

PART 7

Department of Justice and Attorney-General

Summary of departmental portfolio Budgets

| Page | Agency | 2009–10 Estimate \$'000 |
|-------|---|-------------------------------|
| 1-159 | Department of Justice and Attorney-General - controlled | 467,377 |
| | Department of Justice and Attorney-General - administered | 215,797 |
| 1-203 | Anti-Discrimination Commission Queensland | 5,192 |
| 1-210 | Crime and Misconduct Commission | 43,272 |
| 1-216 | Legal Aid Queensland | 112,279 |
| 1-222 | Office of the Information Commissioner | 6,667 |

Departmental Overview

Ministerial responsibility

The Attorney-General and Minister for Industrial Relations has responsibility for this department.

Strategic Issues

The department delivers diverse services to urban, rural and remote communities throughout the State. These include:

- courts and tribunals
- legal and advocacy services
- a range of community-focused programs, policies and services, including services to protect vulnerable people
- services aimed at improving productivity, equity and safety in Queensland workplaces.

Machinery-of-Government changes in March 2009 transferred responsibility for the Office of Fair Trading and policy functions of Body Corporate and Community Management to the Department of Employment, Economic Development and Innovation. Responsibility for those parts of the former Department of Employment and Industrial Relations looking after industrial relations, electrical safety and workplace health and safety were transferred to the Department of Justice and Attorney-General.

The activities of this department are aimed at providing a just, safe and fair Queensland, through the protection of all citizens and the delivery of justice.

The department's justice services support the Government's Toward Q2 ambition of Fair - Supporting safe and caring communities. Through its courts and tribunals, the department aims to deliver a fair and open justice system that is tough on crime, and meets the needs of the most vulnerable and marginalised members of our community.

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 a better future for tomorrow's Queensland.

The department's safety and industrial relations services are aimed at protecting workers' rights and securing jobs for Queenslanders in both the private and public sectors.

These services centre on four key goals to deliver two of the Government's Toward Q2 ambitions—Strong - Creating a diverse economy powered by bright ideas, and Healthy - Making Queenslanders Australia's healthiest people:

- safe and healthy work environments
- electrically safe homes, workplaces and other environments
- a fair and equitable industrial relations framework
- a fair and equitable public sector wages policy.

Queensland continues to work with other states and territories, and the Australian Government, to develop a national industrial relations system for the private sector and to harmonise occupational health and safety laws.

2009–10 Highlights

- Increased operational funding of \$2.8 million and capital funding of \$0.58 million is provided to implement the new Queensland Civil and Administrative Tribunal (QCAT). \$11 million from existing tribunal operations will also fund QCAT when it begins from 1 December 2009. QCAT will bring together 18 separate bodies in Queensland to establish more accessible, convenient and efficient tribunal services for the community and business. Civil, administrative and human rights tribunals will join together to enhance the efficiency and transparency of decision making.
- The Victims Financial Assistance and Services Scheme (VFASS) will commence on 1 December 2009 to provide government coordination of information, training and policy development to improve access to services and financial assistance for victims of crime. VFASS replaces the current criminal injury compensation scheme and will provide a more needs-based service to victims of crime. The Government is committing a total of \$25.3 million in 2009-10 increasing to \$28.8 million a year from 2011-12 to operate the new scheme.
- Increased funding of \$0.70 million in 2009-10 (with \$1.4 million ongoing) to permanently employ judicial registrars following an evaluation of a two year pilot. Judicial registrars in the key court centres of Brisbane, Beenleigh, Southport and Townsville have improved the efficiency of these courts and allowed magistrates to concentrate on more complex matters. In the 2008 calendar year, the registrars heard 6,803 criminal court events and 7,138 civil court events.
- The Registry of Births, Deaths and Marriages (BDM) is provided with additional funding of \$1.9 million in 2009-10, as part of \$20.8 million over the next five years. BDM will retain the revenue paid from fees necessary to carry out the digitisation of life event registrations which currently exist in paper or index format only. This funding will ensure that all life events for Queenslanders will be retained for access and historical purposes.
- Funding of \$152 million in 2009-10 (total project cost of \$600 million) is allocated for the construction of the new Brisbane Supreme Court and District Court complex. The complex, with the Brisbane Magistrates Court, will form a new centre for the Brisbane legal precinct. The new complex 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. Construction has commenced with an anticipated completion date of December 2011.
- The Ipswich Courthouse will be completed in late 2009 at an estimated total project cost of \$91.5 million. This is a major regional courthouse with 12 courtrooms for both District and Magistrates Courts and includes a vulnerable witness suite, dedicated jury assembly room and separate jury circulation system, a purpose designed Murri Court, accommodation for the Office of the Director of Public Prosecutions, as well as watch house facilities. The construction project also includes a new police station funded by the Queensland Police Service.
- Funding of \$4.3 million in 2009-10 (\$17.2 million over the next four years) is provided for prosecution services to meet increased workload and address issues.
- Crown Law will continue the untying of work in accordance with the *2005 Butler Report* recommendation with the following areas of work being untied on 1 July 2009: Planning and Environment Court litigation; compulsory acquisition/compensation claims; land valuation appeals; and personal injury claims (excluding Queensland Government Insurance Fund (QGIF) managed claims).

- Continue improving Queenslanders' access to justice by addressing the underlying causes of crime through the expansion of the Homeless Persons Court Diversion Program into the Special Circumstances Court (additional funding of \$1.2 million in 2009-10 and \$3.7 million over four years is provided). It now delivers court monitored interventions for people with mental illness, intellectual disability, cognitive impairment and the homeless which link defendants with treatment, health, housing and vocational services as part of their bail conditions and/or sentence. This program augments similar services already delivered through the other specialised court programs: Drug Court, Murri Court, Queensland Indigenous Alcohol Diversion Program (QIADP), the Queensland Magistrates' Early Referral into Treatment (QMERIT) program and the Illicit Drug Diversion program.
- Responsibility for the *Dangerous Goods Safety Management Act 2001* and the Hazardous Industries and Chemicals Unit was transferred from the former Department of Emergency Services as at 1 October 2008 to the former Department of Employment and Industrial Relations. Initial funding of \$1.1 million for 2008-09 was transferred from that department increasing to \$1.5 million in 2009-10 to continue to monitor the operations of 34 major hazard facilities regulated by the Queensland Government across the state.

2008-09 Achievements

- The Pine Rivers Courthouse was completed at an estimated cost of \$10.1 million. The courthouse has capacity for three Magistrates Courts and was constructed in conjunction with a new watch house funded by the Queensland Police Service. It has family violence and vulnerable witness support rooms and a registry office and is linked to the watch house and police station.
- The Mareeba Courthouse was completed at an estimated cost of \$6 million. The courthouse has a single Magistrates Court, family violence and vulnerable witness support rooms and a registry office. The courthouse will be linked with the future watch house and police station to facilitate secure movement of persons in custody.
- Continued implementing QCAT by: supporting the development of reports advising on QCAT's implementation; developing legislation to effect QCAT; and creating supporting administrative structure and policies, including a policy to provide guidance to government about when government decisions should be externally reviewed.
- The Honourable Martin Moynihan AO QC, former Senior Judge Administrator of the Supreme Court of Queensland, was appointed to conduct a review of civil and criminal justice in Queensland, with a view to streamlining the operations of the court system and making more effective use of public resources. The Government will consider the recommendations made by the Honourable Moynihan in 2009-10.
- The Murri Court now operates in 14 locations across Queensland. An evaluation of the Murri Court program has been completed and its findings will inform future program developments.
- A further nine Community Justice Groups on outer islands of the Torres Strait have received funding to allow them to support the Torres Strait Magistrates Court circuit. There are now 51 funded Community Justice Groups across the State.
- Three Wik Mungkan language interpreters have been trained to assist in the Aurukun Circuit Court. This has enabled those members of the Aurukun community not proficient in spoken English to communicate reliably with authorities and agencies through the provision of the interpreting service.

- Using new technology, the Supreme and District Courts trialled two pilot programs that focused on streamlining court hearings to enable greater access to court information. Known as eTrials and eFiles, these initiatives manage court documents electronically, allowing real-time access to documents for the registry, judges and litigants before, during and after a trial. Benefits of these pilots include faster and greater access to court files, significant reduction in paper handling, as well as reduced costs. The innovative eTrials pilot has been evaluated as being capable of reducing the time required to conduct a hearing by as much as 20%. If implemented, these initiatives will generate considerable savings in legal costs for business and the community as well as allow judges to hear matters more quickly.
- The Mornington Island Restorative Justice (MIRJ) Project is working with the Mornington Island community to establish a community-based alternative dispute resolution or peacemaking service that accounts for traditional culture and conforms to the requirements of the criminal justice system. The project is jointly funded by this department and the Australian Government's Attorney-General's department.
- The "JPs in the Community" program continues to grow and provide a very valuable witnessing service to Queenslanders. An additional seven community sites were established in 2008-09 at Pine Rivers Courthouse, Kmart Plaza Toowoomba, Peter Campbell Realty Albany Creek, Isa Square Mt Isa, Mt Pleasant Shopping Centre North Mackay, Griffith University Logan Campus and Alexandra Hills Shopping Centre. This brings the total number of sites to 126 and involves over 2,200 JP volunteers. The Chermside signing site recently celebrated its fifth year of operation.
- Developed a number of pieces of legislation including:
 - the *Guardianship and Administration and Other Acts Amendment Act 2008*, to implement the recommendations in the Queensland Law Reform Commission (QLRC) report, *Public Justice, Private Lives: A New Approach to Confidentiality in the Guardianship System*, to provide a more open, transparent and accountable guardianship system;
 - the *Property Law (Mortgagor Protection) Amendment Act 2008* to protect the interests of mortgagors whose properties are sold by mortgagees;
 - the *Property Law and Another Act Amendment Bill 2008* to assist de facto couples by clarifying what laws are relevant to their situations;
 - the *Criminal Code and Jury and Another Act Amendment Bill 2008* to amend: the Criminal Code to implement judge alone criminal trials; the *Jury Act 1995* to introduce majority verdicts for criminal trials; and the *Crime and Misconduct Act 2001* to ensure that a witness at a Crime and Misconduct Commission misconduct investigation hearing is not entitled to remain silent or to refuse to answer a question on a ground of privilege against self incrimination;
 - the *Justice and Other Legislation Disclosure Bill 2008* to provide for sharing criminal justice information between this department, the Queensland Police Service, the Department of Community Safety and the Department of Communities to improve collaboration between agencies and
 - the *Crime and Misconduct and Summary Offences Amendment Bill 2009* to validate the use of general 'umbrella' referrals for major crime investigations, and to create a specific offence applying to rock throwing and other specified conduct which endangers, or is likely to endanger, the safe use of vehicles.
- Conducted an audit of the defence of domestic discipline in the Criminal Code to assess its effect on successful prosecutions of assault charges against parents.

- Conducted a review of neighbourly relations issues, including the topics of trees and dividing fences that give rise to neighbourhood disputes and the available remedies to address those disputes.
- Completed the QLRC final reports:
 - *Administration of Estates of Deceased Persons: Report of the National Committee for Uniform Succession Laws to the Standing Committee of Attorneys General*. The report concluded the Uniform Succession Laws Project, coordinated by the QLRC, which aims to harmonise the succession laws of the Australian States and Territories; and
 - *A review of the excuse of accident and the defence of provocation*. The report made recommendations to recast the partial defence of provocation (which reduces murder to manslaughter) to limit the extent to which words, or the deceased's choice about a relationship, may amount to provocation.
- Further untied Crown Law work, in line with the *2005 Butler Report*, with commercial litigation (excluding QGIF managed claims) being untied on 1 July 2008.
- The Office of the Director of Public Prosecutions (ODPP) engaged an additional seven prosecutors, seven legal officers and three legal support officers across the State to meet increased workload and address issues in Far North Queensland. The majority of staff increases occurred in the regional centres of Cairns and Townsville. The additional staff has allowed prosecutors in these regional centres to concentrate on trial preparation and advocacy. The ODPP also engaged an additional three lawyers and one administrative officer to conduct litigation processes for the recovery of proceeds of crime.
- Launched the Work Life Balance Strategy to increase attraction and retention of employees by improving the uptake of work-life balance policies across the Queensland public sector and in private sector organisations.
- On 7 August 2008, following submissions from employer and employee organisations and the Queensland Government, a Full Bench of the Industrial Relations Commission declared by General Ruling a wage adjustment of \$23.60 per week increase in award rates of pay. By the same General Ruling, as required under the *Industrial Relations Act 1999*, section 287, the minimum wage for all full-time employees in Queensland was increased to \$552 per week with a proportionate amount for junior, part-time and casual employees. Work related allowances were increased by 3.8%. The effective date for the increased rates was set at 1 September 2008.
- Continued to provide information about wages and conditions and delivered compliance programs to private sector workplaces. At 31 March 2009, 2,132 wage complaint investigations were finalised, 6,175 audits undertaken and 83 prosecution cases finalised with a 100% prosecution success rate. These activities resulted in \$2.8 million in wages recovered on behalf of workers.
- Actively engaged in a range of consultative processes to ensure the interests of the Queensland Government, employers, employees and unions will be protected if Queensland participates in Fair Work Australia—the national system being developed to replace the WorkChoices regime. The Australian Government is working with state and territory governments to develop the new national industrial relations system for the private sector.

- Since the commencement of the Queensland Workplace Health and Safety Strategy 2004-12 in 2004-05 the workplace fatality rate each year has dropped by 25%. Although the 20% target has been achieved, work must continue to ensure workplace deaths remain at a minimum. Outcomes achieved during the same period include declines in the following:
 - the incident rate of traumatic injuries (by 8%) and disease-related injuries (by 10%);
 - the injury rate in the transport and storage industry (by 7%);
 - the fatality rate in the health and community services industry (by 83%) and the injury rate (by 3%); and
 - compensated stress injury claims (by 48.1% over six years)—from 90.9 compensated claims per 100,000 workers in 2001-02 to 47.2 in 2007-08.
- Increased the focus on broad-based education and awareness initiatives as a strategy to further reduce the rate of work-related injury and disease. The successful *Homecomings* advertising campaign reinforced the importance of coming home safely from work to family and friends.
- Participated in the development of national model occupational health and safety (OHS) laws. In July 2008, all jurisdictions signed the Intergovernmental Agreement to achieve regulatory reform in OHS at the Council of Australian Governments (COAG) meeting. To give effect to this agreement, the department has prepared a submission to the national taskforce reviewing OHS laws, participated in various national meetings and engaged with stakeholders on the design of a national system.
- Queensland is fully compliant with its obligations under the new national standards in the issuing of renewable photographic licences for new licence holders in prescribed high risk occupations and in its conversion of old licences to the renewable format. Existing licence holders will transition within five years. The transition project was completed on 16 September 2008, with the full operational deployment of the licensing information technology infrastructure.
- At 31 March 2009, workplace health and safety inspectors visited 17,732 workplaces, issued 8,401 health and safety improvement notices and conducted 14,013 assessments. Eighty prosecutions have resulted in fines of \$2.2 million.
- Participated nationally in three new compliance campaigns—addressing aggressive behaviour by clients in the healthcare industry; new and young workers in hospitality; and the safe manual handling and moving of objects in the retail, wholesale, transport and storage industries. Also undertook a revisit campaign to assess whether a former campaign had resulted in improved compliance for manual handling in manufacturing. A Queensland Compliance and Enforcement Policy, to complement the national policy endorsed by heads of workplace safety authorities in December 2008, will be finalised by 30 June 2009.
- The Workplace Rights Office (headed by the Queensland Workplace Rights Ombudsman) continued to operate in 2008-09. At 31 March 2009, 11,045 clients had received information and advice on workplace legislation and 247 incidents of alleged unfair, illegal or otherwise inappropriate workplace matters had been investigated.

Departmental Outputs

The Department of Justice and Attorney-General's vision of a just, safe and fair Queensland is achieved in the delivery of services through nine outputs.

Court and Tribunal Services

This output supports safe and secure communities through deciding civil and criminal matters using court, tribunal and prosecution services, coronial services, justice models for early intervention and diversionary strategies and improves services to vulnerable people.

Policy, Legislation and Legal Services

This output provides justice policy advice, legislative development and law reform services, a leadership role in law reform, independent legal services for public sector agencies and the State, justice policy advice and legislative development. The output also provides model litigation services for the State and protects the community through the regulation of legal practitioners.

Community Justice Services

This output promotes community safety, security, fairness and equity by protecting people's identity, property and rights and provides a range of community justice services, including registration and certification services for life events, justices of the peace programs, a penalties enforcement framework, non-adversarial conflict resolution methods and local justice solutions.

Human Rights Protection Services

This output safeguards vulnerable people through the protection of the rights and interests of adults with impaired decision making capacity, children and victims of crime. The output also provides systems advocacy.

Private Sector Industrial Relations Services

This output ensures Queensland's workplaces comply with minimum industrial standards and conditions established under the Queensland industrial relations system that allow for balanced labour market outcomes. The output does this through policy and regulatory frameworks, compliance and information services for private sector workplaces and liaison with the Australian Government for a cooperative, fair and productive national system.

Administration of the Industrial Court and Commission System

This output ensures the administration of the Industrial Court and Commission System is efficient to enable tribunals to provide the community with an effective means of preventing or resolving industrial matters. The output provides independent conciliation, arbitration and agreement approval services in industrial matters of the *Industrial Relations Act 1999*.

Public Sector Industrial and Employee Relations Services

This output provides equitable and productive wages and employment policy outcomes for the Queensland Government through industrial and employee relations policy and services for the Queensland Government as an employer.

Workplace Health and Safety Services (inc. Workers' Compensation Policy)

This output ensures Queensland's workers are protected by compliance with workplace health and safety laws and balanced workers' compensation laws. The output provides policy and regulatory frameworks and workplace health and safety compliance and information services to employers and employees.

Electrical Safety Services

This output ensures Queensland homes, workplaces and other environments comply with electrical safety laws and standards through the provision of policy, regulatory, compliance, enforcement, registration and approval frameworks and through electrical safety services to employers, employees and the public.

Staffing¹

| Department of Justice and Attorney-General | Notes | 2008–09 Adjusted Budget | 2008–09 Est. Actual | 2009–10 Estimate |
|---|-------|-------------------------------|---------------------------|---------------------|
| OUTPUTS | 2,3,4 | | | |
| Court and Tribunal Services | 5 | 1,631 | 1,650 | 1,650 |
| Policy, Legislation and Legal Services | | 292 | 298 | 298 |
| Community Justice Services | 6 | 225 | 225 | 232 |
| Human Rights Protection Services | | 154 | 159 | 159 |
| Private Sector Industrial Relations Services | | 177 | 179 | 177 |
| Administration of the Industrial Court and Commission System | | 32 | 31 | 31 |
| Public Sector Industrial and Employee Relations Services | | 41 | 37 | 37 |
| Workplace Health and Safety Services (inc. Workers' Compensation Policy) | 7 | 537 | 547 | 547 |
| Electrical Safety Services | | 97 | 97 | 99 |
| Total outputs | | 3,186 | 3,223 | 3,230 |
| ADMINISTERED | | | | |
| Judicial Officers | | 152 | 152 | 152 |
| Land Court, Land and Resources Tribunal | | 5 | 5 | 5 |
| Total administered | | 157 | 157 | 157 |
| Total | | 3,343 | 3,380 | 3,387 |

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 March 2009, 375 FTEs transitioned from the department to the new Department of Employment, Economic Development and Innovation.
4. Also as a result of machinery-of-Government changes in March 2009, 891 FTEs transitioned into the department from the former Department of Employment and Industrial Relations.
5. The increase in 2008-09 is principally due to additional funding to manage workload in the Office of the Director of Public Prosecutions.
6. The increase in 2009-10 is due to funding to electronically capture historical births, deaths and marriages registration records. This funding will be self generated from the operations of the Registry of Births, Deaths and Marriages.
7. As a result of a machinery-of-Government change, on 1 October 2008 10 FTEs transitioned from the former Department of Emergency Services to the former Department of Employment and Industrial Relations.

2009–10 Output Summary¹

| Output | Total cost \$'000 | Sources of revenue | | | |
|--|----------------------|---------------------------------|---------------------------|-------------------------------|----------------------------|
| | | State Contribution \$'000 | User charges \$'000 | C'wealth revenue \$'000 | Other revenue \$'000 |
| Justice and Attorney- General | | | | | |
| Court and Tribunal Services | 234,819 | 228,023 | 1,263 | .. | 5,533 |
| Policy, Legislation and Legal Services | 42,282 | 10,304 | 26,309 | 110 | 5,559 |
| Community Justice Services | 43,544 | 31,063 | 11,250 | .. | 4,390 |
| Human Rights Protection Services | 21,111 | 20,024 | 75 | .. | 1,012 |
| Industrial Relations | | | | | |
| Private Sector Industrial Relations Services | 23,532 | 23,352 | 170 | .. | 10 |
| Administration of the Industrial Court and Commission System | 6,634 | 6,631 | 1 | .. | 2 |
| Public Sector Industrial and Employee Relations | 4,584 | 4,281 | 301 | .. | 2 |
| Workplace Health and Safety Services | 75,264 | 33,139 | 444 | .. | 41,681 |
| Electrical Safety Services | 14,942 | .. | 3,856 | .. | 11,430 |
| Total | 466,712 | 356,817 | 43,669 | 110 | 69,619 |

Administered Items

Administered activities are those undertaken by the department on behalf of the whole-of-Government.

