery-of-Government transfers that occurred and the full year impact. It also reflects increased funding associated with the Mid-Year Budget Review initiatives including workload pressures of the Office of the State Coroner and Road Safety Summit and Young Drivers Safety Initiatives.
10. The variance primarily reflects the machinery-of-Government transfers that occurred and the full year impact of revenues generated by the Office of Fair Trading for Register of Encumbered Vehicles Searches, trade measurement fees and residential services accreditation fees and interest revenue collected on trust accounts held with banks under the *Property Agents and Motor Dealers Act 2000*. It also reflects increased revenues generated through the Road Safety Summit and Young Drivers Safety Initiatives, Camera Detected Offence Program and the Road Safety Initiative Package.

Major variations between 2007-08 Estimated Actual and the 2008-09 Estimate include:

11. The variance primarily reflects the machinery-of-Government transfers that occurred and the full year impact of revenues generated by the Office of Fair Trading for Register of Encumbered Vehicles Searches, trade measurement fees and residential services accreditation fees. It also reflects increased collection of fines by the SPER.
12. The variance primarily reflects the machinery-of-Government transfers that occurred and the full year impact of revenues generated by the Office of Fair Trading for interest revenue collected on trust accounts held with banks under the *Property Agents and Motor Dealers Act 2000*.
13. The increase primarily reflects increased funding paid to associated entities for annual increases in enterprise bargaining. It also reflects the full year impact of the machinery-of-Government transfers that occurred in September 2007. The increase can also be attributed to Mid-Year Budget Review funding for the Office of the Information Commissioner (OIC), Brisbane Coroner, Managing the Cost of Consumer Credit Initiative and Road Safety Summit and Young Drivers Safety Initiatives and the realignment of funding to 2008-09 for payments to the Crime and Misconduct Commission.
14. The increase primarily reflects increased funding paid to associated entities for annual increases in enterprise bargaining. The increase can also be attributed to Mid-Year Budget Review funding for The OIC and the realignment of funding to 2008-09 for payments to the Crime and Misconduct Commission.
15. The variance primarily reflects the machinery-of-Government transfers that occurred and the full year impact of revenues generated by the Office of Fair Trading for Register of Encumbered Vehicles Searches, trade measurement fees and residential services accreditation fees and interest revenue collected on trust accounts held with banks under the *Property Agents and Motor Dealers Act 2000*. It also reflects increased revenues generated through the Road Safety Summit and Young Drivers Safety Initiatives, Camera Detected Offence Program and the Road Safety Initiative Package.

Balance Sheet

Assets and Liabilities Administered on behalf of the Whole-of-Government

Major variations between 2007-08 Adjusted Budget and 2007-08 Estimated Actual include:

16. The increase primarily represents higher than projected operating requirements for the Department and cash recognised for use in future periods.
17. The increase primarily reflects higher than projected receivables for debts associated with SPER.
18. The increase primarily reflects the first time recognition of a provision for claims relating to the Criminal Injury Compensation Scheme.

Major variations between 2007-08 Adjusted Budget and 2008-09 Estimate include:

19. The increase primarily represents higher than projected operating requirements for the Department and cash recognised for use in future periods.
20. The increase primarily reflects higher than projected receivables for debts associated with SPER.

Major variations between 2007-08 Estimated Actual and the 2008-09 Estimate include:

21. The increase primarily reflects higher than projected receivables for debts associated with SPER.

Cash Flow Statement

Cash Flows Administered on behalf of the Whole-of-Government

Major variations between 2007-08 Adjusted Budget and 2007-08 Estimated Actual include:

22. The increase primarily reflects additional funding for the Mid-Year Budget Review initiatives including workload pressures of the Office of the State Coroner, Road Safety Summit and Young Drivers Safety Initiatives and grant payments to the OIC. It also reflects the collection of cash for revenues recognised in a prior period. These are partially offset by the realignment of funding to 2008-09 for payments to the Crime and Misconduct Commission and Anti-Discrimination Commission Queensland.
23. The increase primarily reflects a revised estimate of interest revenue collected on trust accounts held with banks under the *Property Agents and Motor Dealers Act 2000*.
24. The increase primarily reflects a revised estimate of interest revenue collected on trust accounts held with banks under the *Property Agents and Motor Dealers Act 2000* and reflects increased collection of fines by the SPER.
25. The increase primarily reflects increased claims approved in accordance with the *Property Agents and Motor Dealers Act 2000* and the Mid-Year Budget Review funding for the Road Safety Summit and Young Drivers Safety Initiatives.

Major variations between 2007-08 Adjusted Budget and 2008-09 Estimate include:

26. The increase primarily reflects increased funding paid to associated entities for annual increases in enterprise bargaining. It also reflects the full year impact of the machinery-of-Government transfers that occurred in September 2007 and can also be attributed to increased funding for The OIC, Brisbane Coroner, Managing the Cost of Consumer Credit Initiative and Road Safety Summit and Young Drivers Safety Initiatives.
27. The variance primarily reflects the machinery-of-Government transfers that occurred and the full year impact of revenues generated by the Office of Fair Trading for Register of Encumbered Vehicles Searches, trade measurement fees and residential services accreditation fees. It also reflects increased collection of fines by the SPER.
28. The variance primarily reflects the machinery-of-Government transfers that occurred and the full year impact of revenues generated by the Office of Fair Trading for interest revenue collected on trust accounts held with banks under the *Property Agents and Motor Dealers Act 2000*.
29. The variance primarily reflects the machinery-of-Government transfers that occurred and the full year impact of revenues generated by the Office of Fair Trading for Register of Encumbered Vehicles Searches, trade measurement fees and residential services accreditation fees and interest revenue collected on trust accounts held with banks under the *Property Agents and Motor Dealers Act 2000*. It also reflects increased collection of fines by the SPER.
30. The increase primarily reflects increased funding paid to associated entities for annual increases in enterprise bargaining. The increase can also be attributed to Mid-Year Budget Review funding for The OIC, Brisbane Coroner, Cost of Consumer Credit and Road Safety Summit and Young Drivers Safety Initiatives and the realignment of funding to 2008-09 for payments to the Crime and Misconduct Commission.
31. The variance primarily reflects the machinery-of-Government transfers that occurred and the full year impact of expenses associated with claims paid under the *Property Agents and Motor Dealers Act 2000*.
32. The variance reflects the one off nature of funding provided for the capital costs of relocation of the Crime and Misconduct Commission.

Major variations between 2007-08 Estimated Actual and the 2008-09 Estimate include:

33. The variance primarily reflects the machinery-of-Government transfers that occurred and the full year impact of revenues generated by the Office of Fair Trading for Register of Encumbered Vehicles Searches, trade measurement fees and residential services accreditation fees. It also reflects increased collection of fines by the SPER.
34. The variance primarily reflects the machinery-of-Government transfers that occurred and the full year impact of revenues generated by the Office of Fair Trading for interest revenue collected on trust accounts held with banks under the *Property Agents and Motor Dealers Act 2000*.
35. The variance primarily reflects the machinery-of-Government transfers that occurred and the full year impact of revenues generated by the Office of Fair Trading for Register of Encumbered Vehicles Searches, trade measurement fees and residential services accreditation fees and interest revenue collected on trust accounts held with banks under the *Property Agents and Motor Dealers Act 2000*. It also reflects increased collection of fines by the SPER.
36. The increase primarily reflects increased funding paid to associated entities for annual increases in enterprise bargaining. The increase can also be attributed to Mid-Year Budget Review funding for The OIC, Brisbane Coroner, Managing the Cost of Consumer Credit Initiative and Road Safety Summit and Young Drivers Safety Initiatives and the realignment of funding to 2008-09 for payments to the Crime and Misconduct Commission.
37. The variance reflects the one off nature of funding provided for the capital costs of relocation of the Crime and Misconduct Commission.

Electoral Commission of Queensland

Departmental Overview

Strategic Issues

The Electoral Commission of Queensland (the Commission) is an independent statutory authority established under the *Electoral Act 1992*. The mission of the Commission is to maintain the integrity of Queensland's electoral system.

Key environmental factors impacting on the strategic direction of the Commission and the delivery of electoral services to Queenslanders include:

- the timing and duration of State, local, federal and interstate electoral events including general elections, by-elections, referendums, redistributions and industrial elections
- the Government's continuing electoral and administrative reform agenda
- the impact of demographic changes, particularly of interstate migration and patterns of population distribution, on the spatial bases of Commission clients and consequently on the local demand for electoral services throughout Queensland.

2008-09 Highlights

Future developments in 2008-09 will be directed towards:

- finalisation of the redistribution of the State electoral boundaries
- implementation of the recommendations of the State Redistribution Commission
- planning and preparation for future State electoral events
- further investigation into potential vision impaired voting systems and processes
- ongoing review of electoral events.

2007-08 Achievements

Major achievements for 2007-08 include:

- conduct of the elections for the City of Brisbane
- conduct of the Quadrennial Local Government elections for all of Queensland involving different voting and election types
- continued delivery of a Community Awareness Program
- finalisation of the re-division of the electoral boundaries for the City of Brisbane
- conduct of the redistribution of the State electoral boundaries.

Departmental Outputs

The Commission's effective delivery of electoral services and the provision of a free, honest and fair electoral system ensures that all Queenslanders have the opportunity to participate equitably in the democratic life of the State, which contributes to the whole-of-Government outcome of delivering responsive government.

Staffing^{1, 2}

Output	Notes	2007-08 Budget	2007-08 Est. Actual	2008-09 Estimate
Outputs				
Electoral Services (Electoral Commission of Queensland)				
Statutory Officers		1	1	1
Administrative Officers		32	32	32
Casual Officers		10	8	8
Total		43	41	41

Notes:

1. Full-time equivalents (FTEs) as at 30 June.
2. The Governor in Council appoints 90 returning officers (one per State Electoral District and an assistant for the District of Cook) to assist with the conduct of a State general election. The Electoral Commissioner appointed 98 returning officers to assist with the conduct of the 2008 City of Brisbane (26 returning officers) and local government elections (72 returning officers). In addition, the Commission engages up to 9,000 polling officials to conduct electoral events, most for one day only (polling day). People from each of these employee categories are not included in the total.

Administered Items

Description

The Commission's administered items relate to revenues collected on behalf of the Government for:

- fines levied against enrolled electors for failure to vote at Parliamentary elections
- forfeiture of nomination deposits paid by or on behalf of candidates for Parliamentary elections where the candidate did not attain the required number of first preference votes in the election for the electoral district.

The collection of fines for failure to vote at electoral events is episodic and of limited duration in that the process relates to a specific electoral event and the collection process is essentially completed in the 12 month period following the election. This is not an annual or continuing process.

Review of Output Performance

Recent achievements and emerging issues

The following administered transactions were performed during 2007-08:

- fines for failure to vote at the State general election
- fines for failure to vote at the Brisbane Central by-election.

Future developments

During 2008-09, the collection of fines for failure to vote at the Brisbane Central by-election is anticipated.

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

Departmental Statements

Performance Statement

Measures	Notes	2007-08 Target/Est.	2007-08 Est. Actual	2008-09 Target/Est.
Output name: Electoral Services				
No. of Parliamentary State general elections conducted		..	..	..
No. of Parliamentary by-elections conducted		..	..	..
No. of local government elections conducted	1	1	73	..
No. of local government electoral and boundary reviews conducted	2	..	25	6
No. of industrial elections referred by Industrial Registrar	3	35	39	35
No. of industrial election positions to be elected	3	1,500	2,773	1,500
No. of industrial election ballots conducted	3	60	80	65
No. of roll services provided	4	165	165	140
No. of electoral information services provided	5	100,000	175,000	75,000
No. of inquiries/audits of pre-selection ballots conducted	6	2	..	6
No. of enrolment transactions during the period	7	600,000	600,000	550,000
Increase in total enrolment during the period	8	50,000	90,000	60,000
Elector client base		2,600,000	2,640,000	2,700,000
Level of voter turnout local government elections		..	85%	..
Level of voter turnout Brisbane Central by-election		..	67.6%	..
Level of informal voting local government elections		..	2%	..
Level of informal voting Brisbane central by-election		..	3.9%	..
Access to electoral services throughout State – electoral district printed roll available at Magistrates Courts and Queensland Government Agent Program Offices – locations		81	81	81
Access to electoral services for Queenslanders – ECQ website pages visited	9	4,500,000	162,000,000	57,500,000
Per elector cost of local government elections	10	..	\$6.57	..
Per elector cost of Brisbane Central by-election		..	\$5.09	..
Per elector cost of public information and awareness campaigns		..	\$0.12	..
State contribution (\$000)	11	11,613	26,011	11,374
Other revenue (\$000)	12	206	2,630	55
Total cost (\$000)		11,819	28,641	11,429

Notes:

1. During 2007-08 the Commission was required to conduct the 2008 Quadrennial Local Government elections for 73 councils following the local government reform process.
2. The Commission had not anticipated conducting any local government boundary reviews in 2007-08 as the new Local Government Reform Commission assumed the short term responsibility for the review of local government boundary arrangement matters. The Commission was however referred a number of internal boundary reviews to be made prior to the March 2008 elections.
3. The actual number of elections referred by the Industrial Registrar, positions elected and ballots conducted for the industrial elections was higher than anticipated. The lower costs of conducting a number of smaller ballots compensated for the higher numbers. These activity levels are not expected to flow through to 2008-09 where normal activity levels are anticipated.
4. The number of roll services provided is anticipated to reduce in 2008-09 following the higher level of activity in 2007-08 as a result of the local government elections.
5. The local government elections resulted in a significant increase in telephone enquiries.
6. The Commission anticipated conducting two inquiries in 2007-08 in relation to the pre-selection ballots for the City of Brisbane elections. These will now be conducted in 2008-09 in addition to four (4) audits and include other local government areas.
7. The decrease in enrolments in 2008-09 reflects anticipated activity levels in a non-election year.
8. The increase in total enrolment relates to the 2007 federal election and the 2008 local government elections.
9. The increase in the Commission's website pages visited relates to the 2007 federal election and the 2008 local government elections, and reflects the significant upgrade of the Commission's web-based information systems to provide real-time detailed electoral information in a user-friendly format.
10. The cost per elector figure relates to the City of Brisbane and 2008 Quadrennial Local Government elections, which resulted in the Commission conducting 73 individual elections run simultaneously for the first time.
11. The increase in the 2007-08 State contribution reflects funding provided to the Commission to conduct the 2008 quadrennial local government elections.
12. The increase in other revenue in 2007-08 reflects the conduct of the 2008 quadrennial local government elections by the Commission for the City of Brisbane on a user pays basis.

Income Statement

Electoral Commission of Queensland	Notes	2007-08 Budget \$'000	2007-08 Est. Act. \$'000	2008-09 Estimate \$'000
Income				
Output revenue	1, 6	11,613	26,011	11,374
User charges	2, 5, 7	206	2,630	55
Grants and other contributions		..	..	..
Other revenue		..	..	..
Gains on sale/revaluation of property, plant and equipment and investments		..	..	..
Total income		11,819	28,641	11,429
Expenses				
Employee expenses	3, 8	2,490	11,105	2,584
Supplies and services	3, 8	9,179	17,373	8,703
Grants and subsidies		..	..	..
Depreciation and amortisation		129	129	127
Finance/borrowing costs		..	..	..
Other expenses	4, 9	21	34	15
Losses on sale/revaluation of property, plant and equipment and investments		..	..	..
Total expenses		11,819	28,641	11,429
OPERATING SURPLUS/(DEFICIT)		..	..	..

