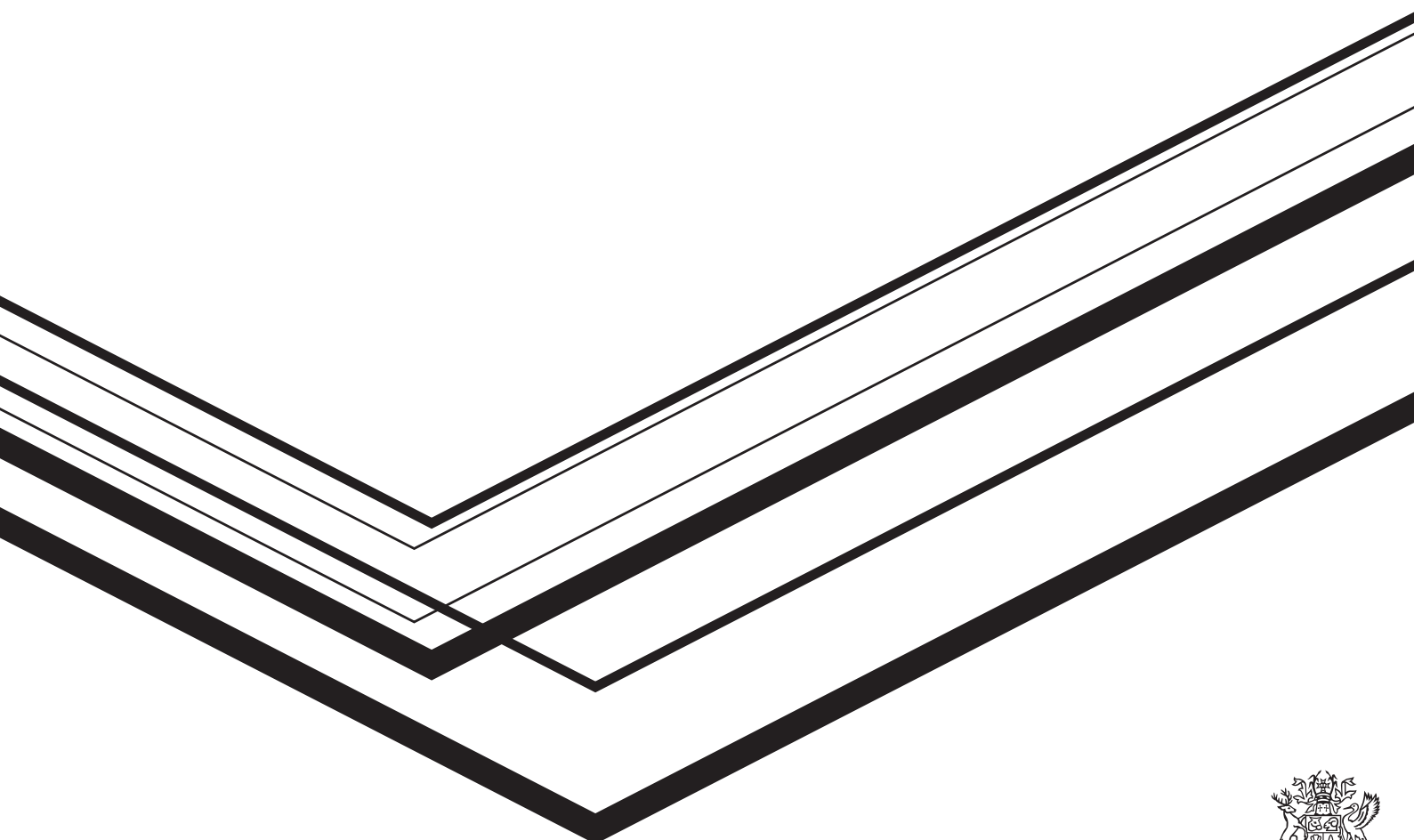


Service Delivery Statements

**Department of Justice and Attorney-General  
Electoral Commission of Queensland  
Office of the Queensland Ombudsman  
The Public Trustee of Queensland**



# **2015-16 Queensland Budget Papers**

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

## **Appropriation Bills**

## **Jobs Now, Jobs for the Future - Queensland Government employment plan**

## **Budget Highlights**

The suite of Budget Papers is similar to that published in 2014-15.

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

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## **Service Delivery Statements**

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# Department of Justice and Attorney-General

## Summary of portfolio

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# Portfolio overview

## Ministerial and portfolio responsibilities

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

|                                                                                                                                         |
|-----------------------------------------------------------------------------------------------------------------------------------------|
| <b>Attorney-General and Minister for Justice and<br/>Minister for Training and Skills</b><br><br>The Honourable Yvette D'Ath MP         |
|                                                                                                                                         |
| <b>Minister for Police, Fire and Emergency Services and<br/>Minister for Corrective Services</b><br><br>The Honourable Jo-Ann Miller MP |

|                                                                                         |
|-----------------------------------------------------------------------------------------|
| <b>Department of Justice and Attorney-General</b><br><br>Director-General: David Mackie |
| <b>Service area 1:</b> Justice Services                                                 |
| <b>Service area 2:</b> Legal and Prosecutions                                           |
| <b>Service area 3:</b> Youth Justice                                                    |
| <b>Service area 4:</b> Liquor, Gaming and Fair Trading                                  |
| <b>Service area 5:</b> Corrective Services                                              |

## **Anti-Discrimination Commission Queensland**

**Anti-Discrimination Commissioner: Kevin Cocks, AM**

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

## **Crime and Corruption Commission**

**Acting Chairperson: Ann Gummow**

**Acting Chief Executive Officer: Kathleen Florian**

**Objective:** To protect Queenslanders from major crime and corruption.

## **Legal Aid Queensland**

**Chief Executive Officer: Anthony Reilly**

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

## **Office of the Information Commissioner**

**Information Commissioner: Rachel Rangihaeata**

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

## **Prostitution Licensing Authority**

**Chairperson: Marshall Irwin**

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

## **Electoral Commission of Queensland**

**Electoral Commissioner: Walter van der Merwe**

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

## The Office of the Queensland Ombudsman

The Queensland Ombudsman: Phil Clarke

**Objective:** To improve fairness and accountability in public administration.

## The Public Trustee of Queensland

Acting Public Trustee: Mark Crofton

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

Additional information can be sourced from:

[www.justice.qld.gov.au](http://www.justice.qld.gov.au)

[www.adcq.qld.gov.au](http://www.adcq.qld.gov.au)

[www.ccc.qld.gov.au](http://www.ccc.qld.gov.au)

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

[www.oic.qld.gov.au](http://www.oic.qld.gov.au)

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

[www.ecq.qld.gov.au](http://www.ecq.qld.gov.au)

[www.ombudsman.qld.gov.au](http://www.ombudsman.qld.gov.au)

[www.pt.qld.gov.au](http://www.pt.qld.gov.au)

# Departmental overview

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

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

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

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

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

Capital measures for 2015-16 include:

- providing \$10.3 million in the second year of the seven year \$76.6 million Perimeter Security Upgrade Program to upgrade the perimeter security of correctional centres across Queensland to increase community safety
- providing \$8.1 million to complete the recommissioning of the Borallon Correctional Centre commenced in 2014-15 to increase the number of prison beds in Queensland
- providing \$6.4 million in the second year of the three year \$9.3 million project to upgrade the security management system at the Brisbane Youth Detention Centre.

The department's key priorities and initiatives are:

- enhancing the accountability, openness and effectiveness of Queensland's institutions and systems
- delivering an effective, responsive and efficient justice system and a criminal justice system that underpins a just and safe Queensland
- delivering effective laws and other responses that strategically target criminal behaviour
- delivering responses to alcohol-fuelled violence that help to keep the community safe
- improving regulatory and consumer protection services across the liquor, gaming, and general services sectors that protect the community and support business, and not-for-profit organisations to get on with the job
- delivering an effective youth justice system which reflects contemporary best practice in the management of juvenile offenders and their families, with a focus on prevention and rehabilitation
- continuing to manage prisoners in custody and those offenders in the community safely, and ensuring Queensland's record of preventing escapes from secure prisons is maintained.

In March 2015, responsibility for Public Sector Industrial and Employee Relations was transferred from the Public Service Commission to the Department of Justice and Attorney-General to align with the Service area Fair and Safe Work. From 1 July 2015, responsibility for the Office of Fair and Safe Work Queensland, incorporating the Fair and Safe Work Service area, was transferred to Queensland Treasury.

# Service performance

## Service approach

The Department of Justice and Attorney-General has five service areas: Justice Services; Legal and Prosecutions; Youth Justice; Liquor, Gaming and Fair Trading; and Corrective Services.

In 2015, the department reviewed and streamlined existing service areas to better align service areas with departmental objectives and key agency priorities to accurately reflect services delivered.

The department created three new service areas: Justice Services, Legal and Prosecutions, and Corrective Services.

Justice Services, combines the previous Criminal and Civil Justice Service area with the Human Rights Protection service area to accurately reflect the broader justice outcomes delivered by Justice Services.

Legal and Prosecutions, includes legal services to Government and justice policy services from the previous Legal Service area, and prosecution services provided by the Office of the Director of Public Prosecutions (ODPP). The ODPP was previously reported in the Criminal and Civil Justice service area.

Corrective Services amalgamates the previous service areas of Custodial and Probation and Parole, with a new Correctional Intervention service.

## Performance statement

### Justice Services

#### Service area objective

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

#### Service area description

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

#### Services

- Courts
- Dispute Resolution
- Tribunals
- Life Event Registration
- Victims of Crime Assistance
- Public Guardianship

#### 2015-16 service area highlights

In 2015-16, the department will contribute to the Queensland Government's priorities to deliver an effective, responsive and efficient justice system by:

- using \$1.5 million (\$8.7 million over four years) to re-introduce diversionary court programs, including the Murri Court and the Special Circumstances program, and the drug diversion model. This includes re-establishing supporting policy and technical frameworks to allow the effective delivery of court services

- providing additional funding of \$1 million over five years from 2015-16 for the Environmental Defenders Offices and returning them to the list of community organisations eligible for legal assistance service delivery funding
- commencing a comprehensive audit of all Queensland courts and tribunals to consider appropriate resourcing of courthouses, including: soundproof interview rooms; access for mobility impaired persons; facilities to assist persons with disabilities; videoconferencing facilities; and E-filing
- investigating ways to streamline domestic violence order applications and court processes for police and victims
- consulting with stakeholders to explore how access to interpreter services in the justice system could be improved
- continuing the Queensland Civil and Administrative Tribunal (QCAT) Justice of the Peace (JP) Trial project that improves access to timely justice services by providing for JPs to hear some minor civil dispute matters before the tribunal, allowing QCAT adjudicators and magistrates (acting as QCAT members outside south east Queensland) to focus on more complex matters
- providing \$1.1 million additional funding in 2015-16 to expand the Domestic Violence Duty Lawyers Service across the State, through Legal Aid Queensland.

| Department of Justice and Attorney-General          | Notes | 2014-15 Target/Est. | 2014-15 Est. Actual | 2015-16 Target/Est. |
|-----------------------------------------------------|-------|---------------------|---------------------|---------------------|
| <b>Service area: Justice Services</b>               | 1     |                     |                     |                     |
| <b>Service: Courts</b>                              |       |                     |                     |                     |
| Supreme Court - Court of Appeal                     |       |                     |                     |                     |
| <i>Effectiveness measure</i>                        |       |                     |                     |                     |
| Backlog indicator (greater than 24 months) per cent |       |                     |                     |                     |
| Civil law                                           |       | 0%                  | 0%                  | 0%                  |
| Criminal law                                        |       | 0%                  | 0%                  | 0%                  |
| <i>Efficiency measure</i>                           |       |                     |                     |                     |
| Clearance rate (finalisations/lodgments) per cent   |       |                     |                     |                     |
| Civil law                                           | 2     | 100%                | 95%                 | 100%                |
| Criminal law                                        | 3     | 100%                | 100%                | 100%                |
| Supreme Court - Trial Division                      |       |                     |                     |                     |
| <i>Effectiveness measure</i>                        |       |                     |                     |                     |
| Backlog indicator (greater than 24 months) per cent |       |                     |                     |                     |
| Civil law                                           | 4     | 5%                  | 8.4%                | 5%                  |
| Criminal law                                        | 5     | 5%                  | 6.1%                | 5%                  |
| <i>Efficiency measure</i>                           |       |                     |                     |                     |
| Clearance rate (finalisations/lodgments) per cent   |       |                     |                     |                     |
| Civil law                                           | 6     | 100%                | 99%                 | 100%                |
| Criminal law                                        | 7     | 100%                | 86%                 | 100%                |
| District Court                                      |       |                     |                     |                     |
| <i>Effectiveness measure</i>                        |       |                     |                     |                     |
| Backlog indicator (greater than 24 months) per cent |       |                     |                     |                     |
| Civil law                                           |       | 5%                  | 4%                  | 5%                  |

| Department of Justice and Attorney-General           | Notes | 2014-15 Target/Est. | 2014-15 Est. Actual | 2015-16 Target/Est. |
|------------------------------------------------------|-------|---------------------|---------------------|---------------------|
| Criminal law                                         |       | 5%                  | 5%                  | 5%                  |
| <i>Efficiency measure</i>                            |       |                     |                     |                     |
| Clearance rate<br>(finalisations/lodgments) per cent |       |                     |                     |                     |
| Civil law                                            |       | 100%                | 101%                | 100%                |
| Criminal law                                         | 8     | 100%                | 95%                 | 100%                |
| District Court - Appeals                             |       |                     |                     |                     |
| <i>Effectiveness measure</i>                         |       |                     |                     |                     |
| Backlog indicator (greater than 24 months) per cent  |       |                     |                     |                     |
| Civil law                                            | 9     | 0%                  | 8%                  | 0%                  |
| Criminal law                                         |       | 0%                  | 3%                  | 0%                  |
| <i>Efficiency measure</i>                            |       |                     |                     |                     |
| Clearance rate<br>(finalisations/lodgments) per cent |       |                     |                     |                     |
| Civil law                                            | 10    | 100%                | 83%                 | 100%                |
| Criminal law                                         | 11    | 100%                | 83%                 | 100%                |
| Magistrates Court                                    |       |                     |                     |                     |
| <i>Effectiveness measure</i>                         |       |                     |                     |                     |
| Backlog indicator (greater than 12 months) per cent  |       |                     |                     |                     |
| Civil law                                            |       | 7.5%                | 10%                 | 7.5%                |
| Criminal law                                         |       | 10.5%               | 13%                 | 10.5%               |
| <i>Efficiency measure</i>                            |       |                     |                     |                     |
| Clearance rate<br>(finalisations/lodgments) per cent |       |                     |                     |                     |
| Civil law                                            |       | 100%                | 99%                 | 100%                |
| Criminal law                                         |       | 100%                | 99%                 | 100%                |
| Childrens Court                                      |       |                     |                     |                     |
| <i>Effectiveness measure</i>                         |       |                     |                     |                     |
| Backlog indicator (greater than 12 months) per cent  |       |                     |                     |                     |
| Civil law                                            | 12    | 8%                  | 11%                 | 8%                  |
| Criminal law                                         | 12    | 7%                  | 12%                 | 7%                  |
| <i>Efficiency measure</i>                            |       |                     |                     |                     |
| Clearance rate<br>(finalisations/lodgments) per cent |       |                     |                     |                     |
| Civil law                                            | 13    | 100%                | 94%                 | 100%                |
| Criminal law                                         | 14    | 102%                | 104%                | 100%                |