Description

Judicial Officers

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

Appeal Costs Payments

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

A board comprised of members of the legal profession and representatives of the department decides reimbursement. The department is responsible for the administrative functions of the Appeal Costs Board, including legal advice on current applications and policy issues.

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. This scheme will be replaced by the new Victims Financial Assistance and Services Scheme (VFASS) in late 2009 or early 2010. The new scheme will provide financial assistance for treatment and support to help victims recover as quickly as possible from the physical and psychological effects of the crime. A Victims Assistance Unit will provide a central point to access financial assistance, victim support services and victims' complaints resolution.

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. Applications under the *Criminal Offence Victims Act 1995* which have not been finalised when VFASS commences will continue to be dealt with under the old Act by a team located within the new scheme.

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.

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

Departmental Statements

Performance Statement

| Department of Justice and Attorney-General | Notes | 2008–09 Target/Est. | 2008–09 Est. Actual | 2009–10 Target/Est. |
|--|-------|------------------------|------------------------|------------------------|
| Output: Court and Tribunal Services | | | | |
| Supreme Court - Court of Appeal | | | | |
| - Civil law: | | | | |
| Number of appeals lodged | 1 | 250 | 250 | 260 |
| Number of appeals finalised | 2 | 260 | 228 | 260 |
| Clearance rate (finalisations/lodgements) | 2 | 105% | 91% | 100% |
| - Criminal law: | | | | |
| Number of appeals lodged | 3 | 350 | 331 | 340 |
| Number of appeals finalised | 4 | 350 | 396 | 380 |
| Clearance rate (finalisations/lodgements) | 4 | 100% | 120% | 112% |
| Supreme Court - Trial Division | | | | |
| - Civil law: | | | | |
| Number of matters lodged | 3 | 5,300 | 7,123 | 7,500 |
| Number of matters finalised | 5 | 5,500 | 6,365 | 7,500 |
| Clearance rate (finalisations/lodgements) | 3,6 | 104% | 89% | 100% |
| - Criminal law: | | | | |
| Number of matters lodged | 3 | 1,500 | 1,615 | 1,700 |
| Number of matters finalised | | 1,550 | 1,624 | 1,725 |
| Clearance rate (finalisations/lodgements) | | 104% | 101% | 101% |
| District Courts | | | | |
| - Civil law: | | | | |
| Number of matters lodged | 3 | 4,800 | 5,057 | 5,200 |
| Number of matters finalised | | 4,900 | 5,093 | 5,300 |
| Clearance rate (finalisations/lodgements) | | 102% | 101% | 102% |
| - Criminal law: | | | | |
| Number of matters lodged | | 6,600 | 6,584 | 6,600 |
| Number of matters finalised | | 6,900 | 6,711 | 6,900 |
| Clearance rate (finalisations/lodgements) | | 104% | 102% | 105% |
| District Courts - Appeals | | | | |
| - Civil law: | | | | |
| Number of appeals lodged | | 84 | 97 | 97 |
| Number of appeals finalised | | 88 | 120 | 120 |
| Clearance rate (finalisations/lodgements) | 7 | 105% | 124% | 124% |
| - Criminal law: | | | | |
| Number of appeals lodged | | 300 | 446 | 325 |
| Number of appeals finalised | | 300 | 386 | 400 |
| Clearance rate (finalisations/lodgements) | 8 | 100% | 87% | 123% |
| Magistrates Courts | | | | |
| - Civil law: | | | | |
| Number of matters lodged | | 72,500 | 75,000 | 76,000 |
| Number of matters finalised | | 78,000 | 77,000 | 78,000 |
| Clearance rate (finalisations/lodgements) | 9 | 108% | 103% | 103% |
| - Criminal law: | | | | |
| Number of matters lodged | | 187,000 | 196,000 | 195,000 |
| Number of matters finalised | | 187,000 | 198,000 | 198,000 |
| Clearance rate (finalisations/lodgements) | | 100% | 101% | 102% |

| Department of Justice and Attorney-General | Notes | 2008–09 Target/Est. | 2008–09 Est. Actual | 2009–10 Target/Est. |
|--|--------------|--------------------------------|--------------------------------|--------------------------------|
| Coroners Court | | | | |
| Number of matters lodged | | 3,550 | 3,700 | 3,700 |
| Number of matters finalised | | 3,440 | 3,300 | 3,600 |
| Clearance rate (finalisations/lodgements) | 10 | 98% | 89% | 97% |
| Land Court and Tribunals | | | | |
| Number of matters lodged | 11 | 1,200 | 1,500 | 1,200 |
| Number of matters finalised | | 1,000 | 1,100 | 1,020 |
| Clearance rate (finalisations/lodgements) | 12 | 90% | 73% | 85% |
| Body Corporate and Community Management | | | | |
| Number of applications lodged | | 1,450 | 1,450 | 1,450 |
| Number of applications resolved | | 1,400 | 1,400 | 1,400 |
| Commercial and Consumer Tribunal | | | | |
| Number of applications lodged | 1 | 1,300 | 1,250 | 1,250 |
| Number of applications resolved | | 1,350 | 1,300 | 1,300 |
| Courts Innovation Program | | | | |
| Proportion of Murri Court participants diverted from prison/detention at sentence | | 80% | 81% | 80% |
| Body Corporate and Community Management | | | | |
| Percentage of orders overturned or altered on appeal | | 2% | 2% | 2% |
| Percentage of conciliation applications resolved by agreement | | 65% | 65% | 70% |
| Retail Shop Leases Registry | | | | |
| Percentage of disputes that are resolved through mediation processes | | 90% | 85% | 85% |
| Commercial and Consumer Tribunal | | | | |
| Percentage of orders overturned or altered on appeal | | <2% | <2% | <2% |
| 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 | | 0% | 0% | 0% |
| - Criminal law | | 0% | 0% | 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 | | 5% | 6% | 5% |
| - Criminal law | | 5% | 4% | 5% |
| District Courts | | | | |
| Percentage of active cases more than 24 months old from lodgement date to the end of the reporting period: | | | | |
| - Civil law | | 5% | 5% | 5% |
| - Criminal law | | 5% | 10% | 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 | | 0% | 5% | 0% |
| - Criminal law | | 0% | 4% | 0% |

| Department of Justice and Attorney-General | Notes | 2008–09 Target/Est. | 2008–09 Est. Actual | 2009–10 Target/Est. |
|--|-------|------------------------|------------------------|------------------------|
| Magistrates Courts | | | | |
| Percentage of active cases more than 12 months old from lodgement date to the end of the reporting period: | | | | |
| - Civil law | | 6% | 6% | 6% |
| - Criminal law | | 14% | 12% | 12% |
| Coroners Court | | | | |
| Percentage of coronial matters more than 24 months old from lodgement date to the end of the reporting period | | 5% | 8% | 5% |
| Prosecution Services | | | | |
| Percentage of indictments presented within 6 months | | 100% | 100% | 100% |
| Land Court and Tribunals | | | | |
| Percentage of cases finalised within 12 months | 13 | 90% | 39% | 50% |
| Commercial and Consumer Tribunal | | | | |
| Percentage of applications resolved within established timeframes | | 80% | 75% | 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 | | 2% | 2% | 2% |
| State contribution (\$000) | | 217,067 | 229,912 | 228,023 |
| Other revenue (\$000) | | 5,560 | 6,454 | 6,796 |
| Total cost (\$000) | | 222,627 | 236,366 | 234,819 |
| Output: Policy, Legislation and Legal Services | | | | |
| Crown Law | | | | |
| Productivity for chargeable hours | | 95% | 99% | 95% |
| Strategic Policy | | | | |
| Percentage of priority policy and legislation projects which are completed within agreed timeframes | | 80% | 93% | 85% |
| Crown Law | | | | |
| Timeliness of legal work provided to clients (feedback rating from 1 to 7) | | 5 | 6 | 5 |
| State contribution (\$000) | | 9,082 | 10,464 | 10,304 |
| Other revenue (\$000) | | 31,451 | 31,496 | 31,978 |
| Total cost (\$000) | | 40,533 | 41,960 | 42,282 |
| Output: Community Justice Services | | | | |
| State Penalties Enforcement Registry (SPER) | | | | |
| Number of matters lodged | 14 | 680,000 | 705,000 | 750,000 |
| Number of matters finalised | 15 | 470,000 | 520,000 | 535,000 |
| Clearance rate (finalisations/lodgements) | 16 | 69% | 74% | 71% |
| Justices of the Peace Services | | | | |
| Number of new registrations of Justices of the Peace (Qualified) and Commissioners for Declarations | | 3,000 | 2,800 | 3,000 |
| Number of sites under the "JPs in the Community" program | | 115 | 126 | 130 |
| Community Justice Groups | | | | |
| Number of clients supported by Community Justice Groups | 17 | 30,000 | 58,000 | 40,000 |

| Department of Justice and Attorney-General | Notes | 2008–09 Target/Est. | 2008–09 Est. Actual | 2009–10 Target/Est. |
|---|--------------|--------------------------------|--------------------------------|--------------------------------|
| Dispute Resolution Services | | | | |
| Number of criminal matters mediated through restorative justice processes | 18 | 400 | 336 | 350 |
| Number of civil disputes mediated through alternative dispute resolution | | 2,200 | 2,617 | 2,200 |
| Births, Deaths and Marriages | | | | |
| Number of births, deaths and marriages registered | | 117,000 | 120,000 | 127,000 |
| Dispute Resolution Services | | | | |
| Agreement rates for community mediations – voluntary | 19 | 83% | 73% | 80% |
| Justices of the Peace Services | | | | |
| Total number of hours volunteered under the “JPs in the Community” program | | 50,000 | 50,000 | 51,000 |
| Dispute Resolution Services | | | | |
| Average number of days between when a civil file is accepted for mediation and when a file is closed | | 20 days | 19 days | 20 days |
| Average number of days between when a criminal file is accepted for mediation and when a file is closed | | 50 days | 52 days | 50 days |
| State contribution (\$000) | | 33,459 | 33,067 | 31,063 |
| Other revenue (\$000) | | 2,073 | 8,109 | 15,640 |
| Total cost (\$000) | | 35,532 | 39,262 | 43,544 |

Output: Human Rights Protection Services

Guardianship and Administration

Tribunal

| | | | | |
|---|---|-------|-------|-------|
| Number of matters lodged | 1 | 6,500 | 7,220 | 7,942 |
| Number of matters finalised | | 6,200 | 7,344 | 7,942 |
| Clearance rate (finalisations/lodgements) | | 95% | 102% | 100% |

Children Services Tribunal

| | | | | |
|---|------|-----|------|------|
| Number of matters lodged | 1,20 | 350 | 266 | 300 |
| Number of matters finalised | | 300 | 266 | 300 |
| Clearance rate (finalisations/lodgements) | | 85% | 100% | 100% |

Office of the Adult Guardian

| | | | | |
|--|--|-----|------|-----|
| Percentage of decisions made by guardians affirmed following internal review | | 75% | 100% | 90% |
|--|--|-----|------|-----|

Guardianship and Administration

Tribunal

| | | | | |
|---|----|-----|-----|------|
| Percentage of cases finalised within 6 months | 21 | 90% | 97% | 100% |
|---|----|-----|-----|------|

Children Services Tribunal

| | | | | |
|---|----|-----|-----|-----|
| Percentage of cases finalised within 6 months | 22 | 75% | 86% | 90% |
|---|----|-----|-----|-----|

Office of the Adult Guardian

| | | | | |
|--|----|-----|-----|-----|
| Percentage of investigation matters referred to Adult Guardian completed within 6 months | 23 | 70% | 80% | 75% |
|--|----|-----|-----|-----|

| | | | | |
|-----------------------------------|--|---------------|---------------|---------------|
| State contribution (\$000) | | 17,718 | 20,469 | 20,024 |
| Other revenue (\$000) | | 905 | 1,049 | 1,087 |
| Total cost (\$000) | | 18,623 | 21,518 | 21,111 |

| Department of Justice and Attorney-General | Notes | 2008–09 Target/Est. | 2008–09 Est. Actual | 2009–10 Target/Est. |
|---|-------|------------------------|------------------------|------------------------|
| Output: Private Sector Industrial Relations Services | | | | |
| Audits conducted | 24 | 5,500 | 7,500 | 7,500 |
| Clients assisted through telephone and internet information services | | 1,500,000 | 1,500,000 | 1,500,000 |
| Clients assisted regarding complexities of federal industrial relations legislation | | 17,000 | 22,000 | 20,000 |
| Level of client satisfaction with compliance services | | >70% | >70% | >70% |
| Level of satisfaction with information services | | >70% | >70% | >70% |
| Percentage of Wageline telephone inquiries answered within 20 seconds | | >80% | >80% | >80% |
| Cost of compliance services per private sector worker covered by the Queensland industrial relations system | | to be benchmarked | \$21.40 | \$21.60 |
| State contribution (\$000) | | 22,849 | 21,229 | 23,352 |
| Other revenue (\$000) | | 250 | 331 | 180 |
| Total cost (\$000) | | 23,099 | 21,377 | 23,532 |
| Output: Administration of the Industrial Court and Commission System | | | | |
| Number of matters received | 25,26 | 1,200 | 1,600 | 1,400 |
| % of matters completed within three months | | >75% | 90% | >75% |
| Level of client satisfaction with Registry Services | | >85% | 90% | >85% |
| % of matters resolved at conference | | >75% | 80% | >75% |
| % of matters lodged that are processed and available to members within one working day | | >90% | 95% | >90% |
| % of decisions released to the parties within one working day | | >95% | 99% | >95% |
| % of decisions that are published and available to the community within 13 working days | | >95% | 99% | >95% |
| Cost of QIRC and Registry services per worker covered by the Queensland Industrial Relations legislation | | to be benchmarked | \$8.40 | \$8.00 |
| State contribution (\$000) | | 6,314 | 6,302 | 6,631 |
| Other revenue (\$000) | | 3 | 25 | 3 |
| Total cost (\$000) | | 6,317 | 6,304 | 6,634 |
| Output: Public Sector Industrial and Employee Relations Services | | | | |
| Employee relations policy projects completed | | 12 | 18 | 22 |
| Client/stakeholder satisfaction with the services and advice provided on public sector IR | 27 | >90% | 85% | 85-90% |
| Client/stakeholder satisfaction in implementing Government wages policy | 27 | >75% | 68% | >75% |
| Cost of Public Sector Industrial and Employee Relations service per Queensland public sector worker | 28 | \$14 | \$14 | \$14 |
| State contribution (\$000) | | 4,091 | 3,736 | 4,281 |
| Other revenue (\$000) | | 354 | 290 | 303 |
| Total cost (\$000) | | 4,445 | 3,994 | 4,584 |

| Department of Justice and Attorney-General | Notes | 2008–09 Target/Est. | 2008–09 Est. Actual | 2009–10 Target/Est. |
|--|-------|---------------------------|---------------------------|---------------------------|
| Output: Workplace Health and Safety Services (including Workers' Compensation Policy) | | | | |
| State-wide compliance campaign implemented | | 100% | 100% | 100% |
| % of improved compliance within a target industry (or specific workplace health and safety hazard) | | 10% | 10% | 10% |
| % of successful prosecutions | | 85% | 85% | 85% |
| Client satisfaction by workplaces with the inspectorate's effectiveness and professionalism | 29 | 75-80% | .. | 75-80% |
| Percentage of gazetted Major Hazard Facilities with comprehensive verification audit completed per year | 30 | 20% | 21% | 20% |
| Percentage of gazetted Major Hazard Facilities with at least one site assessment completed per year | 30 | 75% | 94% | >90% |
| Percentage of gazetted Major Hazard Facilities with desktop assessment completed per year | 30 | 20% | 21% | 20% |
| Prosecution matters actioned within nine months of incident | 31 | 70-80% | 50% | 70-80% |
| Investigations finalised within six months | | 70-80% | 66% | 70-80% |
| % of National Standards and Codes implemented within agreed timelines | 32 | 100% | .. | 100% |
| Cost of compliance and enforcement services per worker covered by the workers' compensation scheme | | \$22.21 | \$22.21 | \$22.21 |
| Cost of information, education and awareness services per worker covered by the workers' compensation scheme | | \$3.41 | \$3.41 | \$3.41 |
| State contribution (\$000) | | 28,303 | 27,570 | 33,139 |
| Other revenue (\$000) | | 38,399 | 39,646 | 42,125 |
| Total cost (\$000) | | 66,702 | 66,636 | 75,264 |
| Output: Electrical Safety Services | | | | |
| Number of prosecutions finalised | | 25 | 23 | 25 |
| Clients accessing information and advisory services | 33 | 265,000 | 264,000 | 264,000 |
| Percentage of annual evidence-based program of audits for compliance completed | | 100% | 100% | 100% |
| Reduction in the incidence of reported electrical incidents where confirmed medical attention is required | | <3 per million population | <3 per million population | <3 per million population |
| Client satisfaction with: | | | | |
| - Inspectorate contact | | 85% | 85% | 85% |
| - Electrical safety seminar programs for industry and the community | | 80% | 80% | 80% |
| Electrical licences issued within specified timeframes | | 80% | 80% | 80% |
| Prosecutions completed within statutory requirements (12 months) | | 100% | 100% | 100% |
| Cost of electrical safety services per person in Queensland | 34 | \$2.90 | \$3.25 | \$3.52 |
| State contribution (\$000) | | .. | .. | .. |
| Other revenue (\$000) | | 13,571 | 13,925 | 15,286 |
| Total cost (\$000) | | 14,072 | 13,780 | 14,942 |

Notes:

1. The targets that have been set for 2009-10 may be impacted by the implementation of the Queensland Civil and Administrative Tribunal (QCAT) which is expected to commence on 1 December 2009.
2. The focus by the court on urgent criminal matters where the appellant is in custody has led to reduced finalisations and clearance rate.
3. The court has no control over lodgements.
4. Increased finalisations and clearance rates are driven by an increase in withdrawn matters, reduced waiting time for transcripts, reduced waiting time on whether or not Legal Aid has been granted, and the court's focus on criminal matters where the appellant is in custody.
5. An increase in lodgements, combined with an increase in discontinued matters, consent orders and final orders has resulted in increased finalisations.
6. An unexpected increase in lodgements has impacted the clearance rate.
7. Increased finalisations have resulted in an increase to the clearance rate. It should be noted that the variance is driven by small numbers.
8. The reduction in the clearance rate is driven by a large number of lodgements in September 2008 in a regional centre. This is an anomaly and not predicted to re-occur.
9. The forecast clearance rate has not been met primarily due to the increased number of lodgements which is out of the court's control.
10. The forecast clearance rate has not been met primarily due to the increased number of reported deaths (lodgements) which is out of the court's control. The number of finalisations is also down due to operational resources being directed towards auditing files transferred to the Northern and Southern Coroners.
11. 2009-10 lodgements are expected to be lower than the previous year due to scheduled valuations not proceeding as part of the State Government financial relief package.
12. The forecast clearance rate has not been met primarily due to the larger number of lodgements than expected which is out of the court's control.
13. The rate of matters exceeding 12 months is due to the complexity of matters, the impact of test cases and regional factors.
14. SPER has no control over lodgements. It is anticipated that lodgements will increase in 2009-10 due to the expected roll-out by Queensland Police Service of additional traffic cameras.
15. An increase in finalisations is primarily due to an increase in payments. Data cleansing of deceased debtors along with the implementation of new debt write-off guidelines will have an impact on the finalisation rate.
16. The increase in the clearance rate is primarily affected by the higher finalisation rate. It is anticipated that an increase in lodgements in 2009-10 will impact finalisations and consequently the overall clearance rate.
17. This was a new measure for 2008-09 when it was difficult to predict the number of clients assisted by Community Justice Groups (CJGs). New provisions in the CJC Service Agreements for 2009-10 will tighten the counting rule which is expected to result in a reduction in the number of clients reported as "assisted" in 2009-10 compared with 2008-09.
18. The expansion of services into Cairns did not result in the expected number of referrals and therefore mediations. Work is continuing with stakeholders to address this issue.
19. The increase in court work has decreased the amount of voluntary mediations conducted. Lower numbers of voluntary mediations can impact on agreement rates. A review of procedures with the view to analysing the efficiency of processes and outcomes is being conducted.
20. The targets for 2008-09 were set anticipating the continued strong growth in lodgements experienced in 2007-08 (36%). This continued growth has not eventuated however the number of matters expected to be lodged in 2008-09 exceeds the 2006-07 rate by 25%.
21. Streamlined processes allowed non-contentious matters to be finalised more quickly and the registry actively monitors matters still open after three months.
22. The target reflects the anticipated strong growth in the number of matters lodged. The increase did not eventuate enabling the tribunal to finalise matters more quickly than it had anticipated.
23. Proactive management of incoming investigations has led to a decrease in average closure times.
24. With a reduction in wage complaints, more emphasis is being placed on audits. The estimated 2009-10 audits are based on activity over the previous two years.
25. Increase in 2008-09 Estimated Actual is due to the 3 year cycle of enterprise bargaining and related industrial issues.
26. The expected decrease in the 2009-10 Target/Estimate over the 2008-09 Estimated Actual is due to the 2009-10 year falling outside of the 3 year enterprise bargaining period.
27. Data is based on outcomes of the annual Client Satisfaction Survey.
28. From 2009-10 the calculation to determine cost of PSIER service will include Workplace Consulting Queensland expenses.
29. Surveys are conducted on a biennial basis. The next survey is due to be conducted in 2010. Surveys were not conducted in 2008-09.
30. As a result of a machinery-of-Government change, the Chem Services Unit transferred to the former Department of Employment and Industrial Relations from the former Department of Emergency Services from 1 October 2008, along with this output measure.
31. The complexity of incidents subject to comprehensive investigation is increasing and this is resulting in a declining number of prosecution matters being actioned within the self-imposed period of nine months. It should be noted that WHSQ consistently meets the 12 month statute of limitations.
32. Standards are adopted as they are declared by the Australian Safety Council within agreed national timelines. The adoption of national standards and codes may change when model occupational health and safety laws are introduced. There were no declared standards or codes in 2008-09.
33. A reduction in the number of clients accessing information and advisory services has been due to improved industry awareness combined with industry down turn in the last quarter of the financial year.
34. Actual cost increase from target 2008-09 due to one off funding increase to improve electrical safety services in regional Queensland. The 2008-09 to 2009-10 increase is related to five year cyclic increase in electrical licensing revenue.