Statement of Changes in Equity

Electoral Commission of Queensland	Notes	2007-08 Budget \$'000	2007-08 Est. Act. \$'000	2008-09 Estimate \$'000
Net effect of the changes in accounting policies and prior year adjustments		..	..	..
Increase/(decrease) in asset revaluation reserve		..	..	..
Net amount of all revenue and expense adjustments direct to equity not disclosed above		..	..	..
Net income recognised directly in equity		..	..	..
Surplus/(deficit) for the period		..	..	..
Total recognised income and expense for the period		..	..	..
Equity injection/(withdrawal)	10, 11	(108)	(8)	(76)
Equity adjustments (MoG transfers)		..	..	..
Total movement in equity for period		(108)	(8)	(76)

Balance Sheet

Electoral Commission of Queensland	Notes	2007-08 Budget \$'000	2007-08 Est. Act. \$'000	2008-09 Estimate \$'000
CURRENT ASSETS	12, 14			
Cash assets		560	774	785
Receivables		147	193	193
Other financial assets		..	..	..
Inventories		13	11	11
Other		20	15	15
Non-financial assets held for sale		..	..	..
Total current assets		740	993	1,004
NON-CURRENT ASSETS				
Receivables		..	..	..
Other financial assets		..	..	..
Property, plant and equipment		210	270	230
Intangibles		659	648	601
Other		..	..	..
Total non-current assets		869	918	831
TOTAL ASSETS		1,609	1,911	1,835
CURRENT LIABILITIES	13, 15			
Payables		99	203	203
Employee benefit obligations		256	314	314
Interest-bearing liabilities and derivatives		..	..	..
Provisions		..	..	..
Other		..	..	..
Total current liabilities		355	517	517
NON-CURRENT LIABILITIES				
Payables		..	..	..
Employee benefits obligations		..	..	..
Interest-bearing liabilities and derivatives		..	..	..
Provisions		..	..	..
Other		..	..	..
Total non-current liabilities		..	..	..
TOTAL LIABILITIES		355	517	517
NET ASSETS/(LIABILITIES)		1,254	1,394	1,318
EQUITY				
Capital/contributed equity		1,106	1,198	1,122
Retained surplus/(accumulated deficit)		148	196	196
Reserves:				
- Asset revaluation reserve		..	..	..
- Other (specify)		..	..	..
TOTAL EQUITY		1,254	1,394	1,318

Cash Flow Statement

Electoral Commission of Queensland	Notes	2007-08 Budget \$'000	2007-08 Est. Act. \$'000	2008-09 Estimate \$'000
CASH FLOWS FROM OPERATING ACTIVITIES				
Inflows:				
Output receipts	16, 22	11,613	26,011	11,374
User charges	17, 21, 23	208	2,632	57
Grants and other contributions		..	..	..
Other		890	890	890
Outflows:				
Employee costs	18, 24	(2,490)	(11,105)	(2,584)
Supplies and services	18, 24	(10,069)	(18,263)	(9,593)
Grants and subsidies		..	..	..
Borrowing costs		..	..	..
Other	19, 25	(23)	(36)	(17)
Net cash provided by/(used in) operating activities		129	129	127
CASH FLOWS FROM INVESTING ACTIVITIES				
Inflows:				
Sales of property, plant and equipment		..	..	..
Investments redeemed		..	..	..
Loans and advances redeemed		..	..	..
Outflows:				
Payments for property, plant and equipment and intangibles	20, 26	(40)	(140)	(40)
Payments for investments		..	..	..
Loans and advances made		..	..	..
Net cash provided by/(used in) investing activities		(40)	(140)	(40)
CASH FLOWS FROM FINANCING ACTIVITIES				
Inflows:				
Borrowings	27	..	..	..
Equity injections		..	100	..
Outflows:				
Borrowing redemptions		..	..	..
Finance lease payments		..	..	..
Equity withdrawals		(108)	(108)	(76)
Net cash provided by/(used in) financing activities		(108)	(8)	(76)
Net increase/(decrease) in cash held		(19)	(19)	11
Cash at the beginning of financial year		579	793	774
Cash transfers from restructure		..	..	..
Cash at the end of financial year		560	774	785

Income Statement

EXPENSES AND REVENUES ADMINISTERED ON BEHALF OF THE WHOLE-OF- GOVERNMENT	Notes	2007-08 Budget \$'000	2007-08 Est. Act. \$'000	2008-09 Estimate \$'000
Revenues				
Commonwealth grants		..	..	..
Taxes, fees and fines	1	116	116	..
Royalties, property income and other territorial revenue		..	..	..
Interest		..	..	..
Administered revenue		..	..	..
Other		..	..	..
Total revenues	2	116	116	..
Expenses				
Supplies and services		..	..	..
Depreciation and amortisation				
Grants and subsidies		..	..	..
Benefit payments				
Borrowing costs		..	..	..
Other		..	..	..
Total expenses		..	..	..
Net surplus or deficit before transfers to Government	2	116	116	..
Transfers of administered revenue to Government		116	116	..
OPERATING SURPLUS/(DEFICIT)		..	..	..

Cash Flow Statement

CASH FLOWS ADMINISTERED ON BEHALF OF THE WHOLE-OF-GOVERNMENT	Notes	2007-08 Budget \$'000	2007-08 Est. Act. \$'000	2008-09 Estimate \$'000
CASH FLOWS FROM OPERATING ACTIVITIES				
Inflows:				
Administered item receipts		..	..	..
Grants and other contributions		..	..	..
Taxes, fees and fines	3	116	116	..
Royalties, property income and other territorial revenues		..	..	..
Other		..	..	..
Outflows:				
Transfers to Government	4	(116)	(116)	..
Grants and subsidies		..	..	..
Supplies and services		..	..	..
Borrowing costs		..	..	..
Other		..	..	..
Net cash provided by/(used in) operating activities		..	..	..
CASH FLOWS FROM INVESTING ACTIVITIES				
Inflows:				
Sales of property, plant and equipment		..	..	..
Investments redeemed		..	..	..
Loans and advances redeemed		..	..	..
Outflows:				
Payments for property, plant and equipment and intangibles		..	..	..
Payments for investments		..	..	..
Loans and advances made		..	..	..
Net cash provided by/(used in) investing activities		..	..	..
CASH FLOWS FROM FINANCING ACTIVITIES				
Inflows:				
Borrowings		..	..	..
Equity injections		..	..	..
Outflows:				
Borrowing redemptions		..	..	..
Finance lease payments		..	..	..
Equity withdrawals		..	..	..
Net cash provided by/(used in) financing activities		..	..	..
Net increase/(decrease) in cash held		..	..	..
Administered cash at beginning of financial year		..	..	..
Cash transfers from restructure		..	..	..
Administered cash at end of financial year		..	..	..

Explanation of Variances in the Financial Statements

Income Statement

Major variations between 2007-08 Budget and 2007-08 Estimated Actual include:

1. Variation relates to funding provided for the conduct of the local government elections in 2007-08.
2. Relates to user charges for the conduct of the City of Brisbane elections run on cost recovery basis.
3. Additional expenditure relates to the conduct of the City of Brisbane and local government elections.
4. The additional other expenses relate to the additional audit costs associated with the conduct of the elections in 2007-08.

Major variations between 2007-08 Budget and 2008-09 Estimate include:

5. The variation relates to a once off user charge in 2007-08 for the supply of voters rolls for the City of Brisbane and local government elections.

Major variations between 2007-08 Estimated Actual and the 2008-09 Estimate include:

6. Variation relates to funding provided for the conduct of the local government elections in 2007-08.
7. Relates to user charges for the conduct of City of Brisbane elections run on cost recovery basis.
8. Additional expenditure relates to the conduct of the City of Brisbane and local government elections.
9. The additional other expenses relate to the additional audit costs associated with the conduct of the elections in 2007-08.

Statement of Changes in Equity

Major variations between 2007-08 Budget and 2007-08 Estimated Actual include:

10. Variation relates to an equity injection of \$0.1 million as a once off increase in 2007-08 to capital transferred from recurrent funding to acquire equipment for the City of Brisbane and local government elections

Major variations between 2007-08 Estimated Actual and the 2008-09 Estimate include:

11. Variation relates to an equity injection of \$0.1 million as a once off increase in 2007-08 to capital transferred from recurrent funding to acquire equipment for the City of Brisbane and local government elections

Balance Sheet

Major variations between 2007-08 Budget and 2007-08 Estimated Actual include:

12. The increase in cash assets relates to payments made for the City of Brisbane and local government elections that will not have cleared through the bank account by end of year.
13. The variation relates to additional employee benefits as a result of the City of Brisbane and local government elections.

Major variations between 2007-08 Budget and 2008-09 Estimate include:

14. The increase in cash assets relates to payments made for the City of Brisbane and local government elections that will not have cleared through the bank account by end of year.
15. The variation relates to additional employee benefits accrued during 2007-08 as a result of the City of Brisbane and local government elections.

Cash Flow Statement

Major variations between 2007-08 Budget and 2007-08 Estimated Actual include:

16. Variation relates to funding provided for the conduct of the local government elections in 2007-08.
17. Relates to user charges for conduct of the City of Brisbane elections run on cost recovery basis.
18. Additional expenditure relates to the conduct of the City of Brisbane and local government elections.
19. The additional expenditure relates to a once off acquisition of equipment for the City of Brisbane and local government elections.
20. The equity injection relates to a once off increase to capital transferred from recurrent funding to acquire equipment for the City of Brisbane and local government elections.

Major variations between 2007-08 Budget and 2008-09 Estimate include:

21. The variation relates to a once off user charge in 2007-08 for the supply of voters rolls for the City of Brisbane and local government elections.

Major variations between 2007-08 Estimated Actual and the 2008-09 Estimate include:

22. The higher level of funding in 2007-08 relates to funding provided for the conduct of the local government elections.
23. The higher level of user charges in 2007-08 relates to once off charges for the conduct of the City of Brisbane elections run on cost recovery basis.
24. The higher level of expenditure in 2007-08 relates to once off expenditure for the conduct of the City of Brisbane and local government elections.
25. The additional other expenses relate to the additional audit costs associated with the conduct of the elections in 2007-08.
26. The additional expenditure in 2007-08 relates to a once off acquisition of equipment for the City of Brisbane and local government elections.
27. The equity injection relates to a once off increase to capital in 2007-08 transferred from recurrent funding to acquire equipment for the City of Brisbane and local government elections.

Income Statement

Expenses and Revenues Administered on behalf of the Whole-of-Government

Major variations between 2007-08 Budget and 2008-09 Estimate include:

1. The variation relates to the collection of non-voter fines for the State general election and the Brisbane Central by-election. The process will be finalised in 2007-08. There are no collections anticipated for 2008-09.

Major variations between 2007-08 Estimated Actual and the 2008-09 Estimate include:

2. The variation relates to the collection of non-voter fines for the State general election and the Brisbane Central by-election. The process will be finalised in 2007-08. There are no collections anticipated for 2008-09.

Cash Flow Statement

Cash Flows Administered on behalf of the Whole-of-Government

Major variations between 2007-08 Budget and 2008-09 Estimate include:

3. The variation relates to the collection of non-voter fines for the State general election and the Brisbane Central by-election. The process will be finalised in 2007-08. There are no collections anticipated for 2008-09.

Major variations between 2007-08 Estimated Actual and the 2008-09 Estimate include:

4. The variation relates to the collection of non-voter fines for the State general election and the Brisbane Central by-election. The process will be finalised in 2007-08. There are no collections anticipated for 2008-09.

Office of the Ombudsman

Departmental Overview

Strategic Issues

The mission of the Office of the Ombudsman (the Office) is to promote excellence in public sector decision making and administrative practice in Queensland.

The statutory role of the Office is to investigate administrative actions of agencies and to assist agencies to improve their practices and procedures.

The goals of the Office are to:

- perform a key role in Queensland's accountability framework
- promote administrative justice by providing a fair and effective investigative service
- contribute to improving the quality of administrative practice in Queensland public sector agencies
- promote organisational excellence and a skilled, committed workforce in the Office.

Environmental factors influencing the strategic direction of the Office include:

- implementing recommendations of the Strategic Review of the Office undertaken in 2005-06
- devising cost-effective ways of discharging the Ombudsman's role to help public agencies improve administrative practice while continuing to independently investigate complaints about those agencies' decisions and actions
- liaising with complaint handling agencies to achieve optimal use of resources
- servicing Queensland's diverse and highly decentralised community
- meeting the expectations of Parliament and the community to deliver services efficiently, effectively and in a timely manner
- growing public interest in accountability and transparency in government at all levels.

2008-09 Highlights

In early 2009 the Office will relocate to new premises, collocating with the Commission for Children and Young People and Child Guardian, Anti-Discrimination Commission Queensland, the Health Quality and Complaints Commission and the Queensland Office of the Commonwealth Ombudsman.

The collocation of these agencies in the new premises provides the opportunity to take a more co-ordinated approach to the delivery of complaints services to the public of Queensland. The approach contributes to the Government priority of Modernising the federation and delivering accountable government.

In 2008-09 the Office will also continue to assist agencies to meet the requirements of the Public Service Commissioner's *Directive 13/06 – Complaints Management Systems* (the Directive), which was issued on 10 November 2006 and required agencies to have in place internal complaint systems that complied with the Directive by 10 November 2007.

Activities associated with complaint management systems include:

- assessing whether agencies' complaints management systems comply with the Directive based on an Agency Self-Audit Toolkit the Ombudsman issued to public agencies (excluding local government) towards the end of 2007-08. It is anticipated that a formal report will be made to Parliament on the Ombudsman's assessment of the level of compliance
- continuing to assist individual agencies to improve their complaint management systems
- continuing to deliver training to frontline officers and to internal review officers on effective complaints management.

The Office will also continue to deliver the Good Decisions Training program, providing training to over 2,000 government officers to improve their administrative decision making.

Finally, in respect of the Office's investigative role, it will continue to:

- assess and investigate complaints from members of the public in a timely manner
- conduct own initiative investigations, where appropriate
- report to Parliament on systemic maladministration.

2007-08 Achievements

- As at 31 March 2008 the Office finalised 11,638 complaint related matters comprising:
 - 5,541 complaints;
 - 5,543 additional complaints that were referred to other agencies by the Office;
 - 504 inquiries; and
 - 50 reviews requested by complainants dissatisfied with a decision of the Office.
- Finalised 84.8% of complaints within 30 days of receipt and 99.1% within 12 months of receipt.
- Used informal processes to deal with 99.6% of complaints.
- Continued to provide access to the Office's services for all Queenslanders. As at 31 March 2008, officers had visited regional centres 37 times to investigate complaints and/or deliver training sessions. This approach ensures the Office maintains a strong regional presence and that people in those areas know how to make a complaint to the Office.
- Embarked on a new partnership with Smart Service Queensland and their Queensland Government Agent Program (QGAP). QGAP provides general government information and services to help 'bridge the gap' for rural and remote Queensland communities. QGAP officers in 68 offices have undertaken training that will enable them to assist a member of the public in making an enquiry or complaint to the Ombudsman.
- Continued to increase awareness and access to our services through its regional awareness campaigns. These campaigns target those regions that have sizeable populations, and yet are under-represented in the number of complaints received by the Office. This year the Office targeted the following regions:
 - North West (Mount Isa);
 - Mackay (Mackay, Bowen);
 - Far North (Cairns, Mareeba, Atherton Tablelands); and
 - Northern (Townsville, Charters Towers, Emerald).