| Department of Justice and Attorney-General                                    | Notes | 2014-15 Target/Est. | 2014-15 Est. Actual | 2015-16 Target/Est. |
|-------------------------------------------------------------------------------|-------|---------------------|---------------------|---------------------|
| Coroners Court                                                                |       |                     |                     |                     |
| <i>Effectiveness measure</i>                                                  |       |                     |                     |                     |
| Backlog indicator (greater than 24 months) per cent                           | 15    | 5%                  | 12%                 | 5%                  |
| <i>Efficiency measure</i>                                                     |       |                     |                     |                     |
| Clearance rate (finalisations/lodgments) per cent                             | 16    | 100%                | 94%                 | 100%                |
| Land Court and Tribunals                                                      |       |                     |                     |                     |
| <i>Effectiveness measure</i>                                                  |       |                     |                     |                     |
| Backlog indicator (greater than 24 months) per cent                           |       | 10%                 | 10%                 | 10%                 |
| <i>Efficiency measure</i>                                                     |       |                     |                     |                     |
| Clearance rate (finalisations/lodgments) per cent                             | 17    | 95%                 | 113%                | 95%                 |
| <b>Service: Dispute Resolution</b>                                            |       |                     |                     |                     |
| <i>Effectiveness measures</i>                                                 |       |                     |                     |                     |
| Agreement rate per cent                                                       |       |                     |                     |                     |
| Civil law – mandatory mediations for QCAT                                     |       | 50%                 | 52%                 | 55%                 |
| Civil law – voluntary community mediations                                    | 18    | 80%                 | 88%                 | 85%                 |
| Criminal law                                                                  |       | 95%                 | 98%                 | 95%                 |
| Overall client satisfaction with court ordered conferences (child protection) |       |                     |                     |                     |
| Parents                                                                       | 19    | 80%                 | 91%                 | 85%                 |
| Professionals                                                                 | 20    | 80%                 | 98%                 | 85%                 |
| <i>Efficiency measure</i>                                                     |       |                     |                     |                     |
| Percentage of matters finalised within target timeframes                      |       |                     |                     |                     |
| Civil mediations (40 days)                                                    | 21    | New measure         | New measure         | 85%                 |
| Criminal mediations (65 days)                                                 | 21    | New measure         | New measure         | 70%                 |
| Child protection conferencing (individual conference dates set by the courts) | 21    | New measure         | New measure         | 95%                 |
| <b>Service: Tribunals</b>                                                     |       |                     |                     |                     |
| Body Corporate and Community Management                                       |       |                     |                     |                     |
| <i>Effectiveness measure</i>                                                  |       |                     |                     |                     |
| Percentage of conciliations where an agreement has been reached               | 22    | New measure         | New measure         | 65%                 |
| <i>Efficiency measure</i>                                                     |       |                     |                     |                     |
| Clearance rate (finalisations/lodgments)                                      | 23    | 95%                 | 98%                 | 95%                 |

| Department of Justice and Attorney-General                                                                | Notes  | 2014-15 Target/Est. | 2014-15 Est. Actual | 2015-16 Target/Est. |
|-----------------------------------------------------------------------------------------------------------|--------|---------------------|---------------------|---------------------|
| per cent                                                                                                  |        |                     |                     |                     |
| Queensland Civil and Administrative Tribunal                                                              |        |                     |                     |                     |
| <i>Effectiveness measure</i>                                                                              |        |                     |                     |                     |
| Overall client satisfaction with services provided                                                        |        | 70%                 | 72%                 | 70%                 |
| <i>Efficiency measure</i>                                                                                 |        |                     |                     |                     |
| Clearance rate<br>(finalisations/lodgments) per cent                                                      | 24     | 100%                | 109%                | 100%                |
| <b>Service: Life Event Registration</b>                                                                   |        |                     |                     |                     |
| <i>Effectiveness measure</i>                                                                              |        |                     |                     |                     |
| Percentage of accurate registration of life events                                                        | 25     | New measure         | New measure         | 100%                |
| <i>Efficiency measures</i>                                                                                |        |                     |                     |                     |
| Average time to register life events (days):                                                              | 26, 27 | 6                   | 7                   | 6                   |
| births                                                                                                    | 27     | 5                   | 5                   | 5                   |
| marriages                                                                                                 | 27, 28 | 2                   | 1.5                 | 2                   |
| deaths                                                                                                    | 27, 29 | 7                   | 4.5                 | 7                   |
| changes of name                                                                                           |        |                     |                     |                     |
| Average time to issue life event certificates (days)                                                      | 27     | 4.5                 | 4.5                 | 4.5                 |
| <b>Service: Victims of Crime Assistance</b>                                                               |        |                     |                     |                     |
| <i>Effectiveness measure</i>                                                                              |        |                     |                     |                     |
| Percentage of clients satisfied with the overall service:                                                 |        |                     |                     |                     |
| financial assistance                                                                                      | 27, 30 | 75%                 | 84%                 | 75%                 |
| LinkUp                                                                                                    | 27, 31 | 85%                 | 100%                | 85%                 |
| <i>Efficiency measure</i>                                                                                 |        |                     |                     |                     |
| Average length of time (calendar days) for financial assistance:                                          |        |                     |                     |                     |
| interim assessments                                                                                       | 27, 32 | 21                  | 15.8                | 21                  |
| funeral assessments                                                                                       | 27, 33 | 21                  | 11.2                | 21                  |
| general assessments                                                                                       | 27, 34 | 90                  | 75.5                | 90                  |
| general assessments for secondary and related victims                                                     | 27, 34 | 150                 | 89.6                | 140                 |
| <b>Service: Public Guardianship</b>                                                                       |        |                     |                     |                     |
| <i>Effectiveness measures</i>                                                                             |        |                     |                     |                     |
| Percentage of Community Visitor (adult) sites visited in accordance with the designated visiting schedule | 27, 35 | 90%                 | 91%                 | 90%                 |
| Percentage of vulnerable children visited                                                                 | 27     | 90%                 | 86%                 |                     |

| Department of Justice and Attorney-General                                                                           | Notes  | 2014-15 Target/Est. | 2014-15 Est. Actual | 2015-16 Target/Est. |
|----------------------------------------------------------------------------------------------------------------------|--------|---------------------|---------------------|---------------------|
| by Community Visitors (child) in accordance with the designated visiting schedule                                    |        |                     |                     | 90%                 |
| <i>Efficiency measures</i>                                                                                           |        |                     |                     |                     |
| Percentage of restrictive practice reports submitted by Community Visitors (adult) to QCAT within required timeframe | 27, 36 | 85%                 | 61%                 | 85%                 |
| Percentage of locally resolvable issues within the scope of Community Visitors (child) resolved at the local level   | 27, 37 | 85%                 | 84%                 | 85%                 |

Notes:

1. This new Service area combines the previous Criminal and Civil Justice Service area with the Human Rights Protection Service area to accurately reflect the broader justice outcomes delivered by Justice Services.
2. The progression of matters to finalisation depends on the readiness of parties to proceed and the complexity of the litigation which is not entirely within the court's control.
3. While the court has maintained strong finalisation rates, there has been a decrease in criminal lodgements in 2014-15, resulting in a positive clearance rate.
4. The number of matters comprising the civil law backlog for matters greater than 24 months has remained reasonably constant in 2014-15 compared to the previous year, but civil lodgments have increased.
5. The progression of matters to finalisation depends on the complexity of matters and is not entirely within the court's control.
6. Lodgments remained reasonably constant compared with the previous year; however, finalisations dropped. The progression of matters to finalisation is dependent upon the complexity of matters. This is not within the court's control.
7. While the court has maintained finalisation rates, there has been a 36 per cent increase in lodgments for the 2014-15 year.
8. While the court has maintained finalisation rates, there has been a 10 per cent increase in lodgments, which is beyond the control of the court, resulting in a clearance rate result below 100 per cent.
9. This variance is based on a very small number of matters making the rate sensitive to fluctuation.
10. The clearance rate is based on a very small number of matters making the rate sensitive to fluctuation. The progression of matters to finalisation is based on the readiness of parties to proceed and is beyond the court's control.
11. While the court has maintained finalisation rates, there has been an increase in lodgments for this financial year, resulting in a clearance rate below 100 per cent. The number of lodgments is outside of the court's control.
12. The progression of matters to finalisation is dependent on the readiness of parties to proceed.
13. The civil clearance rate is down due to a decrease in the number of civil finalisations.
14. The court maintained finalisation numbers, and a five percent decrease in lodgements resulted in an improved clearance rate. A clearance rate of more than 100 per cent indicates finalisations exceeded lodgements and the court's backlog has been reduced.
15. The variance is due to the numbers of cases awaiting the outcome of prosecution. Coroners are required to await outcomes of investigative processes (for example: workplace health and safety investigations) and criminal proceedings before proceeding to inquest.
16. The variance is due to an increase in reported deaths for the current financial year. The Office of the State Coroner will be conducting an analysis to determine why the office is seeing an increasing trend in reported deaths.
17. A clearance rate of more than 100 per cent indicates finalisations exceeded lodgments. The Land Court's backlog reduced significantly since the commencement of this reporting year.
18. This ongoing positive result is indicative of the high quality of services provided by staff and mediators in effectively preparing and assisting clients to resolve their issues during mediation sessions. Due to the consistently positive results received the target for 2015-16 has been increased to 85 per cent.
19. This ongoing positive result reflects the high quality services provided by staff in preparing clients for conferences and conveners in effectively assisting clients to productively and respectfully address their issues during court ordered conferences. The results show that 91 per cent of parents attending a court ordered conference to discuss a proposed order for their children to be taken into care are indicating that they feel listened to and respected and they were able to have their say. Due to the consistently positive results received the target for 2015-16 has been increased to 85 per cent.
20. This ongoing positive result reflects the high quality services provided by staff in preparing clients for conferences and conveners in effectively assisting clients to productively and respectfully address their issues during court ordered conferences. The results show that 98 per cent of professionals, including lawyers, child safety officers, and separate representatives, are indicating that the conferences are collaborative, inclusive and constructive and that the conveners are impartial and fair. Due to the consistently positive results received the target for 2015-16 has been increased to 85 per cent.
21. This new measure relates to specialised mediations undertaken by the Dispute Resolution Branch to help resolve matters more effectively in the civil, criminal and child protection areas. The mediations improve the efficiency of Queensland Courts and QCAT to determine legal proceedings.

22. This new measure relates to the number of conciliations conducted by the Office of the Commissioner for Body Corporate and Community Management (BCCM) that result in a partial or full agreement between parties. This measure reflects the nature of the work undertaken by BCCM, as conciliation applications account for approximately 40-45 per cent of all dispute resolution applications received by BCCM.
23. This positive result is due to a committed focus on reducing the number of pending applications, while continuing to achieve performance targets for both adjudication and conciliation.
24. This positive result reflects the high clearance rates in guardianship matters (101 per cent), building disputes (112 per cent), other civil matters (134 per cent) and minor civil disputes (115 per cent). Additional resources for hearings through the trial Justice of the Peace (JP) project, which provides for JPs to hear some minor civil disputes before the QCAT, has also assisted this positive result. A clearance rate of more than 100 per cent indicates finalisations exceeded lodgements and the court's backlog has been reduced.
25. This new effectiveness measure reports the quality of service provided by the Registry of Births, Deaths and Marriages (BDM). Ensuring the accuracy of life event registration is crucial to the integrity of BDM's registration and related services.
26. This result is consistent with results in 2013-14. Online registration of births commenced in February 2015, and should reduce average times to register births. Births saw a 2.4 day rise in quarter 1, which had 56 per cent of completed birth registrations within the timeframe. Resourcing and training saw the figure increase to 88 per cent and 89 per cent within timeframes in quarter 2 and quarter 3 respectively. Enhancements were made to enable the completion of birth registrations online in the middle of quarter 3 and RBDM expect to see a favourable impact on service delivery timeframes, but as quarter 1 results were high this will distort year to date totals.
27. This measure was previously reported under the Human Rights Protection Service area in the 2014-15 Service Delivery Statement.
28. This positive result reflects the benefits to clients of online registration of deaths by funeral directors.
29. Continued improvements in internal processes has seen performance against the measure improve to a better than expected year-to-date result.
30. This result was achieved through effective financial assistance services to clients. An estimated 272 actual surveys were conducted for 2014-15.
31. This positive result has been achieved through the delivery of effective LinkUp service to clients and comprehensive staff training. An estimated 236 surveys conducted for 2014-15.
32. This positive result is due to prioritising interim applications which raise urgent expenses requiring a grant of assistance. As demand for financial assistance increases and applications become more complex, the average number of days to assess may increase. Figures can vary significantly due to relatively small number of assessments.
33. Timely grants of assistance to cover funeral costs due to priority placed on funeral assessments. Figures can vary significantly due to relatively small number of assessments.
34. Timely grants of assistance to victims to aid their recovery. Assistance from stakeholders representing victims has greatly improved the result for 2014-15. As demand for financial assistance increases and applications become more complex, the average number of days to assess may increase. Victim Assist Queensland will work to improve processes and find efficiencies as well as continuing to closely monitor this measure in 2015-16.
35. A community visitor is a person appointed by the Public Guardian on a full-time, part-time or casual basis to protect the rights and interests of consumers at visitable sites (adult CV) and children staying at visitable locations (child CV).
36. The estimated actual figure has improved by 22 per cent since quarter 1 of the year which indicates that current management actions such as providing additional supervision and support to Community Visitors are improving performance against this standard. The Public Guardian is also working with QCAT to improve administrative processes between the two areas.
37. One of the core functions of a Community Visitor is to advocate on behalf of a relevant child by facilitating the local resolution of any identified issues in a timely manner with the relevant service provider. Measuring the per cent of issues resolved in this manner is seen to be an efficiency measure. A community visitor is a person appointed by the Public Guardian on a full-time, part-time or casual basis to protect the rights and interests of consumers at visitable sites (adult CV) and children staying at visitable locations (child CV).

## Legal and Prosecutions

### Service area objective

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

### Service area description

Legal and Prosecutions encompasses Crown Law and Strategic Policy and Legal Services and the Office of the Director of Public Prosecutions (ODPP) to provide independent legal services for the department, public sector agencies and the State.

Strategic Policy and Legal Services: develops and coordinates proposals for justice-related legislation and provides advice on law reform and justice policy; provides legal advice and advocacy services to the department; administers the department's right to information and privacy obligations; and leads and promotes the delivery of legal services policy across government.

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

### Services

- Legal Services to Government
- Prosecutions

### 2015-16 service area highlights

In 2015-16, the department will contribute to the Government's priorities to: enhance the accountability, openness and effectiveness of our institutions and systems; deliver an effective, responsive and efficient justice system; and deliver effective laws and systems that strategically target criminal behaviour by:

- introducing amendments to the *Crime and Corruption Act 2001* to limit temporary appointments for the Chair, Commissioners and CEO of the Crime and Corruption Commission (CCC) to three months without bipartisan support, reinstate the CCC's critical prevention and research functions, enable anonymous complaints and require bipartisan support for the appointment of the CEO and the non-government Chair to the Parliamentary Crime and Corruption Committee
- reviewing, in consultation with stakeholders, the current processes for appointing judicial officers and developing a new protocol for judicial appointments
- developing legislation to reinstate the Sentencing Advisory Council. Additional funding of \$5.5 million over three years from 2015-16 has been provided to reinstate the Sentencing Advisory Council
- supporting development of a Domestic and Family Violence Prevention Strategy and implementing justice-related recommendations supported by the Government in respect of the Report from the Taskforce on Domestic and Family Violence in Queensland, so that the justice system supports victims and perpetrators are made accountable for their actions
- reviewing the *Victims of Crime Assistance Act 2009* to ensure the Act continues to appropriately meet the needs of victims of crime
- continuing to implement justice-related recommendations from the Queensland Child Protection Commission of Inquiry's report, *Taking responsibility: A roadmap for Queensland child protection*, to improve court processes and access to justice for children and families
- introducing amendments to section 304 of the *Criminal Code Act 1899* to ensure that a non-violent sexual advance would not be enough to establish the partial defence of provocation unless there were exceptional circumstances
- supporting the high-level taskforce established to review the criminal organisation laws introduced in 2013-14
- responding to the Commission of Inquiry into Organised Crime in Queensland, which was established under the *Commissions of Inquiry Act 1950* to ascertain the nature, extent and impact of organised crime in Queensland.