Income Statement

| Department of Justice and Attorney-General | 2009-10 Estimate \$'000 |
|---|-------------------------------|
| Income | |
| Output revenue | 356,927 |
| User charges | 44,334 |
| Grants and other contributions | 64,035 |
| Other revenue | 5,584 |
| Gains on sale/revaluation of property, plant and equipment and investments | .. |
| Total income | 470,880 |
| Expenses | |
| Employee expenses | 273,688 |
| Supplies and services | 145,239 |
| Grants and subsidies | 8,063 |
| Depreciation and amortisation | 36,224 |
| Finance/borrowing costs | 3,193 |
| Other expenses | 970 |
| Losses on sale/revaluation of property, plant and equipment and investments | .. |
| Total expenses | 467,377 |
| OPERATING SURPLUS/(DEFICIT) | 3,503 |

Statement of Changes in Equity

| Department of Justice and Attorney-General | 2009-10 Estimate \$'000 |
|--|-------------------------------|
| Net effect of the changes in accounting policies and prior year adjustments | .. |
| Increase/(decrease) in asset revaluation reserve | 32,471 |
| Net amount of all revenue and expense adjustments direct to equity not disclosed above | .. |
| Net income recognised directly in equity | 32,471 |
| Surplus/(deficit) for the period | 3,503 |
| Total recognised income and expense for the period | 35,974 |
| Equity injection/(withdrawal) | 179,407 |
| Equity adjustments (MoG transfers) | .. |
| Total movement in equity for period | 215,381 |

Balance Sheet

| Department of Justice and Attorney-General | 2009-10 Estimate \$'000 |
|--|-------------------------------|
| CURRENT ASSETS | |
| Cash assets | 21,807 |
| Receivables | 22,128 |
| Other financial assets | .. |
| Inventories | 84 |
| Other | 877 |
| Non-financial assets held for sale | .. |
| Total current assets | 44,896 |
| NON-CURRENT ASSETS | |
| Receivables | .. |
| Other financial assets | .. |
| Property, plant and equipment | 1,031,873 |
| Intangibles | 48,590 |
| Other | .. |
| Total non-current assets | 1,080,463 |
| TOTAL ASSETS | 1,125,359 |
| CURRENT LIABILITIES | |
| Payables | 22,448 |
| Employee benefit obligations | 12,985 |
| Interest-bearing liabilities and derivatives | 18,661 |
| Provisions | .. |
| Other | 665 |
| Total current liabilities | 54,759 |
| NON-CURRENT LIABILITIES | |
| Payables | .. |
| Employee benefits obligations | .. |
| Interest-bearing liabilities and derivatives | 19,690 |
| Provisions | .. |
| Other | 38 |
| Total non-current liabilities | 19,728 |
| TOTAL LIABILITIES | 74,487 |
| NET ASSETS/(LIABILITIES) | 1,050,872 |
| EQUITY | |
| Capital/contributed equity | 402,511 |
| Retained surplus/(accumulated deficit) | 265,195 |
| Reserves: | |
| - Asset revaluation reserve | 383,166 |
| - Other (specify) | .. |
| TOTAL EQUITY | 1,050,872 |

Cash Flow Statement

| Department of Justice and Attorney-General | 2009-10 Estimate \$'000 |
|--|-------------------------------|
| CASH FLOWS FROM OPERATING ACTIVITIES | |
| Inflows: | |
| Output receipts | 356,927 |
| User charges | 48,325 |
| Grants and other contributions | 59,838 |
| Other | 15,285 |
| Outflows: | |
| Employee costs | (273,688) |
| Supplies and services | (150,743) |
| Grants and subsidies | (8,063) |
| Borrowing costs | (3,193) |
| Other | (4,961) |
| Net cash provided by/(used in) operating activities | 39,727 |
| 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 | (200,784) |
| Payments for investments | .. |
| Loans and advances made | .. |
| Net cash provided by/(used in) investing activities | (200,784) |
| CASH FLOWS FROM FINANCING ACTIVITIES | |
| Inflows: | |
| Borrowings | .. |
| Equity injections | 203,974 |
| Outflows: | |
| Borrowing redemptions | (17,305) |
| Finance lease payments | .. |
| Equity withdrawals | (24,567) |
| Net cash provided by/(used in) financing activities | 162,102 |
| Net increase/(decrease) in cash held | 1,045 |
| Cash at the beginning of financial year | 20,762 |
| Cash transfers from restructure | .. |
| Cash at the end of financial year | 21,807 |

Administered Income Statement

| Department of Justice and Attorney-General | 2009-10 Estimate \$'000 |
|--|--|
| Revenues Commonwealth grants Taxes, fees and fines Royalties, property income and other territorial Revenue Interest Administered revenue Other Total revenues | 259,542 198,477 1,396 459,415 |
| Expenses Supplies and services Depreciation and amortisation Grants and subsidies Benefit payments Borrowing costs Other Total expenses | 3,876 118,621 22,854 70,446 215,797 |
| Net surplus or deficit before transfers to Government | 243,618 |
| Transfers of administered revenue to Government | 243,618 |
| OPERATING SURPLUS/(DEFICIT) | .. |

Administered Balance Sheet

| Department of Justice and Attorney-General | 2009-10 Estimate \$'000 |
|--|-------------------------------|
| CURRENT ASSETS | |
| Cash assets | 18,649 |
| Receivables | 253,971 |
| Inventories | .. |
| Other | .. |
| Non-financial assets held for sale | .. |
| Total current assets | 272,620 |
| NON-CURRENT ASSETS | |
| Receivables | .. |
| Other financial assets | .. |
| Property, plant and equipment | .. |
| Intangibles | .. |
| Other | .. |
| Total non-current assets | .. |
| TOTAL ADMINISTERED ASSETS | 272,620 |
| CURRENT LIABILITIES | |
| Payables | 7,696 |
| Transfers to Government payable | 245,726 |
| Interest-bearing liabilities | .. |
| Other | 7,455 |
| Total current liabilities | 260,877 |
| NON-CURRENT LIABILITIES | |
| Payables | 5,177 |
| Interest-bearing liabilities | .. |
| Other | 5,522 |
| Total non-current liabilities | 10,699 |
| TOTAL ADMINISTERED LIABILITIES | 271,576 |
| ADMINISTERED NET ASSETS/(LIABILITIES) | 1,044 |
| EQUITY | |
| Capital/Contributed equity | 4,935 |
| Retained surplus/(Accumulated deficit) | (3,891) |
| Reserves: | |
| - Asset revaluation reserve | .. |
| - Other (specify) | .. |
| TOTAL ADMINISTERED EQUITY | 1,044 |

Administered Cash Flow Statement

| Department of Justice and Attorney-General | 2009-10 Estimate \$'000 |
|--|-------------------------------|
| CASH FLOWS FROM OPERATING ACTIVITIES | |
| Inflows: | |
| Administered item receipts | 198,477 |
| Grants and other contributions | .. |
| Taxes, fees and fines | 219,337 |
| Royalties, property income and other territorial revenues | .. |
| Other | 8,876 |
| Outflows: | |
| Transfers to Government | (226,326) |
| Grants and subsidies | (141,475) |
| Supplies and services | (4,177) |
| Borrowing costs | .. |
| Other | (54,112) |
| Net cash provided by/(used in) operating activities | 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 | .. |
| Outflows: | |
| Borrowing redemptions | .. |
| Finance lease payments | .. |
| Equity withdrawals | .. |
| Net cash provided by/(used in) financing activities | .. |
| Net increase/(decrease) in cash held | 600 |
| Administered cash at beginning of financial year | 18,049 |
| Cash transfers from restructure | .. |
| Administered cash at end of financial year | 18,649 |

Income Statement

| Justice and Attorney-General | Notes | 2008-09 Adjusted Budget \$'000 | 2008-09 Est. Act. \$'000 | 2009-10 Estimate \$'000 |
|---|---------|---|--------------------------------|-------------------------------|
| Income | | | | |
| Output revenue | 1,9,17 | 305,045 | 321,779 | 289,524 |
| User charges | 2,10,18 | 29,236 | 31,988 | 38,897 |
| Grants and other contributions | | 11,351 | 11,351 | 11,504 |
| Other revenue | 3,11 | 996 | 5,363 | 4,990 |
| Gains on sale/revaluation of property, plant and equipment and investments | | .. | .. | .. |
| Total income | | 346,628 | 370,481 | 344,915 |
| Expenses | | | | |
| Employee expenses | 4,12,19 | 192,857 | 207,709 | 190,310 |
| Supplies and services | 5,13,20 | 105,364 | 114,666 | 107,247 |
| Grants and subsidies | 6,14 | 3,841 | 5,123 | 5,172 |
| Depreciation and amortisation | | 35,315 | 34,577 | 35,118 |
| Finance/borrowing costs | | 4,275 | 4,275 | 3,193 |
| Other expenses | 7,15,21 | 4,976 | 2,217 | 716 |
| Losses on sale/revaluation of property, plant and equipment and investments | | .. | .. | .. |
| Total expenses | | 346,628 | 368,567 | 341,756 |
| OPERATING SURPLUS/(DEFICIT) | 8,16 | .. | 1,914 | 3,159 |

Statement of Changes in Equity

| Justice and Attorney-General | Notes | 2008-09 Adjusted Budget \$'000 | 2008-09 Est. Act. \$'000 | 2009-10 Estimate \$'000 |
|--|----------|---|--------------------------------|-------------------------------|
| Net effect of the changes in accounting policies and prior year adjustments | | .. | .. | .. |
| Increase/(decrease) in asset revaluation reserve | 22,26 | 33,285 | (10,114) | 32,471 |
| Net amount of all revenue and expense adjustments direct to equity not disclosed above | | .. | .. | .. |
| Net income recognised directly in equity | | 33,285 | (10,114) | 32,471 |
| Surplus/(deficit) for the period | | .. | 1,914 | 3,159 |
| Total recognised income and expense for the period | | 33,285 | (8,200) | 35,630 |
| Equity injection/(withdrawal) | 23,25,27 | 293,565 | 100,883 | 179,558 |
| Equity adjustments (MoG transfers) | 24 | (3,654) | (3,402) | .. |
| Total movement in equity for period | | 323,196 | 89,281 | 215,188 |

Balance Sheet

| Justice and Attorney-General | Notes | 2008-09 Adjusted Budget \$'000 | 2008-09 Est. Act. \$'000 | 2009-10 Estimate \$'000 |
|--|----------|---|--------------------------------|-------------------------------|
| CURRENT ASSETS | | | | |
| Cash assets | 28,35 | 14,560 | 18,891 | 19,592 |
| Receivables | 29,36 | 9,666 | 17,145 | 17,145 |
| Other financial assets | | .. | .. | .. |
| Inventories | | 64 | 84 | 84 |
| Other | | 1,461 | 867 | 867 |
| Non-financial assets held for sale | | .. | .. | .. |
| Total current assets | | 25,751 | 36,987 | 37,688 |
| NON-CURRENT ASSETS | | | | |
| Receivables | | .. | .. | .. |
| Other financial assets | | .. | .. | .. |
| Property, plant and equipment | 30,41 | 1,026,477 | 834,036 | 1,029,752 |
| Intangibles | | 39,247 | 45,474 | 46,940 |
| Other | | .. | .. | .. |
| Total non-current assets | | 1,065,724 | 879,510 | 1,076,692 |
| TOTAL ASSETS | | 1,091,475 | 916,497 | 1,114,380 |
| CURRENT LIABILITIES | | | | |
| Payables | 31, 37 | 10,017 | 20,347 | 20,347 |
| Employee benefit obligations | 32,38 | 16,999 | 9,355 | 9,355 |
| Interest-bearing liabilities and derivatives | | 16,223 | 17,507 | 18,661 |
| Provisions | | .. | .. | .. |
| Other | | 135 | 579 | 579 |
| Total current liabilities | | 43,374 | 47,788 | 48,942 |
| NON-CURRENT LIABILITIES | | | | |
| Payables | | .. | .. | .. |
| Employee benefits obligations | 32,38 | 3,038 | .. | .. |
| Interest-bearing liabilities and derivatives | 39,42 | 39,477 | 38,149 | 19,690 |
| Provisions | | .. | .. | .. |
| Other | | .. | .. | .. |
| Total non-current liabilities | | 42,515 | 38,149 | 19,690 |
| TOTAL LIABILITIES | | 85,889 | 85,937 | 68,632 |
| NET ASSETS/(LIABILITIES) | | 1,005,586 | 830,560 | 1,045,748 |
| EQUITY | | | | |
| Capital/contributed equity | 33,43 | 413,894 | 219,140 | 398,698 |
| Retained surplus/(accumulated deficit) | | 260,115 | 260,725 | 263,884 |
| Reserves: | | | | |
| - Asset revaluation reserve | 34,40,44 | 331,577 | 350,695 | 383,166 |
| - Other (specify) | | .. | .. | .. |
| TOTAL EQUITY | | 1,005,586 | 830,560 | 1,045,748 |

Cash Flow Statement

| Justice and Attorney-General | Notes | 2008-09 Adjusted Budget \$'000 | 2008-09 Est. Act. \$'000 | 2009-10 Estimate \$'000 |
|--|----------|---|--------------------------------|-------------------------------|
| CASH FLOWS FROM OPERATING ACTIVITIES | | | | |
| Inflows: | | | | |
| Output receipts | 45,55,62 | 305,045 | 320,647 | 289,524 |
| User charges | 56,63 | 31,017 | 33,769 | 40,678 |
| Grants and other contributions | | 7,154 | 7,154 | 7,307 |
| Other | 46,57 | 8,214 | 12,581 | 12,208 |
| Outflows: | | | | |
| Employee costs | 47,58,64 | (192,785) | (207,857) | (190,310) |
| Supplies and services | 48,65 | (112,582) | (117,685) | (110,268) |
| Grants and subsidies | 49,59 | (3,841) | (5,123) | (5,172) |
| Borrowing costs | | (4,275) | (4,275) | (3,193) |
| Other | 50 | (2,560) | (15,668) | (2,497) |
| Net cash provided by/(used in) operating activities | | 35,387 | 23,543 | 38,277 |
| CASH FLOWS FROM INVESTING ACTIVITIES | | | | |
| Inflows: | | | | |
| Sales of property, plant and equipment | 51 | .. | 1,565 | .. |
| Investments redeemed | | .. | .. | .. |
| Loans and advances redeemed | | .. | .. | .. |
| Outflows: | | | | |
| Payments for property, plant and equipment and intangibles | 52,60,66 | (317,878) | (132,211) | (199,829) |
| Payments for investments | | .. | .. | .. |
| Loans and advances made | | .. | .. | .. |
| Net cash provided by/(used in) investing activities | | (317,878) | (130,646) | (199,829) |
| CASH FLOWS FROM FINANCING ACTIVITIES | | | | |
| Inflows: | | | | |
| Borrowings | | .. | .. | .. |
| Equity injections | 53,61,67 | 319,470 | 126,942 | 203,974 |
| Outflows: | | | | |
| Borrowing redemptions | | (16,223) | (16,223) | (17,305) |
| Finance lease payments | | .. | .. | .. |
| Equity withdrawals | | (25,905) | (26,059) | (24,416) |
| Net cash provided by/(used in) financing activities | | 277,342 | 84,660 | 162,253 |
| Net increase/(decrease) in cash held | | (5,149) | (22,443) | 701 |
| Cash at the beginning of financial year | | 21,935 | 43,308 | 18,891 |
| Cash transfers from restructure | 54 | (2,226) | (1,974) | .. |
| Cash at the end of financial year | | 14,560 | 18,891 | 19,592 |

Administered Income Statement

| Justice and Attorney-General | Notes | 2008-09 Adjusted Budget \$'000 | 2008-09 Est. Act. \$'000 | 2009-10 Estimate \$'000 |
|--|----------|---|--------------------------------|-------------------------------|
| Revenues | | | | |
| Commonwealth grants | | .. | .. | .. |
| Taxes, fees and fines | 74,81 | 226,512 | 226,748 | 206,196 |
| Royalties, property income and other territorial Revenue | | .. | .. | .. |
| Interest | 68,75,82 | 22,798 | 25,798 | .. |
| Administered revenue | 69,76,83 | 141,611 | 157,799 | 198,477 |
| Other | 70 | 1,684 | 3,298 | 1,392 |
| Total revenues | | 392,605 | 413,643 | 406,065 |
| Expenses | | | | |
| Supplies and services | | 3,563 | 3,787 | 3,876 |
| Depreciation and amortisation | | .. | .. | .. |
| Grants and subsidies | 71,77,84 | 74,901 | 86,343 | 118,621 |
| Benefit payments | 78,85 | 13,260 | 13,260 | 22,854 |
| Borrowing costs | | .. | .. | .. |
| Other | 72,79 | 66,688 | 71,429 | 70,446 |
| Total expenses | | 158,412 | 174,819 | 215,797 |
| Net surplus or deficit before transfers to Government | | 234,193 | 238,824 | 190,268 |
| Transfers of administered revenue to Government | 73,80,86 | 234,193 | 238,824 | 190,268 |
| OPERATING SURPLUS/(DEFICIT) | | .. | .. | .. |

Administered Balance Sheet

| Justice and Attorney-General | Notes | 2008-09 Adjusted Budget \$'000 | 2008-09 Est. Act. \$'000 | 2009-10 Estimate \$'000 |
|--|----------|---|--------------------------------|-------------------------------|
| CURRENT ASSETS | | | | |
| Cash assets | 87,91 | 40,054 | 17,380 | 17,980 |
| Receivables | 88,92,94 | 212,674 | 219,862 | 236,554 |
| Inventories | | 18 | .. | .. |
| Other | | .. | .. | .. |
| Non-financial assets held for sale | | .. | .. | .. |
| Total current assets | | 252,746 | 237,242 | 254,534 |
| NON-CURRENT ASSETS | | | | |
| Receivables | | .. | .. | .. |
| Other financial assets | | .. | .. | .. |
| Property, plant and equipment | | .. | .. | .. |
| Intangibles | | .. | .. | .. |
| Other | | .. | .. | .. |
| Total non-current assets | | .. | .. | .. |
| TOTAL ADMINISTERED ASSETS | | 252,746 | 237,242 | 254,534 |
| CURRENT LIABILITIES | | | | |
| Payables | | 9,636 | 7,696 | 7,696 |
| Transfers to Government payable | 89,95 | 230,039 | 210,348 | 227,640 |
| Interest-bearing liabilities | | .. | .. | .. |
| Other | | 6,451 | 7,455 | 7,455 |
| Total current liabilities | | 246,126 | 225,499 | 242,791 |
| NON-CURRENT LIABILITIES | | | | |
| Payables | | 6,279 | 5,177 | 5,177 |
| Interest-bearing liabilities | | .. | .. | .. |
| Other | 90,93 | .. | 5,522 | 5,522 |
| Total non-current liabilities | | 6,279 | 10,699 | 10,699 |
| TOTAL ADMINISTERED LIABILITIES | | 252,405 | 236,198 | 253,490 |
| ADMINISTERED NET ASSETS/(LIABILITIES) | | 341 | 1,044 | 1,044 |
| EQUITY | | | | |
| Capital/Contributed equity | | 4,186 | 4,935 | 4,935 |
| Retained surplus/(Accumulated deficit) | | (3,845) | (3,891) | (3,891) |
| Reserves: | | | | |
| - Asset revaluation reserve | | .. | .. | .. |
| - Other (specify) | | .. | .. | .. |
| TOTAL ADMINISTERED EQUITY | | 341 | 1,044 | 1,044 |

Administered Cash Flow Statement

| Justice and Attorney-General | Notes | 2008-09 Adjusted Budget \$'000 | 2008-09 Est. Act. \$'000 | 2009-10 Estimate \$'000 |
|--|------------|---|--------------------------------|-------------------------------|
| CASH FLOWS FROM OPERATING ACTIVITIES | | | | |
| Inflows: | | | | |
| Administered item receipts | 96,103,108 | 141,611 | 156,795 | 198,477 |
| Grants and other contributions | | .. | .. | .. |
| Taxes, fees and fines | 104,109 | 186,307 | 186,543 | 165,991 |
| Royalties, property income and other territorial revenues | | .. | .. | .. |
| Other | 97,105,110 | 32,379 | 36,874 | 8,872 |
| Outflows: | | | | |
| Transfers to Government | 98,106,111 | (216,901) | (221,532) | (172,976) |
| Grants and subsidies | 99,107,112 | (88,161) | (99,603) | (141,475) |
| Supplies and services | | (3,864) | (3,473) | (4,177) |
| Borrowing costs | | .. | .. | .. |
| Other | 100 | (50,771) | (55,393) | (54,112) |
| Net cash provided by/(used in) operating activities | | 600 | 211 | 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 | 101 | 386 | 261 | .. |
| Outflows: | | | | |
| Borrowing redemptions | | .. | .. | .. |
| Finance lease payments | | .. | .. | .. |
| Equity withdrawals | 101 | (386) | (261) | .. |
| Net cash provided by/(used in) financing activities | | .. | .. | .. |
| Net increase/(decrease) in cash held | | 600 | 211 | 600 |
| Administered cash at beginning of financial year | | 41,679 | 19,394 | 17,380 |
| Cash transfers from restructure | 102 | (2,225) | (2,225) | .. |
| Administered cash at end of financial year | | 40,054 | 17,380 | 17,980 |