- As at 31 March 2008, the Office delivered to agencies on good decision making and effective complaints management, as follows:
 - 62 training sessions were delivered;
 - 19 in regional Queensland;
 - 53 of the training sessions were delivered to state agencies and attended by 911 officers;
 - five of the training sessions were delivered to local councils and attended by 100 officers; and
 - a further 22 training sessions had been booked through to 30 June 2008, five of which will be delivered in regional Queensland.
- Feedback from these training sessions continues to indicate an extremely high satisfaction rating in respect of the content and usefulness of the training and the professionalism of the trainers.
- The corrections program of the Office was delivered by:
 - conducting twice-yearly visits to each of the state's correctional centres;
 - providing reports and recommendations to the general managers of these centres based on complaints received and on audits of their administrative processes;
 - providing reports about significant complaint trends to Queensland Corrective Services;
 - meeting, where possible, with Aboriginal and Torres Strait Islander counsellors and Indigenous prisoner representatives;
 - continuing to service the Prisoner PhoneLink to provide prisoners with a free and confidential means of making complaints to the Office; and
 - working with indigenous prisoners in the Cultural Centre at Arthur Gorrie Correctional Centre to develop artwork appropriate for use in promoting the Office's complaints role to indigenous prisoners.
- Presented a report to the Speaker for tabling in Parliament titled The Councillor Code of Conduct Report.
- Obtained the Speaker's approval to publish a resource for public sector agencies with regulatory functions called Tips and Traps for Regulators.
- Participated in the planning and design of the new office premises that will be shared with the Commission for Children and Young People and Child Guardian, Anti-Discrimination Commission Queensland, the Health Quality and Complaints Commission and the Queensland Office of the Commonwealth Ombudsman.
- Continued joint awareness campaigns with other independent accountability agencies targeting multi-cultural communities, to communicate the message that It's OK to complain.
- Launched the Frontline Perspective newsletter, to complement the State and Local Perspective newsletters, disseminating information to officers working in customer service roles in state government agencies and local councils. These newsletters provide officers with straightforward, useful information and advice to improve their decision making and complaints handling at the first point of contact to prevent complaints from arising or escalating.
- Continued to promote the Office website and achieved the following results:
 - email and web complaints now comprise almost 20% of total contact with the Office compared with 5% in 2006-07; and

- an increase of 20% in the total web interactions from government agencies and members of the public from 52,079 to 65,451; the materials downloaded most frequently being our Perspective newsletters, Good Decision making Guide and Complaints Management resources.
- Continued our involvement in the following joint research projects:
 - the national Whistling While They Work Project, a Griffith University project to enhance the management and protection of internal witnesses, including whistleblowers, in the Australian public sector, sponsored by Ombudsman Offices and anti-corruption agencies throughout Australia; and
 - the Unreasonable Complainant Conduct Project, to identify effective methods for handling such conduct, sponsored by Ombudsman Offices throughout Australia.

Departmental Outputs

The Independent Review of Complaints about Government Administration Output provides Queensland's primary facility for independently reviewing, investigating and, if necessary, redressing illegality or unfairness in public administration. The output also focuses on improving the quality of decision making and administrative practice in public agencies. By providing for public scrutiny of the activities of the executive arm of government, the output supports a strong corporate governance and accountability framework in the Queensland public sector.

Staffing¹

Output	Notes	2007-08 Budget	2007-08 Est. Actual	2008-09 Estimate
Independent Review of Complaints about Government Administration		53.0	53.4	53.0
Total		53.0	53.4	53.0

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

Departmental Statements

Performance Statement

Measures	Notes	2007-08 Target/Est.	2007-08 Est. Actual	2008-09 Target/Est.
Output name: Independent Review of Complaints about Government Administration				
Complaints finalised		7,000	7,387	7,000
Inquiries finalised		400	672	600
Referrals finalised	1	4,000	7,390	6,500
Review requests finalised		80	66	80
Total matters finalised	2	11,480	15,515	14,180
Proportion of complaints investigated where a positive outcome was achieved for the complainant		40%	53%	40%
Proportion of complaints resolved informally compared to complaints resolved by formal investigation		95%	99%	95%
Proportion of complaints where early intervention occurred		90%	95%	90%
Proportion of recommendations for improvements to administrative practice or to rectify unfairness to individual complainants accepted by agencies		90%	95%	90%
Proportion of complaints finalised within 12 months of lodgement		95%	99%	95%
Proportion of open complaints at the end of each reporting period that are more than 12 months old	3	10%	5%	5%
Number of regional centres outside of Brisbane visited to investigate complaints and/or deliver administrative improvement training sessions		50	50	50
Proportion of complaints received from outside of Brisbane		65%	70%	65%
Administrative Improvement				
Number of administrative improvement training sessions delivered		100	90	100
State Contribution (\$'000)		6,034	6,204	6,709
Other Revenue (\$'000)		160	160	160
Total Cost (\$'000)	4	6,194	6,364	6,869

Notes:

1. Target adjusted to reflect the increase in the amount of matters the Office refers to other complaint agencies to deal with.
2. Total matters target has been reviewed with regard to higher than anticipated inquiries to the Office, and referrals made from the Office to other public sector agencies.
3. Target adjusted to reflect improved performance in dealing with complaints in a timely manner.
4. Increase in funding is due to additional allocations associated with relocation to new premises.

Income Statement

Office of the Ombudsman	Notes	2007-08 Budget \$'000	2007-08 Est. Act. \$'000	2008-09 Estimate \$'000
Income				
Output revenue	1,6,11	6,034	6,204	6,709
User charges		160	160	160
Grants and other contributions		..	..	..
Other revenue		..	..	..
Gains on sale/revaluation of property, plant and equipment and investments		..	..	..
Total income		6,194	6,364	6,869
Expenses				
Employee expenses		4,940	4,869	5,103
Supplies and services	2, 7, 12	451	1,287	1,660
Grants and subsidies		..	..	..
Depreciation and amortisation	3, 8, 13	131	178	76
Finance/borrowing costs		..	..	..
Other expenses	4, 9	672	30	30
Losses on sale/revaluation of property, plant and equipment and investments		..	..	..
Total expenses		6,194	6,364	6,869
OPERATING SURPLUS/(DEFICIT)		..	..	..

Statement of Changes in Equity

Office of the Ombudsman	Notes	2007-08 Budget \$'000	2007-08 Est. Act. \$'000	2008-09 Estimate \$'000
Net effect of the changes in accounting policies and prior year adjustments		..	..	..
Increase/(decrease) in asset revaluation reserve		..	..	..
Net amount of all revenue and expense adjustments direct to equity not disclosed above		..	..	..
Net income recognised directly in equity		..	..	..
Surplus/(deficit) for the period		..	..	..
Total recognised income and expense for the period		..	..	..
Equity injection/(withdrawal)	5,10,14	(51)	40	300
Equity adjustments (MoG transfers)		..	..	..
Total movement in equity for period		(51)	40	300

Balance Sheet

Office of the Ombudsman	Notes	2007-08 Budget \$'000	2007-08 Est. Act. \$'000	2008-09 Estimate \$'000
CURRENT ASSETS				
Cash assets	15, 20	167	382	381
Receivables		102	98	98
Other financial assets		..	..	..
Inventories		..	..	..
Other		6	17	17
Non-financial assets held for sale		..	..	..
Total current assets		275	497	496
NON-CURRENT ASSETS				
Receivables		..	..	..
Other financial assets		..	..	..
Property, plant and equipment	16,21,25	143	71	375
Intangibles	17, 22	30	..	..
Other		..	..	..
Total non-current assets		173	71	375
TOTAL ASSETS		448	568	871
CURRENT LIABILITIES				
Payables	18, 23	115	171	174
Employee benefit obligations		340	314	314
Interest-bearing liabilities and derivatives		..	..	..
Provisions		..	..	..
Other		..	..	..
Total current liabilities		455	485	488
NON-CURRENT LIABILITIES				
Payables		5	4	4
Employee benefits obligations		95	79	79
Interest-bearing liabilities and derivatives		..	..	..
Provisions		..	..	..
Other		..	..	..
Total non-current liabilities		100	83	83
TOTAL LIABILITIES		555	568	571
NET ASSETS/(LIABILITIES)		(107)	..	300
EQUITY				
Capital/contributed equity	19,24,26	(39)	65	365
Retained surplus/(accumulated deficit)		(70)	(65)	(65)
Reserves:				
- Asset revaluation reserve		2	..	..
- Other (specify)		..	..	..
TOTAL EQUITY		(107)	..	300

Cash Flow Statement

Office of the Ombudsman	Notes	2007-08 Budget \$'000	2007-08 Est. Act. \$'000	2008-09 Estimate \$'000
CASH FLOWS FROM OPERATING ACTIVITIES				
Inflows:				
Output receipts	27,31,36	6,034	6,204	6,709
User charges		164	164	164
Grants and other contributions		..	..	..
Other		120	120	120
Outflows:				
Employee costs		(4,940)	(4,869)	(5,103)
Supplies and services	28,32,37	(568)	(1,404)	(1,777)
Grants and subsidies		..	..	..
Borrowing costs		..	..	..
Other	29, 33	(676)	(34)	(34)
Net cash provided by/(used in) operating activities		134	181	79
CASH FLOWS FROM INVESTING ACTIVITIES				
Inflows:				
Sales of property, plant and equipment		..	..	..
Investments redeemed		..	..	..
Loans and advances redeemed		..	..	..
Outflows:				
Payments for property, plant and equipment and intangibles	34, 38	(80)	(60)	(380)
Payments for investments		..	..	..
Loans and advances made		..	..	..
Net cash provided by/(used in) investing activities		(80)	(60)	(380)
CASH FLOWS FROM FINANCING ACTIVITIES				
Inflows:				
Borrowings		..	..	..
Equity injections	30,35,39	(51)	40	300
Outflows:				
Borrowing redemptions		..	..	..
Finance lease payments		..	..	..
Equity withdrawals		..	..	..
Net cash provided by/(used in) financing activities		(51)	40)	300
Net increase/(decrease) in cash held		3	161	(1)
Cash at the beginning of financial year		164	221	382
Cash transfers from restructure		..	..	..
Cash at the end of financial year		167	382	381

Explanation of Variances in the Financial Statements

Income Statement

Major variations between 2007-08 Budget and 2007-08 Estimated Actual include:

1. Increase due to 2006-07 carry forward of \$0.15 million appropriation funding to 2007-08 due to unspent employee expenses.
2. Increase due to reclassification of operational leases from other expenses to supplies and services as well as an increase in rental expenses.
3. Increase due to accelerated amortisation of catalyst file management system.
4. Decrease due to reclassification of operational leases from other expenses to supplies and services.
5. Increase due to reversal of equity withdrawal in 2007-08, plus equity injection of \$0.04 million.

Major variations between 2007-08 Budget and 2008-09 Estimate include:

6. Output revenue in the 2008-09 Estimate includes enterprise bargaining increases and additional funding relating to increased accommodation costs.
7. Increase due to reclassification of operational leases from other expenses to supplies and services as well as increase in accommodation rent associated with new premises.
8. Decrease due to two major assets having been fully written down in previous financial year.
9. Decrease due to reclassification of operational leases from other expenses to supplies and services.
10. Increase due to additional capital expenditure associated with relocation to new premises.

Major variations between 2007-08 Estimated Actual and the 2008-09 Estimate include:

11. Output revenue in the 2008-09 Estimate includes enterprise bargaining increases and additional funding relating to increased accommodation costs.
12. Increase due to increase in rental expenses associated with relocation to new premises.
13. Decrease due to two major assets having been fully written down in previous financial year.
14. Increase due to additional capital expenditure associated with relocation to new premises.

Balance Sheet

Major variations between 2007-08 Budget and 2007-08 Estimated Actual include:

15. Increase due to reversal of equity withdrawal plus the equity injection of \$0.04 million, as well as higher depreciation charged, being non-cash.
16. Decrease due to minor expenditure on new assets.
17. Decrease due to full amortisation of the Office's complaints management database in 2007-08.
18. Increase due to greater than anticipated expenditure toward the end of 2007-08.
19. Increase due to reversal of equity withdrawal in 2007-08, plus equity injection of \$0.04 million.

Major variations between 2007-08 Budget and 2008-09 Estimate include:

20. Increase due to reversal of equity withdrawal plus the equity injection of \$0.04 million, as well as higher depreciation charged, being non-cash.
21. Increase due to anticipated capital expenditure to be incurred in fitout of new premises.
22. Decrease due to full amortisation of the Office's complaints management database in 2007-08.
23. Increase due to greater than anticipated expenditure toward the end of 2007-08.
24. Increase due to reversal of equity withdrawal in 2007-08, plus equity injection of \$0.04 million and additional capital for the expenditure associated with the relocation to new premises.

Major variations between 2007-08 Estimated Actual and the 2008-09 Estimate include:

25. Increase due to anticipated capital expenditure to be incurred in fitout of new premises.
26. Increase in contributed equity is a result of additional capital expenditure associated with the relocation to new premises.

Cash Flow Statement

Major variations between 2007-08 Budget and 2007-08 Estimated Actual include:

27. Increase due to 2006-07 carry forward of \$0.15 million appropriation funding to 2007-08 due to unspent employee expenses.
28. Increase due to reclassification of operational leases from other expenses to supplies and services as well as an increase in rental expenses.
29. Decrease due to reclassification of operational leases from other expenses to supplies and services.
30. Increase due to reversal of equity withdrawal in 2007-08, plus equity injection of \$0.04 million.

Major variations between 2007-08 Budget and 2008-09 Estimate include:

31. Increase due to 2006-07 carry forward of \$0.15 million appropriation funding to 2007-08 due to unspent employee expenses, enterprise bargaining funding and additional funding for increased accommodation costs.
32. Increase due to reclassification of operational leases from other expenses to supplies and services as well as increase in rental expenses.
33. Decrease due to reclassification of operational leases from other expenses to supplies and services.
34. Increase due to anticipated additional capital expenditure to be incurred in fitout of new premises.
35. Increase due to reversal of equity withdrawal in 2007-08, plus equity injection of \$0.04 million

Major variations between 2007-08 Estimated Actual and the 2008-09 Estimate include:

36. Output revenue in the 2008-09 Estimate includes enterprise bargaining increases and additional funding relating to increased accommodation costs.
37. Increase due to increase in rental expenses.
38. Increase due to anticipated additional capital expenditure to be incurred in fitout of new premises.
39. Increase due to anticipated additional capital expenditure to be incurred in fitout of new premises.