Additional funding totalling \$6 million has been provided over two years, \$2 million in 2014-15 and \$4 million in 2015-16 to establish the Commission of Inquiry

- amending the civil unions legislation to restore State sanctioned civil partnerships
- amending the *Penalties and Sentences Act 1992* to reinstate the sentencing principle that imprisonment is a sentence of last resort consistent with the position that existed immediately before amendments to the Act in 2014
- completing the review of the *Right to Information Act 2009*
- completing the Queensland Law Reform Commission's Review of the *Neighbourhood Disputes (Dividing Fences and Trees) Act 2011* and Review of Child Protection Mandatory Reporting Laws for the early Childhood Education and Care Sector
- consulting with industry about options in response to proposed model legislation released by the former Standing Council on Law and Justice in October 2013 that will amend civil liability legislation to prohibit contracting out of proportionate liability
- referring a consideration about the appropriateness of expunging historical convictions for gay sex between consenting adults from a person's criminal history to the Queensland Law Reform Commission
- considering advice from the Electoral Commission of Queensland about expanding an electronically assisted voting process into online voting.

| Department of Justice and Attorney-General                                 | Notes | 2014-15 Target/Est. | 2014-15 Est. Actual | 2015-16 Target/Est. |
|----------------------------------------------------------------------------|-------|---------------------|---------------------|---------------------|
| <b>Service area: Legal and Prosecutions</b>                                | 1     |                     |                     |                     |
| <b>Service: Legal Services to Government</b>                               |       |                     |                     |                     |
| <i>Effectiveness measure</i>                                               |       |                     |                     |                     |
| Overall client satisfaction with services provided (feedback rating 1-5)   | 2     | 4                   | 4.6                 | 4.0                 |
| <i>Efficiency measure</i>                                                  |       |                     |                     |                     |
| Average cost of services per professional author (lawyer)                  | 3     | New measure         | New measure         | \$275,000           |
| <b>Service: Prosecution Services</b>                                       |       |                     |                     |                     |
| <i>Effectiveness measure</i>                                               |       |                     |                     |                     |
| Conviction rate of defendants who are prosecuted on indictment by the ODPP | 4     | New measure         | New measure         | 75%                 |
| <i>Efficiency measure</i>                                                  |       |                     |                     |                     |
| Percentage of indictments signed in under four months from committal       | 5     | New measure         | New measure         | 60%                 |

Notes:

1. This new Service area includes the prosecution services provided by the Office of the Director of Public Prosecutions (ODPP) in the previous Legal Service area, together with legal services to Government (Crown Law) and justice policy services. The ODPP was previously reported in the Civil and Criminal Justice Service area in the 2014-15 Service Delivery Statement.
2. This positive result for client surveys has been achieved through: a robust Client Relationship Framework; investing in business improvement initiatives; and reviewing our Staff Capability Framework, including learning and development opportunities.
3. This new measure replaces the previous measure 'productivity for chargeable hours' to provide a better efficiency measure for Crown Law services. It measures the average annual operational costs of delivering legal advice services by Crown Law lawyers, including employee expenses, supplies and services, and professional costs (for example, use of external counsel and expert reports). It does not include library operational costs and funding provided to the department's Legal Services Coordination Unit.
4. This new measure reports on the effectiveness of the ODPP in securing convictions of accused persons on indictment in the Supreme Court, District Court and Childrens Court of Queensland. It reflects the effectiveness of the ODPP to respond to all matters received and determine the appropriate course of action.
5. Under section 590 of the *Criminal Code Act 1899*, all indictments, other than ex officio indictments, must be presented within six months of the date of committal. This new measure reports on the efficiency of the ODPP by measuring the percentage of indictments presented in the Supreme Court, District Court and Childrens Court of Queensland that are signed in under four months from the date of committal. It reflects the ODPP's timeliness to review and determine the appropriate course of action regarding matters received for prosecution.

## Youth Justice

### Service area objective

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

### Service area description

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

### 2015-16 service area highlights

In 2015-16, the department will contribute to the Government's priorities to deliver an effective youth justice system by:

- providing \$2.4 million (\$23.6 million over four years) to reinstate court ordered youth justice conferencing and explore options for an enhanced model of youth justice conferencing, based on contemporary evidence in the restorative justice field
- developing a comprehensive juvenile justice policy that outlines early intervention, rehabilitation, demand management strategies, and future infrastructure requirements
- repealing amendments made to the *Youth Justice Act 1992* in 2014 so that:
  - repeat offenders' identifying information cannot be published, other than in exceptional circumstances (for example, when a juvenile offender is found guilty of a heinous offence) and at the court's discretion
  - breach of bail is no longer an offence
  - all children's law matters are held in a closed court
  - childhood findings of guilt for which no conviction was recorded are inadmissible in relation to adult offences
  - the principle of detention as a last resort is reinstated
  - 17-year-olds who have six months or more left to serve in detention are not automatically transferred from detention to an adult corrective service facility
- finalising an independent evaluation and implementing related Government decisions for the youth boot camp trial.

| Department of Justice and Attorney-General                                                                       | Notes | 2014-15 Target/Est. | 2014-15 Est. Actual | 2015-16 Target/Est. |
|------------------------------------------------------------------------------------------------------------------|-------|---------------------|---------------------|---------------------|
| <b>Service area: Youth Justice</b>                                                                               |       |                     |                     |                     |
| <i>Effectiveness measures</i>                                                                                    |       |                     |                     |                     |
| Percentage of orders supervised in the community that are successfully completed:                                |       |                     |                     |                     |
| • Aboriginal and Torres Strait Islander young offenders                                                          |       | 75%                 | 75%                 | 75%                 |
| • Other young offender                                                                                           |       | 85%                 | 85%                 | 85%                 |
| • All young offenders                                                                                            |       | 80%                 | 80%                 | 80%                 |
| Percentage of youth justice conferencing participants (including the victim) that are satisfied with the outcome |       | 98%                 | 99%                 | 98%                 |
| Rate per 1,000 young people (aged 10-16 years) in detention:                                                     |       |                     |                     |                     |
| • Aboriginal and Torres Strait Islander young people                                                             | 1     | 3.5                 | 3.5                 | 3.7                 |

| Department of Justice and Attorney-General                                                                                      | Notes | 2014-15 Target/Est. | 2014-15 Est. Actual | 2015-16 Target/Est. |
|---------------------------------------------------------------------------------------------------------------------------------|-------|---------------------|---------------------|---------------------|
| • Other young people                                                                                                            | 2     | 0.14                | 0.15                | 0.2                 |
| • All young people                                                                                                              | 3, 4  | 0.35                | 0.4                 | 0.4                 |
| Proportion of young offenders who have another charged offence within 12 months of an initial finalisation for a proven offence | 5     | New measure         | New measure         | 70%                 |
| <i>Efficiency measure</i>                                                                                                       |       |                     |                     |                     |
| Youth detention centre utilisation rate                                                                                         | 6     | New measure         | New measure         | <85%                |

Notes:

1. This target has been amended from 3.5 in the 2014-15 Service Delivery Statements to 3.7 due to the larger than forecast increase in detention numbers, incorporating the predicted detention population growth. Detention numbers are impacted by multiple factors, many of which are outside the department's control. New targets for 2015-16 have been calculated on statistical methodology that includes initiatives to address demands on services and Indigenous over-representation, while focusing on goals for improved performance.
2. This target has been amended from 0.14 in the 2014-15 Service Delivery Statements to 0.2 due to the larger than forecast increase in detention numbers, incorporating the predicted detention population growth. Detention numbers are impacted by multiple factors, many of which are outside the department's control. New targets for 2015-16 have been calculated on statistical methodology that includes initiatives to address demand on services while focusing on goals for improved performance.
3. This target has been amended from 0.35 in the 2014-15 Service Delivery Statements to 0.4 due to the larger than forecast increase in detention numbers, incorporating the predicted detention population growth. New targets for 2015-16 have been calculated on statistical methodology that includes initiatives to address demands on services and Indigenous over-representation, while focusing on goals for improved performance.
4. Youth detention is cyclical in nature and subject to influences outside the control of Youth Justice, including police and court practices. Youth Justice is implementing a comprehensive program of reforms, including strategies to reduce the rate at which young people are remanded in custody and the duration of remand episodes.
5. This new measure reports on recidivism. Measuring recidivism is complex due to the varying nature, detection and processing of offending and offenders, and the variety of ways to measure re-offending. Youth Justice uses a prevalence measure as it is the most robust available. Because recidivism can only be reported 12 months after the reference period, this measure will be reported each year using data from the previous year. The impact of any new youth justice interventions will not be fully reflected in re-offending data for a minimum of two years after implementation.
6. This new efficiency measure reports on youth detention centre utilisation rate. Centre utilisation is an indicator of the department's efficient use of publicly funded resources to ensure sufficient beds are available to make provision for safely detaining varying cohorts of young people within detention (e.g. offenders of different ages; boys and girls; offenders with significant risk factors; offenders requiring different security levels; young people on remand and those who have been sentenced). Centre utilisation rate is defined as the number of detainees in all detention centres as a proportion of the number of permanently funded beds. Utilisation rates that are below full capacity are required in detention centres to ensure a safe environment for young people and staff and to optimise rehabilitation for young offenders.

## Liquor, Gaming and Fair Trading

### Service area objective

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

### Service area description

Liquor, Gaming and Fair Trading provides regulatory and consumer protection services across the liquor, gaming, and general services sectors to contribute to a fair, safe and just Queensland. It encourages marketplace and industry integrity, fosters business and consumer confidence, implements initiatives that reduce the risk of harm from liquor and gambling and supports business, the community, and not-for-profit organisations to get on with the job.

### Services

- Fair Trading
- Liquor and Gaming Regulation

### 2015-16 service area highlights

In 2015-16, the department will contribute to the Government's priorities to deliver effective responses to alcohol-fuelled violence, and improve regulatory and consumer protection services that protect the community, and support business and not-for-profit organisations to get on with the job by:

- reviewing the number and type of licences in safe night precincts and other entertainment precincts, including risk-based assessment processes
- introducing legislation to provide for new alcohol service restrictions and trading hours conditions for licensed venues
- increasing inspections in safe night precincts by liquor licensing officers, particularly on Friday and Saturday nights
- continuing to consult with stakeholders in the development of any future policy initiatives to find effective solutions to reduce alcohol-related harm and violence in and around licensed premises in Queensland
- considering the Real Estate Industry of Queensland's proposal to introduce compulsory continuing professional development for real estate agents
- reviewing the *Body Corporate and Community Management Act 1997* and investigating the approach taken by the New South Wales Government to facilitate the redevelopment of ageing and uneconomic buildings in consultation with the Urban Development Institute of Australia and peak community titles sector stakeholders
- assessing the findings and recommendations of the Queensland University of Technology report on lot entitlements (the system of sharing body corporate expenses among unit owners) with a view to establishing a system that is fairer to unit owners.

| Department of Justice and Attorney-General                                                 | Notes | 2014-15 Target/Est. | 2014-15 Est. Actual | 2015-16 Target/Est. |
|--------------------------------------------------------------------------------------------|-------|---------------------|---------------------|---------------------|
| <b>Service area: Liquor, Gaming and Fair Trading</b>                                       |       |                     |                     |                     |
| <b>Service: Fair Trading</b>                                                               |       |                     |                     |                     |
| <i>Effectiveness measure</i>                                                               |       |                     |                     |                     |
| Percentage of consumer complaints finalised with a positive outcome                        | 1     | New measure         | New measure         | 80%                 |
| <i>Efficiency measures</i>                                                                 |       |                     |                     |                     |
| Proportion of licensing applications and registration services processed within timeframes | 2     | New measure         | New measure         | 90%                 |
| Percentage of consumer complaints                                                          | 3     | New measure         | New measure         | 80%                 |

| Department of Justice and Attorney-General                       | Notes | 2014-15 Target/Est. | 2014-15 Est. Actual | 2015-16 Target/Est. |
|------------------------------------------------------------------|-------|---------------------|---------------------|---------------------|
| finalised within 30 days                                         |       |                     |                     |                     |
| <b>Service: Liquor and Gaming Regulation</b>                     |       |                     |                     |                     |
| <i>Effectiveness measure</i>                                     |       |                     |                     |                     |
| Proportion of complaint investigations finalised within 3 months | 4     | New measure         | New measure         | 80%                 |
| <i>Efficiency measure</i>                                        |       |                     |                     |                     |
| Proportion of licensing applications processed within timeframes | 5     | New measure         | New measure         | 90%                 |

Notes:

1. This new measure reports the effectiveness of the Office of Fair Trading's (OFT) response to consumer complaints. A complaint concerns matters affecting or likely to affect the interests of consumers or persons negotiating or considering the acquisition of goods or services as consumers. A complaint is considered finalised when an 'outcome' code is recorded by OFT. Positive outcomes for the consumer include: redress, exchange, replacement, repairs or apology obtained; complaint resolved following advice; and complainant satisfied compliance action commenced.
2. This new measure reports OFT's ability to process licensing applications within service delivery timeframes not derived from regulatory requirements. This measure replaces a measure previously reported in the 2014-15 Service Delivery Statement, as the discontinued measure has been replaced by separate measures for the Office of Fair Trading and the Office of Liquor and Gaming Regulation.
3. This new measure reports the responsiveness of OFT to consumer complaints. A complaint concerns matters affecting or likely to affect the interests of consumers or persons negotiating or considering the acquisition of goods or services as consumers. Where no breach of legislation for which enforcement action can be taken is identified, the OFT will attempt to conciliate the issue between the consumer and the trader. The OFT attempts to resolve these conciliated complaints within 30 days.
4. This new measure reports the Office of Liquor and Gaming Regulation's (OLGR) effectiveness and responsiveness in investigating complaints relating to gaming and liquor legislation. The timeframe has regard to the varying nature of complaints and resulting investigative actions and activities, for example, night noise measurement to coincide with an event at licensed premises or availability of the complainant to have noise testing at their residence during late evening. This timeframe balances the need for matters to be thoroughly investigated while also ensuring that investigative outcomes are achieved in a timely manner. This measure has relevance to all five objectives in the DJAG 2014-18 Strategic Plan.
5. This new measure relates to licensing applications made to OLGR. The measure reports how well the OLGR is meeting its stated target of applications being processed within internal service delivery timeframes, not derived from regulatory requirements. These timeframes consider a range of factors, including: client responsiveness, dependency on external government agencies, internal process improvements, and decision-making timeliness. This measure replaces a measure previously reported in the 2014-15 Service Delivery Statement, as the discontinued measure has been replaced by separate measures for the Office of Fair Trading and the Office of Liquor and Gaming Regulation.