Explanation of Variances in the Financial Statements

Justice and Attorney-General

Income Statement

Major variations between 2008-09 Adjusted Budget and 2008-09 Estimated Actual include:

1. The increase is primarily due to additional funding for workload increases and special prosecutions in the Office of the Director of Public Prosecutions, legal costs of Dangerous Sexual Offenders, the implementation costs of the Queensland Civil and Administration Tribunal, Victims of Crime reform and the transfer of funding for the Public Safety Network. In addition the increase reflects the realignment of funding from 2007-08 to 2008-09 and is partially offset by a decrease in funding for the Registry of Births, Deaths and Marriages related to the introduction of a new business model and the realignment of the Integrated Justice Information Strategy funding.
2. The variation is primarily due to the introduction of a new business model for the Registry of Births, Deaths and Marriages from 1 January 2009 and higher than projected externally generated professional fees in Crown Law.
3. The variation is primarily due to the introduction of a new business model for the Registry of Births, Deaths and Marriages from 1 January 2009.
4. The increase is primarily due to additional funding for workload increases and special prosecutions in the Office of the Director of Public Prosecutions, the implementation costs of the Queensland Civil and Administration Tribunal, the Victims of Crime reform, the transfer of resources and responsibilities from the Shared Services Agency and a realignment of resources to reflect operational requirements of the department.
5. The increase is primarily due to additional funding provided for the workload increases and special prosecutions in the Office of the Director of Public Prosecutions, legal costs of Dangerous Sexual Offenders, the implementation costs of the Queensland Civil and Administration Tribunal, the introduction of a new business model for the Registry of Births, Deaths and Marriages and the transfer of funding for the Public Safety Network. In addition the increase reflects the realignment of funding from 2007-08 to 2008-09 and the realignment of non-cash expenses associated with goods and services received below fair value that were previously reported as Other Expenses. These increases are partially offset by the realignment of resources to reflect operational requirements of the department.
6. The increase reflects the realignment of funding for Community Justice Groups from 2007-08 to 2008-09 and a realignment of resources to meet grant commitments.
7. The decrease is primarily due to the realignment of non-cash expenses associated with goods and services received below fair value to Supplies and Services. This is partially offset by additional one-off funding provided in 2008-09 for Ex-Gratia Payments.
8. The operating surplus in the 2008-09 Estimated Actual primarily reflects the surplus associated with the introduction of a new business model for the Registry of Births, Deaths and Marriages from 1 January 2009.

Major variations between 2008-09 Adjusted Budget and 2009-10 Estimate include:

9. The decrease primarily reflects the machinery-of-Government transfer of the Office of Fair Trading from the department on 26 March 2009, the introduction of a new business model for the Registry of Births, Deaths and Marriages from 1 January 2009, a contribution towards the whole-of-Government Efficiency Savings Initiative and the realignment of funding for the Integrated Justice Information Strategy. These are partially offset by additional funding for enterprise bargaining, the workload increases and special prosecutions in the Office of the Director of Public Prosecutions, legal costs of Dangerous Sexual Offenders, the implementation costs of the Queensland Civil and Administration Tribunal, the Victims of Crime reform and the transfer of funding for the Public Safety Network.
10. The variation is primarily due to the introduction of a new business model for the Registry of Births, Deaths and Marriages and the anticipated growth in revenues by Crown Law. These are partially offset by a decrease relating to the machinery-of-Government transfer of the Office of Fair Trading from the department on 26 March 2009.
11. The variation is primarily due to the introduction of a new business model for the Registry of Births, Deaths and Marriages from 1 January 2009.
12. The decrease is primarily due to the machinery-of-Government transfer of the Office of Fair Trading from the department on 26 March 2009 and a contribution towards the whole-of-Government Efficiency Savings Initiative. These are partially offset by additional funding for enterprise bargaining, workload increases and special prosecutions in the Office of the Director of Public Prosecutions, the implementation costs of the Queensland Civil and Administration Tribunal, the Victims of Crime reform, a realignment of resources to reflect operational requirements of the department and the transfer of resources and responsibilities from the Shared Services Agency.
13. The increase is primarily due to additional funding provided for the workload increases and special prosecutions in the Office of the Director of Public Prosecutions, legal costs of Dangerous Sexual Offenders, the implementation costs of the Queensland Civil and Administration Tribunal, the Victims of Crime reform and the transfer of funding for the Public Safety Network. The increase also reflects the introduction of a new business model for the Registry of Births, Deaths and Marriages and the realignment of non-cash expenses associated with goods and services received below fair value that were previously reported as Other Expenses. These increases are partially offset by the machinery-of-Government transfers of the Office of Fair Trading from the department on 26 March 2009 and the realignment of funding for the Integrated Justice Information Strategy.
14. The increase reflects the realignment of resources to meet grant commitments.
15. The decrease is primarily due to the realignment of non-cash expenses associated with goods and services received below fair value to Supplies and Services.
16. The operating surplus in the 2009-10 Estimate primarily reflects the surplus associated with the introduction of a new business model for the Registry of Births, Deaths and Marriages from 1 January 2009.

Major variations between 2008-09 Estimated Actual and the 2009-10 Estimate include:

17. The decrease primarily reflects the machinery-of-Government transfer of the Office of Fair Trading from the department on 26 March 2009, the introduction of a new business model for the Registry of Births, Deaths and Marriages from 1 January 2009, a contribution towards the whole-of-Government Efficiency Savings Initiative and changes to funding profiles for a number of initiatives. These decreases are partially offset by additional funding for enterprise bargaining and the Victims of Crime reform.
18. The variation is primarily due to the new business model for the Registry of Births, Deaths and Marriages from 1 January 2009 and anticipated growth in revenues by Crown Law.

19. The decrease is primarily due to the machinery-of-Government transfer of the Office of Fair Trading from the department on 26 March 2009, a contribution towards the whole-of-Government Efficiency Savings Initiative and a realignment of resources to reflect operational requirements of the department. These are partially offset by additional funding for enterprise bargaining.
20. The decrease is primarily due to the machinery-of-Government transfer of the Office of Fair Trading from the department on 26 March 2009, a contribution towards the whole-of-Government Efficiency Savings Initiative and by the realignment of funding for the Integrated Justice Information Strategy. These are partially offset by the new business model for the Registry of Births, Deaths and Marriages from 1 January 2009 and a realignment of resources to reflect operational requirements of the department.
21. The decrease is primarily due to the one-off funding in 2008-09 provided for Ex-Gratia Payments made including legal costs associated with the Bundaberg Hospital Inquiry (\$0.300 million) and the shortfall in trust fund balances of the Gold Coast Property Management Review (\$0.613 million).

Statement of Changes in Equity

Major variations between 2008-09 Adjusted Budget and 2008-09 Estimated Actual include:

22. The variance in the asset revaluation reserve is primarily due to the anticipated reduction of land values resulting from the indexation applied to land assets in 2008-09.
23. The decrease is primarily due to the realignment of funding from 2008-09 to 2009-10 reflecting revised funding profiles of a number of capital projects including the new Supreme and District Courts and the Ipswich Courthouse.
24. The amount primarily reflects the one-off nature of the machinery-of-Government transfer of the Office of Fair Trading from the department on 26 March 2009.

Major variations between 2008-09 Adjusted Budget and 2009-10 Estimate include:

25. The decrease is primarily due to the revised funding schedule for the construction of the new Supreme and District Courts which is partially offset by the realignment of funding from 2008-09 to 2009-10 reflecting revised funding profiles of a number of capital projects.

Major variations between 2008-09 Estimated Actual and the 2009-10 Estimate include:

26. The increase in the asset revaluation reserve is primarily due to the anticipated increase in the indexation applied to land and building assets in 2009-10.
27. The variance is primarily due to the realignment of funding from 2008-09 to 2009-10 reflecting revised funding profiles of a number of capital projects including the new Supreme and District Courts and the Ipswich Courthouse.

Balance Sheet

Major variations between 2008-09 Adjusted Budget and 2008-09 Estimated Actual include:

28. The increase primarily reflects a higher than projected opening balance brought forward from the end of 2007-08.
29. The increase is primarily due to the recognition of Employee Benefit Obligations Receivables that reflects the transfer of annual leave liabilities to the Annual Leave Central Scheme (ALCS). Under the ALCS, member agencies must contribute a levy equal to their accrued annual leave cost. Amounts paid to employees for annual leave are claimed back from the scheme. Refer Note 32.
30. The decrease is due to the realignment of funding from 2008-09 to 2009-10 reflecting revised completion dates of a number of capital projects including the new Supreme and District Courts and the Ipswich Courthouse.
31. The increase primarily reflects a higher than projected opening balance brought forward from the end of 2007-08.
32. The decrease in Employee Benefit Obligations largely reflects the transfer of annual leave liabilities to the ALCS. The ALCS was established on 30 June 2008 to centrally fund annual leave obligations of departments, commercialised business units and shared service providers. Annual leave liabilities are held at a consolidated whole-of-Government level. In 2008-09, agencies were required to compensate the Crown for the current portion of annual leave liabilities transferred. Under the ALCS, member agencies must contribute a levy equal to their accrued annual leave cost. Amounts paid to employees for annual leave are claimed back from the scheme.
33. This decrease is primarily due to the realignment of funding from 2008-09 to 2009-10 reflecting revised funding profiles for a number of capital projects including the new Supreme and District Courts and the Ipswich Courthouse.
34. The increase primarily reflects a higher than projected opening balance brought forward from the end of 2007-08 offset by a projected decrease in annual revaluation of property, plant and equipment during 2008-09.

Major variations between 2008-09 Adjusted Budget and 2009-10 Estimate include:

35. The increase reflects cash balances held for operational requirements of the department.
36. The increase is primarily due to the recognition of Employee Benefit Obligations Receivables that reflects the transfer of annual leave liabilities to the ALCS. Under the ALCS, member agencies must contribute a levy equal to their accrued annual leave cost. Amounts paid to employees for annual leave are claimed back from the scheme.
37. The increase represents higher than projected trade creditors in the normal course of business.
38. The decrease in Employee Benefit Obligations largely reflects the transfer of annual leave liabilities to the ALCS. The ALCS was established on 30 June 2008 to centrally fund annual leave obligations of departments, commercialised business units and shared service providers. Annual leave liabilities are held at a consolidated whole-of-Government level. In 2008-09, agencies were required to compensate the Crown for the current portion of annual leave liabilities transferred. Under the ALCS, member agencies must contribute a levy equal to their accrued annual leave cost. Amounts paid to employees for annual leave are claimed back from the scheme.
39. The decrease is due to the ongoing repayment of the QTC borrowings for the construction of the Brisbane Magistrates Court.
40. The increase reflects the annual revaluation of property, plant and equipment in accordance with current accounting policies.

Major variations between 2008-09 Estimated Actual and the 2009-10 Estimate include:

41. 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 2008-09 to 2009-10 reflecting revised funding profiles for a number of capital projects. These increases are partially offset by the annual depreciation charge.
42. The decrease is due to the ongoing repayment of the QTC borrowings for the construction of the Brisbane Magistrates Court.

43. The increase is primarily due to a revised funding profile for the new Supreme and District Courts and the realignment of funding from 2008-09 to 2009-10 for a number of capital projects including the Ipswich Courthouse.
44. The increase reflects the annual revaluation of property, plant and equipment in accordance with current accounting policies.

Cash Flow Statement

Major variations between 2008-09 Adjusted Budget and 2008-09 Estimated Actual include:

45. The increase is primarily due to additional funding for workload increases and special prosecutions in the Office of the Director of Public Prosecutions, legal costs of Dangerous Sexual Offenders, the implementation costs of the Queensland Civil and Administration Tribunal, Victims of Crime reform and the transfer of funding for the Public Safety Network. In addition the increase reflects the realignment of funding from 2007-08 to 2008-09 and is partially offset by a decrease in funding for the Registry of Births, Deaths and Marriages related to the introduction of a new business model and the realignment of the Integrated Justice Information Strategy funding.
46. The variation is primarily due to the introduction of a new business model for the Registry of Births, Deaths and Marriages from 1 January 2009.
47. The increase is primarily due to additional funding for workload increases and special prosecutions in the Office of the Director of Public Prosecutions, the implementation costs of the Queensland Civil and Administration Tribunal, the Victims of Crime reform, the transfer of resources and responsibilities from the Shared Services Agency and a realignment of resources to reflect operational requirements of the department.
48. The increase is primarily due to additional funding provided for the workload increases and special prosecutions in the Office of the Director of Public Prosecutions, legal costs of Dangerous Sexual Offenders, the implementation costs of the Queensland Civil and Administration Tribunal, the introduction of a new business model for the Registry of Births, Deaths and Marriages and the transfer of funding for the Public Safety Network and the realignment of funding from 2007-08 to 2008-09. These increases are partially offset by the realignment of resources to reflect operational requirements of the department.
49. The increase reflects the realignment of funding for Community Justice Groups from 2007-08 to 2008-09 and a realignment of resources to meet grant commitments.
50. The increase primarily reflects the payment of the Employee Benefit Obligations relating to the transfer of annual leave liabilities to the ALCS. The ALCS was established on 30 June 2008 to centrally fund annual leave obligations of departments, commercialised business units and shared service providers. Annual leave liabilities are held at a consolidated whole-of-Government level. In 2008-09, agencies were required to compensate the Crown for the current portion of annual leave liabilities transferred.
51. The sale in 2008-09 relates to the disposal of land and buildings.
52. The decrease is primarily due to the realignment of funding from 2008-09 to 2009-10 reflecting revised funding profiles of a number of capital projects including the new Supreme and District Courts and the Ipswich Courthouse.
53. The decrease is primarily due to the realignment of funding from 2008-09 to 2009-10 reflecting revised funding profiles of a number of capital projects including the new Supreme and District Courts the Ipswich Courthouse.
54. Reflects the one-off cash transfer associated with the machinery-of-Government transfer of the Office of Fair Trading from the department on 26 March 2009.

Major variations between 2008-09 Adjusted Budget and 2009-10 Estimate include:

55. The decrease primarily reflects the machinery-of-Government transfer of the Office of Fair Trading from the department on 26 March 2009, the introduction of a new business model for the Registry of Births, Deaths and Marriages from 1 January 2009, a contribution towards the whole-of-Government Efficiency Savings Initiative and the realignment of funding for the Integrated Justice Information Strategy. These are partially offset by additional funding for enterprise bargaining, the workload increases and special prosecutions in the Office of the Director of Public Prosecutions, legal costs of Dangerous Sexual Offenders, the implementation costs of the Queensland Civil and Administration Tribunal, the Victims of Crime reform and the transfer of funding for the Public Safety Network.
56. The variation is primarily due to the introduction of a new business model for the Registry of Births, Deaths and Marriages from 1 January 2009 and higher than projected externally generated professional fees in Crown Law.
57. The variation is primarily due to the introduction of a new business model for the Registry of Births, Deaths and Marriages from 1 January 2009.
58. The decrease is primarily due to the machinery-of-Government transfer of the Office of Fair Trading from the department on 26 March 2009 and a contribution towards the whole- of-Government Efficiency Savings Initiative. These are partially offset by additional funding for enterprise bargaining, workload increases and special prosecutions in the Office of the Director of Public Prosecutions, the implementation costs of the Queensland Civil and Administration Tribunal, the Victims of Crime reform, a realignment of resources to reflect operational requirements of the department and the transfer of resources and responsibilities from the Shared Services Agency.
59. The increase reflects the realignment of resources to meet grant commitments.
60. The decrease is primarily due to the realignment of funding from 2008-09 to 2009-10 reflecting revised funding profiles of a number of capital projects including the new Supreme and District Courts and the Ipswich Courthouse.
61. The decrease is primarily due to the realignment of funding from 2008-09 to 2009-10 reflecting revised funding profiles of a number of capital projects including the new Supreme and District Courts the Ipswich Courthouse.

Major variations between 2008-09 Estimated Actual and the 2009-10 Estimate include:

62. The decrease primarily reflects the machinery-of-Government transfer of the Office of Fair Trading from the department on 26 March 2009, the introduction of a new business model for the Registry of Births, Deaths and Marriages from 1 January 2009, a contribution towards the whole-of-Government Efficiency Savings Initiative and changes to funding profiles for a number of initiatives. These decreases are partially offset by additional funding for enterprise bargaining and the Victims of Crime reform.
63. The variation is primarily due to the new business model for the Registry of Births, Deaths and Marriages from 1 January 2009 and anticipated growth in revenues by Crown Law.
64. The decrease is primarily due to the machinery-of-Government transfer of the Office of Fair Trading from the department on 26 March 2009, a contribution towards the whole-of-Government Efficiency Savings Initiative and a realignment of resources to reflect operational requirements of the department. These are partially offset by additional funding for enterprise bargaining.

65. The decrease is primarily due to the machinery-of-Government transfer of the Office of Fair Trading from the department on 26 March 2009, a contribution towards the whole-of-Government Efficiency Savings Initiative and by the realignment of funding for the Integrated Justice Information Strategy. These are partially offset by the new business model for the Registry of Births, Deaths and Marriages from 1 January 2009 and a realignment of resources to reflect operational requirements of the department.
66. The variance is primarily due to the realignment of funding from 2008-09 to 2009-10 reflecting revised funding profiles of a number of capital projects including the new Supreme and District Courts and the Ipswich Courthouse.
67. The variance is primarily due to the realignment of funding from 2008-09 to 2009-10 reflecting revised funding profiles of a number of capital projects including the new Supreme and District Courts and the Ipswich Courthouse.

Administered Income Statement

Major variations between 2008-09 Adjusted Budget and 2008-09 Estimated Actual include:

68. The increase reflects a revised estimate of revenue collected on trust accounts held with banks under the *Property Agents and Motor Dealers Act 2000 (PAMDA)*.
69. The increase primarily reflects increased funding for associated entities and the annual increase to judicial remuneration and allowances. It also reflects the Council of Australian Governments (COAG) decision in November 2008 to change the method of Commonwealth payments so that from February 2009, the majority of payments would be made directly to Treasury Department. As a result of this change, revenues which were previously reported by associated entities as Grants are now reported through the department as Administered revenue.
70. The increase primarily reflects the one off nature of *PAMDA* claims recoveries.
71. The increase primarily reflects increased funding for associated entities. It also reflects the Council of Australian Governments decision in November 2008 to change the method of Commonwealth payments so that from February 2009, the majority of payments would be made directly to Treasury Department. As a result of this change, revenues which were previously reported by associated entities as Grants are now reported through the department as Administered revenue.
72. The increase primarily reflects annual increase to judicial remuneration and allowances.
73. The variance primarily reflects increased interest collected on trust accounts held with banks under the *PAMDA*.

Major variations between 2008-09 Adjusted Budget and 2009-10 Estimate include:

74. The decrease primarily reflects the machinery-of-Government transfer of the Office of Fair Trading from the department on 26 March 2009. This decrease is partially offset by increased collection of fines by the State Penalties Enforcement Registry.
75. The decrease primarily reflects the machinery-of-Government transfer of the Office of Fair Trading from the department on 26 March 2009.
76. The increase primarily reflects increased funding for associated entities, claim funding associated with the Victims of Crime reform and the annual increase to judicial remuneration and allowances. It also reflects the Council of Australian Governments decision in November 2008 to change the method of Commonwealth payments so that from February 2009, the majority of payments would be made directly to Treasury Department. As a result of this change, revenues which were previously reported by associated entities as Grants are now reported through the department as Administered revenue.
77. The increase primarily reflects increased funding for associated entities. It also reflects the Council of Australian Governments decision in November 2008 to change the method of Commonwealth payments so that from February 2009, the majority of payments would be made directly to Treasury Department. As a result of this change, revenues which were previously reported by associated entities as Grants are now reported through the department as Administered revenue.
78. The increase primarily reflects claim funding associated with the Victims of Crime reform.
79. The increase primarily reflects annual increase to judicial remuneration and allowances.
80. The decrease primarily reflects the machinery-of-Government transfer of the Office of Fair Trading from the department on 26 March 2009. This decrease is partially offset by increased collection of fines by the State Penalties Enforcement Registry.