Public Trust Office

Departmental Overview

Established on 1 January 1916, the Public Trustee of Queensland (PTQ) supports the people of Queensland by carrying out many functions for the Queensland Government including:

- administering deceased estates, trusts and providing financial management for people with a decision making disability
- trustee of philanthropic trusts such as the Queensland Community Foundation (QCF), the Forde Foundation and the Lady Bowen Trust
- providing community service obligations, at no cost to government, budgeted at \$19 million in 2008-09, which includes \$12.8 million for disability services, \$3.4 million for the preparation of wills, \$0.24 million to fund the Civil Legal Aid Scheme and funding for the Office of the Adult Guardian of \$0.95 million.

Strategic Issues

- There are an escalating number of appointments as financial administrator for persons with limited personal and financial support. This has resulted in increased costs for the provision of the PTQ's community service obligations.
- The increase in the number of complex matters necessitates the ongoing monitoring of staffing requirements.
- The ageing of Queensland's population together with the growing incidence of elder abuse, particularly involving financial misappropriation, has generated increased need for the financial administration and associated services provided by the PTQ.
- Over the last decade or so the trend towards couples holding assets as joint tenants has decreased the number of simple deceased estates requiring formal administration. However the number of more complex estates has increased with consequent positive impact on revenue. The budgeted number of new estates is consistent with recent years.
- The PTQ will be represented on the review reference group for the second stage of the review of the *Guardianship and Administration Act 2000* undertaken by the Queensland Law Reform Commission.

2008-09 Highlights

- PTQ is budgeting for an operating surplus of \$0.43 million.
- Expected to maintain steady growth of core business activities.
- Reviewing and improving work processes to enhance will making, deceased estate, private executor services and disability services to meet the needs of the people of Queensland.
- Promotion of trustee services to Queensland's ageing population, particularly in relation to financial management, advice in relation to preparation of enduring powers of attorney and developing a community education information package on the identification, prevention and resolution of financial abuse of the elderly.
- In consultation with the Queensland Investment Corporation, the PTQ is reviewing the investment strategy for the Public Trustee Investment Funds to maintain performance within product design in view of the prevailing and projected economic environment.

2007-08 Achievements

- Appointed as the trustee of the new Indigenous Queenslanders Foundation.
- The QCF has now received over \$20 million in bequests and over \$300 million of pledged bequests.
- Maintaining the PTQ's status as preferred financial administrator for adults with a decision making disability with approximately 66% of new appointments and 96% of reappointments as administrator on review as at 31 March 2008.
- Funds under management increased from \$750 million in 2003-04 to \$1.124 billion in 2007-08.
- Clients with a decision making disability have increased from 5,933 in 2003-04 to 6,853 as at 31 March 2008.

Departmental Outputs

The major outputs of the PTQ are financial administration for adults with impaired capacity, administering deceased estates and acting as trustee.

The management and staff of the PTQ are committed to its mission statement, which is “to deliver a full range of professional, accessible and reliable trustee, financial and related services in a supportive, compassionate and ethical manner”.

By delivering a range of services to achieve its mission, the PTQ plays an essential role in assisting to achieve the Government's priority of Fostering healthy individuals and communities.

Staffing

The PTQ budgeted for 505 full-time staff equivalent positions (FTE) in 2007-08. The Public Trust Office had 488 FTE as at 31 March 2008 and has budgeted for 502 FTE in 2008-09. Due to labour market shortages the PTQ has experienced difficulties recruiting staff to fill vacant positions created by staff resignations and staff transfers to other Government agencies, particularly in regional offices. It is expected that the current vacant positions will be filled prior to 30 June 2008.

Administered Items

Description

Under section 25 of the *Public Trustee Act 1978*, the Public Trustee administers the Unclaimed Moneys Fund on behalf of the Queensland Government. The Unclaimed Moneys Fund represents moneys received from various sources through a variety of statutory provisions dealing with unclaimed moneys or other property. The major source of money held by the Public Trust Office comprises the proceeds of deceased estates where beneficiaries cannot be found and dividends for shareholders who cannot be located.

Financial Statements in relation to Administered Items appear on the following pages.

Departmental Statements

Performance Statement

Measures	Notes	2007-08 Target/Est.	2007-08 Est.Actual	2008-09 Target/Est.
Output: Deceased Estate and Trust				
Administration Services (Public Trust Office)				
Number of deceased estate matters received for administration		2,446	2,316	2,457
Number of protective management matters under administration	1	6,726	6,883	6,952
Number of other trust matters under administration	1	6,418	6,146	6,414
Number of commercially uneconomical protective management and trust matters managed at no cost to Government		7,886	8,055	8,216
Number of Enduring Powers of Attorney prepared		3,700	3,590	3,662
Number of wills prepared		21,500	21,129	21,552
Free advice to the Public (Hours)		3,711	3,715	3,789
Degree of compliance with Client Service Standards (as measured by Client Satisfaction Survey)		95%	97%	97%
Administration of Deceased Estates finalised within 12 months		70%	77%	70%
Enduring Powers of Attorney to be prepared within 1 day of receipt of client instructions		98%	98%	98%
Wills to be prepared within 1 day of receipt of client instructions		98%	98%	98%
Total cost of administering deceased estate matters	2	13,069	11,733	11,850
Administration of commercially uneconomical deceased estates	3	86	54	66
Total cost of administering protective management matters	1, 4	14,017	16,128	16,773
Total cost of administering other trust matters	1	3,550	3,788	3,940
Managing the commercially uneconomical affairs of people with a disability and prisoners' estates		12,988	12,892	13,800
Total cost of preparing Enduring Powers of Attorney		287	320	333
Provision of a free will-making service		3,010	3,232	3,361
Provision of free advice to the public		604	584	607
Funding for the Adult Guardian		923	923	948
Funding for Legal Aid Assistance		233	251	248
Management of prisoners - criminal compensation and civil actions		43	55	57
State Contribution (\$'000)		..	..	..
Other Revenue (\$'000)		62,565	69,559	72,130
Total Cost (\$'000)		61,461	67,951	71,697

Notes:

- Protective management matters are now separately reported, whereas they were previously combined with other trust matters in the 2007-08 Ministerial Portfolio Statement.
- Cost is declining in line with lower file numbers and faster time to complete existing files.
- The cost of administering deceased estates has decreased as the quality of files has improved.
- Cost is increasing in line with the growth in file numbers and also due to increased file complexity in the 2007-08 year.

Income Statement

Public Trust Office	Notes	2007-08 Budget \$'000	2007-08 Est. Act. \$'000	2008-09 Estimate \$'000
Income				
Output revenue		..	..	..
User charges	1	41,546	44,259	41,783
Grants and other contributions		..	..	..
Other revenue	2,6,12	21,019	25,300	30,347
Gains on sale/revaluation of property, plant and equipment and investments		..	..	..
Total income		62,565	69,559	72,130
Expenses				
Employee expenses	7,13	33,656	32,621	35,005
Supplies and services	8,14	9,527	10,016	11,387
Grants and subsidies		983	978	1,028
Depreciation and amortisation	3,9,15	2,807	1,705	2,226
Finance/borrowing costs	4,10,16	8,130	12,405	15,792
Other expenses		6,358	6,100	6,259
Losses on sale/revaluation of property, plant and equipment and investments	5,11,17	..	4,126	..
Total expenses		61,461	67,951	71,697
OPERATING SURPLUS/(DEFICIT)		1,104	1,608	433

Statement of Changes in Equity

Public Trust Office	Notes	2007-08 Budget \$'000	2007-08 Est. Act. \$'000	2008-09 Estimate \$'000
Net effect of the changes in accounting policies and prior year adjustments		..	..	..
Increase/(decrease) in asset revaluation reserve		6,713	..	..
Net amount of all revenue and expense adjustments direct to equity not disclosed above		..	..	..
Net income recognised directly in equity		6,713	..	..
Surplus/(deficit) for the period	18	1,104	1,608	433
Total recognised income and expense for the period		7,817	1,608	433
Equity injection/(withdrawal)		..	..	..
Equity adjustments (MoG transfers)		..	..	..
Total movement in equity for period		7,817	1,608	433

Balance Sheet

Public Trust Office	Notes	2007-08 Budget \$'000	2007-08 Est. Act. \$'000	2008-09 Estimate \$'000
CURRENT ASSETS				
Cash assets	19,23,27	58,230	110,587	137,367
Receivables		3,038	4,269	4,269
Other financial assets		278,522	304,918	276,376
Inventories		..	..	..
Other		165	329	329
Non-financial assets held for sale		..	..	..
Total current assets		339,955	420,103	418,341
NON-CURRENT ASSETS				
Receivables		..	..	..
Other financial assets		4,820	..	..
Property, plant and equipment	20,24,28	41,000	55,925	71,550
Intangibles		910	429	443
Other		..	..	..
Total non-current assets		46,730	56,354	71,993
TOTAL ASSETS		386,685	476,457	490,334
CURRENT LIABILITIES				
Payables	21,25,29	9,741	4,096	2,849
Employee benefits obligations		3,981	4,123	4,523
Interest-bearing liabilities and derivatives	21,25,29	231,871	310,323	314,723
Provisions		688	804	804
Other		..	..	..
Total current liabilities		246,281	319,346	322,899
NON-CURRENT LIABILITIES				
Payables		..	..	..
Employee benefits obligations		7,413	7,267	7,267
Interest-bearing liabilities and derivatives		..	..	..
Provisions		..	..	..
Other		..	..	..
Total non-current liabilities		7,413	7,267	7,267
TOTAL LIABILITIES		253,694	326,613	330,166
NET ASSETS (LIABILITIES)		132,991	149,844	160,168
EQUITY				
Capital/contributed equity		..	..	..
Retained surplus/(Accumulated deficit)	22,26	15,811	8,429	8,862
Reserves:				
- Asset revaluation reserve	20,24	23,708	42,024	51,915
- Other	19,23,27	93,472	99,391	99,391
TOTAL EQUITY		132,991	149,844	160,168

Cash Flow Statement

Public Trust Office	Notes	2007-08 Budget \$'000	2007-08 Est. Act. \$'000	2008-09 Estimate \$'000
CASH FLOWS FROM OPERATING ACTIVITIES				
Inflows:				
Output receipts		..	..	..
User charges		44,863	47,120	41,783
Grants and other contributions		..	..	..
Other		21,019	25,260	30,347
Outflows:				
Employee costs		(32,821)	(31,438)	(34,605)
Supplies and services		(9,527)	(15,136)	(11,387)
Grants and subsidies		(983)	(978)	(1,028)
Borrowing costs		(8,130)	(11,158)	(17,039)
Other		(8,475)	(5,946)	(6,259)
Net cash provided by/(used in) operating activities		5,946	7,724	1,812
CASH FLOWS FROM INVESTING ACTIVITIES				
Inflows:				
Sales of property, plant and equipment	30,31,32	..	..	..
Investments redeemed		108,495	47,249	28,542
Loans and advances redeemed		..	..	..
Outflows:				
Payments for property, plant and equipment and intangibles	30,31,32	(6,144)	(457)	(7,974)
Payments for investments		(109,744)	(81,980)	..
Loans and advances made		..	..	..
Net cash provided by/(used in) investing activities		(7,393)	(35,188)	20,568
CASH FLOWS FROM FINANCING ACTIVITIES				
Inflows:				
Borrowings		17,018	78,948	4,400
Equity injections		..	..	..
Outflows:				
Borrowing redemptions		..	..	..
Finance lease payments		..	..	..
Equity withdrawals		..	..	..
Net cash provided by/(used in) financing activities		17,018	78,948	4,400
Net increase/(decrease) in cash held		15,571	51,484	26,780
Cash at the beginning of financial year		42,659	59,103	110,587
Cash transfers from restructure		..	..	..
Cash at the end of financial year		58,230	110,587	137,367

Income Statement

EXPENSES AND REVENUES ADMINISTERED ON BEHALF OF THE WHOLE OF GOVERNMENT	Notes	2007-08 Budget \$'000	2007-08 Est. Act. \$'000	2008-09 Estimate \$'000
Income				
Commonwealth grants		..	..	..
Taxes, fees and fines		..		
Royalties, property income and other territorial revenue		..		
Interest	1, 2, 3	..	200	217
Administered item revenue		..	..	..
Other		1,745	1,545	1,796
Total income	1, 2, 3	1,745	1,745	2,013
Expenses				
Supplies and Services		97	97	101
Depreciation and amortisation		..	..	..
Grants and subsidies		..	..	..
Benefit payments		..	..	..
Borrowing Costs		1,648	1,648	1,912
Other		..	..	..
Total expenses	1, 2, 3	1,745	1,745	2,013
Net surplus or deficit before transfers to Government		..	..	..
Transfers of Administered Revenue to Government		..	..	..
OPERATING SURPLUS/(DEFICIT)		..	..	..

Balance Sheet

ASSETS AND LIABILITIES ADMINISTERED ON BEHALF OF THE WHOLE OF GOVERNMENT	Notes	2007-08 Budget \$'000	2007-08 Est. Act. \$'000	2008-09 Estimate \$'000
CURRENT ASSETS				
Cash assets		..	..	..
Receivables		..	..	..
Inventories				
Other	4, 5	..	761	761
Non-financial assets held for sale		..	..	..
Total current assets		..	761	761
NON-CURRENT ASSETS				
Receivables		..	..	..
Other financial assets		..	..	..
Property, plant and equipment		..	..	..
Intangibles		..	..	..
Other		..	..	..
Total non-current assets		..	..	..
TOTAL ADMINISTERED ASSETS		..	761	761
CURRENT LIABILITIES				
Payables		..	..	..
Transfers to Government payable		..	..	..
Interest-bearing liabilities		..	..	..
Other		..	..	..
Total current liabilities		..	..	..
NON-CURRENT LIABILITIES				
Payables		..	..	..
Interest-bearing liabilities		..	..	..
Other		..	..	..
Total non-current liabilities		..	..	..
TOTAL ADMINISTERED LIABILITIES		..	..	..
ADMINISTERED NET ASSETS/(LIABILITIES)		..	761	761
EQUITY				
Capital/Contributed equity		..	..	..
Retained surplus/(Accumulated deficit)		..	761	761
Reserves:		..	..	..
- Asset revaluation reserve		..	..	..
- Other (specify)		..	..	..
TOTAL ADMINISTERED EQUITY		..	761	761

Cash Flow Statement

CASH FLOWS ADMINISTERED ON BEHALF OF THE WHOLE OF GOVERNMENT	Notes	2007-08 Budget \$'000	2007-08 Est. Act. \$'000	2008-09 Estimate \$'000
CASH FLOWS FROM OPERATING ACTIVITIES				
Inflows:				
Administered item receipts		..	..	..
Grants and other contributions		..	..	..
Taxes, fees and Fines		..	..	..
Royalties, property income and territorial revenues		..	..	..
Other	6, 7	1,745	1,745	2,013
Outflows:				
Transfers to Government		..	..	..
Grants and subsidies		..	..	..
Supplies and services	6, 7	(97)	(97)	(101)
Borrowing Costs	6, 7	(1,648)	(1,648)	(1,912)
Other		..	..	..
Net cash provided by/(used in) operating activities		..	..	..
CASH FLOWS FROM INVESTING ACTIVITIES				
Inflows:				
Sales of property, plant and equipment		..	..	..
Investments redeemed		..	..	..
Loans and advances redeemed		..	..	..
Outflows:				
Payments for property, plant and equipment and intangibles		..	..	..
Payments for investments		..	..	..
Loans and advances made		..	..	..
Net cash provided by/(used in) investing activities		..	..	..
CASH FLOWS FROM FINANCING ACTIVITIES				
Inflows:				
Borrowings		..	..	..
Equity injections		..	..	..
Outflows:				
Borrowing redemptions		..	..	..
Finance lease payments		..	..	..
Equity withdrawals		..	..	..
Net cash provided by/(used in) financing activities		..	..	..
Net increase/(decrease) in cash held		..	..	..
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 2007-08 Budget and 2007-08 Estimated Actual include:

1. User charges are greater than 2007-08 budget due to increased transactions particularly in relation to service fees, auctions, legal and conveyancing work.
2. Other revenue is principally comprised of interest revenue which has increased due to the growth of the Common Fund.
3. The revaluation of non-current assets at 30 June 2007 resulted in adjusted depreciation rates for 2007-08. The estimated actual depreciation and amortisation for 2007-08 was lower than originally forecast.
4. Increased interest payable to clients on funds invested in the Common Fund resulting from an increase in the value of the Common Fund.
5. Estimated loss on the revaluation of investments as required by AASB139. There was no budget for 2007-08 as it is not possible to reliably forecast the expected market movements and their impact on the market valuation of the investments of the Common Fund.