## Corrective Services

### Service area objective

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

### Service area description

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

### Services

- Custodial
- Probation and Parole
- Correctional Intervention

### 2015-16 service area highlights

In 2015-16, the department will contribute to the Government's priorities to continue to manage prisoners in custody and those offenders in the community safely and ensure Queensland's record of preventing escapes from secure prisons is maintained by:

- ensuring that Maryborough Correctional Centre has correct prisoner to staffing ratios
- providing \$8.1 million to complete the recommissioning of the Borallon Correctional Centre commenced in 2014-15 to increase the number of prison beds in Queensland
- commissioning Borallon Correctional Centre to deliver 492 beds for male prisoners in south east Queensland. Additional funding of \$145.3 million over four years has been provided for the operations of Borallon Correctional Centre to provide additional prison capacity
- continuing expanding and specialising the delivery of prisoner reintegration services to manage demand and reduce reoffending
- expanding the use of videoconferencing to reduce the risk and cost associated with prisoner transports
- continuing to develop and trial initiatives to support the Staying Safe program aimed at continuous improvement in delivering a safe workplace for staff, with zero tolerance for violence, in both custodial and probation and parole environments
- exploring opportunities to increase supervised community service.

| Department of Justice and Attorney-General | Notes | 2014-15 Target/Est. | 2014-15 Est. Actual | 2015-16 Target/Est. |
|--------------------------------------------|-------|---------------------|---------------------|---------------------|
| <b>Service area: Corrective Services</b>   | 1     |                     |                     |                     |
| <b>Service: Custodial</b>                  | 2     |                     |                     |                     |
| <i>Effectiveness measures</i>              |       |                     |                     |                     |
| Escape rate:                               |       |                     |                     |                     |
| High security facility                     | 3     | 0                   | 0                   | 0                   |
| Low security facility                      | 3     | <0.63               | 0.82                | <0.63               |
| Assault rate:                              |       |                     |                     |                     |
| Serious assault (prisoner on officer)      | 4     | <0.02               | 0.06                | <0.02               |
| Assault (prisoner on officer)              | 4     | <0.24               | 0.26                | <0.24               |
| Serious assault (prisoner on prisoner)     | 4     | <0.69               | 1.22                | <0.69               |
| Assault (prisoner on prisoner)             | 4     | <3.40               | 4.35                | <3.40               |

| Department of Justice and Attorney-General                                                                                       | Notes  | 2014-15 Target/Est. | 2014-15 Est. Actual | 2015-16 Target/Est. |
|----------------------------------------------------------------------------------------------------------------------------------|--------|---------------------|---------------------|---------------------|
| Deaths from apparent unnatural causes:                                                                                           |        |                     |                     |                     |
| Indigenous prisoners                                                                                                             | 5      | 0                   | 0.09                | 0                   |
| Non-Indigenous prisoners                                                                                                         | 5      | 0                   | 0.02                | 0                   |
| All prisoners                                                                                                                    | 5      | 0                   | 0.04                | 0                   |
| Prisoners returning to corrective services with a new correctional sanction within two years (per cent)                          |        |                     |                     |                     |
| Prisoners returning to:                                                                                                          |        |                     |                     |                     |
| Prison                                                                                                                           | 6, 7   | New measure         | New measure         | <39.8%              |
| Corrective services                                                                                                              | 6, 7   | New measure         | New measure         | <48.4%              |
| Prisoner employment (per cent)                                                                                                   | 8      | New measure         | New measure         | >75%                |
| <i>Efficiency measures</i>                                                                                                       |        |                     |                     |                     |
| Facility utilisation (per cent)                                                                                                  |        |                     |                     |                     |
| High security facilities                                                                                                         | 9, 10  | <95%                | 106.2%              | <95%                |
| Low security facilities                                                                                                          | 9, 10  | <95%                | 79.5%               | <95%                |
| All facilities                                                                                                                   | 9, 10  | <95%                | 103.2%              | <95%                |
| Cost of containment per prisoner per day                                                                                         | 11     | \$194               | \$183.40            | \$194               |
| <b>Service: Probation and Parole</b>                                                                                             | 12     |                     |                     |                     |
| <i>Effectiveness measures</i>                                                                                                    |        |                     |                     |                     |
| Percentage of successfully completed orders:                                                                                     |        |                     |                     |                     |
| Supervision orders                                                                                                               | 13     | >68%                | 70%                 | >68%                |
| Reparation orders                                                                                                                | 14     | >68%                | 83%                 | >68%                |
| All orders                                                                                                                       | 15     | >68%                | 76%                 | >68%                |
| Offenders discharged from community corrections orders who returned with a new correctional sanction within two years (per cent) |        |                     |                     |                     |
| Offenders returning to:                                                                                                          |        |                     |                     |                     |
| Community corrections                                                                                                            | 16     | New measure         | New measure         | <11.9%              |
| Corrective services                                                                                                              | 17     | New measure         | New measure         | <16.8%              |
| <i>Efficiency measures</i>                                                                                                       |        |                     |                     |                     |
| Cost of supervision per offender per day                                                                                         | 18     | \$15                | \$14.40             | \$15                |
| <b>Service: Correctional Intervention</b>                                                                                        |        |                     |                     |                     |
| <i>Efficiency measures</i>                                                                                                       | 19     |                     |                     |                     |
| <i>Effectiveness measures</i>                                                                                                    |        |                     |                     |                     |
| Program completions:                                                                                                             |        |                     |                     |                     |
| • Sex offender programs                                                                                                          | 20, 21 | New measure         | New measure         | 380                 |
| Community reintegration                                                                                                          | 20, 22 | New measure         | New measure         | 3300                |

| Department of Justice and Attorney-General                                                   | Notes  | 2014-15 Target/Est. | 2014-15 Est. Actual | 2015-16 Target/Est. |
|----------------------------------------------------------------------------------------------|--------|---------------------|---------------------|---------------------|
| Other programs                                                                               | 20, 22 | New measure         | New measure         | 1600                |
| Prisoners in education (per cent)                                                            | 23     | New measure         | New measure         | 32%                 |
| Financial value of work performed in the community by prisoners from low security facilities | 24     | >\$3 million        | \$5.4 million       | >\$3 million        |
| Financial value of community service work performed (court ordered)                          | 24     | >\$6.2 million      | \$6.2 million       | >\$6.2 million      |

Notes:

1. This new Service area amalgamates the previous Service areas of Custodial and Probation and Parole, with a new Correctional Intervention service to form the new Service area Corrective Services.
2. All measures under this service were previously reported in the Service area Custodial in the 2014-15 Service Delivery Statement.
3. This measure reports escapes per 100 prisoners.
4. This measure reports assaults per 100 prisoners. An increase in the number of assaults has seen the assault rates exceeded in all categories of assaults in custody: Prisoner on officer (serious assault); Prisoner on officer (assault); Prisoner on prisoner (serious assault); and Prisoner on prisoner (assault). Queensland Corrective Services (QCS) works closely with the Queensland Police Service and encourages the reporting of all incidents of assault for investigation. QCS will continue to monitor both the frequency and the penalties handed to the perpetrators of assault. During 2013-14, QCS developed a staff safety action plan called "Staying Safe". Staying Safe focuses on three core areas: our place; our people; and our practice. The Staying Safe Action Plan is aimed at continuous improvement in delivering a safe workplace for staff with a zero tolerance for violence, in both the custodial and probation and parole environments. QCS is also responding to the increase in prisoner assaults by increasing out of cell activity, increasing the use of behaviour management strategies, and monitoring of 'hot spots' for prisoner violence.
5. This measure reports deaths by unnatural causes per 100 prisoners. Following any death in custody, immediate attention is given to any operational issues initially identified. In addition, the matter is reported to Queensland Police Service which prepares a report for the State Coroner under the *Coroners Act 2003*. An investigation is also conducted by the Office of the Chief Inspector, under the *Corrective Services Act 2006*, section 295.
6. This new measure captures all prisoners released following a term of sentenced imprisonment and then returned with a new correctional sanction within two years of discharge. Data includes returns to prison resulting from the cancellation of a parole order where a new offence was committed.
7. Returns to corrective services include a return to a prison sentence or a community corrections order.
8. Participation in prison industries provides prisoners with the opportunity to acquire vocational skills and contributes to their ability to gain and retain employment upon release. The percentage of prisoners employed is defined as the number of prisoners employed as a percentage of those eligible to work. Those prisoners unable to participate in work programs because of full-time education, ill health, age, or other reasons, are excluded. This measure includes commercial industries which employ prisoners operating on a commercial fee-for-service basis and service industries which employ prisoners to maintain the self-sufficiency of the correctional system, as well as prisoners involved in community projects and other unpaid work.
9. This measure reports the daily average prisoner population as a percentage of the number of single occupancy cells and designated beds in shared occupancy cells provided for in the design capacity of the prisons.
10. In response to the continued growth in prisoner numbers, existing infrastructure was refurbished and commissioned in 2014-15. QCS uses a variety of approaches to safely incarcerate prisoners when numbers exceed the built capacity of a correctional centre including, 'buddy cells' built for dual occupancy and temporary bunk beds, trundle beds and mattresses in secure cells or residential areas. QCS forecasts prisoner numbers annually and provides advice to Government on any significant changes.
11. This measure reports the daily cost of providing custodial containment services per prisoner.
12. All measures under this service were previously reported in the Service area of Probation and Parole in the 2014-15 Service Delivery Statement.
13. This measure reports the proportion of supervision orders successfully completed. Supervision orders include a range of orders other than those categorised as reparation and include Probation Orders, Parole Orders (excluding court ordered); Court Ordered Parole Orders; and Intensive Correction Orders.
14. This measure reports the proportion of reparation orders successfully completed. Reparation orders include Community Service Orders; Safe Night Out – Community Service Orders; Graffiti Removal Orders; and Fine Option Orders, which require offenders to undertake unpaid work.
15. This measure reports the proportion of all community based orders successfully completed.
16. This new measure refers to offenders who were discharged after serving direct-from-court orders (excluding post prison orders such as parole or licence) administered by community corrections, and then returned with a new correctional sanction within two years of discharge. Offenders who spent any time in prison under sentence in their episode prior to being discharged from community corrections are excluded.
17. Returns to corrective services include a return to prison sentence or a community corrections order.
18. This measure reports the real net operating expenditure per offender per day.
19. An efficiency measure is being developed for this service and will be included in a future Service Delivery Statement.

20. This new measure reports the number of programs completed by offenders to reduce their risk of re-offending. Program targets are developed based on demand, resource availability and business practice. Programs and community reintegration deliver activities that support prisoners to desist from further offending, enhancing community safety.
21. Sex offender programs include preparatory, medium, high and maintenance programs for sexual offenders.
22. Community reintegration includes delivery of support and assistance to prisoners. Other programs include drug and alcohol interventions.
23. The percentage of eligible prisoners participating in education is defined as the number of prisoners participating in one or more accredited education and training courses under the Australian Qualifications Framework, as a percentage of those eligible to participate (i.e. excluding those unable to participate for reasons of ill health, or other reasons). Education figures do not include participation in non-accredited education programs or a range of offence-related programs that are provided in prisons, such as drug and alcohol programs, psychological programs, psychological counselling and personal development courses.
24. The financial value of work performed in the community by prisoners from low security facilities and court ordered community service work is representative of making offenders accountable and providing reparation to the community as part of their rehabilitation. QCS assesses the suitability of prisoners and offenders for a range of work sites to ensure placements are suitable and maximise the work performed.

# Administered items

Administered activities are those undertaken by departments on behalf of the Queensland Government. The Department of Justice and Attorney-General administers funds on behalf of the State which include:

## Judicial Officers

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

## Appeal Costs Fund Payments

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

A board comprised of members of the legal profession, including a representative of the department decides reimbursement. The department provides assistance for the administrative functions of the Appeal Costs Board.

## Financial Assistance to Victims of Crime

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

## Criminal Injuries Compensation

Victims who had a physical or mental injury as a result of an indictable offence, were able to seek compensation from the offender under the *Criminal Code Act 1899* for injuries before 18 December 1995 or the *Criminal Offence Victims Act 1995* (COVA) for injuries occurring on or after 18 December 1995, but before 1 December 2009. If the offender was not known or could not be located or if the offender was financially unable to pay the compensation, the victim could apply for an ex-gratia payment of compensation. This legislation was repealed on 1 December 2009. However, applications made to the courts for criminal injury compensation up to February 2010 and outstanding matters not finalised under COVA/Code lodged with the department continue to be dealt with under the COVA/Code provisions. These applications have effectively been finalised with only a very small number of matters being dealt with under the old scheme and no further active applications in the courts.

## Families of Victims of Homicide

COVA provided assistance for the burial or cremation of a person who was a victim of a homicide, payment of certain expenses to family members, and payment of compensation to dependants of the victim. Applications under COVA which were not finalised by 1 December 2009, continue to be dealt with under the old Act by a team located within Victim Assist Queensland. These applications have effectively been finalised with only one family of a victim of homicide continuing to access expenses under the COVA at this time.

## Funding for Independent Agencies

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

- Anti-Discrimination Commission Queensland
- Crime and Corruption Commission
- Legal Aid Queensland
- Office of the Information Commissioner
- Prostitution Licensing Authority.

## Liquor, Gaming and Fair Trading

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

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

## Agents Financial Administration Act Claim Fund

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

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

## Discontinued measures

Performance measures included in the 2014-15 Service Delivery Statements that have been discontinued or replaced are reported in the following table with estimated actual results. For those measures which are being discontinued from the Service Delivery Statement because they do not demonstrate the effectiveness or efficiency of services, please refer to the Notes below for further information about where these measures will continue to be reported.

| Department of Justice and Attorney-General                                                                                      | Notes   | 2014-15 Target/Est. | 2014-15 Est. Actual | 2015-16 Target/Est.  |
|---------------------------------------------------------------------------------------------------------------------------------|---------|---------------------|---------------------|----------------------|
| <b>Service area: Legal and Prosecutions</b>                                                                                     | 1       |                     |                     |                      |
| Productivity for chargeable hours                                                                                               | 1, 2, 3 | 100%                | 95%                 | Discontinued measure |
| <b>Service area: Youth Justice</b>                                                                                              |         |                     |                     |                      |
| Percentage of conditional bail programs that are successfully completed:                                                        |         |                     |                     |                      |
| Aboriginal and Torres Strait Islander young offenders                                                                           | 4       | 60%                 | 61%                 | Discontinued measure |
| Other young offenders                                                                                                           | 4       | 65%                 | 63%                 | Discontinued measure |
| All young offenders                                                                                                             | 4       | 63%                 | 65%                 | Discontinued measure |
| Proportion of case plans prepared and completed, or reviewed, within six weeks of commencing a sentenced community-based order: |         |                     |                     |                      |
| • Aboriginal and Torres Strait Islander young offenders                                                                         | 4, 5    | 85%                 | 86%                 | Discontinued measure |
| • Other young offenders                                                                                                         | 4       | 85%                 | 86%                 | Discontinued measure |
| • All young offenders                                                                                                           | 4, 5    | 85%                 | 86%                 | Discontinued measure |
| Proportion of case plans prepared and completed, or reviewed, within six weeks of commencing a sentenced detention-based order: |         |                     |                     |                      |
| • Aboriginal and Torres Strait Islander young offenders                                                                         | 4, 5    | 90%                 | 86%                 | Discontinued measure |
| • Other young offenders                                                                                                         | 4, 5    | 90%                 | 86%                 | Discontinued measure |
| • All young offenders                                                                                                           | 4, 5    | 90%                 | 86%                 | Discontinued measure |
| <b>Service area: Liquor, Gaming and Fair Trading</b>                                                                            |         |                     |                     |                      |
| Consumer redress facilitated by the Office of Fair Trading                                                                      | 6       | \$3 million         | \$6 million         | Discontinued measure |
| Cost of liquor, gaming and fair trading services per adult Queenslanders                                                        | 7       | \$18.00             | \$17.05             | Discontinued measure |

| Department of Justice and Attorney-General                                                                                              | Notes  | 2014-15 Target/Est. | 2014-15 Est. Actual | 2015-16 Target/Est.  |
|-----------------------------------------------------------------------------------------------------------------------------------------|--------|---------------------|---------------------|----------------------|
| Proportion of licensing applications and registration services processed within timeframes established in service delivery standards    | 8      | 90%                 | 90%                 | Discontinued measure |
| <b>Service area: Fair and Safe Work</b>                                                                                                 |        |                     |                     |                      |
| Overall client satisfaction with inspectorate's effectiveness and professionalism                                                       | 9, 10  | 85%                 | 95%                 | Discontinued measure |
| Cost of PSIR services per Queensland worker                                                                                             | 9, 11  | \$3.32              | \$3.17              | Discontinued measure |
| Employee costs contained within Government wages policy                                                                                 | 9      | 90%                 | 100%                | Discontinued measure |
| Percentage of matters resolved at conference                                                                                            | 9, 12  | 65%                 | 60%                 | Discontinued measure |
| Average time for decisions to be published and made available to the community (days)                                                   | 9, 13  | 2                   | 4                   | Discontinued measure |
| Level of client satisfaction with registry services                                                                                     | 9      | 85%                 | ..                  | Discontinued measure |
| Overall client satisfaction with inspectorate's effectiveness and professionalism                                                       | 9      | 85%                 | ..                  | Discontinued measure |
| Percentage of successful prosecutions (per cent)                                                                                        | 9      | 65%                 | 80%                 | Discontinued measure |
| Cost of WHSQ services per worker covered by the workers' compensation scheme                                                            | 9, 14  | \$27.88             | \$28.75             | Discontinued measure |
| The number of reported serious electrical incidents involving powerlines, installations and electrical equipment per million population | 9, 15  | 6                   | 6.3                 | Discontinued measure |
| Overall client satisfaction with inspectorate's effectiveness and professionalism                                                       | 9, 16  | 85%                 | ..                  | Discontinued measure |
| Overall client satisfaction with:<br>access to and relevance of electrical safety seminar programs                                      | 9, 17  | ..                  | ..                  | Discontinued measure |
| Cost of electrical safety services per person in Queensland                                                                             | 9      | \$3.82              | \$3.81              | Discontinued measure |
| <b>Service area: Corrective Services</b>                                                                                                |        |                     |                     |                      |
| Proportion of prisoners who are Indigenous (custodial)                                                                                  | 18, 19 | <30%                | 32%                 | Discontinued measure |

| Department of Justice and Attorney-General                        | Notes  | 2014-15 Target/Est. | 2014-15 Est. Actual | 2015-16 Target/Est.  |
|-------------------------------------------------------------------|--------|---------------------|---------------------|----------------------|
| Proportion of offenders who are Indigenous (probation and parole) | 18, 20 | >20%                | 23%                 | Discontinued measure |