Major variations between 2008-09 Estimated Actual and the 2009-10 Estimate include:

81. The decrease primarily reflects the machinery-of-Government transfer of the Office of Fair Trading from the department on 26 March 2009. This decrease is partially offset by increased collection of fines by the State Penalties Enforcement Registry.
82. The decrease primarily relates to the impact of the machinery-of-Government transfers of the Office of Fair Trading from the department on 26 March 2009.
83. The increase primarily reflects increased funding for associated entities, claim funding associated with the Victims of Crime reform and the annual increase to judicial remuneration and allowances. It also reflects the Council of Australian Governments decision in November 2008 to change the method of Commonwealth payments so that from February 2009, the majority of payments would be made directly to Treasury Department. As a result of this change, revenues which were previously reported by associated entities as Grants are now reported through the department as Administered revenue.
84. The increase primarily reflects increased funding for associated entities. It also reflects the Council of Australian Governments decision in November 2008 to change the method of Commonwealth payments so that from February 2009, the majority of payments would be made directly to Treasury Department. As a result of this change, revenues which were previously reported by associated entities as Grants are now reported through the department as Administered revenue.
85. The increase primarily reflects claim funding associated with the Victims of Crime reform.
86. The decrease primarily relates to the impact of the machinery-of-Government transfers of the Office of Fair Trading from the department on 26 March 2009. This decrease is partially offset by increased collection of fines by the State Penalties Enforcement Registry.

Administered Balance sheet

Major variations between 2008-09 Adjusted Budget and 2008-09 Estimated Actual include:

87. The decrease primarily reflects lower than projected operating requirements of the department.
88. The increase primarily reflects higher than projected receivables for debts associated with the State Penalties Enforcement Registry.
89. The decrease primarily reflects a lower than projected opening balance brought forward from the end of 2007-08.
90. The increase reflects the recognition of potential claims through the Criminal Injury Compensation Scheme.

Major variations between 2008-09 Adjusted Budget and 2009-10 Estimate include:

91. The decrease primarily reflects lower than projected operating requirements of the department.
92. The increase primarily reflects higher than projected receivables for debts associated with the State Penalties Enforcement Registry partially offset by the impact of the machinery-of-Government transfers of the Office of Fair Trading from the department on 26 March 2009.
93. The increase reflects the recognition of potential claims through the Criminal Injury Compensation Scheme.

Major variations between 2008-09 Estimated Actual and the 2009-10 Estimate include:

94. The increase primarily reflects higher than projected receivables for debts associated with the State Penalties Enforcement Registry partially offset by the impact of the machinery-of-Government transfers of the Office of Fair Trading from the department on 26 March 2009.
95. The increase is primarily due to timing differences in cash collections and transfers to government partially offset by the machinery-of-Government transfer of the Office of Fair Trading from the department on 26 March 2009.

Administered Cash Flow Statement

Major variations between 2008-09 Adjusted Budget and 2008-09 Estimated Actual include:

96. The increase primarily reflects increased funding for associated entities and the annual increase to judicial remuneration and allowances. It also reflects the Council of Australian Governments decision in November 2008 to change the method of Commonwealth payments so that from February 2009, the majority of payments would be made directly to Treasury Department. As a result of this change, revenues which were previously reported by associated entities as Grants are now reported through the department as Administered revenue.
97. The increase reflects a revised estimate of revenue collected on trust accounts held with banks under the *PAMDA* and the one off nature of *PAMDA* claims recoveries.
98. The variance primarily reflects increased interest collected on trust accounts held with banks under the *PAMDA*.
99. The increase primarily reflects increased funding for associated entities. It also reflects the Council of Australian Governments decision in November 2008 to change the method of Commonwealth payments so that from February 2009, the majority of payments would be made directly to Treasury Department. As a result of this change, revenues which were previously reported by associated entities as Grants are now reported through the department as Administered revenue.
100. The increase primarily reflects annual increase to judicial remuneration and allowances.
101. The variance reflects the one-off funding provided for capital costs of the Case Management System for the Anti-Discrimination Commission Queensland.
102. Reflects the one-off cash transfer associated with the machinery-of-Government transfers.

Major variations between 2008-09 Adjusted Budget and 2009-10 Estimate include:

103. The increase primarily reflects increased funding for associated entities, claim funding associated with the Victims of Crime reform and the annual increase to judicial remuneration and allowances. It also reflects the Council of Australian Governments decision in November 2008 to change the method of Commonwealth payments so that from February 2009, the majority of payments would be made directly to Treasury Department. As a result of this change, revenues which were previously reported by associated entities as Grants are now reported through the department as Administered revenue.
104. The decrease primarily reflects the machinery-of-Government transfer of the Office of Fair Trading from the department on 26 March 2009. This decrease is partially offset by increased collection of fines by the State Penalties Enforcement Registry.
105. The decrease primarily reflects the machinery-of-Government transfer of the Office of Fair Trading from the department on 26 March 2009.
106. The decrease primarily reflects the machinery-of-Government transfer of the Office of Fair Trading from the department on 26 March 2009. This decrease is partially offset by increased collection of fines by the State Penalties Enforcement Registry.
107. The increase primarily reflects increased funding for associated entities. It also reflects the Council of Australian Governments decision in November 2008 to change the method of Commonwealth payments so that from February 2009, the majority of payments would be made directly to Treasury Department. As a result of this change, revenues which were previously reported by associated entities as Grants are now reported through the department as Administered revenue.
108. Major variations between 2008-09 Estimated Actual and the 2009-10 Estimate include:
109. The increase primarily reflects increased funding for associated entities, claim funding associated with the Victims of Crime reform and the annual increase to judicial remuneration and allowances. It also reflects the Council of Australian Governments decision in November 2008 to change the method of Commonwealth payments so that from February 2009, the majority of payments would be made directly to Treasury Department. As a result of this change, revenues which were previously reported by associated entities as Grants are now reported through the department as Administered revenue.
110. The decrease primarily reflects the machinery-of-Government transfer of the Office of Fair Trading from the department on 26 March 2009. This decrease is partially offset by increased collection of fines by the State Penalties Enforcement Registry.
111. The decrease primarily relates to the impact of the machinery-of-Government transfers of the Office of Fair Trading from the department on 26 March 2009.
112. The decrease primarily relates to the impact of the machinery-of-Government transfers of the Office of Fair Trading from the department on 26 March 2009. This decrease is partially offset by increased collection of fines by the State Penalties Enforcement Registry.
113. The increase primarily reflects increased funding for associated entities. It also reflects the Council of Australian Governments decision in November 2008 to change the method of Commonwealth payments so that from February 2009, the majority of payments would be made directly to Treasury Department. As a result of this change, revenues which were previously reported by associated entities as Grants are now reported through the department as Administered revenue.

Income Statement

| Industrial Relations | Notes | 2008-09 Adjusted Budget \$'000 | 2008-09 Est. Act. \$'000 | 2009-10 Estimate \$'000 |
|---|---------|---|--------------------------------|-------------------------------|
| Income | | | | |
| Output revenue | 6,13 | 125,564 | 123,089 | 67,403 |
| User charges | 1,7,14 | 14,702 | 15,866 | 5,437 |
| Grants and other contributions | 2,8,15 | 48,360 | 49,899 | 52,531 |
| Other revenue | | 573 | 871 | 594 |
| Gains on sale/revaluation of property, plant and equipment and investments | | .. | .. | .. |
| Total income | | 189,199 | 189,725 | 125,965 |
| Expenses | | | | |
| Employee expenses | 9,16 | 87,584 | 89,386 | 83,378 |
| Supplies and services | 3,10,17 | 38,595 | 33,340 | 37,992 |
| Grants and subsidies | 4,11,18 | 61,758 | 64,304 | 2,891 |
| Depreciation and amortisation | 5,12 | 1,417 | 1,122 | 1,106 |
| Finance/borrowing costs | | .. | .. | .. |
| Other expenses | | 346 | 370 | 254 |
| Losses on sale/revaluation of property, plant and equipment and investments | | .. | .. | .. |
| Total expenses | | 189,700 | 188,522 | 125,621 |
| OPERATING SURPLUS/(DEFICIT) | | (501) | 1,203 | 344 |

Statement of Changes in Equity

| Industrial Relations | Notes | 2008-09 Adjusted Budget \$'000 | 2008-09 Est. Act. \$'000 | 2009-10 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 | | (501) | 1,203 | 344 |
| Total recognised income and expense for the period | | (501) | 1,203 | 344 |
| Equity injection/(withdrawal) | | (210) | (210) | (151) |
| Equity adjustments (MoG transfers) | | (740) | (1,363) | .. |
| Total movement in equity for period | | (1,451) | (370) | 193 |

Balance Sheet

| Industrial Relations | Notes | 2008-09 Adjusted Budget \$'000 | 2008-09 Est. Act. \$'000 | 2009-10 Estimate \$'000 |
|--|----------|---|--------------------------------|-------------------------------|
| CURRENT ASSETS | | | | |
| Cash assets | 19,25 | 3,598 | 1,871 | 2,215 |
| Receivables | 20,26 | 3,964 | 4,983 | 4,983 |
| Other financial assets | | .. | .. | .. |
| Inventories | | .. | .. | .. |
| Other | | 86 | 10 | 10 |
| Non-financial assets held for sale | | .. | .. | .. |
| Total current assets | | 7,648 | 6,864 | 7,208 |
| NON-CURRENT ASSETS | | | | |
| Receivables | | .. | .. | .. |
| Other financial assets | | .. | .. | .. |
| Property, plant and equipment | 21,27,32 | 1,314 | 2,483 | 2,121 |
| Intangibles | 33 | 1,257 | 1,439 | 1,650 |
| Other | | .. | .. | .. |
| Total non-current assets | | 2,571 | 3,922 | 3,771 |
| TOTAL ASSETS | | 10,219 | 10,786 | 10,979 |
| CURRENT LIABILITIES | | | | |
| Payables | 22,28 | 2,660 | 2,101 | 2,101 |
| Employee benefit obligations | 23,29 | 5,419 | 3,630 | 3,630 |
| Interest-bearing liabilities and derivatives | | .. | .. | .. |
| Provisions | | .. | .. | .. |
| Other | | 79 | 86 | 86 |
| Total current liabilities | | 8,158 | 5,817 | 5,817 |
| NON-CURRENT LIABILITIES | | | | |
| Payables | | .. | .. | .. |
| Employee benefits obligations | 23,30 | 1,510 | .. | .. |
| Interest-bearing liabilities and derivatives | | .. | .. | .. |
| Provisions | | .. | .. | .. |
| Other | | 79 | 38 | 38 |
| Total non-current liabilities | | 1,589 | 38 | 38 |
| TOTAL LIABILITIES | | 9,747 | 5,855 | 5,855 |
| NET ASSETS/(LIABILITIES) | | 472 | 4,931 | 5,124 |
| EQUITY | | | | |
| Capital/contributed equity | | 3,131 | 3,964 | 3,813 |
| Retained surplus/(accumulated deficit) | 24,31,34 | (2,659) | 967 | 1,311 |
| Reserves: | | | | |
| - Asset revaluation reserve | | .. | .. | .. |
| - Other (specify) | | .. | .. | .. |
| TOTAL EQUITY | | 472 | 4,931 | 5,124 |

Cash Flow Statement

| Industrial Relations | Notes | 2008-09 Adjusted Budget \$'000 | 2008-09 Est. Act. \$'000 | 2009-10 Estimate \$'000 |
|--|----------|---|--------------------------------|-------------------------------|
| CASH FLOWS FROM OPERATING ACTIVITIES | | | | |
| Inflows: | | | | |
| Output receipts | 38,45 | 125,564 | 121,469 | 67,403 |
| User charges | 39,46 | 16,912 | 16,289 | 7,647 |
| Grants and other contributions | 40,47 | 48,360 | 49,252 | 52,531 |
| Other | | 3,056 | 3,354 | 3,077 |
| Outflows: | | | | |
| Employee costs | 41,48 | (87,584) | (89,796) | (83,378) |
| Supplies and services | 35,42,49 | (41,078) | (35,823) | (40,475) |
| Grants and subsidies | 43,50 | (61,758) | (64,304) | (2,891) |
| Borrowing costs | | .. | .. | .. |
| Other | 36,51 | (2,556) | (8,404) | (2,464) |
| Net cash provided by/(used in) operating activities | | 916 | (7,963) | 1,450 |
| 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 | 37,44 | (1,537) | (1,092) | (955) |
| Payments for investments | | .. | .. | .. |
| Loans and advances made | | .. | .. | .. |
| Net cash provided by/(used in) investing activities | | (1,537) | (1,092) | (955) |
| CASH FLOWS FROM FINANCING ACTIVITIES | | | | |
| Inflows: | | | | |
| Borrowings | | .. | .. | .. |
| Equity injections | | .. | .. | .. |
| Outflows: | | | | |
| Borrowing redemptions | | .. | .. | .. |
| Finance lease payments | | .. | .. | .. |
| Equity withdrawals | | (210) | (210) | (151) |
| Net cash provided by/(used in) financing activities | | (210) | (210) | (151) |
| Net increase/(decrease) in cash held | | (831) | (9,265) | 344 |
| Cash at the beginning of financial year | | 4,764 | 10,901 | 1,871 |
| Cash transfers from restructure | | (335) | 235 | .. |
| Cash at the end of financial year | | 3,598 | 1,871 | 2,215 |

Administered Income Statement

| Industrial Relations | Notes | 2008-09 Adjusted Budget \$'000 | 2008-09 Est. Act. \$'000 | 2009-10 Estimate \$'000 |
|--|-------|---|--------------------------------|-------------------------------|
| Revenues | | | | |
| Commonwealth grants | | .. | .. | .. |
| Taxes, fees and fines | 52,53 | 59,021 | 52,044 | 53,346 |
| Royalties, property income and other territorial Revenue | | .. | .. | .. |
| Interest | | .. | .. | .. |
| Administered revenue | | .. | .. | .. |
| Other | | 4 | 4 | 4 |
| Total revenues | | 59,025 | 52,048 | 53,350 |
| 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 | | 59,025 | 52,048 | 53,350 |
| Transfers of administered revenue to Government | 52,53 | 59,025 | 52,048 | 53,350 |
| OPERATING SURPLUS/(DEFICIT) | | .. | .. | .. |

Administered Balance Sheet

| Industrial Relations | Notes | 2008-09 Adjusted Budget \$'000 | 2008-09 Est. Act. \$'000 | 2009-10 Estimate \$'000 |
|--|-------|---|--------------------------------|-------------------------------|
| CURRENT ASSETS | | | | |
| Cash assets | | 572 | 669 | 669 |
| Receivables | 54,55 | 13,960 | 17,417 | 17,417 |
| Inventories | | .. | .. | .. |
| Other | | .. | .. | .. |
| Non-financial assets held for sale | | .. | .. | .. |
| Total current assets | | 14,532 | 18,086 | 18,086 |
| NON-CURRENT ASSETS | | | | |
| Receivables | | .. | .. | .. |
| Other financial assets | | .. | .. | .. |
| Property, plant and equipment | | .. | .. | .. |
| Intangibles | | .. | .. | .. |
| Other | | .. | .. | .. |
| Total non-current assets | | .. | .. | .. |
| TOTAL ADMINISTERED ASSETS | | 14,532 | 18,086 | 18,086 |
| CURRENT LIABILITIES | | | | |
| Payables | | .. | .. | .. |
| Transfers to Government payable | 54,55 | 14,532 | 18,086 | 18,086 |
| Interest-bearing liabilities | | .. | .. | .. |
| Other | | .. | .. | .. |
| Total current liabilities | | 14,532 | 18,086 | 18,086 |
| NON-CURRENT LIABILITIES | | | | |
| Payables | | .. | .. | .. |
| Interest-bearing liabilities | | .. | .. | .. |
| Other | | .. | .. | .. |
| Total non-current liabilities | | .. | .. | .. |
| TOTAL ADMINISTERED LIABILITIES | | 14,532 | 18,086 | 18,086 |
| ADMINISTERED NET ASSETS/(LIABILITIES) | | .. | .. | .. |
| EQUITY | | | | |
| Capital/Contributed equity | | .. | .. | .. |
| Retained surplus/(Accumulated deficit) | | .. | .. | .. |
| Reserves: | | | | |
| - Asset revaluation reserve | | .. | .. | .. |
| - Other (specify) | | .. | .. | .. |
| TOTAL ADMINISTERED EQUITY | | .. | .. | .. |

Administered Cash Flow Statement

| Industrial Relations | Notes | 2008-09 Adjusted Budget \$'000 | 2008-09 Est. Act. \$'000 | 2009-10 Estimate \$'000 |
|--|-------|---|--------------------------------|-------------------------------|
| CASH FLOWS FROM OPERATING ACTIVITIES | | | | |
| Inflows: | | | | |
| Administered item receipts | | .. | .. | .. |
| Grants and other contributions | | .. | .. | .. |
| Taxes, fees and fines | 56,57 | 59,529 | 49,415 | 53,346 |
| Royalties, property income and other territorial revenues | | .. | .. | .. |
| Other | | 4 | 4 | 4 |
| Outflows: | | | | |
| Transfers to Government | 56,57 | (59,416) | (50,748) | (53,350) |
| Grants and subsidies | | .. | .. | .. |
| Supplies and services | | .. | .. | .. |
| Borrowing costs | | .. | .. | .. |
| Other | | .. | .. | .. |
| Net cash provided by/(used in) operating activities | | 117 | (1,329) | .. |
| 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 | | 117 | (1,329) | .. |
| Administered cash at beginning of financial year | | 455 | 1,998 | 669 |
| Cash transfers from restructure | | .. | .. | .. |
| Administered cash at end of financial year | | 572 | 669 | 669 |

Explanation of Variances in the Financial Statements

Industrial Relations

Income Statement

Major variations between 2008-09 Adjusted Budget and 2008-09 Estimated Actual include:

1. The increase is primarily due to increased user charge activities for workplace health and safety and employment.
2. The increase is primarily due to higher contributions to cover the workplace health and safety campaigns, employment community renewal program and the recognition of goods and services below fair value for office fit-out in 2008-09.
3. The decrease is primarily due to a realignment of resources to meet grant commitments, less than anticipated activity for renewable and photographic licenses and the realignment of funding from 2008-09 to 2009-10 reflecting revised completion dates in the implementation of information systems projects.
4. The increase is primarily due to a realignment of resources to reflect operational requirements of the department and increased community renewal program.
5. The variance is primarily due to lower than anticipated capital investment in 2007-08.

Major variations between 2008-09 Adjusted Budget and 2009-10 Estimate include:

6. The decrease primarily reflects the machinery-of-Government transfer of the responsibility for employment and Indigenous initiatives to the Department of Employment, Economic Development and Innovation on 26 March 2009.
7. The decrease primarily reflects the machinery-of-Government transfer of the responsibility for employment and Indigenous initiatives to the Department of Employment, Economic Development and Innovation on 26 March 2009.
8. The variation is primarily due to the anticipated growth in revenues for workplace, health and safety and electrical safety programs.
9. The decrease primarily reflects the machinery-of-Government transfer of the responsibility for employment and Indigenous initiatives to the Department of Employment, Economic Development and Innovation on 26 March 2009 which are partially offset by additional funding for enterprise bargaining.
10. The decrease primarily reflects the machinery-of-Government transfer of the responsibility for employment and Indigenous initiatives to the Department of Employment, Economic Development and Innovation on 26 March 2009 which are partially offset by costs associated with the anticipated increase in the number of renewable and photographic licenses.
11. The decrease primarily reflects the machinery-of-Government transfer of the responsibility for employment and Indigenous initiatives to the Department of Employment, Economic Development and Innovation on 26 March 2009.
12. The decrease primarily reflects the machinery-of-Government transfer of the responsibility for employment and Indigenous initiatives to the Department of Employment, Economic Development and Innovation on 26 March 2009.

Major variations between 2008-09 Estimated Actual and the 2009-10 Estimate include:

13. The decrease primarily reflects the machinery-of-Government transfer of the responsibility for employment and Indigenous initiatives to the Department of Employment, Economic Development and Innovation on 26 March 2009.
14. The decrease primarily reflects the machinery-of-Government transfer of the responsibility for employment and Indigenous initiatives to the Department of Employment, Economic Development and Innovation on 26 March 2009.
15. The variation is primarily due to the anticipated growth in revenues for workplace, health and safety and electrical safety programs which are partially offset by the one-off recognition in 2008-09 of goods and services below fair value for office fit-out.
16. The decrease primarily reflects the machinery-of-Government transfer of the responsibility for employment and Indigenous initiatives to the Department of Employment, Economic Development and Innovation on 26 March 2009 which are partially offset by additional funding for enterprise bargaining.
17. The increase primarily reflects the costs associated with the anticipated increase in the number of renewable and photographic licenses which are partially offset the machinery-of-Government transfer of the responsibility for employment and Indigenous initiatives to the Department of Employment, Economic Development and Innovation on 26 March 2009.
18. The decrease primarily reflects the machinery-of-Government transfer of the responsibility for employment and Indigenous initiatives to the Department of Employment, Economic Development and Innovation on 26 March 2009.

Balance Sheet

Major variations between 2008-09 Adjusted Budget and 2008-09 Estimated Actual include:

19. The decrease primarily reflects lower than projected operating requirements of the department.
20. The increase is primarily due to the recognition of Employee Benefit Obligations Receivables that reflects the transfer of annual leave liabilities to the Annual Leave Central Scheme (ALCS). Under the ALCS, member agencies must contribute a levy equal to their accrued annual leave cost. Amounts paid to employees for annual leave are claimed back from the scheme.
21. The increase is primarily due to the recognition of office fit-out, that were provided below fair value in 2008-09.
22. The decrease represents lower than projected trade creditors in the normal course of business.
23. The decrease in Employee Benefit Obligations largely reflects the transfer of annual leave liabilities to the Annual Leave Central Scheme (ALCS). The ALCS was established on 30 June 2008 to centrally fund annual leave obligations of departments, commercialised business units and shared service providers. Annual leave liabilities are held at a consolidated whole-of-Government level. In 2008-09, agencies were required to compensate the Crown for the current portion of annual leave liabilities transferred. Under the ALCS, member agencies must contribute a levy equal to their accrued annual leave cost. Amounts paid to employees for annual leave are claimed back from the scheme.
24. The movement reflects a higher than projected opening balance brought forward from the end of 2007-08 and the projected operating surplus in 2008-09.