Major variations between 2007-08 Budget and 2008-09 Estimate include:

6. Other revenue is principally comprised of interest revenue which has increased due to the growth of the Common Fund.
7. Increase primarily due to the Enterprise Bargaining Agreement.
8. The increased spend in supplies and services mainly relates to network management and other IT expenses.
9. The revaluation of non-current assets at 30 June 2007 resulted in reduced depreciation rates. The estimate is less than the 2007-08 Budget due to revised depreciation rates.
10. Increased interest payable to clients on funds invested in the Common Fund resulting from an increase in the value of the Common Fund.
11. There is no estimate for 2008-09 as it is not possible to reliably forecast the expected market movements and their impact on the market valuation of the investments of the Common Fund.

Major variations between 2007-08 Estimated Actual and the 2008-09 Estimate include:

12. Other revenue is principally comprised of interest revenue which has increased due to the growth of the Common Fund.
13. Increase primarily due to the Enterprise Bargaining Agreement and budgeted FTEs.
14. The increase in supplies and services mainly relates to network management and other IT expenses.
15. The 2008-09 Estimate for depreciation and amortisation is greater than the 2007-08 estimated actual due to an expected increase in capital expenditure and revaluation increment.
16. Increased interest payable to clients on funds invested in the Common Fund resulting from an increase in the value of the Common Fund.
17. Estimated loss on the revaluation of investments as required by AASB139. There was no estimate for 2008-09 as it is not possible to reliably forecast the expected market movements and their impact on the market valuation of the investments of the Common Fund.

Statement of Changes in Equity

18. The only variation in the Statement of Changes in Equity is from the Income Statement movements explained above. There are no other equity movements noted.

Balance Sheet

Major variations between 2007-08 Budget and 2007-08 Estimated Actual include:

19. Increase in cash due to an increase in the Common Fund and the strategic asset allocation percentages.
20. The revaluation of land and buildings at 30 June 2007 was higher than expected, resulting in a significant increase in valuation.
21. Decrease in payables due to the reclassification of the Common Fund liabilities (client monies held in trust) to interest-bearing liabilities and their expected growth over the next financial year.
22. The movements within equity mainly relate to the reclassification of retained surpluses to specific purpose reserves to meet the needs of the Common Fund.

Major variations between 2007-08 Budget and 2008-09 Estimate include:

23. Increase in cash due to an increase in the Common Fund and the strategic asset allocation percentages.
24. An investment of \$7.7 million capital and expected revaluation increment.
25. Decrease in payables due to the reclassification of the Common Fund liabilities (client monies held in trust) to interest-bearing liabilities and their expected growth over the next financial year.
26. The movements within equity mainly relate to the reclassification of retained surpluses to specific purpose reserves to meet the needs of the Common Fund.

Major variations between 2007-08 Estimated Actual and the 2008-09 Estimate include:

27. Increase in cash due to an increase in the Common Fund and the strategic asset allocation percentages.
28. An investment of \$7.7 million capital and expected revaluation increment.
29. Decrease in payables due to the reclassification of the Common Fund liabilities (client monies held in trust) to interest-bearing liabilities and their expected growth over the next financial year.

Cash Flow Statement

Major variations between 2007-08 Budget and 2007-08 Estimated Actual include:

30. These variances are due to the normal operation of the investments function to meet the strategic asset allocation needs of the Common Fund investments and more investment assets being held to maturity rather than redeemed.

Major variations between 2007-08 Budget and 2008-09 Estimate include:

31. These variances are due to the normal operation of the investments function to meet the strategic asset allocation needs of the Common Fund investments and more investment assets being held to maturity rather than redeemed.

Major variations between 2007-08 Estimated Actual and the 2008-09 Estimate include:

32. These variances are due to the normal operation of the investments function to meet the strategic asset allocation needs of the Common Fund investments and more investment assets being held to maturity rather than redeemed.

Income Statement

Expenses and Revenues Administered on behalf of the Whole of Government

Major variations between 2007-08 Budget and 2007-08 Estimated Actual include:

1. Interest income was not separated in 2007-08 budget but total estimated income and expenditure is anticipated to remain the same.

Major variations between 2007-08 Budget and 2008-09 Estimate include:

2. Increase in revenue and expenditure due to anticipated growth in the value of unclaimed monies invested.

Major variations between 2007-08 Estimated Actual and the 2008-09 Estimate include:

3. Increase in revenue and expenditure due to anticipated growth in the value of unclaimed monies invested.

Balance Sheet

Assets and Liabilities Administered on behalf of the Whole-of-Government

Major variations between 2007-08 Budget and 2007-08 Estimated Actual include:

4. Amount represents actual gain on the sale of investments. The gain was not anticipated when compiling the 2007-08 budget.

Major variations between 2007-08 Budget and 2008-09 Estimate include:

5. Amount represents the actual gain on the sale of investments. No changes are anticipated for 2008-09.

Cash Flow Statement

Cash Flows Administered on behalf of the Whole-of-Government

Major variations between 2007-08 Budget and 2008-09 Estimate include:

6. Increase in revenue and expenditure due to anticipated growth in the value of investments.

Major variations between 2007-08 Estimated Actual and the 2008-09 Estimate include:

7. Increase in revenue and expenditure due to anticipated growth in the value of investments.

Statutory Bodies

Anti-Discrimination Commission Queensland

Overview

The Anti-Discrimination Commission Queensland (ADCQ) is an independent statutory authority created by the Queensland *Anti-Discrimination Act 1991* (the Act). The Act prohibits discrimination on the basis of a number of attributes across a range of areas of public life. The ADCQ has adopted an integrated approach to ensure an alignment of its resources that will deliver its core function of promotion of human rights through complaint resolution and determination as well as community education.

Staffing

In 2007-08 the ADCQ estimated actual full-time equivalent (FTE) positions as at 30 June are 38.1. In 2008-09, ADCQ estimates it will have 38.1 FTEs.

Review of Performance

Recent Achievements

- Reviewed and enhanced effectiveness of the state-wide complaint management system, which has resulted in increased conciliation rates.
- Lodged formal submissions about discrimination of older people, people in same sex relationships and public sector guidelines.
- Provided training to a range of groups including: advocates new to the anti-discrimination jurisdiction, community and sporting groups.
- Finalised and promoted the Fairness – Everyone’s Business CD-ROM training package, evaluated and updated the Tracking your Rights training kit.
- Produced a range of new resources: brochures, posters and rights cards.

Future Developments

- Implement a new case management database system, including the facility to electronically lodge complaints.
- Collocate to new premises with other complaints based agencies.
- Commence a review of the Act, including developments in other States.
- Continue the ADCQ Awareness Program with a particular emphasis on highlighting people’s rights to lodge complaints with the Commission.
- Continue to provide training for advocates on anti-discrimination jurisdiction and processes, including regional centres.
- Promote effective partnerships with key community agencies, including Aboriginal and Torres Strait Islander organisations.

Statements

Performance Statement

Measures	Notes	2007-08 Target/Est.	2007-08 Est. Actual	2008-09 Target/Est.
No. of complaint enquiry advices provided	1	5,000	4,600	4,700
No. of policy advices / submissions	2	60	35	40
No. of training sessions provided	3	300	260	300
No. of training hours delivered	3	1,000	800	1,000
No. of people trained	3	6,000	5,000	6,000
No. of publications distributed	4	25,000	30,000	30,000
No. of community consultations and delegations:				
- South East Queensland		200	165	200
- rural, regional and remote Queensland	5	100	120	120
No. of Tribunal matters finalised by public hearing		20	27	20
Number (and percentage) of enquiries resolved or referred on first contact	6	3,900 (65%)	2600(55%)	2,800 (60%)
Number (and percentage) of accepted complaints resolved by conciliation	7	330 (45%)	320(60%)	275 (55%)
Number (and percentage) of accepted complaints finalised within the Commission	7	600 (75%)	430(80%)	375 (75%)
Number (and percentage) of clients satisfied with complaint handling service measured via client survey	8	560 (85%)	400(90%)	425 (85%)
Number (and percentage) of clients satisfied with training sessions measured via client survey		2,000 (90%)	1800(100%)	2,000 (90%)
Number (and percentage) of accepted complaints referred to the Tribunal	7	140 (25%)	110(20%)	125 (25%)
Number (and percentage) of accepted complaints referred to the Tribunal that are resolved prior to public hearing		160 (80%)	125(82%)	160 (80%)
Number (and percentage) of complaints where the time from receipt to assessment notification is:				
- within 14 days	9	570 (60%)	160(22%)	230 (30%)
- within 28 days	9	95 (10%)	260(35%)	310 (40%)
- over 28 days	9	285 (30%)	320(43%)	230 (30%)

Measures	Notes	2007-08 Target/Est.	2007-08 Est. Actual	2008-09 Target/Est.
Number (and percentage) of complaints where time from acceptance notice to conciliation conference is:				
- within 28 days		50 (10%)	42(10%)	50 (10%)
- within 42 days		300 (60%)	288(60%)	300 (60%)
- over 42 days		150 (30%)	136(30%)	150 (30%)
Number (and percentage) of complaints where time from acceptance notice to complaint being closed is:				
- within three months		300 (60%)	280(60%)	300 (60%)
- within six months		100 (20%)	120(26%)	100 (20%)
- within nine months		50 (10%)	35(8%)	50 (10%)
- within 12 months		25 (5%)	16(3%)	25 (5%)
- over 12 months		25 (5%)	12(3%)	25 (5%)
Tribunal decisions released within eight months of hearing		85%	85%	85%
State Contribution (\$'000)	10	4,795	4,309	5,084
Other Revenue (\$'000)		260	260	260
Total Cost (\$'000)		5,055	4,569	5,344

Notes:

- The number of enquiries has been steadily decreasing over recent years as more people access information via alternate means through the ADCQ website.
- Decrease in policy advice numbers is due to the increased use of ADCQ website. This number of requests for policy advices is expected to continue so the target for 2008-09 has also been decreased.
- There has been a preference for the shorter one and two hour training sessions. Despite the 2007-08 trend, training hours are forecasted to continue at the 2007-08 targeted level in 2008-09.
- A complete range of our new brochures and information materials have been distributed throughout Queensland.
- It is expected that the increase in community consultations in both regional and rural Queensland and in South East Queensland will be maintained next year given full staffing of all regional offices and an increased emphasis on improving community awareness of rights and responsibilities under the Act.
- Increased awareness of rights has resulted in an increase in the proportion of enquiries which fall within ADCQ's jurisdiction and cannot be resolved on the phone or referred elsewhere.
- The number of complaints has returned to pre-2003 levels after a significant increase in complaints following changes to the Anti-Discrimination Act 1991 in 2003 and at the same time the conciliation rate has substantially increased. This improvement in the percentage of complaints resolved by conciliation and thus finalised in the ADCQ before referral to the Tribunal is expected to be maintained.
- While complaint numbers have returned to previous levels after a period of significant increase, satisfaction with complaint processes is expected to remain high.
- Increasing rigor in assessing whether complaints come within the Act has required that parties provide additional information to the ADCQ before the complaint can be accurately assessed. We expect to continue this rigorous approach to the assessment of complaints.
- Decrease in estimated actual funding for 2007-08 is due to funding being returned to the consolidated fund that was provided for the collocation of ADCQ with other agencies. The collocation did not proceed as originally planned. Increase in State Contribution during 2008-09 is mainly as a result of additional funding for collocation of ADCQ with other agencies into new CBD premises scheduled for January 2009.

Income Statement

Anti-Discrimination Commission Queensland	Notes	2007-08 Budget \$'000	2007-08 Est. Act. \$'000	2008-09 Estimate \$'000
Income				
User charges		180	180	180
Grants and other contributions	1,2,3	4,795	4,309	5,084
Other revenue		80	80	80
Gains on sale/revaluation of property, plant and equipment and investments		..	..	..
Total income		5,055	4,569	5,344
Expenses				
Employee expenses		3,112	3,040	3,160
Supplies and services	1,2,3	1,902	1,488	2,143
Grants and subsidies		..	..	..
Depreciation and amortisation		30	30	30
Finance/borrowing costs		..	..	..
Other expenses		11	11	11
Losses on sale/revaluation of property, plant and equipment and investments		..	..	..
Total expenses		5,055	4,569	5,344
OPERATING SURPLUS/DEFICIT)		..	..	..