Notes:

1. This new Service area includes the prosecution services provided by the Office of the Director of Public Prosecutions (ODPP) in the previous Legal service area, together with legal services to Government (Crown Law) and justice policy services. The ODPP was previously located in the replaced Civil and criminal justice service area for reporting in the 2014-15 Service Delivery Statement.
2. This Crown Law service standard has been discontinued for Service Delivery Statement reporting purposes and replaced with a better efficiency measure, 'the average cost of services per professional author (lawyer)'.
3. This result does not reflect the increase in demand for services, as the result was offset by factors experienced earlier in the year.
4. This measure has been discontinued for Service Delivery Statement reporting purposes and replaced by a better measure of efficiency, 'youth detention centre utilisation rate'. It will continue to be reported in internal performance reporting.
5. Youth detention is cyclical in nature and subject to influences outside the control of Youth Justice, including police and court practices. Youth Justice is initiating reforms that will increase staff availability to work with young people to address their offending behaviour and to better engage them in appropriate programs and services.
6. This measure has been discontinued for Service Delivery Statement reporting purposes because it is not solely a measure of the Office of Fair Trading's (OFT) performance. The measure also reflects the willingness of a trader to provide consumers with compensation or in-kind value in response to a complaint or issue. The amount of redress will vary year to year and will continue to be addressed in annual reports.
7. This measure has been discontinued for Service Delivery Statement reporting purposes because it is not an indicator of the department's efficiency or effectiveness, as the only two influencers of outcomes are changes in population and budget allocation. This measure has been replaced with improved measures for each of the two services it related to. The new measures focus on more meaningful results that are within the control of the department.
8. This measure has been discontinued for Service Delivery Statement reporting purposes as it has been replaced by separate measures for the Office of Fair Trading and the Office of Liquor and Gaming Regulation.
9. This measure is discontinued by the Department of Justice and Attorney-General (DJAG) as the Office of Fair and Safe Work Queensland (OFSWQ) transitioned from DJAG to Queensland Treasury under the *Administrative Arrangements Order (No. 3) 2015*.
10. The improvement in customer feedback is a direct consequence of professional development of Private Sector Industrial Relations (PSIR) staff to focus on service delivery improvement.
11. The cost of PSIR services per Queensland worker is slightly lower than the target because the Queensland employment number (2.33 million) is marginally higher than anticipated. The PSIR expenditure budget and labour force data used to calculate the service cost per Queensland worker.
12. The variance is due to more complex matters in relation to reinstatement coming before the Queensland Industrial Relations Court.
13. The result is due to a change to publishing processes. These processes now require an extra process to publish on the Queensland Courts web site which require an additional two days.
14. Revised budget is slightly below the original estimated budget for 2014-15 and Labour Force growth has not been as strong as originally forecast. This revised budget has resulted in the increase of Workplace Health and Safety Queensland costs of services.
15. The variance is due to the higher than expected number of notified Serious Electrical Injuries in January to March 2015.
16. This measure was a biennial measure and is not scheduled to be reported on in the 2015-16 Service Delivery Statement.
17. This was a biennial measure and no survey data was available to be reported on in the 2015-16 Service Delivery Statement.
18. This measure is discontinued for the purposes of the Service Delivery Statement, as it is not an efficiency or effectiveness measure. However, Queensland Corrective Services is committed to reducing Indigenous over-representation in corrective services and this measure will continue to be reported in annual reports and other internal reporting documents. The opportunity to divert offenders into community-based supervision is supported by probation and parole services in Indigenous communities.
19. This measure was previously reported under the *Custodial Service* area in the 2014-15 Service Delivery Statement.
20. This measure was previously reported under the *Probation and Parole Service* area in the 2014-15 Service Delivery Statement.

# Departmental budget summary

The table below shows the total resources available in 2015-16 from all sources and summarises how resources will be applied by Service area and by controlled and administered classifications.

| Department of Justice and Attorney-General | 2014-15<br>Adjusted Budget<br>\$'000 | 2014-15<br>Est. Actual<br>\$'000 | 2015-16<br>Budget<br>\$'000 |
|--------------------------------------------|--------------------------------------|----------------------------------|-----------------------------|
| <b>CONTROLLED</b>                          |                                      |                                  |                             |
| <b>Income</b>                              |                                      |                                  |                             |
| Appropriation revenue                      |                                      |                                  |                             |
| Deferred from previous year/s              | 13,656                               | 24,653                           | 17,997                      |
| Balance of service appropriation           | 1,203,214                            | 1,207,956                        | 1,258,892                   |
| Other revenue                              | 219,318                              | 215,965                          | 111,613                     |
| <b>Total income</b>                        | <b>1,436,188</b>                     | <b>1,448,574</b>                 | <b>1,388,502</b>            |
| <b>Expenses</b>                            |                                      |                                  |                             |
| Justice Services                           | 282,665                              | 278,200                          | 287,646                     |
| Legal and Prosecutions                     | 91,288                               | 93,002                           | 101,503                     |
| Youth Justice                              | 138,695                              | 148,713                          | 150,437                     |
| Liquor Gaming and Fair Trading             | 80,569                               | 80,501                           | 81,605                      |
| Corrective Services                        | 710,480                              | 715,823                          | 764,951                     |
| Fair and Safe Work Services                | 132,491                              | 132,335                          | ..                          |
| <b>Total expenses</b>                      | <b>1,436,188</b>                     | <b>1,448,574</b>                 | <b>1,386,142</b>            |
| <b>Operating surplus/deficit</b>           | <b>..</b>                            | <b>..</b>                        | <b>2,360</b>                |
| <b>Net assets</b>                          | <b>3,651,633</b>                     | <b>3,973,592</b>                 | <b>3,939,537</b>            |
| <b>ADMINISTERED</b>                        |                                      |                                  |                             |
| <b>Revenue</b>                             |                                      |                                  |                             |
| Commonwealth revenue                       | 42,439                               | 42,481                           | 50,060                      |
| Appropriation revenue                      | 264,352                              | 252,797                          | 262,482                     |
| Other administered revenue                 | 130,855                              | 127,312                          | 84,089                      |
| <b>Total revenue</b>                       | <b>437,646</b>                       | <b>422,590</b>                   | <b>396,631</b>              |
| <b>Expenses</b>                            |                                      |                                  |                             |
| Transfers to government                    | 129,389                              | 125,846                          | 82,644                      |
| Administered expenses                      | 308,257                              | 296,744                          | 313,987                     |
| <b>Total expenses</b>                      | <b>437,646</b>                       | <b>422,590</b>                   | <b>396,631</b>              |
| <b>Net assets</b>                          | <b>5,148</b>                         | <b>5,148</b>                     | <b>5,148</b>                |

## Service area sources of revenue

| Sources of revenue <sup>1</sup><br>2015-16 Budget |                  |                                 |                                       |                               |                            |
|---------------------------------------------------|------------------|---------------------------------|---------------------------------------|-------------------------------|----------------------------|
| Service area                                      | Total<br>\$'000  | State<br>contribution<br>\$'000 | User<br>charges<br>and fees<br>\$'000 | C'wealth<br>revenue<br>\$'000 | Other<br>revenue<br>\$'000 |
| Justice Services                                  | 290,006          | 238,420                         | 44,968                                | ..                            | 6,618                      |
| Legal and Prosecutions                            | 101,503          | 68,429                          | 27,565                                | ..                            | 5,509                      |
| Youth Justice                                     | 150,437          | 149,670                         | 547                                   | ..                            | 220                        |
| Liquor Gaming and Fair Trading                    | 81,605           | 77,804                          | 3,801                                 | ..                            | ..                         |
| Corrective Services                               | 764,951          | 742,566                         | 11,358                                | ..                            | 11,027                     |
| <b>Total</b>                                      | <b>1,388,502</b> | <b>1,276,889</b>                | <b>88,239</b>                         | <b>..</b>                     | <b>23,374</b>              |

Note:

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

## Budget measures summary<sup>1,2</sup>

This table shows a summary of budget measures relating to the department since the 2014-15 State Budget. Further details are contained in *Budget Paper 4*.

| Department of Justice and Attorney-General | 2014-15<br>\$'000 | 2015-16<br>\$'000 | 2016-17<br>\$'000 | 2017-18<br>\$'000 | 2018-19<br>\$'000 |
|--------------------------------------------|-------------------|-------------------|-------------------|-------------------|-------------------|
| <b>Revenue measures</b>                    |                   |                   |                   |                   |                   |
| Up to and including 2014-15 MYR            |                   |                   |                   |                   |                   |
| Administered                               | ..                | ..                | ..                | ..                | ..                |
| Departmental                               | ..                | ..                | ..                | ..                | ..                |
| 2015-16 Budget                             |                   |                   |                   |                   |                   |
| Administered                               | ..                | ..                | ..                | ..                | ..                |
| Departmental                               | ..                | ..                | ..                | ..                | ..                |
| <b>Total revenue measures</b>              |                   |                   |                   |                   |                   |
| <b>Administered</b>                        | ..                | ..                | ..                | ..                | ..                |
| <b>Departmental</b>                        | ..                | ..                | ..                | ..                | ..                |
| <b>Expense measures</b>                    |                   |                   |                   |                   |                   |
| Up to and including 2014-15 MYR            |                   |                   |                   |                   |                   |
| Administered                               | ..                | ..                | ..                | ..                | ..                |
| Departmental                               | ..                | 250               | 250               | ..                | ..                |
| 2015-16 Budget                             |                   |                   |                   |                   |                   |
| Administered                               | ..                | 1,291             | 148               | 146               | 49                |
| Departmental                               | 7,000             | 38,352            | 44,919            | 48,871            | 42,945            |
| <b>Total expense measures</b>              |                   |                   |                   |                   |                   |
| <b>Administered</b>                        | ..                | 1,291             | 148               | 146               | 49                |
| <b>Departmental</b>                        | 7,000             | 38,602            | 45,169            | 48,871            | 42,945            |
| <b>Capital measures</b>                    |                   |                   |                   |                   |                   |
| Up to and including 2014-15 MYR            |                   |                   |                   |                   |                   |
| Administered                               | ..                | ..                | ..                | ..                | ..                |
| Departmental                               | ..                | ..                | ..                | ..                | ..                |
| 2015-16 Budget                             |                   |                   |                   |                   |                   |
| Administered                               | ..                | ..                | ..                | ..                | ..                |
| Departmental                               | ..                | ..                | ..                | ..                | ..                |
| <b>Total capital measures</b>              |                   |                   |                   |                   |                   |
| <b>Administered</b>                        | ..                | ..                | ..                | ..                | ..                |
| <b>Departmental</b>                        | ..                | ..                | ..                | ..                | ..                |

Note variance to Budget Paper 4 – Budget Measures is due to:

1. Women's Legal Services Funding in 2015-16 and 2016-17 of \$250,000 per annum approved prior to the 2015-16 Budget process.
2. Crime and Corruption Commission – Administrative Measures – Funding for the Chairperson Pension Entitlements of \$762,000 per annum from 2015-16 will be allocated from the Consolidated Fund, as per other judicial pension arrangements.

## Departmental capital program

The Department of Justice and Attorney-General capital purchases for 2015-16 of \$82 million will primarily focus on major works for correctional centres, perimeter security upgrade programs, correctional centre enhancements and the programmed renewal, maintenance and minor works of courthouses and youth justice facilities.

In 2015-16 the department will invest \$19.3 million on major works for correctional centres. This will largely comprise of \$10.3 million of the \$76.6 million seven year program to upgrade perimeter security across various correctional centres and \$8.1 million of the \$56.3 million budget to complete the recommissioning of Borallon Correctional Centre commenced in 2014-15.

There will be \$10.4 million in correctional centre enhancements including Lotus Glen Correctional Centre, Southern Queensland Correctional Centre and upgrade to the power supply at Woodford Correctional Centre.

The department will also invest \$6.4 million of the \$9.3 million project to upgrade the security management system at the Brisbane Youth Detention Centre.

Additionally, the department will invest \$18.6 million on the renewal, maintenance and minor works of courthouses and youth justice facilities.

## Capital budget

| Department of Justice and Attorney-General | Notes | 2014-15 Adjusted Budget \$'000 | 2014-15 Est. Actual \$'000 | 2015-16 Budget \$'000 |
|--------------------------------------------|-------|--------------------------------|----------------------------|-----------------------|
| <b>Capital purchases<sup>1</sup></b>       |       |                                |                            |                       |
| Total land, buildings and infrastructure   |       | 133,856                        | 88,940                     | 61,095                |
| Total plant and equipment                  |       | 7,119                          | 6,697                      | 15,874                |
| Total other capital                        |       | 5,659                          | 3,974                      | 5,007                 |
| <b>Total capital purchases</b>             |       | <b>146,634</b>                 | <b>99,611</b>              | <b>81,976</b>         |

Note:

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

## Staffing<sup>1, 2</sup>

| Service areas                   | Notes | 2014-15<br>Adjusted<br>Budget | 2014-15<br>Est. Actual | 2015-16 Budget |
|---------------------------------|-------|-------------------------------|------------------------|----------------|
| Justice Services                |       | 1,552                         | 1,551                  | 1,541          |
| Legal and Prosecutions          | 3     | 663                           | 686                    | 686            |
| Youth Justice                   | 4     | 1,040                         | 1,091                  | 1,149          |
| Liquor, Gaming and Fair Trading |       | 549                           | 548                    | 546            |
| Corrective Services             | 5     | 3,712                         | 3,892                  | 4,143          |
| Fair and Safe Work Services     | 6     | 777                           | 795                    | ..             |
| Total Services                  |       | 8,293                         | 8,563                  | 8,065          |
| Administered                    |       | ..                            | ..                     | ..             |
| Judicial Officers               |       | 163                           | 163                    | 163            |
| <b>TOTAL</b>                    |       | <b>8,456</b>                  | <b>8,726</b>           | <b>8,228</b>   |

Notes:

1. Full-time equivalents (FTEs) as at 30 June.
2. Corporate FTEs are allocated across the service to which they relate.
3. Increase in Legal and Prosecution FTEs is mainly due to establishment of the Commission of Inquiry into Organised Crime, reinstating the Sentencing Advisory Council and departmental response to Domestic and Family Violence.
4. Increase in Youth Justice FTEs in 2014-15 represents additional staff to accommodate growth of youths in detention. The further increase in 2015-16 is mainly due to reinstating the Courts and Youth Justice Conferencing diversionary process.
5. Increase in Corrective Services FTEs is mainly due to additional staff to accommodate growth in prisoner numbers and to commission and operate additional prison capacity.
6. Decrease due to the transfer of responsibility for the Office of Fair and Safe Work Queensland from the Department of Justice and Attorney-General to Queensland Treasury effective from 1 July 2015.