Major variations between 2008-09 Adjusted Budget and 2009-10 Estimate include:

25. The movement reflects cash balances held for operational requirements of the department.
26. The increase is primarily due to the recognition of Employee Benefit Obligations Receivables that reflects the transfer of annual leave liabilities to the Annual Leave Central Scheme (ALCS). Under the ALCS, member agencies must contribute a levy equal to their accrued annual leave cost. Amounts paid to employees for annual leave are claimed back from the scheme.
27. The increase is primarily due to the capital works program and the recognition of office fit-out, that were provided below fair value in 2008-09 which is partially offset by the annual depreciation charge.
28. The decrease represents lower than projected trade creditors in the normal course of business.

29. The decrease in Employee Benefit Obligations largely reflects the transfer of annual leave liabilities to the Annual Leave Central Scheme (ALCS). The ALCS was established on 30 June 2008 to centrally fund annual leave obligations of departments, commercialised business units and shared service providers. Annual leave liabilities are held at a consolidated whole-of-Government level. In 2008-09, agencies were required to compensate the Crown for the current portion of annual leave liabilities transferred. Under the ALCS, member agencies must contribute a levy equal to their accrued annual leave cost. Amounts paid to employees for annual leave are claimed back from the scheme.
30. The decrease in Employee Benefit Obligations largely reflects the transfer of annual leave liabilities to the Annual Leave Central Scheme (ALCS). The ALCS was established on 30 June 2008 to centrally fund annual leave obligations of departments, commercialised business units and shared service providers. Annual leave liabilities are held at a consolidated whole-of-Government level. In 2008-09, agencies were required to compensate the Crown for the current portion of annual leave liabilities transferred. Under the ALCS, member agencies must contribute a levy equal to their accrued annual leave cost. Amounts paid to employees for annual leave are claimed back from the scheme.
31. The movement reflects a higher than projected opening balance brought forward from the end of 2007-08 and the projected operating surpluses in 2008-09 and 2009-10.

Major variations between 2008-09 Estimated Actual and the 2009-10 Estimate include:

32. The decrease in plant and equipment is primarily due to a lower level of planned capital investment in plant and equipment and leasehold improvements in 2009-10 and the annual depreciation charge.
33. The increase is primarily due to the planned capital investment in business information systems in 2009-10.
34. The movement reflects a higher than projected opening balance brought forward from the end of 2007-08 and the projected operating surplus in 2009-10.

Cash Flow Statement

Major variations between 2008-09 Adjusted Budget and 2008-09 Estimated Actual include:

35. The decrease is primarily due to a realignment of resources to meet grant commitments, less than anticipated activity for renewable and photographic licenses and the realignment of funding from 2008-09 to 2009-10 reflecting revised completion dates in the implementation of information systems projects.
36. The increase primarily reflects the payment of the Employee Benefit Obligations relating to the transfer of annual leave liabilities to the Annual Leave Central Scheme (ALCS). The ALCS was established on 30 June 2008 to centrally fund annual leave obligations of departments, commercialised business units and shared service providers. Annual leave liabilities are held at a consolidated whole-of-Government level. In 2008-09, agencies were required to compensate the Crown for the current portion of annual leave liabilities transferred.
37. The decrease is primarily due to the revised capital program.

Major variations between 2008-09 Adjusted Budget and 2009-10 Estimate include:

38. The decrease primarily reflects the machinery-of-Government transfer of the responsibility for employment and Indigenous initiatives to the Department of Employment, Economic Development and Innovation on 26 March 2009.
39. The decrease primarily reflects the machinery-of-Government transfer of the responsibility for employment and Indigenous initiatives to the Department of Employment, Economic Development and Innovation on 26 March 2009.
40. The variation is primarily due to the anticipated growth in revenues for workplace, health and safety and electrical safety programs.
41. The decrease primarily reflects the machinery-of-Government transfer of the responsibility for employment and Indigenous initiatives to the Department of Employment, Economic Development and Innovation on 26 March 2009 which are partially offset by additional funding for enterprise bargaining.
42. The decrease primarily reflects the machinery-of-Government transfer of the responsibility for employment and Indigenous initiatives to the Department of Employment, Economic Development and Innovation on 26 March 2009 which are partially offset by costs associated with the anticipated increase in the number of renewable and photographic licenses.
43. The decrease primarily reflects the machinery-of-Government transfer of the responsibility for employment and Indigenous initiatives to the Department of Employment, Economic Development and Innovation on 26 March 2009.
44. The decrease is primarily due to the revised capital program.

Major variations between 2008-09 Estimated Actual and the 2009-10 Estimate include:

45. The decrease primarily reflects the machinery-of-Government transfer of the responsibility for employment and Indigenous initiatives to the Department of Employment, Economic Development and Innovation on 26 March 2009.
46. The decrease primarily reflects the machinery-of-Government transfer of the responsibility for employment and Indigenous initiatives to the Department of Employment, Economic Development and Innovation on 26 March 2009.
47. The variation is primarily due to the anticipated growth in revenues for workplace, health and safety and electrical safety programs.
48. The decrease primarily reflects the machinery-of-Government transfer of the responsibility for employment and Indigenous initiatives to the Department of Employment, Economic Development and Innovation on 26 March 2009 which are partially offset by additional funding for enterprise bargaining.
49. The increase primarily reflects the costs associated with the anticipated increase in the number of renewable and photographic licenses which are partially offset the machinery-of-Government transfer of the responsibility for employment and Indigenous initiatives to the Department of Employment, Economic Development and Innovation on 26 March 2009.
50. The decrease primarily reflects the machinery-of-Government transfer of the responsibility for employment and Indigenous initiatives from the department on 26 March 2009.
51. The decrease primarily reflects the payment of the Employee Benefit Obligations relating to the transfer of annual leave liabilities to the Annual Leave Central Scheme (ALCS). The ALCS was established on 30 June 2008 to centrally fund annual leave obligations of departments, commercialised business units and shared service providers. Annual leave liabilities are held at a consolidated whole-of-Government level. In 2008-09, agencies were required to compensate the Crown for the current portion of annual leave liabilities transferred.

Administered Income Statement

Major variations between 2008-09 Adjusted Budget and 2008-09 Estimated Actual include:

52. The decrease is primarily due to a lower than anticipated level of construction work notification fees.

Major variations between 2008-09 Adjusted Budget and 2009-10 Estimate include:

53. The decrease is primarily due to a lower than anticipated level of construction work notification fees.

Administered Balance Sheet

Major variations between 2008-09 Adjusted Budget and 2008-09 Estimated Actual include:

54. The increase primarily reflects higher than projected receivables for debts associated with construction work notification fees and the anticipated increase in the number of projects on instalment schedules.

Major variations between 2008-09 Adjusted Budget and 2009-10 Estimate include:

55. The increase primarily reflects higher than projected receivables for debts associated with construction work notification fees and the anticipated increase in the number of projects on instalment schedules.

Administered Cash Flow Statement

Major variations between 2008-09 Adjusted Budget and 2008-09 Estimated Actual include:

56. The decrease is primarily due to a lower than anticipated level of construction work notification fees.

Major variations between 2008-09 Adjusted Budget and 2009-10 Estimate include:

57. The decrease is primarily due to a lower than anticipated level of construction work notification fees.

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 alignment of its resources to deliver its core function of promotion of human rights through complaint resolution and determination as well as community education.

In 2008-09 the ADCQ estimated actual full-time equivalent (FTE) positions as at 30 June is 38.1. In 2009-10, ADCQ estimates it will have 38.1 FTEs.

Review of Performance

Recent achievements

- Maintained high rates of settlement of complaints through active management of conciliation processes.
- Trained a range of groups including advocates, community and sporting groups, mining companies, business enterprises and government agencies.
- Lodged formal submissions to a number of reviews and inquiries including:
 - the proposed access to premises standards under the *Disability Discrimination Act 1992*;
 - the Crime and Misconduct Commission's review of police move on powers;
 - the House of Representatives Standing Committee on Legal and Constitutional Affairs "Inquiry into pay equity and associated issues relating to increasing female participation in the workforce"; and
 - the Senate Standing Committee on Legal and Constitutional Affairs "Inquiry into the Effectiveness of the Commonwealth *Sex Discrimination Act 1984* in Eliminating Discrimination and Promoting Gender Equality".
- Reconfigured ADCQ's website to make it more accessible and user friendly for a variety of client groups.
- Purchased a new case management database system.

Future developments

- Implement a system for the electronic lodgement of complaints.
- Implement a new case management database system.
- Host the National Human Rights Legal/Conciliation/Education Conference 2009 in Queensland.
- Continue the ADCQ awareness program with particular emphasis on raising awareness of community workers who engage with disadvantaged client groups.
- Develop an information kit to assist respondents to complaints to better understand their rights and obligations under the Act.

Statements

Performance Statement

| Anti-Discrimination Commission Queensland | Notes | 2008-09 Target/Est. | 2008-09 Est. Actual | 2009-10 Target/Est. |
|--|-------|------------------------|------------------------|------------------------|
| No. of complaint enquiry advices provided | | 4,700 | 4,750 | 4,700 |
| No. of policy advices/submissions | | 40 | 44 | 40 |
| No. of training sessions provided | 1 | 300 | 325 | 310 |
| No. of training hours delivered | 1 | 1,000 | 850 | 810 |
| No. of people trained | 1 | 6,000 | 4,800 | 4,600 |
| No. of publications distributed | | 30,000 | 35,000 | 30,000 |
| No. of community consultations and delegations: | | | | |
| - South East Queensland | | 200 | 195 | 200 |
| - rural, regional and remote Queensland | 2 | 120 | 160 | 120 |
| No. of Tribunal matters finalised by public hearing | | 20 | 25 | 20 |
| No. (and percentage) of enquiries resolved or referred on first contact | | 2,800 (60%) | 2,850 (60%) | 2,800 (60%) |
| No. (and percentage) of accepted complaints resolved by conciliation | 3 | 275 (55%) | 290 (65%) | 275 (55%) |
| No. (and percentage) of accepted complaints finalised within the Commission | 4 | 375 (75%) | 490 (85%) | 375 (75%) |
| No. (and percentage) of clients satisfied with complaint handling service measured via client survey | 5 | 425 (85%) | 310 (89%) | 400 (85%) |
| No. (and percentage) of clients satisfied with training sessions measured via client survey | | 2,000 (90%) | 2,000 (90%) | 2,000 (90%) |
| No. (and percentage) of accepted complaints referred to the Tribunal | 6 | 125 (25%) | 50 (15%) | 50 (15%) |
| No. (and percentage) of accepted complaints referred to the Tribunal that are resolved prior to public hearing | 6 | 160 (80%) | 40 (65%) | 40 (80%) |
| No. (and percentage) of complaints where the time from receipt to assessment notification is: | | | | |
| - within 14 days | 7 | 230 (30%) | 130 (20%) | 150 (20%) |
| - within 28 days | 7 | 310 (40%) | 220 (30%) | 275 (35%) |
| - over 28 days | 7 | 230 (30%) | 350 (50%) | 345 (45%) |

| Anti-Discrimination Commission Queensland | Notes | 2008-09 Target/Est. | 2008-09 Est. Actual | 2009-10 Target/Est. |
|---|-------|---------------------|---------------------|---------------------|
| No. (and percentage) of complaints where time from acceptance notice to conciliation conference is: | | | | |
| - within 28 days | | 50 (10%) | 40 (10%) | 40 (10%) |
| - within 42 days | | 300 (60%) | 230 (60%) | 230 (60%) |
| - over 42 days | | 150 (30%) | 115 (30%) | 115 (30%) |
| No. (and percentage) of complaints where time from acceptance notice to complaint being closed is: | | | | |
| - within three months | | 300 (60%) | 250 (65%) | 230 (60%) |
| - within six months | | 100 (20%) | 80 (20%) | 80 (20%) |
| - within nine months | | 50 (10%) | 20 (5%) | 40 (10%) |
| - within 12 months | | 25 (5%) | 15 (5%) | 20 (5%) |
| - over 12 months | | 25 (5%) | 20 (5%) | 20 (5%) |
| Tribunal decisions released within eight months of hearing | | 85% | 65% | 80% |
| State Contribution (\$'000) | 8 | 5,084 | 5,541 | 4,962 |
| Other Revenue (\$'000) | | 260 | 282 | 230 |
| Total Cost (\$'000) | | 5,344 | 5,823 | 5,192 |

Notes:

1. In 2008-09 there has been an increase in demand for smaller group intensive "Train the Trainer" sessions and for shorter courses. This demand has been met by extra sessions. This successful approach will continue in 2009-10, although a slight decrease in demand for training is expected as those who have been trained by ADCQ can deliver training in their own workplaces.
2. Increase in 2008-09 mainly relates to the Cairns area where additional emphasis was placed on community visits.
3. Increase in complaints resolved reflects the continuing emphasis on settlement through conciliation.
4. Increase in complaints finalised reflects the continuing high rates of settlement through conciliation.
5. Satisfaction levels with complaint handling service remain very high, although there has been a decrease in return of paper evaluation forms. In 2009-10 the ADCQ will provide an alternative electronic evaluation form.
6. Decrease in complaints referred reflects the continuing high number of complaints finalised in the commission through settlement.
7. Increased scrutiny 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 with consequent delays in final assessment. ADCQ expect to continue this rigorous approach to the assessment of complaints.
8. Increase in estimated actual funding for 2008-09 is due to the provision of additional funding for the co-location of ADCQ with other agencies and the transfer, to revenue, of funds originally provided as Equity Injection for the development of a Case Management System. Co-location costs for fitout were higher than originally estimated. The mix of capital and recurrent costs for the Case Management System were revised. Decrease in state contribution during 2009-10 mainly relates to finalisation of the co-location of ADCQ with other agencies into new CBD premises and implementation of the Case Management System.

Income Statement

| Anti-Discrimination Commission Queensland | Notes | 2008-09 Budget \$'000 | 2008-09 Est. Act. \$'000 | 2009-10 Estimate \$'000 |
|---|-------|-----------------------------|--------------------------------|-------------------------------|
| Income | | | | |
| User charges | | 180 | 156 | 161 |
| Grants and other contributions | 1,4,7 | 5,084 | 5,541 | 4,962 |
| Other revenue | | 80 | 126 | 69 |
| Gains on sale/revaluation of property, plant and equipment and investments | | .. | .. | .. |
| Total income | | 5,344 | 5,823 | 5,192 |
| Expenses | | | | |
| Employee expenses | | 3,160 | 3,285 | 3,423 |
| Supplies and services | 2,5,7 | 2,143 | 1,901 | 1,568 |
| Grants and subsidies | | .. | .. | .. |
| Depreciation and amortisation | 6,8 | 30 | 58 | 183 |
| Finance/borrowing costs | | .. | .. | .. |
| Other expenses | | 11 | 18 | 18 |
| Losses on sale/revaluation of property, plant and equipment and investments | | .. | .. | .. |
| Total expenses | | 5,344 | 5,262 | 5,192 |
| OPERATING SURPLUS/DEFICIT) | 3 | .. | 561 | .. |

Statement of Changes in Equity

| Anti-Discrimination Commission Queensland | Notes | 2008-09 Budget \$'000 | 2008-09 Est. Act. \$'000 | 2009-10 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 | 9,12 | .. | 561 | .. |
| Total recognised income and expense for the period | | .. | 561 | .. |
| Equity injection/(withdrawal) | 10,11 | 386 | 261 | .. |
| Equity adjustments (MoG transfers) | | .. | .. | .. |
| Total movement in equity for period | | 386 | 822 | .. |

Balance Sheet

| Anti-Discrimination Commission Queensland | Notes | 2008-09 Budget \$'000 | 2008-09 Est. Act. \$'000 | 2009-10 Estimate \$'000 |
|--|-------|-----------------------------|--------------------------------|-------------------------------|
| CURRENT ASSETS | | | | |
| Cash assets | | 959 | 873 | 936 |
| Receivables | | 54 | 79 | 79 |
| Other financial assets | | .. | .. | .. |
| Inventories | | 79 | 66 | 66 |
| Other | | 16 | 20 | 20 |
| Non-financial assets held for sale | | .. | .. | .. |
| Total current assets | | 1,108 | 1,038 | 1,101 |
| NON-CURRENT ASSETS | | | | |
| Receivables | | .. | .. | .. |
| Other financial assets | | .. | .. | .. |
| Property, plant and equipment | 13,16 | 69 | 1,627 | 1,500 |
| Intangibles | 14,17 | 386 | 261 | 235 |
| Other | | .. | .. | .. |
| Total non-current assets | | 455 | 1,888 | 1,735 |
| TOTAL ASSETS | | 1,563 | 2,926 | 2,836 |
| CURRENT LIABILITIES | | | | |
| Payables | | 80 | 63 | 63 |
| Employee benefits obligations | | 287 | 239 | 239 |
| Interest-bearing liabilities and derivatives | | .. | .. | .. |
| Provisions | | .. | .. | .. |
| Other | 13,16 | .. | 99 | 99 |
| Total current liabilities | | 367 | 401 | 401 |
| NON-CURRENT LIABILITIES | | | | |
| Payables | | .. | 785 | 695 |
| Employee benefits obligations | | 10 | 68 | 68 |
| Interest-bearing liabilities and derivatives | | .. | .. | .. |
| Provisions | | .. | .. | .. |
| Other | 13,16 | .. | .. | .. |
| Total non-current liabilities | | 10 | 853 | 763 |
| TOTAL LIABILITIES | | 377 | 1,254 | 1,164 |
| NET ASSETS (LIABILITIES) | | 1,186 | 1,672 | 1,672 |
| EQUITY | | | | |
| Capital/contributed equity | 15,18 | 541 | 416 | 416 |
| Retained surplus/(Accumulated deficit) | 13,16 | 645 | 1,256 | 1,256 |
| Reserves: | | | | |
| - Asset revaluation reserve | | .. | .. | .. |
| - Other (specify) | | .. | .. | .. |
| TOTAL EQUITY | | 1,186 | 1,672 | 1,672 |

Cash Flow Statement

| Anti-Discrimination Commission Queensland | Notes | 2008-09 Budget \$'000 | 2008-09 Est. Act. \$'000 | 2009-10 Estimate \$'000 |
|--|----------|-----------------------------|--------------------------------|-------------------------------|
| CASH FLOWS FROM OPERATING ACTIVITIES | | | | |
| Inflows: | | | | |
| User charges | | 180 | 156 | 161 |
| Grants and other contributions | 19,22,24 | 5,084 | 5,541 | 4,962 |
| Other | | 80 | 126 | 69 |
| Outflows: | | | | |
| Employee costs | | (3,160) | (3,285) | (3,423) |
| Supplies and services | 19,22,24 | (2,143) | (1,901) | (1,568) |
| Grants and subsidies | | .. | .. | .. |
| Borrowing costs | | .. | .. | .. |
| Liabilities – increase/(decrease) | | .. | .. | .. |
| Other | 20,25 | (11) | 857 | (108) |
| Net cash provided by/(used in) operating activities | | 30 | 1,494 | 93 |
| 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 | 20,23,25 | (432) | (1,918) | (30) |
| Payments for investments | | .. | .. | .. |
| Loans and advances made | | .. | .. | .. |
| Net cash provided by/(used in) investing activities | | (432) | (1,918) | (30) |
| CASH FLOWS FROM FINANCING ACTIVITIES | | | | |
| Inflows: | | | | |
| Borrowings | | .. | .. | .. |
| Equity injections | 21,23,25 | 386 | 261 | .. |
| Outflows: | | | | |
| Borrowing redemptions | | .. | .. | .. |
| Finance lease payments | | .. | .. | .. |
| Equity withdrawals | | .. | .. | .. |
| Net cash provided by/(used in) financing activities | | 386 | 261 | .. |
| Net increase/(decrease) in cash held | | (16) | (163) | 63 |
| Cash at the beginning of financial year | | 975 | 1,036 | 873 |
| Cash transfers from restructure | | .. | .. | .. |
| Cash at the end of financial year | | 959 | 873 | 936 |

Explanation of Variances in the Financial Statements

Anti-Discrimination Commission Queensland

Income Statement

Major variations between 2008-09 Budget and 2008-09 Estimated Actual include:

1. Increase is mainly due to the provision of additional funding for fitout costs associated with the move to new premises and for the recurrent costs of implementing the Case Management System.
2. Decrease mainly relates to the use of funds, originally provided in expectation of higher lease costs, for the creation of fitout assets at the new premises. These costs were capitalised on the Balance Sheet rather than being expensed on the Income Statement.
3. Increase results from the use of funds to create fitout assets at the new premises.

Major variations between 2008-09 Budget and 2009-10 Estimate include:

4. Decrease mainly due to reduced funding requirements following the finalisation of the move to new premises.
5. Decrease mainly relates to finalisation of expenditure on one-off costs related to the relocation to new premises.
6. Increase mainly relates to higher depreciation costs associated with assets created during the fitout of new premises and the amortisation of software costs relating to the creation of the Case Management System.