Statement of Changes in Equity

Anti-Discrimination Commission Queensland	Notes	2007-08 Budget \$'000	2007-08 Est. Act. \$'000	2008-09 Estimate \$'000
Net effect of the changes in accounting policies and prior year adjustments		..	(51)	..
Increase/(decrease) in asset revaluation reserve		..	..	..
Net amount of all revenue and expense adjustments direct to equity not disclosed above		..	..	..
Net income recognised directly in equity		..	(51)	..
Surplus/(deficit) for the period		..	..	..
Total recognised income and expense for the period		..	(51)	..
Equity injection/ (withdrawal)	4,5	386	..	386
Equity adjustments (MoG transfers)		..	..	..
Total movement in equity for period		386	(51)	386

Balance Sheet

Anti-Discrimination Commission Queensland	Notes	2007-08 Budget \$'000	2007-08 Est. Act. \$'000	2008-09 Estimate \$'000
CURRENT ASSETS				
Cash assets	6,7,10,11	277	975	959
Receivables		73	54	54
Other financial assets	7,11	500	..	..
Inventories	8,12	7	79	79
Other		13	16	16
Non-financial assets held for sale		..	..	..
Total current assets		870	1,124	1,108
NON-CURRENT ASSETS				
Receivables		..	..	..
Other financial assets		..	..	..
Property, plant and equipment	9,13	59	53	69
Intangibles		386	..	386
Other		..	..	..
Total non-current assets		445	53	455
TOTAL ASSETS		1,315	1,177	1,563
CURRENT LIABILITIES				
Payables		21	80	80
Employee benefits obligations		274	287	287
Interest-bearing liabilities and derivatives		..	..	..
Provisions		..	..	..
Other		..	..	..
Total current liabilities		295	367	367
NON-CURRENT LIABILITIES				
Payables		9	10	10
Employee benefits obligations		..	..	..
Interest-bearing liabilities and derivatives		..	..	..
Provisions		..	..	..
Other		..	..	..
Total non-current liabilities		9	10	10
TOTAL LIABILITIES		304	377	377
NET ASSETS (LIABILITIES)		1,011	800	1,186
EQUITY				
Capital/contributed equity	9,13	541	155	541
Retained surplus/(Accumulated deficit)	6,10	470	645	645
Reserves:				
- Asset revaluation reserve		..	..	..
- Other (specify)		..	..	..
TOTAL EQUITY		1,011	800	1,186

Cash Flow Statement

Anti-Discrimination Commission Queensland	Notes	2007-08 Budget \$'000	2007-08 Est. Act. \$'000	2008-09 Estimate \$'000
CASH FLOWS FROM OPERATING ACTIVITIES				
Inflows:				
User charges		180	180	180
Grants and other contributions	14,17,18	4,795	4,309	5,084
Other		80	80	80
Outflows:				
Employee costs		(3,112)	(3,040)	(3,160)
Supplies and services	14,17,18	(1,902)	(1,488)	(2,143)
Grants and subsidies		..	..	..
Borrowing costs		..	..	..
Other		(11)	(11)	(11)
Net cash provided by/(used in) operating activities		30	30	30
CASH FLOWS FROM INVESTING ACTIVITIES				
Inflows:				
Sales of property, plant and equipment		..	..	..
Investments redeemed	15,19	..	500	..
Loans and advances redeemed		..	..	..
Outflows:				
Payments for property, plant and equipment and intangibles	16,20	(432)	(46)	(432)
Payments for investments		..	..	..
Loans and advances made		..	..	..
Net cash provided by/(used in) investing activities		(432)	454	(432)
CASH FLOWS FROM FINANCING ACTIVITIES				
Inflows:				
Borrowings		..	..	..
Equity injections	16,20	386	..	386
Outflows:				
Borrowing redemptions		..	..	..
Finance lease payments		..	..	..
Equity withdrawals		..	..	..
Net cash provided by/(used in) financing activities		386	..	386
Net increase/(decrease) in cash held		(16)	484	(16)
Cash at the beginning of financial year		293	491	975
Cash transfers from restructure		..	500	..
Cash at the end of financial year		277	975	959

Explanation of Variances in the Financial Statements

Income Statement

Major variations between 2007-08 Budget and 2007-08 Estimated Actual include:

1. Decreases were mainly due to the funding provided for the collocation of ADCQ with other agencies being returned to the consolidated fund. The collocation did not proceed as originally planned.

Major variations between 2007-08 Budget and 2008-09 Estimate include:

2. Increases are mainly due to additional funding for collocation of ADCQ with other agencies into new CBD premises scheduled for January 2009. The increases represent the net effect of removing funding provided for the cancelled collocation during 2007-08 and providing for the planned collocation in 2008-09.

Major variations between 2007-08 Estimated Actual and the 2008-09 Estimate include:

3. Increases are mainly due to additional funding for collocation of ADCQ with other agencies into new CBD premises scheduled for January 2009.

Statement of Changes in Equity

Major variations between 2007-08 Budget and 2007-08 Estimated Actual include:

4. The equity injection originally provided for in 2007-08 for the commissioning of a Case Management System has been deferred till 2008-09. The finalisation of the Case Management System has been delayed.

Major variations between 2007-08 Estimated Actual and the 2008-09 Estimate include:

5. The equity injection originally provided for in 2007-08 for the commissioning of a Case Management System has been deferred till 2008-09. The finalisation of the Case Management System has been delayed.

Balance Sheet

Major variations between 2007-08 Budget and 2007-08 Estimated Actual include:

6. The ADCQ recorded a surplus at the conclusion of 2006-07.
7. The balance of a term deposit previously reported in the category other financial assets has been moved to the cash asset category to more correctly reflect its nature.
8. The ADCQ re-branding project has led to a substantial increase in numbers of brochures and publications.
9. The Case Management System has been delayed and will now be finalised in 2008-09.

Major variations between 2007-08 Budget and 2008-09 Estimate include:

10. The ADCQ recorded a surplus at the conclusion of 2006-07.
11. The balance of a term deposit previously reported in the category other financial assets has been moved to the cash asset category to more correctly reflect its nature.
12. The ADCQ re-branding project has led to a substantial increase in numbers of brochures and publications.

Major variations between 2007-08 Estimated Actual and the 2008-09 Estimate include:

13. The Case Management System has been delayed and will now be finalised in 2008-09.

Cash Flow Statement

Major variations between 2007-08 Budget and 2007-08 Estimated Actual include:

14. Decreases were mainly due to the withdrawal of funding provided for the collocation of ADCQ with other agencies. The collocation did not proceed as originally planned.
15. The balance of a term deposit previously reported in the category other financial assets has been moved to the cash asset category to more correctly reflect its nature. The adjustment appears as an investment redeemed in this statement.
16. The Case Management System has been delayed and will now be finalised in 2008-09.

Major variations between 2007-08 Budget and 2008-09 Estimate include:

17. Increases are mainly due to additional funding for collocation of ADCQ with other agencies into new CBD premises scheduled for January 2009. The increases represent the net effect of returning funding provided for the cancelled collocation during 2007-08 to the consolidated fund, and the funding provided for the planned collocation in 2008-09.

Major variations between 2007-08 Estimated Actual and the 2008-09 Estimate include:

18. Increases are mainly due to additional funding for collocation of ADCQ with other agencies into new CBD premises scheduled for January 2009.
19. The balance of a term deposit previously reported in the category other financial assets has been moved to the cash asset category to more correctly reflect its nature. The adjustment appears as an investment redeemed in this statement.
20. The Case Management System has been delayed and will now be finalised in 2008-09.

Crime and Misconduct Commission

Overview

The Crime and Misconduct Commission (CMC) contributes to the Government's priority to Foster healthy individuals and communities by investigating, disrupting and preventing major crime, administering the scheme for the civil confiscation of the proceeds of crime, researching crime and protecting witnesses. Also, by improving standards of integrity in the public sector, the CMC contributes to the Government's priority of Modernising the federation and delivering accountable government.

Effective partnerships with agencies, community confidence in public sector agencies and keeping pace with advances in technology are critical to the success of the organisation.

The CMC's 2007-08 estimated actual full-time equivalent positions (FTEs) as at 30 June 2008 is 310.2, which is a slight increase of 8.6 from last year. In 2008-09, the CMC estimates its FTE numbers will remain the same.

Review of Performance

Recent Achievements

The CMC's achievements in 2007-08 included:

- with partner agencies, dismantling two complex criminal networks resulting in charges of trafficking and supplying illegal drugs and weapons
- holding 148 hearing days for crime and misconduct investigations across Queensland (to 12 March 2008)
- confiscating \$2.9 million worth of criminal proceeds (to 12 March 2008)
- maintaining a 100% success rate in protecting witnesses
- co-hosting the Australian Public Sector Anti-Corruption Conference 2007
- publishing research, prevention and intelligence reports on public nuisance legislation, the criminal justice system responses to sexual abuse allegations, the cocaine market in Queensland and whistleblowing
- reviewing the integrity frameworks of several major public sector agencies
- investigating allegations of misconduct made against high profile public officials.

Future Developments

In 2008-09, the CMC will focus on activities that include:

- enhancing our hearings service to assist major crime investigations
- building the capacity of the Queensland Police Service and other public sector agencies to prevent and deal with misconduct and corruption
- initiating a range of research, intelligence and prevention projects and reviews
- ensuring our governance and infrastructure is current and effective
- improving our ability to attract and maintain an effective workforce.

The CMC's grant budget for 2008-09 of \$41 million represents a \$2.6 million increase over that for 2007-08. This change is due to increases in employee awards, accommodation costs and to a one-off deferral of a \$1 million grant from 2007-08 to 2008-09.

Statements

Performance Statement

Measures	Notes	2007-08 Target/Est.	2007-08 Est. Actual	2008-09 Target/Est.
Output name: Crime				
Tactical operations undertaken	1	20	24	20
Research, prevention and intelligence projects undertaken		16	16	15
Number of Criminal Proceeds Restraining Orders obtained	2	45	65	60
Number of civil confiscation matters finalised	3	20	20	20
Intelligence reports disseminated		350	350	Discontinued
% of tactical operations resulting in charges, restraints or seizures		95%	100%	95%
Net value of criminal proceeds restrained (\$'000)	2	10,000	15,000	12,000
Net value of assets forfeited (\$'000)	4	4,000	4,000	4,000
% of stakeholders satisfied with intelligence services (stakeholder survey)	4	90%	90%	Discontinued
% of reviewed research and intelligence publications which meet defined quality standards (external expert reviews)	4	100%	100%	Discontinued
State contribution (\$'000)		12,632	12,254	13,469
Other revenue (\$'000)		164	228	172
Total cost (\$'000)		12,796	12,482	13,641
Output Name: Misconduct				
Matters assessed		3,800	3,800	3,800
Matters investigated		100	90	90
Research, intelligence, capacity building, prevention and monitoring projects undertaken		26	26	26
% of audited investigations which meet quality standards	4	90%	90%	Discontinued
% of reviewed publications which meet defined quality	4	100%	100%	Discontinued
% of external agencies assessing prevention services as valuable (survey)	4	75%	75%	Discontinued
% of matters assessed within 4 weeks		85%	85%	85%
% of investigated matters finalised within 12 months		80%	75%	80%
State contribution (\$'000)		21,255	20,640	22,686
Other revenue(\$'000)		298	386	290
Total cost (\$'000)		21,553	21,025	22,976

Measures	Notes	2007-08 Target/Est.	2007-08 Est. Actual	2008-09 Target/Est.
Output Name: Witness Protection				
Number of persons admitted to witness protection program	5	New Measure	New Measure	78
Applications for witness protection assessed (persons)		120	100	100
Admissions to witness protection (persons)	6	55	48	Discontinued
Number of protected persons who are provided with court security	6	40	40	Discontinued
Number of threat assessments conducted for protection operations	6	74	70	Discontinued
% of protected persons whose safety is not compromised	7	New Measure	New measure	100%
% of protected persons who meet court commitments	6	100%	100%	Discontinued
% of eligible persons offered interim witness protection within two days		95%	92%	95%
State contribution (\$'000)		4,542	4,410	4,846
Other revenue (\$'000)		63	81	63
Total cost (\$'000)		4,605	4,491	4,909

Notes:

1. Of the operations undertaken, several were subsets of major complex investigations into associated criminal activity.
2. Due to the increased demand for services from stakeholder agencies there was a rise in the number of orders and the value of criminal proceeds restrained.
3. In line with Queensland Treasury guidelines, performance measures have been reviewed with only the most important performance indicators being retained. This measure indicates the workload of the Intelligence section which is a support area and it is more appropriate as an internal control measure.
4. These discontinued measures reflect internal quality control measures. All discontinued measures continue to be monitored as part of the CMC's strategic planning reporting process.
5. This measure comprises all admissions, now including court security (previously reported separately).
6. These measures are indicators only of workload rather than output performance. Admissions to protection and persons provided with court security will often be the same individuals and are now measured in a combined statistic (refer note 5).
7. This is a new measure to more accurately reflect the impact of the witness protection services provided, including court protection, their ultimate purpose being the protection of witnesses.

Income Statement

Crime and Misconduct Commission	Notes	2007-08 Budget \$'000	2007-08 Est. Act. \$'000	2008-09 Estimate \$'000
Income				
User charges		..	..	..
Grants and other contributions	1,7,13	38,429	37,303	41,002
Other revenue	2,14	505	675	504
Gains on sale/revaluation of property, plant and equipment and investments		20	20	20
Total income		38,954	37,998	41,526
Expenses				
Employee expenses	3,8,15	29,060	27,931	30,149
Supplies and services	4,9,16	4,891	8,896	9,579
Grants and subsidies		..	..	..
Depreciation and amortisation	5,10,17	1,335	1,083	1,706
Finance/borrowing costs		..	..	..
Other expenses	6,11,18	3,668	70	74
Losses on sale/revaluation of property, plant and equipment and investments		..	18	18
Total expenses		38,954	37,998	41,526
OPERATING SURPLUS/(DEFICIT)		0	0	0

Statement of Changes in Equity

Crime and Misconduct Commission	Notes	2007-08 Budget \$'000	2007-08 Est. Act. \$'000	2008-09 Estimate \$'000
Net effect of the changes in accounting policies and prior year adjustments		..	..	..
Increase/(decrease) in asset revaluation reserve		..	..	..
Net amount of all revenue and expense adjustments direct to equity not disclosed above		..	..	..
Net income recognised directly in equity		..	..	..
Surplus/(deficit) for the period		..	..	..
Total recognised income and expense for the period		..	..	..
Equity injection/(withdrawal)	12,19	9,707	9,707	..
Equity adjustments (MoG transfers)		..	..	..
Total movement in equity for period		9,707	9,707	..