# Budgeted financial statements

## Analysis of budgeted financial statements

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

### Departmental income statement

Total expenses are estimated to be \$1.386 billion in 2015-16, a decrease of \$0.062 billion from the 2014-15 Estimated Actual, primarily due to the machinery-of-Government (MOG) change announced by the Government to transfer the responsibility for the Office of Fair and Safe Work Queensland from the Department of Justice and Attorney-General to Queensland Treasury effective from 1 July 2015.

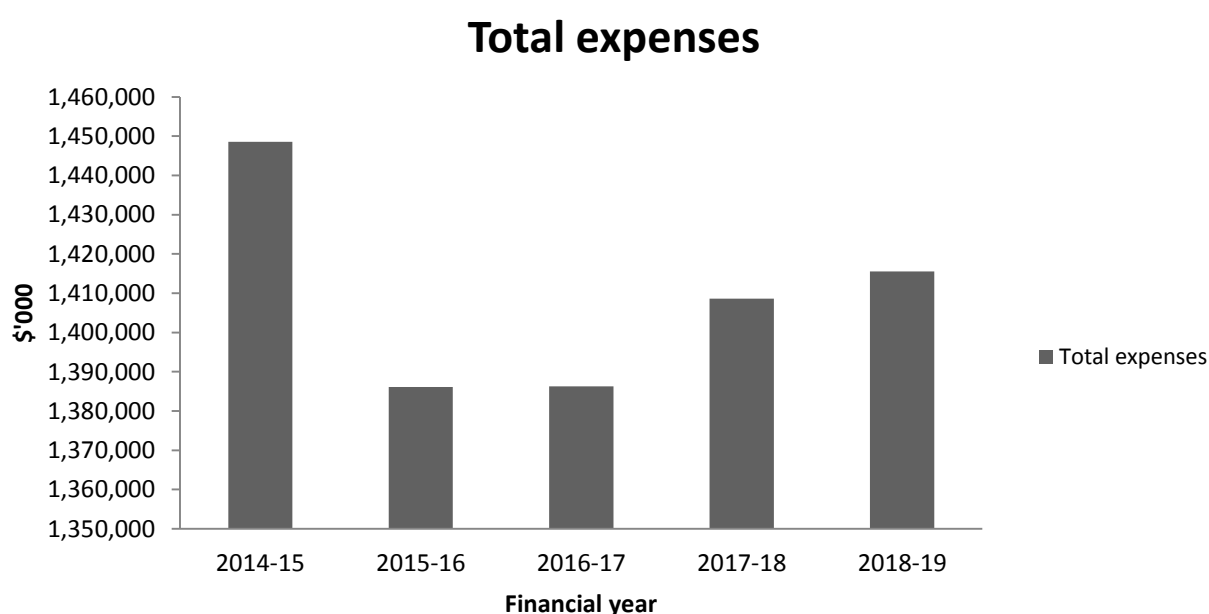
Apart from the MOG, there are a number of significant changes that have impacted upon the budget. In 2015-16, the department will receive funding for a number of election commitments including the Commission of Inquiry into Organised Crime, reinstatement of Diversionary Processes for Courts and Youth Justice Conferencing, reinstatement of the Sentencing Advisory Council and alcohol fuelled violence program.

Additional funding will also be received to accommodate growth in prisoner numbers and enterprise bargaining salary increases. Furthermore, funding has been reprioritised from 2014-15 to 2015-16 to undertake a number of departmental initiatives.

From 2015-16, the department is projecting an operating surplus from the Registry of Births, Deaths and Marriages following the completion of the revitalisation program.

In the Forward Estimates for 2016-17 through to 2018-19, the key driver of increased expenses is due to enterprise bargaining salary increases.

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



## Departmental balance sheet

The department is projecting a net asset position of \$3.940 billion at the end of the 2015-16 financial year. This reflects the department's significant investment in Property, Plant and Equipment (\$3.881 billion) that is primarily related to correctional centres, courthouses and youth detention centre land and buildings located across the state.

In 2015-16, the department will spend \$82 million on capital purchases that primarily focus on prison infrastructure, perimeter security upgrades, correctional centre enhancement, security management system upgrades and the programmed renewal and minor works of courthouses and youth justice facilities.

# Controlled income statement

| Department of Justice and Attorney-General | Notes        | 2014-15<br>Adjusted<br>Budget<br>\$'000 | 2014-15<br>Est. Act.<br>\$'000 | 2015-16<br>Budget<br>\$'000 |
|--------------------------------------------|--------------|-----------------------------------------|--------------------------------|-----------------------------|
| <b>INCOME</b>                              |              |                                         |                                |                             |
| Appropriation revenue                      | 1,5,12       | 1,216,870                               | 1,232,609                      | 1,276,889                   |
| Taxes                                      |              | ..                                      | ..                             | ..                          |
| User charges and fees                      | 2,6,13       | 131,594                                 | 102,523                        | 88,239                      |
| Royalties and land rents                   |              | ..                                      | ..                             | ..                          |
| Grants and other contributions             | 2,6,13       | 74,956                                  | 103,013                        | 13,443                      |
| Interest                                   |              | 100                                     | 100                            | 100                         |
| Other revenue                              |              | 12,668                                  | 10,329                         | 9,831                       |
| Gains on sale/revaluation of assets        |              | ..                                      | ..                             | ..                          |
| <b>Total income</b>                        |              | <b>1,436,188</b>                        | <b>1,448,574</b>               | <b>1,388,502</b>            |
| <b>EXPENSES</b>                            |              |                                         |                                |                             |
| Employee expenses                          | 7,14         | 776,060                                 | 777,672                        | 739,984                     |
| Supplies and services                      | 3,8,15       | 454,787                                 | 473,873                        | 441,171                     |
| Grants and subsidies                       | 4,9,16       | 16,077                                  | 4,773                          | 1,472                       |
| Depreciation and amortisation              | 10,17        | 182,933                                 | 185,321                        | 196,983                     |
| Finance/borrowing costs                    |              | ..                                      | ..                             | ..                          |
| Other expenses                             |              | 6,331                                   | 6,935                          | 6,532                       |
| Losses on sale/revaluation of assets       |              | ..                                      | ..                             | ..                          |
| <b>Total expenses</b>                      |              | <b>1,436,188</b>                        | <b>1,448,574</b>               | <b>1,386,142</b>            |
| <b>OPERATING SURPLUS/(DEFICIT)</b>         | <b>11,18</b> | <b>..</b>                               | <b>..</b>                      | <b>2,360</b>                |

# Controlled balance sheet

| Department of Justice and Attorney-General   | Notes    | 2014-15<br>Budget<br>\$'000 | 2014-15<br>Est. Act.<br>\$'000 | 2015-16<br>Budget<br>\$'000 |
|----------------------------------------------|----------|-----------------------------|--------------------------------|-----------------------------|
| <b>CURRENT ASSETS</b>                        |          |                             |                                |                             |
| Cash assets                                  | 19,27    | 78,787                      | 63,715                         | 67,732                      |
| Receivables                                  | 20,28,34 | 45,352                      | 54,623                         | 33,925                      |
| Other financial assets                       |          | ..                          | ..                             | ..                          |
| Inventories                                  |          | 3,896                       | 4,002                          | 4,002                       |
| Other                                        | 21       | 7,278                       | 11,461                         | 9,455                       |
| Non financial assets held for sale           | 22,29    | 1,600                       | ..                             | ..                          |
| <b>Total current assets</b>                  |          | <b>136,913</b>              | <b>133,801</b>                 | <b>115,114</b>              |
| <b>NON-CURRENT ASSETS</b>                    |          |                             |                                |                             |
| Receivables                                  |          | ..                          | ..                             | ..                          |
| Other financial assets                       |          | 24                          | ..                             | ..                          |
| Property, plant and equipment                | 23,30    | 3,586,411                   | 3,902,529                      | 3,880,603                   |
| Intangibles                                  |          | 23,616                      | 26,898                         | 24,466                      |
| Other                                        |          | 323                         | 308                            | 308                         |
| <b>Total non-current assets</b>              |          | <b>3,610,374</b>            | <b>3,929,735</b>               | <b>3,905,377</b>            |
| <b>TOTAL ASSETS</b>                          |          | <b>3,747,287</b>            | <b>4,063,536</b>               | <b>4,020,491</b>            |
| <b>CURRENT LIABILITIES</b>                   |          |                             |                                |                             |
| Payables                                     | 24,31,35 | 70,499                      | 61,517                         | 52,874                      |
| Accrued employee benefits                    |          | 20,082                      | 24,634                         | 25,860                      |
| Interest bearing liabilities and derivatives |          | ..                          | ..                             | ..                          |
| Provisions                                   |          | ..                          | ..                             | ..                          |
| Other                                        |          | 1,744                       | 2,203                          | 1,630                       |
| <b>Total current liabilities</b>             |          | <b>92,325</b>               | <b>88,354</b>                  | <b>80,364</b>               |
| <b>NON-CURRENT LIABILITIES</b>               |          |                             |                                |                             |
| Payables                                     |          | 1,580                       | 1,504                          | 504                         |
| Accrued employee benefits                    | 25,32    | 1,067                       | 6                              | 6                           |
| Interest bearing liabilities and derivatives |          | ..                          | ..                             | ..                          |
| Provisions                                   |          | 427                         | ..                             | ..                          |
| Other                                        |          | 255                         | 80                             | 80                          |
| <b>Total non-current liabilities</b>         |          | <b>3,329</b>                | <b>1,590</b>                   | <b>590</b>                  |
| <b>TOTAL LIABILITIES</b>                     |          | <b>95,654</b>               | <b>89,944</b>                  | <b>80,954</b>               |
| <b>NET ASSETS/(LIABILITIES)</b>              |          | <b>3,651,633</b>            | <b>3,973,592</b>               | <b>3,939,537</b>            |
| <b>EQUITY</b>                                |          |                             |                                |                             |
| <b>TOTAL EQUITY</b>                          | 26,33    | <b>3,651,633</b>            | <b>3,973,592</b>               | <b>3,939,537</b>            |

# Controlled cash flow statement

| Department of Justice and Attorney-General                  | Notes    | 2014-15<br>Budget*<br>\$'000 | 2014-15<br>Est. Act.<br>\$'000 | 2015-16<br>Budget<br>\$'000 |
|-------------------------------------------------------------|----------|------------------------------|--------------------------------|-----------------------------|
| <b>CASH FLOWS FROM OPERATING ACTIVITIES</b>                 |          |                              |                                |                             |
| <b>Inflows:</b>                                             |          |                              |                                |                             |
| Appropriation receipts                                      | 36,42,49 | 1,216,870                    | 1,243,081                      | 1,291,889                   |
| User charges and fees                                       | 37,43,50 | 137,246                      | 108,175                        | 93,891                      |
| Royalties and land rent receipts                            |          | ..                           | ..                             | ..                          |
| Grants and other contributions                              | 37,43,50 | 70,759                       | 98,816                         | 9,246                       |
| Interest received                                           |          | 100                          | 100                            | 100                         |
| Taxes                                                       |          | ..                           | ..                             | ..                          |
| Other                                                       |          | 24,062                       | 21,723                         | 21,225                      |
| <b>Outflows:</b>                                            |          |                              |                                |                             |
| Employee costs                                              | 44,51    | (776,052)                    | (779,985)                      | (735,824)                   |
| Supplies and services                                       | 38,45,52 | (461,984)                    | (485,735)                      | (448,368)                   |
| Grants and subsidies                                        | 39,46    | (16,077)                     | (4,773)                        | (1,472)                     |
| Borrowing costs                                             |          | ..                           | ..                             | ..                          |
| Other                                                       | 40,53    | (13,797)                     | (38,729)                       | (13,184)                    |
| <b>Net cash provided by or used in operating activities</b> |          | <b>181,127</b>               | <b>162,673</b>                 | <b>217,503</b>              |
| <b>CASH FLOWS FROM INVESTING ACTIVITIES</b>                 |          |                              |                                |                             |
| <b>Inflows:</b>                                             |          |                              |                                |                             |
| Sales of non financial assets                               |          | ..                           | ..                             | ..                          |
| Investments redeemed                                        |          | ..                           | ..                             | ..                          |
| Loans and advances redeemed                                 |          | ..                           | ..                             | ..                          |
| <b>Outflows:</b>                                            |          |                              |                                |                             |
| Payments for non financial assets                           | 41,47    | (146,634)                    | (99,781)                       | (86,556)                    |
| Payments for investments                                    |          | ..                           | ..                             | ..                          |
| Loans and advances made                                     |          | ..                           | ..                             | ..                          |
| <b>Net cash provided by or used in investing activities</b> |          | <b>(146,634)</b>             | <b>(99,781)</b>                | <b>(86,556)</b>             |
| <b>CASH FLOWS FROM FINANCING ACTIVITIES</b>                 |          |                              |                                |                             |
| <b>Inflows:</b>                                             |          |                              |                                |                             |
| Borrowings                                                  |          | ..                           | ..                             | ..                          |
| Equity injections                                           | 41,47    | 117,488                      | 64,911                         | 60,808                      |
| <b>Outflows:</b>                                            |          |                              |                                |                             |
| Borrowing redemptions                                       |          | ..                           | ..                             | ..                          |
| Finance lease payments                                      |          | ..                           | ..                             | ..                          |
| Equity withdrawals                                          | 48,54    | (152,982)                    | (147,964)                      | (175,383)                   |
| <b>Net cash provided by or used in financing activities</b> |          | <b>(35,494)</b>              | <b>(83,053)</b>                | <b>(114,575)</b>            |
| <b>Net increase/(decrease) in cash held</b>                 |          | <b>(1,001)</b>               | <b>(20,161)</b>                | <b>16,372</b>               |
| <b>Cash at the beginning of financial year</b>              |          | <b>78,205</b>                | <b>82,292</b>                  | <b>63,715</b>               |
| Cash transfers from restructure                             |          | 1,583                        | 1,584                          | (12,355)                    |
| <b>Cash at the end of financial year</b>                    |          | <b>78,787</b>                | <b>63,715</b>                  | <b>67,732</b>               |

\*Technical adjustments have been made in this statement to reallocate amounts between categories and facilitate consistency across agencies.