Major variations between 2008-09 Estimated Actual and the 2009-10 Estimate include:

7. Decreases mainly due to reduced funding requirements relating to the move to new premises. The move has been completed.
8. Increase mainly relates to higher depreciation costs associated with assets created during the fitout of new premises and the amortisation of software costs relating to the creation of the Case Management System.

Statement of Changes in Equity

Major variations between 2008-09 Budget and 2008-09 Estimated Actual include:

9. Increase results from the use of funds to create fitout assets at the new premises.
10. Decrease due to the transfer of funds originally provided as equity injection to meet the recurrent costs of implementing the Case Management System.

Major variations between 2008-09 Budget and 2009-10 Estimate include:

11. Decrease due to completion of the Case Management System.

Major variations between 2008-09 Estimated Actual and the 2009-10 Estimate include:

12. Decrease due to finalisation of the move to new premises.

Balance Sheet

Major variations between 2008-09 Budget and 2008-09 Estimated Actual include:

13. Increases mainly relate to the creation of fitout assets at the new premises. The fitout process involved recognition of a lease incentive liability for the component of the fitout paid for by the building owner.
14. Decrease due to the capital costs for the Case Management System being lower than initially estimated. The distribution of the budget between capital and recurrent was subsequently amended.
15. Decrease due to the transfer of funds originally provided as equity injection to meet the recurrent costs of implementing the Case Management System.

Major variations between 2008-09 Budget and 2009-10 Estimate include:

16. Increases mainly relate to the creation of fitout assets at the new premises. The fitout process involved recognition of a lease incentive liability for the component of the fitout paid for by the building owner.
17. Decrease due to the capital costs for the Case Management System being lower than initially estimated. The distribution of the budget between capital and recurrent was subsequently amended.
18. Decrease due to the transfer of funds originally provided as equity injection to meet the recurrent costs of implementing the Case Management System.

Statement of Cash Flows

Major variations between 2008-09 Budget and 2008-09 Estimated Actual include:

19. Increase is mainly due to the provision of additional funding for fitout costs associated with the move to new premises and the transfer of funds originally provided as equity injection to meet the recurrent costs of implementing the Case Management System.
20. Increase is mainly due to the provision of additional funding for fitout costs associated with the move to new premises.
21. Decrease due to the transfer of funds originally provided as equity injection to meet the recurrent costs of implementing the Case Management System

Major variations between 2008-09 Budget and 2009-10 Estimate include:

22. Decreases mainly due to reduced funding requirements relating to the move to new premises. The move has been completed.
23. Decrease mainly due to finalising the implementation of the Case Management System.

Major variations between 2008-09 Estimated Actual and the 2009-10 Estimate include:

24. Decreases mainly due to reduced funding requirements relating to the move to new premises. The move has been completed.
25. Decrease due to finalisation of the move to new premises and completion of the Case Management System.

Crime and Misconduct Commission

Overview

The Crime and Misconduct Commission's (CMC's) core functions are to combat and prevent major crime, provide Queensland's witness protection service and strengthen integrity in public sector institutions, through investigations and the provision of complaints-handling and prevention services. Activities in research and prevention, intelligence and operational support assist the CMC to meet its obligations and contribute to the Queensland Government's ambition of Fair - Supporting safe and caring communities.

Effective partnerships with agencies, community confidence in the integrity of public officials and the attraction and retention of appropriately skilled personnel are vital to the CMC's successful delivery of its services.

The CMC's 2008-09 estimated actual full-time equivalent positions (FTEs) as at 30 June 2009 is 309.4. In 2009-10, the CMC estimates its FTE numbers will increase to 319 to reflect additional officers to initially staff the telecommunications interception unit.

Review of Performance

Recent achievements

- Obtaining criminal proceeds restraining orders for assets to the value of \$19.6 million.
- Conducting 24 tactical operations against an annual target of 20.
- Holding 145 days of hearings for crime and misconduct investigations across Queensland.
- Investigating allegations of misconduct made against public officials, including an investigation of a former Director-General, which resulted in the publication of the report *Public Duty, Private Interests*.
- Maintaining a 100% success rate in protecting witnesses.
- Publishing research, prevention and intelligence reports, such as *Exploring drug use II: Drug use by hospital emergency department patients; An assessment of property crime in Queensland* and *Public perceptions of the Queensland Police Service*.
- Conducting a major review of the CMC's functions and strategic direction.
- Relocating to new premises at Green Square, Fortitude Valley in August 2008.

Future developments

- Institute and develop a telephone interception capability.
- Enhance the CMC's crime-fighting function with regard to technical capability (intelligence, surveillance and forensic computing), coercive hearings capability and the use of criminal proceeds confiscation.
- Further devolve responsibility to public sector agencies to resolve complaints, subject to the CMC's ongoing oversight, and provide capacity-building support to agencies.
- Focus on significant misconduct issues such as conflict of interests, involvement of police in illegal activities, inappropriate use of police powers and serious misconduct on the part of elected officials and senior public officers.
- Continue to maintain a highly effective witness protection program.
- Enhance the CMC's organisational capability through a range of workforce management initiatives aimed at improving the recruitment and retention of skilled personnel.

Statements

Performance Statement

| Crime and Misconduct Commission | Notes | 2008-09 Target/Est. | 2008-09 Est. Actual | 2009-10 Target/Est. |
|--|-------|------------------------|------------------------|------------------------|
| Output name: Crime | | | | |
| Tactical operations undertaken | 1 | 20 | 28 | 20 |
| Research, prevention and intelligence projects undertaken | | 15 | 14 | 15 |
| Number of Criminal Proceeds Restraining Orders obtained | 2 | 60 | 69 | 60 |
| Number of civil confiscation matters finalised | | 20 | 20 | 20 |
| % of tactical operations resulting in charges, restraints or seizures | | 95% | 100% | 95% |
| Net value of criminal proceeds restrained (\$'000) | 2 | 12,000 | 25,000 | 15,000 |
| Net value of assets forfeited (\$'000) | 3 | 4,000 | 2,000 | 4,000 |
| State contribution (\$'000) | | 13,469 | 13,683 | 14,175 |
| Other revenue (\$'000) | | 172 | 237 | 41 |
| Total cost (\$'000) | | 13,641 | 13,920 | 14,216 |
| Output name: Misconduct | | | | |
| Matters assessed | | 3,800 | 3,800 | 3,800 |
| Matters investigated | 4 | 90 | 80 | 80 |
| Research, intelligence, capacity building, prevention and monitoring projects undertaken | | 26 | 30 | 26 |
| % of matters assessed within 4 weeks | | 85% | 90% | 85% |
| % of investigated matters finalised within 12 months | | 80% | 75% | 80% |
| State contribution (\$'000) | | 22,686 | 23,046 | 23,873 |
| Other revenue (\$'000) | | 290 | 398 | 69 |
| Total cost (\$'000) | | 22,976 | 23,444 | 23,942 |
| Output name: Witness Protection | | | | |
| Number of persons admitted to witness protection program | 5 | 78 | 50 | 78 |
| Applications for witness protection assessed (persons) | | 100 | 100 | 100 |
| % of protected persons whose safety is not compromised | | 100% | 100% | 100% |
| % of eligible persons offered interim witness protection within two days | | 95% | 100% | 95% |
| State contribution (\$'000) | | 4,846 | 4,923 | 5,099 |
| Other revenue (\$'000) | | 63 | 85 | 15 |
| Total cost (\$'000) | | 4,909 | 5,008 | 5,114 |

Notes:

1. In 2008-09 there was a higher than anticipated number of referrals from the Crime Reference Committee and internally approved operations through the Crime Intelligence and Research Review Committee.
2. The increased number of referrals received involved the restraint of a number of high value assets.
3. Resources devoted to obtaining restraining orders have adversely impacted on settlements achieved.
4. The reduction in investigations undertaken in 2008-09 and the target for 2009-10 reflect the legislative focus of concentrating on the more complex, systemic and contentious allegations of misconduct.
5. Applications for witness protection are voluntary and admission is dependant on requests made by law enforcement agencies, principally the Queensland Police Service, and the suitability of the applicant to the program.

Income Statement

| Crime and Misconduct Commission | Notes | 2008-09 Budget \$'000 | 2008-09 Est. Act. \$'000 | 2009-10 Estimate \$'000 |
|---|--------|-----------------------------|--------------------------------|-------------------------------|
| Income | | | | |
| User charges | | .. | .. | .. |
| Grants and other contributions | 1,5 | 41,002 | 41,652 | 43,147 |
| Other revenue | 2,6,10 | 504 | 700 | 105 |
| Gains on sale/revaluation of property, plant and equipment and investments | | 20 | 20 | 20 |
| Total income | | 41,526 | 42,372 | 43,272 |
| Expenses | | | | |
| Employee expenses | 7,11 | 30,149 | 30,370 | 31,639 |
| Supplies and services | 3,8,12 | 9,579 | 10,220 | 9,654 |
| Grants and subsidies | | .. | .. | .. |
| Depreciation and amortisation | 4,9,13 | 1,706 | 1,650 | 1,876 |
| Finance/borrowing costs | | .. | .. | .. |
| Other expenses | | 74 | 72 | 85 |
| Losses on sale/revaluation of property, plant and equipment and investments | | 18 | 60 | 18 |
| Total expenses | | 41,526 | 42,372 | 43,272 |
| OPERATING SURPLUS/(DEFICIT) | | .. | .. | .. |

Statement of Changes in Equity

| Crime and Misconduct Commission | Notes | 2008-09 Budget \$'000 | 2008-09 Est. Act. \$'000 | 2009-10 Estimate \$'000 |
|--|-------|-----------------------------|--------------------------------|-------------------------------|
| Net effect of the changes in accounting policies and prior year adjustments | | .. | .. | .. |
| Increase/(decrease) in asset revaluation reserve | | .. | .. | .. |
| Net amount of all revenue and expense adjustments direct to equity not disclosed above | | .. | .. | .. |
| Net income recognised directly in equity | | .. | .. | .. |
| Surplus/(deficit) for the period | | .. | .. | .. |
| Total recognised income and expense for the period | | .. | .. | .. |
| Equity injection/(withdrawal) | | .. | .. | .. |
| Equity adjustments (MoG transfers) | | .. | .. | .. |
| Total movement in equity for period | | .. | .. | .. |

Balance Sheet

| Crime and Misconduct Commission | Notes | 2008-09 Budget \$'000 | 2008-09 Est. Act. \$'000 | 2009-10 Estimate \$'000 |
|--|----------|-----------------------------|--------------------------------|-------------------------------|
| CURRENT ASSETS | | | | |
| Cash assets | 14,17 | 4,960 | 6,094 | 6,206 |
| Receivables | | 301 | 627 | 600 |
| Other financial assets | | .. | .. | .. |
| Inventories | | .. | .. | .. |
| Other | | 377 | 359 | 360 |
| Non-financial assets held for sale | | .. | .. | .. |
| Total current assets | | 5,638 | 7,080 | 7,166 |
| NON-CURRENT ASSETS | | | | |
| Receivables | | .. | .. | .. |
| Other financial assets | | .. | .. | .. |
| Property, plant and equipment | | 14,982 | 14,532 | 14,282 |
| Intangibles | | .. | .. | .. |
| Other | | .. | .. | .. |
| Total non-current assets | | 14,982 | 14,532 | 14,282 |
| TOTAL ASSETS | | 20,620 | 21,612 | 21,448 |
| CURRENT LIABILITIES | | | | |
| Payables | | 444 | 890 | 974 |
| Employee benefits obligations | 15,18,20 | 1,619 | 1,866 | 1,866 |
| Interest-bearing liabilities and derivatives | | .. | .. | .. |
| Provisions | | .. | .. | .. |
| Other | | 298 | 248 | 297 |
| Total current liabilities | | 2,361 | 3,004 | 3,137 |
| NON-CURRENT LIABILITIES | | | | |
| Payables | | .. | .. | .. |
| Employee benefits obligations | | 344 | 345 | 345 |
| Interest-bearing liabilities and derivatives | | .. | .. | .. |
| Provisions | | .. | .. | .. |
| Other | 16,19,21 | 3,276 | 3,624 | 3,327 |
| Total non-current liabilities | | 3,620 | 3,969 | 3,672 |
| TOTAL LIABILITIES | | 5,981 | 6,973 | 6,809 |
| NET ASSETS/(LIABILITIES) | | 14,639 | 14,639 | 14,639 |
| EQUITY | | | | |
| Capital/contributed equity | | 13,943 | 13,943 | 13,943 |
| Retained surplus/(Accumulated deficit) | | 696 | 696 | 696 |
| Reserves: | | | | |
| - Asset revaluation reserve | | .. | .. | .. |
| - Other (specify) | | .. | .. | .. |
| TOTAL EQUITY | | 14,639 | 14,639 | 14,639 |

Cash Flow Statement

| Crime and Misconduct Commission | Notes | 2008-09 Budget \$'000 | 2008-09 Est. Act. \$'000 | 2009-10 Estimate \$'000 |
|--|----------|-----------------------------|--------------------------------|-------------------------------|
| CASH FLOWS FROM OPERATING ACTIVITIES | | | | |
| Inflows: | | | | |
| User charges | | 28 | 28 | 28 |
| Grants and other contributions | 24,28 | 41,002 | 41,037 | 43,147 |
| Other | | 1,684 | 2,178 | 1,610 |
| Outflows: | | | | |
| Employee costs | 25,29 | (30,149) | (30,369) | (31,639) |
| Supplies and services | 22,26,30 | (11,057) | (11,698) | (11,123) |
| Grants and subsidies | | .. | .. | 74 |
| Borrowing costs | | .. | .. | .. |
| Other | | (102) | (100) | (361) |
| Net cash provided by/(used in) operating activities | | 1,406 | 1,076 | 1,736 |
| CASH FLOWS FROM INVESTING ACTIVITIES | | | | |
| Inflows: | | | | |
| Sales of property, plant and equipment | | 283 | 248 | 297 |
| Investments redeemed | | .. | .. | .. |
| Loans and advances redeemed | | .. | .. | .. |
| Outflows: | | | | |
| Payments for property, plant and equipment and intangibles | 23,27,31 | (2,473) | (4,153) | (1,921) |
| Payments for investments | | .. | .. | .. |
| Loans and advances made | | .. | .. | .. |
| Net cash provided by/(used in) investing activities | | (2,190) | (3,905) | (1,624) |
| 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 | | (784) | (2,829) | 112 |
| Cash at the beginning of financial year | | 5,744 | 8,923 | 6,094 |
| Cash transfers from restructure | | .. | .. | .. |
| Cash at the end of financial year | | 4,960 | 6,094 | 6,206 |

Explanation of Variances in the Financial Statements

Crime and Misconduct Commission

Income Statement

Major variations between 2008-09 Budget and 2008-09 Estimated Actual include:

1. The CMC carried forward \$0.615 million from 2007-08.
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. Additional lease expenses due to timing of the CMC's move to Green Square.
4. Asset holdings not achieving budgeted levels leading to reduced depreciation. Timing differences due to changes in Green Square's contractor timetable.

Major variations between 2008-09 Budget and 2009-10 Estimate include:

5. Police and civilian award increases.
6. Reduced investment returns on cash held after Green Square funding fully expended.
7. Police and civilian award increases.
8. Supplies and services returning to normal operational levels in 2009-10.
9. Increased asset holdings due to IT projects will lead to increased depreciation.

Major variations between 2008-09 Estimated Actual and the 2009-10 Estimate include:

10. Reduced investment returns on cash held after Green Square funding fully expended.
11. Police and civilian award increases.
12. Supplies and services returning to normal operational levels in 2009-10.
13. Increased asset holdings due to IT projects will lead to increased depreciation.

Balance Sheet

Major variations between 2008-09 Budget and 2008-09 Estimated Actual include:

14. Increased cash holdings due to the revised timing of payments to the Green Square contractor.
15. Actual leave taken by staff was less than expected, producing an increased provision.
16. The original estimate of the lease incentive was based on a smaller lease area than was finally realised. Pursuant to AAS17, the non-current lease incentive liability will reduce equally over the term of the lease.

Major variations between 2008-09 Budget and 2009-10 Estimate include:

17. Increased cash holdings due to the revised timing of payments to the Green Square contractor.
18. Increase in provision reflects reduced leave being taken by staff.
19. The original estimate of the lease incentive was based on a smaller lease area than was finally realised. Pursuant to AAS17, the non-current lease incentive liability will reduce equally over the term of the lease.

Major variations between 2008-09 Estimated Actual and the 2009-10 Estimate include:

20. Increasing the provision for award increases and projected leave taken.
21. The original estimate of the lease incentive was based on a smaller lease area than was finally realised. Pursuant to AAS17, the non-current lease incentive liability will reduce equally over the term of the lease.

Cash Flow Statement

Major variations between 2008-09 Budget and 2008-09 Estimated Actual include:

22. Additional lease expenses due to timing of the CMC's move to Green Square.
23. Change in the completion date of Green Square meant that contractor payments were deferred from 2007-08 to 2008-09.

Major variations between 2008-09 Budget and 2009-10 Estimate include:

24. Police and civilian award increases.
25. Police and civilian award increases.
26. Supplies and services returning to normal operational levels in 2009-10.
27. The completion of the Green Square fitout has meant a return to normal capital expenditure levels.

Major variations between 2008-09 Estimated Actual and the 2009-10 Estimate include:

28. Police and civilian award increases.
29. Police and civilian award increases.
30. Supplies and services returning to normal operational levels in 2009-10.
31. The completion of the Green Square fitout has meant a return to normal capital expenditure levels.

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 2009, LAQ provided 175,317 people with free legal information, 51,068 people with free legal advice, acted as duty lawyer for 65,066 people and represented 35,712 people who were eligible for aid.

As at 30 June 2009, LAQ's staffing profile comprises 411.7 full time equivalents, with 422.7 full time equivalent positions expected in 2009-10. Services are also provided by nearly 400 private law firms who take on legal aid cases. LAQ also administers state funding to 39 community legal centres.

Review of Performance

Recent achievements

- Restructured the organisation and realigned functions to improve efficiency and effectiveness, improve our partnering and coordination with legal aid service delivery organisations and achieve a stronger client focus.
- Established the Farm and Rural Legal Service (Mining) to provide legal assistance to farmers and rural landholders affected by mining or related activities.
- Expanded our Consumer Protection Unit to help vulnerable Queenslanders with serious financial problems like housing repossession and bankruptcy.
- Continued to conduct our legal needs study, which is used to help us identify and understand disadvantaged Queenslanders' legal needs and design collaborative service delivery solutions.
- Provided additional training and support for our legal service delivery partners and established a unique recruitment arrangement that enables LAQ lawyers to be seconded to partner organisations like community legal centres or the Aboriginal and Torres Strait Islander Legal Services to help meet demand for services.
- Established legal assistance forums in regional areas to take a collaborative approach to identifying legal needs and service delivery issues and determining which service in the community is best placed to meet those needs.

Future developments

- Continue to work to achieve criminal justice system reforms that lead to efficiencies for the justice system.
- Support the expanded Special Circumstances Court operations in the Brisbane Magistrates Court.

Statements

Performance Statement

| Legal Aid Queensland | Notes | 2008-09 Target/Est. | 2008-09 Est. Actual | 2009-10 Target/Est. |
|---|-------|------------------------|------------------------|------------------------|
| Approved applications – criminal law | | 20,000 | 22,150 | 22,000 |
| Legal Advice – criminal law | | 14,300 | 14,900 | 14,500 |
| Approved applications – civil law | 1 | 3,500 | 4,600 | 4,000 |
| Legal Advice – civil law | 1 | 14,000 | 15,400 | 14,500 |
| Duty lawyer defendants represented | | 59,000 | 64,400 | 63,000 |
| Practitioner compliance with case management standards | | 90% | 90% | 90% |
| Refusals to External Review Officer (National benchmark) | | | | |
| % of refusals that go to external review | | 8% | 7.5% | 8% |
| % of refusals that go to external review that are overturned on review | | 8% | 6% | 6% |
| % of applications processed (approved or refused) within 5 days of the date of receipt of the application | 2 | 95% | 81% | 90% |
| % of decisions made within 5 days of the date of receipt of a request for an extension of aid | 2 | 90% | 81% | 90% |
| Call centre service levels: | | | | |
| % of calls answered within 3 minutes | 3 | 75% | 60% | 75% |
| Unit cost of criminal matters | 4 | \$1,600 | \$1,447 | \$1,750 |
| Cost per legal advice | 5 | \$44 | \$51 | \$55 |
| Duty Lawyer cost per defendant | 6 | \$38 | \$44 | \$48 |
| State contribution (\$'000) | | 26,689 | 26,991 | 27,971 |
| Other revenue(\$'000) | | 74,999 | 85,319 | 81,170 |
| Total cost (\$'000) | | 104,269 | 114,984 | 112,279 |

Notes:

During 2009-10, LAQ intends to review these performance measures, particularly following the review of the civil and criminal justice system in Queensland commissioned by the former Attorney-General in 2008-09.

1. Increased demand for child protection and criminal injuries compensation services. Introduction of the Victims Financial Assistance Scheme in 2009-10 will reduce demand for representation in criminal injuries compensation matters however advice on the operation of the scheme will still be provided.
2. LAQ now allocates greater time to assessing applications from clients identified as having a disability or disadvantage, instead of refusing applications on the basis of insufficient information. This has impacted LAQ's ability to process applications within five days.
3. Increased complexity in Commonwealth family law matters increases the time taken to meet client to needs thereby reducing service levels.
4. Increased costs associated with scheduled fee increases and complex cases.
5. Increased complexity in Commonwealth funded family law matters increases the time taken to meet client needs and comply with legislative requirements increasing the time taken to provide advice resulting in increased cost.
6. Increased costs associated with scheduled fee increases.