Balance Sheet

Crime and Misconduct Commission	Notes	2007-08 Budget \$'000	2007-08 Est. Act. \$'000	2008-09 Estimate \$'000
CURRENT ASSETS				
Cash assets	20,29	4,662	5,744	4,960
Receivables	21,25	465	301	301
Other financial assets		..	..	..
Inventories		..	..	..
Other		307	377	377
Non-financial assets held for sale		..	..	..
Total current assets		5,434	6,422	5,638
NON-CURRENT ASSETS				
Receivables		..	..	..
Other financial assets		..	..	..
Property, plant and equipment	22,26	15,921	14,496	14,982
Intangibles		..	..	..
Other		..	..	..
Total non-current assets		15,921	14,496	14,982
TOTAL ASSETS		21,355	20,918	20,620
CURRENT LIABILITIES				
Payables	23,27	668	444	444
Employee benefits obligations		1,629	1,619	1,619
Interest-bearing liabilities and derivatives		..	..	..
Provisions		..	..	..
Other	24,28,30	315	298	298
Total current liabilities		2,612	2,361	2,361
NON-CURRENT LIABILITIES				
Payables		..	..	..
Employee benefits obligations		371	344	344
Interest-bearing liabilities and derivatives		..	..	..
Provisions		..	..	..
Other	24,28,30	3,707	3,574	3,276
Total non-current liabilities		4,078	3,918	3,620
TOTAL LIABILITIES		6,690	6,279	5,981
NET ASSETS (LIABILITIES)		14,665	14,639	14,639
EQUITY				
Capital/contributed equity		13,943	13,943	13,943
Retained surplus/(Accumulated deficit)		722	696	696
Reserves:				
- Asset revaluation reserve		..	..	..
- Other (specify)		..	..	..
TOTAL EQUITY		14,665	14,639	14,639

Cash Flow Statement

Crime and Misconduct Commission	Notes	2007-08 Budget \$'000	2007-08 Est. Act. \$'000	2008-09 Estimate \$'000
CASH FLOWS FROM OPERATING ACTIVITIES				
Inflows:				
User charges		28	28	28
Grants and other contributions	31,35,41	38,429	37,303	41,002
Other	36,42	6,006	6,025	1,684
Outflows:				
Employee costs	32,37,43	(29,060)	(27,931)	(30,149)
Supplies and services	33,38,44	(6,740)	(10,743)	(11,057)
Grants and subsidies		..	..	..
Borrowing costs		..	..	..
Other	33,38,44	(3,696)	(98)	(102)
Net cash provided by/(used in) operating activities		4,967	4,584	1,406
CASH FLOWS FROM INVESTING ACTIVITIES				
Inflows:				
Sales of property, plant and equipment		282	283	283
Investments redeemed		..	..	..
Loans and advances redeemed		..	..	..
Outflows:				
Payments for property, plant and equipment and intangibles	34,39,45	(15,060)	(13,778)	(2,473)
Payments for investments		..	..	..
Loans and advances made		..	..	..
Net cash provided by/(used in) investing activities	34,39,45	(14,778)	(13,495)	(2,190)
CASH FLOWS FROM FINANCING ACTIVITIES				
Inflows:				
Borrowings		..	..	..
Equity injections	40,46	9,707	9,707	..
Outflows:				
Borrowing redemptions		..	..	..
Finance lease payments		..	..	..
Equity withdrawals		..	..	..
Net cash provided by/(used in) financing activities	40,46	9,707	9,707	..
Net increase/(decrease) in cash held		(104)	796	(784)
Cash at the beginning of financial year		4,766	4,948	5,744
Cash transfers from restructure		..	..	..
Cash at the end of financial year		4,662	5,744	4,960

Explanation of Variances in the Financial Statements

Income Statement and Statement of Changes in Equity

Major variations between 2007-08 Budget and 2007-08 Estimated Actual include:

1. The CMC has deferred \$1 million of grant funding to 2008-09 to fund specific projects.
2. A combination of higher interest rates together with timing issues associated with the CMC's new premises fitout has meant higher interest was earned on larger cash holdings than anticipated.
3. Significant staffing retention issues in the first half of 2007-08 led to employee expense savings.
4. Lease expenses formerly shown as other expenses now included in supplies and services.
5. The delay in occupancy of the CMC's new accommodation at Green Square meant the allocated special depreciation was surplus to requirement and was returned to the consolidated fund.
6. Lease expenses formerly shown as other expenses now included in supplies and services.

Major variations between 2007-08 Budget and 2008-09 Estimate include:

7. Police and civilian wage increases due to enterprise bargaining, plus an additional \$1 million deferred from 2007-08.
8. Police and civilian wage increases due to enterprise bargaining.
9. Lease expenses formerly shown as other expenses now included in supplies and services, plus a \$1.1 million increase in lease payments for the CMC's new accommodation at Green Square.
10. New Green Square asset replacing the fully depreciated Terrica Place asset meant increased depreciation.
11. Lease expenses formerly shown as other expenses now included in supplies and services, plus a \$1.1 million increase in lease payments for the CMC's new accommodation at Green Square.
12. Equity injection required to underwrite the capital fitout costs of the CMC's Green Square accommodation.

Major variations between 2007-08 Estimated Actual and the 2008-09 Estimate include:

13. The grant deferral of \$1 million in 2007-08 to fund 2008-09 specific projects, plus police and civilian award increases.
14. Reduction in interest revenue due to reduced cash as the delayed Green Square fitout payments are made.
15. Significant staffing retention issues in the first half of 2007-08 plus police and civilian wage increases.
16. Lease expenses formerly shown as other expenses now included in supplies and services, plus significant increases in lease expenses.
17. New Green Square asset replacing the fully depreciated Terrica Place asset meant increased depreciation.
18. Lease expenses formerly shown as other expenses now included in supplies and services, plus significant increases in lease expenses.
19. Equity injection required to underwrite the capital fitout costs of the CMC's Green Square accommodation.

Balance Sheet

Major variations between 2007-08 Budget and 2007-08 Estimated Actual include:

20. Increased cash holdings due to the revised timing of payments to the Green Square contractor.
21. Expecting a return to normal activity levels after Green Square activity concludes.
22. Delays in the timing of asset purchases associated with the Green Square project. Expecting a return to normal activity levels after Green Square activity concludes.
23. Expecting a return to normal activity levels after Green Square activity concludes.
24. The remaining lease liability needed to be recalculated due to the delay in moving from Terrica Place.

Major variations between 2007-08 Budget and 2008-09 Estimate include:

25. Expecting a return to normal activity levels after Green Square activity concludes.
26. The Green Square project purchased the majority of its assets in 2007-08, hence the reduction moving into 2008-09.
27. Expecting a return to normal activity levels after Green Square activity concludes.
28. The remaining lease liability needed to be recalculated due to the delay in moving from Terrica Place. Pursuant to AAS17, the non-current lease incentive liability will reduce equally over the term of the lease.

Major variations between 2007-08 Estimated Actual and the 2008-09 Estimate include:

29. Reduced cash holdings due to payments being made to the Green Square contractor in 2008-09.
30. Pursuant to AAS17, the non-current lease incentive liability will reduce equally over the term of the lease.

Cash Flow Statement

Major variations between 2007-08 Budget and 2007-08 Estimated Actual include:

31. The CMC has deferred \$1 million of 2007-08 grant funding to 2008-09 to fund its priority projects.
32. Staffing retention issues throughout the CMC led to reduced employee expenses.
33. Lease expenses formerly shown as other expenses now included in supplies and services.
34. Delays in the CMC's occupation of its new leasehold premises at Green Square has meant that a portion of the planned capital outgoings has moved from 2007-08 to 2008-09.

Major variations between 2007-08 Budget and 2008-09 Estimate include:

35. The CMC's \$1 million grant deferral and award increases due to enterprise bargaining.
36. Recognition in the CMC's accounts of the \$3.9 million leasehold incentive provided by the building owners to the CMC.
37. Police and civilian wage increases due to enterprise bargaining.
38. Lease expenses formerly shown as other expenses now included in supplies and services, plus an increase in operating lease expenses.
39. Capital payments for the Green Square fitout occurred largely in 2007-08.
40. One-off equity injection of \$9.7 million received in 2007-08.

Major variations between 2007-08 Estimated Actual and the 2008-09 Estimate include:

41. The CMC's \$1 million grant deferral and award increases due to enterprise bargaining.
42. Recognition in the CMC's accounts of the \$3.9 million leasehold incentive provided by the building owners to the CMC.
43. Budgeted return to normal staffing levels plus increases in employee awards.
44. Increase in operating lease expenses.
45. Delays in the CMC's occupation of its new leasehold premises at Green Square has meant that a portion of the planned capital outgoings has moved from 2007-08 to 2008-09.
46. One-off equity injection of \$9.7 million received in 2007-08.

Legal Aid Queensland

Overview

Legal Aid Queensland (LAQ) is an independent statutory authority under the *Legal Aid Queensland Act 1997*, which provides legal help to financially disadvantaged Queenslanders. LAQ provides free legal information and advice in criminal, civil and family law matters and represents people eligible for aid before Queensland's courts and tribunals. For the 12 months ending 31 March 2008, LAQ provided 176,918 people with free legal information, 47,691 people with free legal advice, acted as duty lawyer for 63,993 people and represented 35,033 people who were eligible for grants of aid.

Our staff (381.4 full-time equivalent positions 2007-08; 384.8 full-time equivalent positions 2008-09) deliver the organisation's services from 14 offices throughout Queensland. Services are also provided by more than 400 private law firms who take on legal aid cases. LAQ also administers state funding to 30 community legal centres.

Review of Performance

Recent Achievements

- A fee increase of 19% paid to preferred supplier law firms who take on criminal law work on LAQ's behalf.
- Established a program providing legal representation at family group meetings for parents, carers and children involved in child protection matters.
- Established the Brief Services Unit providing extra assistance to civil law clients who have difficulty progressing legal matters on their own and whose legal problems significantly impact on their financial or social circumstances.
- Began to trial a new service delivery model that increases our legal assistance and community education to Indigenous communities and provides opportunities for greater input into Indigenous justice policy.
- Contributed to significant public policy and law reform activities by actively advocating for the introduction of an interest rate cap and reform of the criminal injuries compensation system.

Future Developments

- Continue to respond to increasing demand for legal assistance in criminal law and child protection matters.
- Continue to advocate for fee increases to help attract and retain quality preferred supplier law firms around the State.
- Increase the home equity threshold in LAQ's means test used to assess financial eligibility for aid. The increase will reflect price growth in the housing market and give more Queenslanders access to aid.
- Implement an electronic document and record management system to meet best practice standards required by *Information Standard 40* (Recordkeeping).
- Pilot the use of a screening tool aimed to improve our services to clients with intellectual disabilities or cognitive impairments.

Statements

Performance Statement

Measures	Notes	2007-08 Target/Est.	2007-08 Est. Actual	2008-09 Target/Est.
Approved applications – criminal law		20,000	21,100	20,000
Legal advice – criminal law	1	14,300	14,300	14,300
Approved applications – civil law		3,500	4,100	3,500
Legal advice – civil law		14,000	13,000	14,000
Duty lawyer defendants represented		59,000	62,800	59,000
Practitioner compliance with case management standards		90%	90%	90%
Refusals to External Review Officer (National benchmark)				
% of refusals that go to external review	2	8.0%	8.8%	8.0%
% of refusals that go to external review that are overturned on review		6.0%	8.5%	8.0%
% of applications processed (approved or refused) within 5 days of the date of receipt of the application	3	95%	85%	95%
% of decisions made within 5 days of the date of receipt of a request for an extension of aid	4	90%	87%	90%
Call centre service levels:				
% of calls answered within 3 minutes		90%	70%	75%
Unit cost of criminal matters		\$1,550	\$1,475	\$1,600
Cost per legal advice		\$43	\$44	\$44
Duty lawyer cost per defendant		\$37	\$38	\$38
State contribution (\$'000)	5	25,822	25,823	26,689
Other revenue(\$'000)		75,428	74,746	74,999
Total cost (\$'000)		101,250	103,475	104,269

Notes:

For 2008-09 LAQ intends to review these performance measures.

1. Increased demand for child protection services.
2. The percentage of refusals has been closer to 8.5% rather than 6% for the past five years.
3. Since the target was set LAQ introduced a policy change whereby applications from clients identified to have a disability or disadvantage are no longer refused because of insufficient information. Grants officers now contact the applicant to obtain the information required to make a decision.
4. Increased complexity in Australian Government funded family law impacts on the time taken to meet client's needs, thereby reducing service levels. Accordingly, the target has been adjusted to 75%.
5. The presentation of the 2007-08 Estimated Actual and the 2008-09 Target have been adjusted to reconcile with LAQ's Income Statement. This differs from the 2007-08 Target which overstated LAQ's other revenue.

Income Statement

Legal Aid Queensland	Notes	2007-08 Budget \$'000	2007-08 Est. Act. \$'000	2008-09 Estimate \$'000
Income				
User charges	6,11	2,885	2,885	3,100
Grants and other contributions	1,7,8	93,190	95,774	96,773
Other revenue		1,710	1,910	1,815
Gains on sale/revaluation of property, plant and equipment and investments		..	..	..
Total income		97,785	100,569	101,688
Expenses				
Employee expenses	2,9	29,458	30,545	31,761
Supplies and services	3	14,168	16,140	15,610
Grants and subsidies	1,8	6,950	8,018	8,018
Depreciation and amortisation	4,12	1,605	1,352	1,515
Other expenses	5,10	48,969	47,320	47,265
Losses on sale/revaluation of property, plant and equipment and investments		100	100	100
Total expenses		101,250	103,475	104,269
OPERATING SURPLUS/(DEFICIT)		(3,465)	(2,906)	(2,581)

Statement of Changes in Equity

Legal Aid Queensland	Notes	2007-08 Budget \$'000	2007-08 Est. Act. \$'000	2008-09 Estimate \$'000
Net effect of the changes in accounting policies and prior year adjustments		..	..	..
Increase/(decrease) in asset revaluation reserve	12	100	1,366	889
Net amount of all revenue and expense adjustments direct to equity not disclosed above		..	..	..
Net income recognised directly in equity		100	1,366	889
Surplus/(deficit) for the period		(3,465)	(2,906)	(2,581)
Total recognised income and expense for the period		(3,365)	(1,540)	(1,692)
Equity injection/(withdrawal)		..	..	..
Equity adjustments (MoG transfers)		..	..	..
Total movement in equity for period		(3,365)	(1,540)	(1,692)

Balance Sheet

Legal Aid Queensland	Notes	2007-08 Budget \$'000	2007-08 Est. Act. \$'000	2008-09 Estimate \$'000
CURRENT ASSETS				
Cash assets	13,18,22	18,767	21,435	18,411
Receivables		786	907	907
Other		375	461	461
Total current assets		19,928	22,803	19,779
NON-CURRENT ASSETS				
Receivables	14,19,23	693	665	665
Property, plant and equipment		16,376	23,760	26,090
Intangibles		2,017	1,840	1,942
Total non-current assets		19,086	26,265	28,697
TOTAL ASSETS		39,014	49,068	48,476
CURRENT LIABILITIES				
Payables	15,20	1,529	1,850	1,934
Employee benefits obligations		2,559	2,525	2,625
Provisions	16,24	13,269	12,160	13,010
Total current liabilities		17,357	16,535	17,569
NON-CURRENT LIABILITIES				
Employee benefits obligations	17,21	523	521	521
Provisions		1,474	2,141	2,207
Total non-current liabilities		1,997	2,662	2,728
TOTAL LIABILITIES		19,354	19,197	20,297
NET ASSETS (LIABILITIES)		19,660	29,871	28,179
EQUITY				
Retained surplus/(Accumulated deficit)		13,730	16,203	13,622
Reserves:				
- Asset revaluation reserve		5,930	13,668	14,557
TOTAL EQUITY		19,660	29,871	28,179

Cash Flow Statement

Legal Aid Queensland	Notes	2007-08 Budget \$'000	2007-08 Est. Act. \$'000	2008-09 Estimate \$'000
CASH FLOWS FROM OPERATING ACTIVITIES				
Inflows:				
User charges	29,34	2,885	2,885	3,100
Grants and other contributions	25,30,35	93,190	98,186	96,773
Other		5,786	5,986	5,891
Outflows:				
Employee costs	26,31	(29,358)	(30,445)	(31,661)
Supplies and services	27,32	(18,125)	(20,097)	(19,567)
Grants and subsidies	28,33	(6,950)	(8,018)	(8,018)
Other		(48,302)	(46,153)	(46,384)
Net cash provided by/(used in) operating activities		(874)	2,344	134
CASH FLOWS FROM INVESTING ACTIVITIES				
Inflows:				
Sales of property, plant and equipment		(99)	(100)	(100)
Outflows:				
Payments for property, plant and equipment		(2,020)	(2,022)	(3,058)
Net cash provided by/(used in) investing activities		(2,119)	(2,122)	(3,158)
CASH FLOWS FROM FINANCING ACTIVITIES				
Inflows:				
Borrowings		..	..	..
Outflows:				
Borrowing redemptions		..	..	..
Net cash provided by/(used in) financing activities		..	..	..
Net increase/(decrease) in cash held		(2,993)	222	(3,024)
Cash at the beginning of financial year		21,760	21,213	21,435
Cash transfers from restructure		..	..	..
Cash at the end of financial year		18,767	21,435	18,411

Explanation of Variances in the Financial Statements

Income Statement

Major variations between 2007-08 Budget and 2007-08 Estimated Actual include:

1. Additional funding provided from Legal Practitioner Interest on Trust Accounts Fund (LPITAF) to increase grants to Community Legal Centres (CLCs). The Australian Government also provided one-off additional funding of \$1.1 million for family law matters.
2. Increase in employee benefits forecast attributed to additional positions funded by the Australian Government and a number of projects funded from LPITAF.
3. Increase attributed to additional Australian Government funded projects and other projects funded from LPITAF. Operating lease rentals budget of \$1.5 million for 2007-08 was in the other expenses category, whilst the 2007-08 Estimated Actual is in the supplies and services category.
4. Delay in acquisitions of property, plant and equipment and intangibles.
5. Operating lease rentals budget of \$1.5 million for the 2007-08 Budget was in the other expenses category, whilst the 2007-08 Estimated Actual is in the supplies and services category.