# Administered income statement

| Department of Justice and Attorney-General      | Notes    | 2014-15<br>Budget<br>\$'000 | 2014-15<br>Est. Act.<br>\$'000 | 2015-16<br>Budget<br>\$'000 |
|-------------------------------------------------|----------|-----------------------------|--------------------------------|-----------------------------|
| <b>INCOME</b>                                   |          |                             |                                |                             |
| Appropriation revenue                           | 55,59,63 | 306,791                     | 295,278                        | 312,542                     |
| Taxes                                           |          | ..                          | ..                             | ..                          |
| User charges and fees                           | 56,60,64 | 117,134                     | 113,786                        | 70,547                      |
| Royalties and land rents                        |          | 7,800                       | 7,800                          | 8,000                       |
| Grants and other contributions                  |          | ..                          | ..                             | ..                          |
| Interest                                        |          | 187                         | 187                            | 187                         |
| Other revenue                                   |          | 5,734                       | 5,539                          | 5,355                       |
| Gains on sale/revaluation of assets             |          | ..                          | ..                             | ..                          |
| <b>Total income</b>                             |          | <b>437,646</b>              | <b>422,590</b>                 | <b>396,631</b>              |
| <b>EXPENSES</b>                                 |          |                             |                                |                             |
| Employee expenses                               |          | 62,625                      | 62,625                         | 62,625                      |
| Supplies and services                           |          | 4,319                       | 4,343                          | 4,343                       |
| Grants and subsidies                            | 57,61,65 | 238,893                     | 226,756                        | 244,620                     |
| Depreciation and amortisation                   |          | ..                          | ..                             | ..                          |
| Finance/borrowing costs                         |          | ..                          | ..                             | ..                          |
| Other expenses                                  |          | 1,549                       | 2,149                          | 1,549                       |
| Losses on sale/revaluation of assets            |          | 871                         | 871                            | 850                         |
| Transfers of Administered Revenue to Government | 58,62,66 | 129,389                     | 125,846                        | 82,644                      |
| <b>Total expenses</b>                           |          | <b>437,646</b>              | <b>422,590</b>                 | <b>396,631</b>              |
| <b>OPERATING SURPLUS/(DEFICIT)</b>              |          | <b>..</b>                   | <b>..</b>                      | <b>..</b>                   |

# Administered balance sheet

| Department of Justice and Attorney-General   | Notes    | 2014-15<br>Budget<br>\$'000 | 2014-15<br>Est. Act.<br>\$'000 | 2015-16<br>Budget<br>\$'000 |
|----------------------------------------------|----------|-----------------------------|--------------------------------|-----------------------------|
| <b>CURRENT ASSETS</b>                        |          |                             |                                |                             |
| Cash assets                                  | 67,70    | 12,735                      | 21,544                         | 22,130                      |
| Receivables                                  | 68,71,75 | 90,525                      | 61,995                         | 56,713                      |
| Other financial assets                       |          | ..                          | ..                             | ..                          |
| Inventories                                  |          | ..                          | ..                             | ..                          |
| Other                                        |          | 2,467                       | 2,467                          | 2,467                       |
| Non financial assets held for sale           |          | ..                          | ..                             | ..                          |
| <b>Total current assets</b>                  |          | <b>105,727</b>              | <b>86,006</b>                  | <b>81,310</b>               |
| <b>NON-CURRENT ASSETS</b>                    |          |                             |                                |                             |
| Receivables                                  |          | ..                          | ..                             | ..                          |
| Other financial assets                       |          | ..                          | ..                             | ..                          |
| Property, plant and equipment                |          | ..                          | ..                             | ..                          |
| Intangibles                                  |          | ..                          | ..                             | ..                          |
| Other                                        | 72,76    | 76,053                      | 76,053                         | 73,586                      |
| <b>Total non-current assets</b>              |          | <b>76,053</b>               | <b>76,053</b>                  | <b>73,586</b>               |
| <b>TOTAL ASSETS</b>                          |          | <b>181,780</b>              | <b>162,059</b>                 | <b>154,896</b>              |
| <b>CURRENT LIABILITIES</b>                   |          |                             |                                |                             |
| Payables                                     |          | 1,595                       | 1,615                          | 1,610                       |
| Transfers to Government payable              | 69,73,77 | 46,552                      | 30,743                         | 26,052                      |
| Accrued employee benefits                    |          | 7,026                       | 8,008                          | 8,008                       |
| Interest bearing liabilities and derivatives |          | ..                          | ..                             | ..                          |
| Provisions                                   |          | 12,432                      | 11,513                         | 11,513                      |
| Other                                        |          | 6,370                       | 5,522                          | 5,522                       |
| <b>Total current liabilities</b>             |          | <b>73,975</b>               | <b>57,401</b>                  | <b>52,705</b>               |
| <b>NON-CURRENT LIABILITIES</b>               |          |                             |                                |                             |
| Payables                                     |          | ..                          | ..                             | ..                          |
| Accrued employee benefits                    |          | 6,624                       | 5,479                          | 5,479                       |
| Interest bearing liabilities and derivatives |          | ..                          | ..                             | ..                          |
| Provisions                                   |          | 19,358                      | 17,688                         | 17,688                      |
| Other                                        | 74,78    | 76,675                      | 76,343                         | 73,876                      |
| <b>Total non-current liabilities</b>         |          | <b>102,657</b>              | <b>99,510</b>                  | <b>97,043</b>               |
| <b>TOTAL LIABILITIES</b>                     |          | <b>176,632</b>              | <b>156,911</b>                 | <b>149,748</b>              |
| <b>NET ASSETS/(LIABILITIES)</b>              |          | <b>5,148</b>                | <b>5,148</b>                   | <b>5,148</b>                |
| <b>EQUITY</b>                                |          |                             |                                |                             |
| <b>TOTAL EQUITY</b>                          |          | <b>5,148</b>                | <b>5,148</b>                   | <b>5,148</b>                |

# Administered cash flow statement

| Department of Justice and Attorney-General                  | Notes    | 2014-15<br>Budget<br>\$'000 | 2014-15<br>Est. Act.<br>\$'000 | 2015-16<br>Budget<br>\$'000 |
|-------------------------------------------------------------|----------|-----------------------------|--------------------------------|-----------------------------|
| <b>CASH FLOWS FROM OPERATING ACTIVITIES</b>                 |          |                             |                                |                             |
| <b>Inflows:</b>                                             |          |                             |                                |                             |
| Appropriation receipts                                      | 79,86,91 | 306,791                     | 281,679                        | 312,542                     |
| User charges and fees                                       | 80,87,92 | 117,003                     | 113,655                        | 70,437                      |
| Royalties and land rent receipts                            |          | 7,800                       | 7,800                          | 8,000                       |
| Grants and other contributions                              |          | ..                          | ..                             | ..                          |
| Interest received                                           |          | 187                         | 187                            | 187                         |
| Taxes                                                       |          | ..                          | ..                             | ..                          |
| Other                                                       | 81,93    | 3,568                       | 12,891                         | 3,189                       |
| <b>Outflows:</b>                                            |          |                             |                                |                             |
| Employee costs                                              |          | (62,625)                    | (62,625)                       | (62,625)                    |
| Supplies and services                                       | 82,94    | (4,620)                     | (15,042)                       | (2,177)                     |
| Grants and subsidies                                        | 83,88,95 | (238,893)                   | (226,756)                      | (244,620)                   |
| Borrowing costs                                             |          | ..                          | ..                             | ..                          |
| Other                                                       | 84,96    | (1,888)                     | 2,512                          | (1,689)                     |
| Transfers to Government                                     | 85,89,97 | (126,922)                   | (155,364)                      | (82,644)                    |
| <b>Net cash provided by or used in operating activities</b> |          | <b>401</b>                  | <b>(41,063)</b>                | <b>600</b>                  |
| <b>CASH FLOWS FROM INVESTING ACTIVITIES</b>                 |          |                             |                                |                             |
| <b>Inflows:</b>                                             |          |                             |                                |                             |
| Sales of non financial assets                               |          | ..                          | ..                             | ..                          |
| Investments redeemed                                        |          | ..                          | ..                             | ..                          |
| Loans and advances redeemed                                 |          | ..                          | ..                             | ..                          |
| <b>Outflows:</b>                                            |          |                             |                                |                             |
| Payments for non financial assets                           |          | ..                          | ..                             | ..                          |
| Payments for investments                                    |          | ..                          | ..                             | ..                          |
| Loans and advances made                                     |          | ..                          | ..                             | ..                          |
| <b>Net cash provided by or used in investing activities</b> |          | <b>..</b>                   | <b>..</b>                      | <b>..</b>                   |
| <b>CASH FLOWS FROM FINANCING ACTIVITIES</b>                 |          |                             |                                |                             |
| <b>Inflows:</b>                                             |          |                             |                                |                             |
| Borrowings                                                  |          | ..                          | ..                             | ..                          |
| Equity injections                                           |          | ..                          | ..                             | ..                          |
| <b>Outflows:</b>                                            |          |                             |                                |                             |
| Borrowing redemptions                                       |          | ..                          | ..                             | ..                          |
| Finance lease payments                                      |          | ..                          | ..                             | ..                          |
| Equity withdrawals                                          | 90,98    | (8,750)                     | (8,750)                        | ..                          |
| <b>Net cash provided by or used in financing activities</b> |          | <b>(8,750)</b>              | <b>(8,750)</b>                 | <b>..</b>                   |
| <b>Net increase/(decrease) in cash held</b>                 |          | <b>(8,349)</b>              | <b>(49,813)</b>                | <b>600</b>                  |
| <b>Cash at the beginning of financial year</b>              |          | <b>21,084</b>               | <b>71,357</b>                  | <b>21,544</b>               |
| Cash transfers from restructure                             |          | ..                          | ..                             | (14)                        |
| <b>Cash at the end of financial year</b>                    |          | <b>12,735</b>               | <b>21,544</b>                  | <b>22,130</b>               |

# Explanation of variances in the financial statements

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

Machinery of Government (MOG) changes including the transfer of responsibility for the Industrial Relations from the Public Service Commission to the Department of Justice and Attorney-General effective from 1 March 2015 and the transfer of responsibility for the Office of Fair and Safe Work Queensland from the Department of Justice and Attorney-General to Queensland Treasury effective from 1 July 2015.

Election Commitments as outlined in Budget Paper 4.

## Income statement

### Major variations between 2014-15 Adjusted Budget and 2014-15 Estimated Actual include:

1. The increase primarily reflects additional funding provided to accommodate growth in prisoner and young offender numbers, additional funding for depreciation and funding received for the Commission of Inquiry into Organised Crime. These increases are partially offset by realignment of funding to meet the operational needs of the department.
2. The variance primarily reflects the reclassification of revenue from Workcover Queensland for the Workers Compensation Regulatory Authority.
3. The increase primarily reflects the reclassification of expenditure between grants and service procurement payments and additional funding provided to accommodate growth in prisoner and young offender numbers.
4. The decrease primarily reflects the reclassification of expenditure between grants and service procurement payments.

### Major variations between 2014-15 Adjusted Budget and 2015-16 Budget include:

5. The increase primarily reflects additional funding provided to accommodate growth in young offender numbers, prisoner numbers and operational costs, additional funding for enterprise bargaining, additional depreciation funding, funding received for initiatives announced as part of election commitments and realignment of funding to meet the operational needs of the department. These increases are partially offset by the MOG changes and the whole-of-government reprioritisation program.
6. The variance primarily reflects the reclassification of revenue from Workcover Queensland for the Workers Compensation Regulatory Authority and the MOG changes.
7. The decrease primarily reflects the MOG changes, partially offset by additional funding provided to accommodate growth in prisoner and young offender numbers, additional funding for enterprise bargaining, funding received for initiatives announced as part of election commitments and a realignment of resources to reflect operational requirements of the department.
8. The decrease primarily reflects the MOG changes, finalisation of the revitalisation program for Registry of Births, Deaths and Marriages and the whole-of-government reprioritisation program, partially offset by additional funding provided to accommodate growth in young offender numbers, prisoner numbers and operational costs, realignment of funding to meet the operational needs of the department, funding received for initiatives announced as part of election commitments and the reclassification of expenditure between grants and service procurement payments.
9. The decrease primarily reflects the reclassification of expenditure between grants and service procurement payments, the MOG changes and the transfer of funding for Drink Safe Precincts to the Department of Communities, Child Safety and Disability Services as part of the tackling alcohol fuelled violence program.
10. The increase reflects the change in property, plant and equipment values, partially offset by the MOG Changes.
11. The estimated surplus relates to Registry of Births, Deaths and Marriages following the finalisation of the revitalisation program.

### Major variations between 2014-15 Estimated Actual and the 2015-16 Budget include:

12. The increase primarily reflects additional funding provided to accommodate growth in prisoner numbers and operational costs, additional funding for enterprise bargaining, additional depreciation funding, realignment of funding to meet the operational needs of the department and funding received for initiatives announced as part of election commitments. These increases are partially offset by the MOG changes and whole-of-government reprioritisation program.

13. The decrease primarily reflects the MOG changes.
14. The decrease primarily reflects the MOG changes, partially offset by additional funding for enterprise bargaining, additional funding provided to accommodate growth in prisoner numbers and realignment of funding to meet the operational needs of the department.
15. The decrease primarily reflects the MOG changes and whole-of-government reprioritisation program. These decreases are partially offset by additional funding provided to accommodate growth in prisoner numbers and operational costs and realignment of funding to meet the operational needs of the department.
16. The decrease primarily reflects the MOG changes.
17. The increase reflects the change in property, plant and equipment values as a result of the annual revaluation in accordance with accounting policies, partially offset by the MOG Changes.
18. The estimated surplus relates to Registry of Births, Deaths and Marriages following the finalisation of the revitalisation program.

## Balance sheet

### Major variations between 2014-15 Budget and 2014-15 Estimated Actual include:

19. The variance primarily relates to the cash management associated with the timing of operational and capital payments for the department.
20. The variance primarily relates to the cash management associated with the timing of operational and capital payments for the department, partially offset by lower than expected opening balance.
21. The variance primarily reflects higher than expected opening balance in prepaid expenses.
22. The variance reflects the reclassification of land held for sale in accordance with accounting policy.
23. The increase primarily reflects the change in property, plant and equipment values as a result of the annual revaluation in accordance with accounting policies, partially offset by revised funding profiles for a number of capital projects, and lower than forecast construction costs for Cleveland Youth Detention Centre expansion and Arthur Gorrie Correctional Centre cell upgrade.
24. The variance primarily reflects lower than expected opening balance.
25. The decrease primarily reflects the transfer of the employee benefit provisions for Workers Compensation Regulatory Authority to the Annual Leave Central Scheme following the machinery-of-Government change announced in 2013-14.
26. The increase primarily reflects the change in property, plant and equipment values as a result of the annual revaluation in accordance with accounting policies, partially offset by revised funding profiles for a number of capital projects, and lower than forecast construction costs for Cleveland Youth Detention Centre expansion and Arthur Gorrie Correctional Centre cell upgrade.

### Major variations between 2014-15 Budget and 2015-16 Budget include:

27. The decrease primarily reflects the MOG changes.
28. The variance primarily reflects lower than expected opening balance and the MOG changes.
29. The variance reflects the reclassification of land held for sale in accordance with accounting policy.
30. The increase primarily reflects the change in property, plant and equipment values as a result of the annual revaluation in accordance with accounting policies and capital investment for Borallon Correctional Centre refurbishment, Brisbane Youth Detention Centre security upgrade and other programmed renewal and minor capital works. These increases are partially offset by annual depreciation for property, plant and equipment and lower than forecast construction costs for Cleveland Youth Detention Centre expansion and Arthur Gorrie Correctional Centre cell upgrade.
31. The variance primarily reflects lower than expected opening balance, the MOG changes and decreased payment to the Department of Housing and Public Works due to the Borallon Correctional Centre refurbishment.
32. The decrease primarily reflects the transfer of the employee benefit provisions for Workers Compensation Regulatory Authority to the Annual Leave Central Scheme following the machinery-of-Government change announced in 2013-14.

33. The increase primarily reflects the change in property, plant and equipment values as a result of the annual revaluation in accordance with accounting policies and capital investment for Borallon Correctional Centre refurbishment, Brisbane Youth Detention Centre security upgrade and other programmed renewal and minor capital works. These increases are partially offset by annual depreciation for property, plant and equipment, lower than forecast construction costs for Cleveland Youth Detention Centre expansion and Arthur Gorrie Correctional Centre cell upgrade and the MOG changes.

**Major variations between 2014-15 Estimated Actual and the 2015-16 Budget include:**

34. The variance primarily relates to the cash management associated with the timing of operational and capital payments for the department and the MOG changes.
35. The variance primarily reflects the MOG change and decreased payment to the Department of Housing and Public Works due to completion of the Borallon Correctional Centre refurbishment.