Income Statement

| Legal Aid Queensland | Notes | 2008-09 Budget \$'000 | 2008-09 Est. Act. \$'000 | 2009-10 Estimate \$'000 |
|---|--------|-----------------------------|--------------------------------|-------------------------------|
| Income | | | | |
| User charges | 1 | 3,100 | 3,600 | 3,600 |
| Grants and other contributions | 2,6,10 | 96,773 | 107,395 | 104,226 |
| Other revenue | 3,7 | 1,815 | 1,315 | 1,315 |
| Gains on sale/revaluation of property, plant and equipment and investments | | | | |
| Total income | | 101,688 | 112,310 | 109,141 |
| Expenses | | | | |
| Employee expenses | 4,8,11 | 31,761 | 33,920 | 38,773 |
| Supplies and services | 2,12 | 15,610 | 15,430 | 16,985 |
| Grants and subsidies | 2,9,13 | 8,018 | 11,138 | 8,951 |
| Depreciation and amortisation | 5,14 | 1,515 | 1,190 | 1,618 |
| Finance/borrowing costs | | .. | .. | .. |
| Other expenses | 2,8,11 | 47,265 | 53,006 | 45,652 |
| Losses on sale/revaluation of property, plant and equipment and investments | | 100 | 300 | 300 |
| Total expenses | | 104,269 | 114,984 | 112,279 |
| OPERATING SURPLUS/(DEFICIT) | | (2,581) | (2,674) | (3,138) |

Statement of Changes in Equity

| Legal Aid Queensland | Notes | 2008-09 Budget \$'000 | 2008-09 Est. Act. \$'000 | 2009-10 Estimate \$'000 |
|--|-------|-----------------------------|--------------------------------|-------------------------------|
| Net effect of the changes in accounting policies and prior year adjustments | | .. | .. | .. |
| Increase/(decrease) in asset revaluation reserve | | 889 | 1,045 | 1,097 |
| Net amount of all revenue and expense adjustments direct to equity not disclosed above | | .. | .. | .. |
| Net income recognised directly in equity | | 889 | 1,045 | 1,097 |
| Surplus/(deficit) for the period | | (2,581) | (2,674) | (3,138) |
| Total recognised income and expense for the period | | (1,692) | (1,629) | (2,041) |
| Equity injection/(withdrawal) | | .. | .. | .. |
| Equity adjustments (MoG transfers) | | .. | .. | .. |
| Total movement in equity for period | | (1,692) | (1,629) | (2,041) |

Balance Sheet

| Legal Aid Queensland | Notes | 2008-09 Budget \$'000 | 2008-09 Est. Act. \$'000 | 2009-10 Estimate \$'000 |
|--|----------|-----------------------------|--------------------------------|-------------------------------|
| CURRENT ASSETS | | | | |
| Cash assets | 15,21,27 | 18,411 | 21,115 | 16,303 |
| Receivables | | 907 | 923 | 923 |
| Other financial assets | | .. | .. | .. |
| Inventories | | .. | .. | .. |
| Other | | 461 | 540 | 540 |
| Non-financial assets held for sale | | .. | .. | .. |
| Total current assets | | 19,779 | 22,578 | 17,766 |
| NON-CURRENT ASSETS | | | | |
| Receivables | | 665 | 580 | 580 |
| Other financial assets | | .. | .. | .. |
| Property, plant and equipment | 16,22,28 | 26,090 | 29,062 | 31,275 |
| Intangibles | 17,23 | 1,942 | 1,231 | 1,342 |
| Other | | .. | .. | .. |
| Total non-current assets | | 28,697 | 30,873 | 33,197 |
| TOTAL ASSETS | | 48,476 | 53,451 | 50,963 |
| CURRENT LIABILITIES | | | | |
| Payables | 18,24 | 1,934 | 3,070 | 3,554 |
| Employee benefits obligations | 19,25 | 2,625 | 3,076 | 3,176 |
| Interest-bearing liabilities and derivatives | | .. | .. | .. |
| Provisions | 20,26 | 13,010 | 13,250 | 12,150 |
| Other | | .. | .. | .. |
| Total current liabilities | | 17,569 | 19,396 | 18,880 |
| NON-CURRENT LIABILITIES | | | | |
| Payables | | .. | .. | .. |
| Employee benefits obligations | | 521 | 596 | 596 |
| Interest-bearing liabilities and derivatives | | .. | .. | .. |
| Provisions | 20,26 | 2,207 | 598 | 667 |
| Other | | .. | .. | .. |
| Total non-current liabilities | | 2,728 | 1,194 | 1,263 |
| TOTAL LIABILITIES | | 20,297 | 20,590 | 20,143 |
| NET ASSETS/(LIABILITIES) | | 28,179 | 32,861 | 30,820 |
| EQUITY | | | | |
| Capital/contributed equity | | .. | .. | .. |
| Retained surplus/(Accumulated deficit) | | 13,622 | 12,216 | 9,078 |
| Reserves: | | | | |
| - Asset revaluation reserve | | 14,557 | 20,645 | 21,742 |
| - Other (specify) | | .. | .. | .. |
| TOTAL EQUITY | | 28,179 | 32,861 | 30,820 |

Cash Flow Statement

| Legal Aid Queensland | Notes | 2008-09 Budget \$'000 | 2008-09 Est. Act. \$'000 | 2009-10 Estimate \$'000 |
|--|----------|-----------------------------|--------------------------------|-------------------------------|
| CASH FLOWS FROM OPERATING ACTIVITIES | | | | |
| Inflows: | | | | |
| User charges | | 3,100 | 3,400 | 3,400 |
| Grants and other contributions | 29,31,35 | 96,773 | 105,592 | 104,226 |
| Other | | 5,891 | 5,391 | 5,391 |
| Outflows: | | | | |
| Employee costs | 30,32,36 | (31,661) | (33,820) | (38,673) |
| Supplies and services | 33 | (19,567) | (19,387) | (20,542) |
| Grants and subsidies | 29 | (8,018) | (11,138) | (8,951) |
| Borrowing costs | | .. | .. | .. |
| Other | 29,34 | (46,384) | (52,714) | (46,718) |
| Net cash provided by/(used in) operating activities | | 134 | (2,676) | (1,867) |
| CASH FLOWS FROM INVESTING ACTIVITIES | | | | |
| Inflows: | | | | |
| Sales of property, plant and equipment | | (100) | (100) | (100) |
| Investments redeemed | | .. | .. | .. |
| Loans and advances redeemed | | .. | .. | .. |
| Outflows: | | | | |
| Payments for property, plant and equipment and intangibles | | (3,058) | (2,458) | (2,845) |
| Payments for investments | | .. | .. | .. |
| Loans and advances made | | .. | .. | .. |
| Net cash provided by/(used in) investing activities | | (3,158) | (2,558) | (2,945) |
| 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 | | (3,024) | (5,234) | (4,812) |
| Cash at the beginning of financial year | | 21,435 | 26,349 | 21,115 |
| Cash transfers from restructure | | .. | .. | .. |
| Cash at the end of financial year | | 18,411 | 21,115 | 16,303 |

Explanation of Variances in the Financial Statements

Legal Aid Queensland

Income Statement

Major variations between 2008-09 Budget and 2008-09 Estimated Actual include:

1. Increased receipts from client contributions for grants of aid.
2. Additional funding provided from Legal Practitioner Interest on Trust Accounts Fund (LPITAF) to fund increases in demand and increased grants from the Australian Government.
3. Reduction in investment income due to decreasing interest rates.
4. Increase in employee benefits attributed to additional positions funded from LPITAF and by the Australian Government.
5. Delay in acquisitions of property plant and equipment and intangibles.

Major variations between 2008-09 Budget and 2009-10 Estimate include:

6. Additional funding provided from the State Government for Enterprise Bargaining (EB). A decrease in LPITAF funding is forecast as a result of the current economic climate.
7. Forecast reduction in investment income due to decreasing interest rates.
8. Forecast increase due to new EB agreement to commence August 2009 and expansion of internal legal services resources by reducing outsourced legal services.
9. Additional funding provided from LPITAF and increased grants from the Australian Government for Community Legal Centres.

Major variations between 2008-09 Estimated Actual and the 2009-10 Estimate include:

10. Additional funding provided from the State Government for EB. A decrease in LPITAF funding is forecast as a result of the current economic climate.
11. Forecast increase due to new EB agreement to commence August 2009 and expansion of internal legal services resources by reducing outsourced legal services.
12. Legal disbursement costs increased due to expansion of internal legal services resources.
13. Current estimated actual has a non recurring Australian Government Grant of \$1.8 million.
14. Result of new and refurbished leased office accommodation.

Balance Sheet

Major variations between 2008-09 Budget and 2008-09 Estimated Actual include:

15. Additional funding provided from LPITAF and additional grants by the Australian Government.
16. Increase in land valuation.
17. Intangible values have been reduced in accordance with impairment tests.
18. Variance is due to timing of routine payments to suppliers.
19. Increase in employee benefits attributed to additional positions funded from LPITAF and by the Australian Government.
20. Transfers from current provision to non current based on revised estimate of payments to be made greater than 12 months.

Major variations between 2008-09 Budget and 2009-10 Estimate include:

21. Decrease in cash due to forecast deficit that will be met by cash reserves.
22. Increase in land valuation as well as the modernisation of leasehold accommodation.
23. Some intangible assets approaching their useful life are not to be replaced.
24. Variance is due to timing of routine payments to suppliers.
25. Increase in employee benefits attributed to additional positions funded from LPITAF and by the Australian Government.
26. The expansion of internal legal services resources is forecast to reduce the overall provision for outsourced legal services.

Major variations between 2008-09 Estimated Actual and the 2009-10 Estimate include:

27. Decrease in cash due to forecast deficit that will be met by cash reserves.
28. Increase in property, plant and equipment is a result of the modernisation of leasehold accommodation.

Cash Flow Statement

Major variations between 2008-09 Budget and 2008-09 Estimated Actual include:

29. Additional funding provided from LPITAF and additional grants by the Australian Government, that were not forecasted.
30. Increase in employee benefits attributed to additional positions funded from LPITAF and by the Australian Government.

Major variations between 2008-09 Budget and 2009-10 Estimate include:

31. Additional funding provided from the State Government for EB. A decrease in LPITAF funding is forecast as a result of the current economic climate.
32. Forecast increase due to new EB agreement to commence August 2009 and expansion of internal legal services resources by reducing outsourced legal services.
33. Legal disbursement costs increased due to expansion of internal legal services resources.
34. Due to a reduction in LPITAF income as a result of the current economic climate, payments forecast to decrease.

Major variations between 2008-09 Estimated Actual and the 2009-10 Estimate include:

35. Additional funding provided from the State Government for EB. A decrease in LPITAF funding is forecast as a result of the current economic climate.
36. Forecast increase due to new EB agreement to commence August 2009 and expansion of internal legal services resources by reducing outsourced legal services.

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 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.

The Office's 2008-09 estimated actual full-time equivalent positions (FTEs) as at 30 June 2009 is 23.8. If the proposed Right to Information and Information Privacy legislation is passed by the Parliament a corresponding increase of 15.5 in FTEs for 2009-10 will occur.

Review of Performance

Recent achievements

- During 2008-09 the Office implemented an Early Assessment and Resolution Pilot to improve consistency and timeliness of decision making, resulting in a significant reduction in time taken to finalise a review.
- The Office broadened its professional development program to include training and skills development in statutory interpretation, decision making and record keeping for all staff.
- The Office undertook a complete website redevelopment in 2008-09 to produce a user friendly resource tool that has the functionality to accommodate proposed changes under the Right to Information and Information Privacy Bills.
- The Information Commissioner issued decisions and guidelines clarifying agency obligations and the powers of the Office under the *Freedom of Information Act 1992*.
- The Office undertook substantial preparation for new and enhanced roles for the Information Commissioner under the proposed Right to Information and Information Privacy Bills.

Future developments

- The Office will complete its Right to Information implementation project and perform new roles, including Privacy Commissioner Queensland and champion for awareness and compliance with the legislation. The Office will provide information and assistance to over 600 agencies and the community which includes guidelines, training and performance monitoring and reporting.
- During 2009-10 the Office will continue to improve quality and timeliness in conducting external reviews by enhancing both case and knowledge management systems.
- The Office will implement its change management strategy to ensure its capability to undertake new roles.

Statements

Performance Statement

| Office of the Information Commissioner | Notes | 2008-09 Target/Est. | 2008-09 Est. Actual | 2009-10 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% | 83% | 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 | <10 | <10 |
| State contribution (\$'000) | 1 | 2,126 | 3,782 | 7,405 |
| Other revenue(\$'000) | | 12 | 12 | 12 |
| Total cost (\$'000) | | 2,138 | 3,784 | 6,667 |

Note:

- The variance between estimated funding and estimated actual funding is the result of additional funding for the Right to Information Implementation Project Team.

Income Statement

| Office of the Information Commissioner | Notes | 2008-09 Budget \$'000 | 2008-09 Est. Act. \$'000 | 2009-10 Estimate \$'000 |
|---|-------|-----------------------------|--------------------------------|-------------------------------|
| Income | | | | |
| User charges | | .. | .. | .. |
| Grants and other contributions | 1,2,4 | 2,126 | 3,782 | 7,405 |
| Other revenue | | 12 | 12 | 12 |
| Gains on sale/revaluation of property, plant and equipment and investments | | .. | .. | .. |
| Total income | | 2,138 | 3,794 | 7,417 |
| Expenses | | | | |
| Employee expenses | 1,2,4 | 1,494 | 2,306 | 4,065 |
| Supplies and services | 1,2,4 | 523 | 1,354 | 2,336 |
| Grants and subsidies | | .. | .. | .. |
| Depreciation and amortisation | 1,2,4 | 116 | 119 | 261 |
| Finance/borrowing costs | | .. | .. | .. |
| Other expenses | | 5 | 5 | 5 |
| Losses on sale/revaluation of property, plant and equipment and investments | | .. | .. | .. |
| Total expenses | | 2,138 | 3,784 | 6,667 |
| OPERATING SURPLUS/(DEFICIT) | 3,5 | .. | 10 | 750 |

Statement of Changes in Equity

| Office of the Information Commissioner | Notes | 2008-09 Budget \$'000 | 2008-09 Est. Act. \$'000 | 2009-10 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 | 3,5 | .. | 10 | 750 |
| Total recognised income and expense for the period | | .. | 10 | 750 |
| Equity injection/(withdrawal) | | .. | .. | .. |
| Equity adjustments (MoG transfers) | | .. | .. | .. |
| Total movement in equity for period | | .. | 10 | 750 |

Balance Sheet

| Office of the Information Commissioner | Notes | 2008-09 Budget \$'000 | 2008-09 Est. Act. \$'000 | 2009-10 Estimate \$'000 |
|--|---------|-----------------------------|--------------------------------|-------------------------------|
| CURRENT ASSETS | | | | |
| Cash assets | 6, 8,10 | 386 | 716 | 977 |
| Receivables | | 44 | 44 | 44 |
| Other financial assets | | .. | .. | .. |
| Inventories | | .. | .. | .. |
| Other | | 1 | .. | .. |
| Non-financial assets held for sale | | .. | .. | .. |
| Total current assets | | 431 | 760 | 1,021 |
| NON-CURRENT ASSETS | | | | |
| Receivables | | .. | .. | .. |
| Other financial assets | | .. | .. | .. |
| Property, plant and equipment | 6,8,10 | 210 | 227 | 716 |
| Intangibles | | .. | .. | .. |
| Other | | .. | .. | .. |
| Total non-current assets | | 210 | 227 | 716 |
| TOTAL ASSETS | | 641 | 987 | 1,737 |
| CURRENT LIABILITIES | | | | |
| Payables | 6,8,10 | 67 | 121 | 121 |
| Employee benefits obligations | | 86 | 83 | 83 |
| Interest-bearing liabilities and derivatives | | .. | .. | .. |
| Provisions | | .. | .. | .. |
| Other | | .. | .. | .. |
| Total current liabilities | | 153 | 204 | 204 |
| NON-CURRENT LIABILITIES | | | | |
| Payables | | .. | .. | .. |
| Employee benefits obligations | | 52 | 17 | 17 |
| Interest-bearing liabilities and derivatives | | .. | .. | .. |
| Provisions | | .. | .. | .. |
| Other | | .. | .. | .. |
| Total non-current liabilities | | 52 | 17 | 17 |
| TOTAL LIABILITIES | | 205 | 221 | 221 |
| NET ASSETS/(LIABILITIES) | | 436 | 766 | 1,516 |
| EQUITY | | | | |
| Capital/contributed equity | 6,8 | (11) | 20 | 20 |
| Retained surplus/(Accumulated deficit) | 7,9,11 | 447 | 746 | 1,496 |
| Reserves: | | | | |
| - Asset revaluation reserve | | .. | .. | .. |
| - Other (specify) | | .. | .. | .. |
| TOTAL EQUITY | | 436 | 766 | 1,516 |

Cash Flow Statement

| Office of the Information Commissioner | Notes | 2008-09 Budget \$'000 | 2008-09 Est. Act. \$'000 | 2009-10 Estimate \$'000 |
|--|----------|-----------------------------|--------------------------------|-------------------------------|
| CASH FLOWS FROM OPERATING ACTIVITIES | | | | |
| Inflows: | | | | |
| User charges | | .. | .. | .. |
| Grants and other contributions | 12,14,18 | 2,126 | 3,782 | 7,405 |
| Other | | 12 | 12 | 12 |
| Outflows: | | | | |
| Employee costs | 12,14,18 | (1,494) | (2,306) | (4,065) |
| Supplies and services | 12,14,18 | (523) | (1,354) | (2,336) |
| Grants and subsidies | | .. | .. | .. |
| Borrowing costs | | .. | .. | .. |
| Other | | (5) | (5) | (5) |
| Net cash provided by/(used in) operating activities | | 116 | 129 | 1,011 |
| 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 | 15,19 | .. | (10) | (750) |
| Payments for investments | | .. | .. | .. |
| Loans and advances made | | .. | .. | .. |
| Net cash provided by/(used in) investing activities | | .. | (10) | (750) |
| 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 | 16,20 | 116 | 119 | 261 |
| Cash at the beginning of financial year | | 270 | 597 | 716 |
| Cash transfers from restructure | | .. | .. | .. |
| Cash at the end of financial year | 13,17,21 | 386 | 716 | 977 |

Explanation of Variances in the Financial Statements

Office of the Information Commissioner

Income Statement

Major variations between 2008-09 Budget and 2008-09 Estimated Actual include:

1. The variance represents additional funding for the Right to Information Implementation Project Team.

Major variations between 2008-09 Budget and 2009-10 Estimate include:

2. The variance represents additional funding for the Right to Information Implementation Project Team and additional ongoing funding for new roles.
3. The variance represents additional capital funding allocated for leasehold improvements and computer equipment associated with the Right to Information Implementation Project Team and new roles.

Major variations between 2008-09 Estimated Actual and the 2009-10 Estimate include:

4. The variance represents additional ongoing funding allocated to new roles.
5. The variance represents additional capital funding allocated for leasehold improvements and computer equipment associated with new roles.

Balance Sheet

Major variations between 2008-09 Budget and 2008-09 Estimated Actual include:

6. The variance represents additional funding for the Right to Information Implementation Project Team.
7. The variance represents funding allocated to leasehold improvements and computer equipment for the Right to Information Implementation Team.

Major variations between 2008-09 Budget and 2009-10 Estimate include:

8. The variance represents additional funding for the Right to Information Implementation Project Team and additional ongoing funding for new roles.
9. The variance represents additional funding for leasehold improvements and computer equipment associated with the Right to Information Implementation Project Team and new roles.

Major variations between 2008-09 Estimated Actual and the 2009-10 Estimate include:

10. The variance represents additional ongoing funding allocated to new roles.
11. The variance represents additional capital funding allocated for leasehold improvements and computer equipment associated with new roles.

Cash Flow Statement

Major variations between 2008-09 Budget and 2008-09 Estimated Actual include:

12. The variance represents additional funding for the Right to Information Implementation Project Team.
13. The variance represents retained surplus from previous financial year.

Major variations between 2008-09 Budget and 2009-10 Estimate include:

14. The variance represents additional funding for the Right to Information Implementation Project Team and additional ongoing funding for new roles.
15. The variance represents additional capital funding allocated for leasehold improvements and computer equipment associated with the Right to Information Implementation Project Team and new roles.
16. The variance represents additional funding for depreciation associated with new equipment and leasehold improvements for the Right to Information Implementation Project Team and new roles.
17. The variance represents a surplus retained from Financial Year 2007-08 and additional funding for depreciation associated with new equipment and leasehold improvements for the Right to Information Implementation Project Team and new roles.

Major variations between 2008-09 Estimated Actual and the 2009-10 Estimate include:

18. The variance represents additional ongoing funding allocated to new roles.
19. The variance represents additional capital funding allocated for leasehold improvements and computer equipment associated with new roles.
20. The variance represents additional funding for depreciation associated with new equipment and leasehold improvements for new roles.
21. The variance represents additional funding for depreciation associated with new equipment and leasehold improvements for new roles.

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