Major variations between 2007-08 Budget and 2008-09 Estimate include:

6. Increased receipts from client user charges for grants of aid.
7. Additional funding provided from LPITAF to increase grants to CLCs.
8. Increased grant from the Australian Government for family law matters.
9. Increase in employee benefits forecast attributed to additional positions funded by the Australian Government and a number of projects funded from LPITAF.
10. Operating lease rentals budget of \$1.5 million for the 2007-08 Budget was in the other expenses category, whilst the 2008-09 Estimated Actual is in the supplies and services category.

Major variations between 2007-08 Estimated Actual and the 2008-09 Estimate include:

11. Increased receipts from client contributions for grants of aid.
12. Building value significantly increased.

Balance Sheet

Major variations between 2007-08 Budget and 2007-08 Estimated Actual include:

13. Increased funding provided from LPITAF to increase grants to CLCs. The Australian Government also provided one-off additional funding of \$1.1 million for family law matters.
14. Increase in land and building valuation.
15. Timing of routine payments.
16. Transfers from current provision to non-current based on revised estimate of payments to be made in greater than 12 months time.
17. Transfers from current provision to non-current based on revised estimate of payments to be made in greater than 12 months time.

Major variations between 2007-08 Budget and 2008-09 Estimate include:

18. Decrease in cash due to forecast deficit which will be met from cash reserves.
19. Increase in land and building valuation.
20. Timing of routine payments.
21. Transfers from current provision to non-current based on revised estimate of payments to be made in greater than 12 months time.

Major variations between 2007-08 Estimated Actual and the 2008-09 Estimate include:

22. Decrease in cash due to forecast deficit based on prior year surpluses.
23. Increase in land and building valuation.
24. Provision estimates are influenced by the timing and fluctuations in the amounts of certified payments to preferred suppliers.

Cash Flow Statement

Major variations between 2007-08 Budget and 2007-08 Estimated Actual include:

25. Increased funding provided from LPITAF to increase grants to CLCs and delayed receipt of LPITAF grant. The Australian Government also provided one-off additional funding of \$1.1 million for family law matters.
26. Increase in employee benefits forecast attributed to additional positions funded by the Australian Government and a number of projects funded from LPITAF.
27. Operating lease rentals budget of \$1.5 million for the 2007-08 Budget was in the other expenses category, whilst the 2007-08 estimated actual is in the supplies and services category.
28. Additional funding provided from LPITAF to increase grants to CLCs.

Major variations between 2007-08 Budget and 2008-09 Estimate include:

29. Increased receipts from client contributions for grants of aid.
30. Additional funding from Australian Government grant and LPITAF.
31. Increase attributed to additional positions funded by the Australian Government and projects funded from LPITAF.
32. Operating lease rentals budget of \$1.5 million for the 2007-08 Budget was in the other expenses category, whilst the 2008-09 estimated actual is in the supplies and services category.
33. Additional funding provided from LPITAF to increase grants to CLCs.

Major variations between 2007-08 Estimated Actual and the 2008-09 Estimate include:

34. Increased receipts from client contributions for grants of aid.
35. Decrease due to delayed receipt of LPITAF grant due in 2006-07.

Office of the Information Commissioner

Overview

The Office of the Information Commissioner fosters the openness and accountability of public agencies and authorities through the independent review of certain decisions made under the *Freedom of Information Act 1992*.

The strategic goals of the Office are:

- independent review of freedom of information decisions
- timely resolution of external reviews
- authoritative and clear decision making.

Staffing¹

Output	Notes	2007-08 Budget	2007-08 Est. Actual	2008-09 Estimate
Outputs				
Independent review of decisions made under the <i>Freedom of Information Act 1992</i>		13.8	13.8	13.8
Total outputs		13.8	13.8	13.8
Total		13.8	13.8	13.8

Note:

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

Review of Performance

Recent Achievements

- The Office has significantly increased the timeliness of external reviews, with a substantial reduction in the median days to finalise an external review in 2007-08.
- During 2007-08 the Office implemented the Clear and Precise Decision Writing professional development program, providing enhanced capacity for all staff to produce brief, accurate, easy to comprehend documents, consistent with Recommendation 11 of the Report of the Strategic Management Review 2006 prepared by Mr Henry Smerdon.
- Extensive use of the Office website following redevelopment and enhancements such as improved searching capabilities.

Future Developments

- In 2008-09 the Office will focus on continuing to improve quality and timeliness in conducting external reviews, including appropriate enhancements consistent with ensuring procedural fairness.
- The Office will review and address emerging trends affecting timeliness of external reviews.

Statements

Performance Statement

Measures	Notes	2007-08 Target/Est.	2007-08 Est. Actual	2008-09 Target/Est.
Number of review applications finalised		300	300	300
Proportion of reviews resolved informally compared to reviews resolved by written determination		75%	75%	75%
Percentage of agencies who are satisfied with the information and assistance provided from the Office (sourced from agency survey)		75%	90%	75%
Percentage of applicants who are satisfied with the conduct of their review (sourced from applicant survey)		70%	70%	70%
Median days to finalise review		90 days	90 days	90 days
Number of open reviews at the end of the reporting period that are more than 12 months old		<10	5	<10
State contribution (\$'000)	1	1,804	2,071	2,126
Other revenue(\$'000)		12	12	12
Total cost (\$'000)		1,932	2,083	2,138

Note:

- The variance between estimated funding and estimated actual funding is a result of additional ongoing funding to meet increased staffing costs due to an organisational restructure and ongoing depreciation on leasehold improvements associated with the relocation of the Office to new premises in 2007.

Income Statement

Office of the Information Commissioner	Notes	2007-08 Budget \$'000	2007-08 Est. Act. \$'000	2008-09 Estimate \$'000
Income				
User charges		..	..	..
Grants and other contributions	1,5,9	1,804	2,071	2,126
Other revenue		12	12	12
Gains on sale/revaluation of property, plant and equipment and investments				
Total income		1,816	2,083	2,138
Expenses				
Employee expenses	2,6,10	1,295	1,446	1,494
Supplies and services	3,7	343	516	523
Grants and subsidies		..	..	..
Depreciation and amortisation		116	116	116
Finance/borrowing costs		..	..	..
Other expenses	3,7	178	5	5
Losses on sale/revaluation of property, plant and equipment and investments		..	..	..
Total expenses		1,932	2,083	2,138
OPERATING SURPLUS/(DEFICIT)	4,8	(116)	..	..

Statement of Changes in Equity

Office of the Information Commissioner	Notes	2007-08 Budget \$'000	2007-08 Est. Act. \$'000	2008-09 Estimate \$'000
Net effect of the changes in accounting policies and prior year adjustments		..	..	..
Increase/(decrease) in asset revaluation reserve		..	..	..
Net amount of all revenue and expense adjustments direct to equity not disclosed above		..	..	..
Net income recognised directly in equity		..	..	..
Surplus/(deficit) for the period	4,8	(116)	..	..
Total recognised income and expense for the period		(116)	..	..
Equity injection/(withdrawal)		..	..	..
Equity adjustments (MoG transfers)		..	..	..
Total movement in equity for period		(116)	..	..

Balance Sheet

Office of the Information Commissioner	Notes	2007-08 Budget \$'000	2007-08 Est. Act. \$'000	2008-09 Estimate \$'000
CURRENT ASSETS				
Cash assets	11,13,15	198	270	386
Receivables		31	44	44
Other financial assets		..	..	..
Inventories		..	..	..
Other		..	1	1
Non-financial assets held for sale		..	..	..
Total current assets		229	315	431
NON-CURRENT ASSETS				
Receivables		..	..	..
Other financial assets		..	..	..
Property, plant and equipment	12,14,16	425	326	210
Intangibles		..	..	..
Other		..	..	..
Total non-current assets		425	326	210
TOTAL ASSETS		654	641	641
CURRENT LIABILITIES				
Payables		77	67	67
Employee benefits obligations		82	86	86
Interest-bearing liabilities and derivatives		..	..	..
Provisions		..	..	..
Other		..	..	..
Total current liabilities		159	153	153
NON-CURRENT LIABILITIES				
Payables		..	..	..
Employee benefits obligations		63	52	52
Interest-bearing liabilities and derivatives		..	..	..
Provisions		..	..	..
Other		..	..	..
Total non-current liabilities		63	52	52
TOTAL LIABILITIES		222	205	205
NET ASSETS (LIABILITIES)		432	436	436
EQUITY				
Capital/contributed equity		(15)	(11)	(11)
Retained surplus/(Accumulated deficit)		447	447	447
Reserves:				
- Asset revaluation reserve		..	..	..
- Other (specify)		..	..	..
TOTAL EQUITY		432	436	436

Cash Flow Statement

Office of the Information Commissioner	Notes	2007-08 Budget \$'000	2007-08 Est. Act. \$'000	2008-09 Estimate \$'000
CASH FLOWS FROM OPERATING ACTIVITIES				
Inflows:				
User charges		..	..	..
Grants and other contributions	17,22,27	1,804	2,071	2,126
Other		12	12	12
Outflows:				
Employee costs	18,23,28	(1,295)	(1,446)	(1,494)
Supplies and services	19,24	(343)	(516)	(523)
Grants and subsidies		..	..	..
Borrowing costs		..	..	..
Other	19,24	(178)	(5)	(5)
Net cash provided by/(used in) operating activities	20,25	..	116	116
CASH FLOWS FROM INVESTING ACTIVITIES				
Inflows:				
Sales of property, plant and equipment		..	..	..
Investments redeemed		..	..	..
Loans and advances redeemed		..	..	..
Outflows:				
Payments for property, plant and equipment and intangibles		..	..	..
Payments for investments		..	..	..
Loans and advances made		..	..	..
Net cash provided by/(used in) investing activities		..	..	..
CASH FLOWS FROM FINANCING ACTIVITIES				
Inflows:				
Borrowings		..	..	..
Equity injections		..	..	..
Outflows:				
Borrowing redemptions		..	..	..
Finance lease payments		..	..	..
Equity withdrawals		..	..	..
Net cash provided by/(used in) financing activities		..	..	..
Net increase/(decrease) in cash held	20,25	..	116	116
Cash at the beginning of financial year		198	154	270
Cash transfers from restructure		..	..	..
Cash at the end of financial year	21,26,29	198	270	386

Explanation of Variances in the Financial Statements

Income Statement

Major variations between 2007-08 Budget and 2007-08 Estimated Actual include:

1. The variance represents additional funding to meet increased employee expenses due to an organisational restructure and ongoing depreciation on leasehold improvements associated with the relocation of the Office to new premises in 2007.
2. The variance represents an increase in employee expenses due to an organisational restructure.
3. The variance represents reclassification of office leasing costs from other expenses to supplies and services.
4. The variance represents the result of additional funding allocated in 2007-08 to meet depreciation expenses on leasehold improvements and equipment.

Major variations between 2007-08 Budget and 2008-09 Estimate include:

5. The variance represents additional funding to meet increased staffing costs due to an organisational restructure and ongoing depreciation on leasehold improvements associated with the relocation of the Office to new premises in 2007, and additional funding for employee expenses due to enterprise bargaining arrangements.
6. The variance represents an increase in employee expenses due to an organisational restructure, and additional funding due to enterprise bargaining arrangements.
7. The variance represents reclassification of office leasing costs from other expenses to supplies and services.
8. The variance represents the result of additional ongoing funding allocated in 2007-08 to meet depreciation expenses on leasehold improvements and equipment.

Major variations between 2007-08 Estimated Actual and the 2008-09 Estimate include:

9. The variance represents additional funding for employee expenses due to enterprise bargaining arrangements.
10. The variance represents increased employee expenses due to enterprise bargaining arrangements.

Balance sheet

Major variations between 2007-08 Budget and 2007-08 Estimated Actual include:

11. The increase in cash at bank represents additional funding for depreciation on existing assets.
12. The variance represents a decrease in property, plant and equipment due to depreciation on existing assets.

Major variations between 2007-08 Budget and 2008-09 Estimate include:

13. The variance represents additional funding for depreciation on existing assets.
14. The variance represents a decrease in property, plant and equipment due to depreciation on existing assets.

Major variations between 2007-08 Estimated Actual and the 2008-09 Estimate include:

15. The variance represents additional funding for depreciation on existing assets.
16. The variance represents a decrease in property, plant and equipment due to depreciation on existing assets.

Cash Flow Statement

Major variations between 2007-08 Budget and 2007-08 Estimated Actual include:

17. The variance represents additional funding to meet an increase in employee expenses due to an organisational restructure and ongoing depreciation on leasehold improvements associated with the relocation of the Office to new premises in 2007.
18. The variance represents additional funding to meet an increase in employee expenses due to an organisational restructure.
19. The variance represents reclassification of office leasing costs from other expenses to supplies and services.
20. The variance represents the result of additional funding allocated in 2007-08 to meet depreciation expenses on leasehold improvements and equipment.
21. The variance represents additional funding for depreciation on existing assets.

Major variations between 2007-08 Budget and 2008-09 Estimate include:

22. The variance represents additional funding to meet increased staffing costs and ongoing depreciation on leasehold improvements associated with the relocation of the Office to new premises in 2007, and additional funding for employee expenses due to enterprise bargaining arrangements.
23. The variance represents an increase in employee expenses due to an organisational restructure, and enterprise bargaining arrangements.
24. The variance represents reclassification of office leasing costs from other expenses to supplies and services.
25. The variance represents the result of additional ongoing funding allocated in 2007-08 to meet depreciation expenses on leasehold improvements and equipment.
26. The variance represents additional funding for depreciation on existing assets.

Major variations between 2007-08 Estimated Actual and the 2008-09 Estimate include:

27. The variance represents additional funding for employee expenses due to enterprise bargaining arrangements.
28. The variance represents increased employee expenses due to enterprise bargaining arrangements.
29. The variance represents additional funding for depreciation on existing assets.