## Cash flow statement

**Major variations between 2014-15 Budget\* and 2014-15 Estimated Actual include:**

36. The increase primarily reflects cash receipts for payments to the Public Safety Business Agency and Department of Communities, Child Safety and Disability Services relating to the MOG changes that occurred prior to 2014-15 and payments to the Department of Housing and Public Works for the Cleveland Youth Justice Detention Centre expansion, additional funding provided to accommodate growth in prisoner and young offender numbers, additional funding for depreciation and funding received for the Commission of Inquiry into Organised Crime. These increases are partially offset by realignment of funding to meet the operational needs of the department and the cash management associated with the timing of operational and capital payments for the department.
37. The variance primarily reflects the reclassification of revenue from Workcover Queensland for the Workers Compensation Regulatory Authority.
38. The increase primarily reflects the reclassification of expenditure between grants and service procurement payments and additional funding provided to accommodate growth in prisoner and young offender numbers.
39. The decrease primarily reflects the reclassification of expenditure between grants and service procurement payments.
40. The increase primarily reflects the payments to the Public Safety Business Agency and Department of Communities, Child Safety and Disability Services relating to the MOG changes that occurred prior to 2014-15.
41. The decrease primarily reflects revised funding profiles for a number of capital projects, and lower than forecast construction costs for Cleveland Youth Detention Centre expansion and Arthur Gorrie Correctional Centre cell upgrade.

**Major variations between 2014-15 Budget\* and 2015-16 Budget include:**

42. The increase primarily reflects the cash management associated with the timing of operational and capital payments for the department, additional funding provided to accommodate growth in young offender numbers, prisoner numbers and operational costs, additional funding for enterprise bargaining, additional depreciation funding, funding received for initiatives announced as part of election commitments and realignment of funding to meet the operational needs of the department. These increases are partially offset by the MOG changes and whole-of-government reprioritisation program.
43. The variance primarily reflects the reclassification of revenue from Workcover Queensland for the Workers Compensation Regulatory Authority and the MOG changes.
44. The decrease primarily reflects the MOG changes, partially offset by additional funding provided to accommodate growth in prisoner and young offender numbers, additional funding for enterprise bargaining, funding received for initiatives announced as part of election commitments and a realignment of resources to reflect operational requirements of the department.
45. The decrease primarily reflects the MOG changes, finalisation of the revitalisation program for Registry of Births, Deaths and Marriages and the whole-of-government reprioritisation program, partially offset by additional funding provided to accommodate growth in young offender numbers, prisoner numbers and operational costs, realignment of funding to meet the operational needs of the department, funding received for initiatives announced as part of election commitments and the reclassification of expenditure between grants and service procurement payments.
46. The decrease primarily reflects the reclassification of expenditure between grants and service procurement payments, the MOG changes and the transfer of funding for Drink Safe Precincts to the Department of Communities, Child Safety and Disability Services as part of the tackling alcohol fuelled violence program.

47. The decrease primarily reflects the completion of the Cleveland Youth Detention Centre expansion and Borallon Correctional Centre refurbishment.
48. The variance primarily reflects higher depreciation funding.

**Major variations between 2014-15 Estimated Actual and the 2015-16 Budget include:**

49. The increase primarily reflects additional funding provided to accommodate growth in prisoner numbers and operational costs, additional funding for enterprise bargaining, additional depreciation funding, realignment of funding to meet the operational needs of the department and funding received for initiatives announced as part of election commitments. These increases are partially offset by the MOG changes and whole-of-government reprioritisation program.
50. The decrease primarily reflects the MOG changes.
51. The decrease primarily reflects the MOG changes, partially offset by additional funding for enterprise bargaining, additional funding provided to accommodate growth in prisoner numbers and realignment of funding to meet the operational needs of the department.
52. The decrease primarily reflects the MOG changes and whole-of-government reprioritisation program. These decreases are partially offset by additional funding provided to accommodate growth in prisoner numbers and operational costs and realignment of funding to meet the operational needs of the department.
53. The decrease primarily reflects the finalisation of payments to the Public Safety Business Agency and Department of Communities, Child Safety and Disability Services relating to the MOG changes that occurred prior to 2014-15.
54. The variance primarily reflects higher depreciation funding.

## Administered income statement

**Major variations between 2014-15 Budget and 2014-15 Estimated Actual include:**

55. The decrease primarily reflects realignment of the Alcohol Fuelled Violence Program and lower benefit payments under victims of crime financial assistance and compensation scheme.
56. The decrease primarily relates to lower Construction Work Notification fees partially offset by an increase in the sale of gaming machine authorities and entitlements and property and motor dealers licences.
57. The decrease primarily reflects realignment of the Alcohol Fuelled Violence Program and lower benefit payments under victims of crime financial assistance and compensation scheme.
58. The decrease primarily relates to a lower Construction Work Notification fees partially offset by an increase in the sale of gaming machine authorities and entitlements and property and motor dealers licences.

**Major variations between 2014-15 Budget and 2015-16 Budget include:**

59. The increase primarily reflects a change in the funding profile from the Commonwealth Government under the National Partnership Agreement on Legal Assistance Services for Community Legal centres, indexation for Gambling Community Benefit Fund grants, expansion of Domestic Violence Duty Lawyer Service through Legal Aid Queensland and enterprise bargaining for statutory bodies offset by a realignment of the Alcohol Fuelled Violence Program.
60. The decrease primarily reflects the MOG change, partially offset by increases from the sale of gaming machine authorities and entitlements.
61. The increase primarily reflects a change in the funding profile from the Commonwealth Government under the National Partnership Agreement on Legal Assistance Services for Community Legal centres, indexation for Gambling Community Benefit Fund grants, expansion of Domestic Violence Duty Lawyer Service through Legal Aid Queensland and enterprise bargaining for statutory bodies offset by a realignment of the Alcohol Fuelled Violence Program.
62. The decrease primarily reflects the MOG change, partially offset by increases from the sale of gaming machine authorities and entitlements.

**Major variations between 2014-15 Estimated Actual and the 2015-16 Budget include:**

- 63. The increase primarily reflects a change in the funding profile from the Commonwealth Government under the National Partnership Agreement on Legal Assistance Services for Community Legal centres, a realignment of the Alcohol Fuelled Violence Program, increased benefit payments under victims of crime financial assistance and compensation scheme, indexation for Gambling Community Benefit Fund grants, expansion of Domestic Violence Duty Lawyer Service through Legal Aid Queensland and enterprise bargaining for statutory bodies.
- 64. The decrease primarily reflects the MOG change.
- 65. The increase primarily reflects a change in the funding profile from the Commonwealth Government under the National Partnership Agreement on Legal Assistance Services for Community Legal centres, a realignment of the Alcohol Fuelled Violence Program, increased benefit payments under victims of crime financial assistance and compensation scheme, indexation for Gambling Community Benefit Fund grants, expansion of Domestic Violence Duty Lawyer Service through Legal Aid Queensland and enterprise bargaining for statutory bodies.
- 66. The decrease primarily reflects the MOG change.

## **Administered balance sheet**

**Major variations between 2014-15 Budget and 2014-15 Estimated Actual include:**

- 67. The increase primarily reflects funding required to meet liabilities in respect of victims of crime financial assistance and compensation scheme.
- 68. The decrease primarily reflects a reduction in the Construction Works Notification fees and the recognition of funding required to meet liabilities in respect of victims of crime financial assistance and compensation scheme.
- 69. The decrease primarily reflects a reduction in Construction Works Notification fees.

**Major variations between 2014-15 Budget and 2015-16 Budget include:**

- 70. The increase primarily reflects funding required to meet liabilities in respect of victims of crime financial assistance and compensation scheme.
- 71. The decrease primarily reflects a reduction in the Construction Works Notification fees and the recognition of funding required to meet liabilities in respect of victims of crime financial assistance and compensation scheme and MOG change.
- 72. The variance reflects the annual recognition of revenue earned for casino licences and rent.
- 73. The decrease primarily reflects a reduction in Construction Works Notification fees and the MOG change.
- 74. The variance reflects the annual recognition of revenue earned for casino licences and rent.

**Major variations between 2014-15 Estimated Actual and the 2015-16 Budget include:**

- 75. The decrease primarily reflects the MOG change.
- 76. The variance reflects the annual recognition of revenue earned for casino licences and rent.
- 77. The decrease primarily reflects the MOG change.
- 78. The variance reflects the annual recognition of revenue earned for casino licences and rent.

## **Administered cash flow statement**

**Major variations between 2014-15 Budget and 2014-15 Estimated Actual include:**

- 79. The decrease primarily reflects realignment of the Alcohol Fuelled Violence Program and lower benefit payments under victims of crime financial assistance and compensation scheme.
- 80. The decrease primarily relates to lower Construction Work Notification fees partially offset by an increase in the sale of gaming machine authorities and entitlements and property and motor dealers licences.
- 81. The increase primarily relates to collection of Construction Work Notification fees.
- 82. The increase primarily relates to the payment of Gambling Community Benefit Fund grants recognised in prior years.
- 83. The decrease primarily reflects a realignment of the Alcohol Fuelled Violence Program and lower benefit payments under victims of crime financial assistance and compensation scheme.

84. The variance primarily reflects an increase in claims provision in respect of victims of crime financial assistance and compensation scheme.
85. The increase primarily relates to additional Keno licence fee and Construction Work Notification fees remitted to government.

**Major variations between 2014-15 Budget and 2015-16 Budget include:**

86. The increase primarily reflects a change in the funding profile from the Commonwealth Government under the National Partnership Agreement on Legal Assistance Services for Community Legal centres, indexation for Gambling Community Benefit Fund grants, expansion of Domestic Violence Duty Lawyer Service through Legal Aid Queensland and enterprise bargaining for statutory bodies offset by a realignment of the Alcohol Fuelled Violence Program.
87. The decrease primarily reflects the MOG change, partially offset by increases from the sale of gaming machine authorities and entitlements and indexation for taxes, fees and fines.
88. The increase primarily reflects a change in the funding profile from the Commonwealth Government under the National Partnership Agreement on Legal Assistance Services for Community Legal centres, indexation for Gambling Community Benefit Fund grants, expansion of Domestic Violence Duty Lawyer Service through Legal Aid Queensland and enterprise bargaining for statutory bodies offset by a realignment of the Alcohol Fuelled Violence Program.
89. The decrease primarily reflects the MOG change.
90. The variance reflects the one off funding transfer for the safe night out strategy.

**Major variations between 2014-15 Estimated Actual and the 2015-16 Budget include:**

91. The increase primarily reflects a change in the funding profile from the Commonwealth Government under the National Partnership Agreement on Legal Assistance Services for Community Legal centres, indexation for Gambling Community Benefit Fund grants, expansion of Domestic Violence Duty Lawyer Service through Legal Aid Queensland and enterprise bargaining for statutory bodies offset by a realignment of the Alcohol Fuelled Violence Program.
92. The decrease primarily reflects the MOG change.
93. The variance is primarily due to Construction Works Notification fee funding received in 2014-15.
94. The decrease primarily relates to additional payments in 2014-15 for Gambling Community Benefit Fund grants recognised in prior years.
95. The increase primarily reflects a change in the funding profile from the Commonwealth Government under the National Partnership Agreement on Legal Assistance Services for Community Legal centres, indexation for Gambling Community Benefit Fund grants, expansion of Domestic Violence Duty Lawyer Service through Legal Aid Queensland and enterprise bargaining for statutory bodies offset by a realignment of the Alcohol Fuelled Violence Program.
96. The variance is primarily due to increased claims provision in victims of crime financial assistance and compensation scheme in 2014-15.
97. The decrease primarily reflects the MOG change, transfer of additional Keno licence fee and Construction Work Notification fees remitted to government in 2014-15.
98. The variance reflects the one off funding transfer for the safe night out strategy.

# Statutory body

## Anti-Discrimination Commission Queensland

### Overview

The Anti-Discrimination Commission Queensland (ADCQ) is an independent statutory body created by the Queensland *Anti-Discrimination Act 1991* (the Act). The Act prescribes the functions of the ADCQ and, in many instances, the standards required.

ADCQ's main services include:

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

Objectives for the immediate future are to:

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

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

### Service performance

ADCQ performed strongly throughout the 2014-15 financial year, meeting or exceeding the majority of performance targets across core service delivery areas. Highlights included:

- Small Business Project – ongoing consultation with small business peak bodies and development of initial resources for small business operators
- delivering significant community assistance projects in Lockyer Valley and Gold Coast
- resolving 53% of accepted complaints and finalising 92% within six months of receipt
- delivering training to over 3,600 people –almost 11,000 people trained in the last three years
- visiting over 340 community groups
- extending our reach to the community through the use of social media - especially Facebook and Twitter.

During 2015-16 ADCQ will focus on:

- expanding community assistance programs including developing a comprehensive framework and resources to use with communities under stress
- co-hosting the sixth Mabo Oration with the Queensland Performing Arts Centre
- promoting online training services to small business to compliment face to face training.

# Service performance

## Performance statement

### Anti-Discrimination

#### Service area objective

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

#### Service area description

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

| Anti-Discrimination Commission Queensland                                                  | Notes | 2014-15<br>Target/Est. | 2014-15<br>Est. Actual | 2015-16<br>Target/Est. |
|--------------------------------------------------------------------------------------------|-------|------------------------|------------------------|------------------------|
| <b>Service area: Anti-Discrimination</b>                                                   |       |                        |                        |                        |
| <b>Service standards</b>                                                                   |       |                        |                        |                        |
| <i>Effectiveness measures</i>                                                              |       |                        |                        |                        |
| Percentage of accepted complaints resolved by conciliation                                 |       | 55%                    | 53%                    | 55%                    |
| Percentage of clients satisfied with complaint handling service measured via client survey | 1     | 85%                    | 88%                    | 85%                    |
| Percentage of clients satisfied with training sessions measured via client survey          | 1     | 95%                    | 96%                    | 95%                    |
| Percentage of accepted complaints finalised within the commission                          | 2     | 75%                    | 73%                    | 75%                    |
| <i>Efficiency measures</i>                                                                 |       |                        |                        |                        |
| Percentage of complaints where time from acceptance notice to complaint being closed is:   |       |                        |                        |                        |
| within three months                                                                        |       | 60%                    | 68%                    | 60%                    |
| within six months                                                                          |       | 20%                    | 24%                    | 20%                    |
| within nine months                                                                         |       | 10%                    | 5%                     | 10%                    |
| within 12 months                                                                           |       | 5%                     | 1%                     | 5%                     |
| over 12 months                                                                             | 3     | 5%                     | 2%                     | 5%                     |

Notes:

1. This is a measure of overall satisfaction with the services provided by the ADCQ. Complaint parties and training clients are surveyed to determine their satisfaction with the services they receive including, for example, relevance, impartiality, content and professionalism. The measure is calculated by dividing responses where clients indicate they are either satisfied or very satisfied by total responses and then expressing the result as a percentage.
2. This measure has been amended to report on the percentage of accepted complaints finalised within the commission rather than the percentage referred to the Queensland Civil and Administrative Tribunal. An increase in this measure means more complaints are being finalised without the need to involve the Tribunal.
3. This variance is due to stability in staffing levels resulting in improved management of complaint files and reduced timeframes.

## Staffing<sup>1</sup>

| Anti-Discrimination Commission Queensland | Notes | 2014-15<br>Budget | 2014-15<br>Est. Actual | 2015-16<br>Budget |
|-------------------------------------------|-------|-------------------|------------------------|-------------------|
| Anti-Discrimination                       |       | 34                | 33                     | 34                |

Note:

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

# Income statement

| Anti-Discrimination Commission       | Notes | 2014-15<br>Budget<br>\$'000 | 2014-15<br>Est. Act.<br>\$'000 | 2015-16<br>Budget<br>\$'000 |
|--------------------------------------|-------|-----------------------------|--------------------------------|-----------------------------|
| <b>INCOME</b>                        |       |                             |                                |                             |
| Taxes                                |       | ..                          | ..                             | ..                          |
| User charges and fees                |       | 155                         | 155                            | 161                         |
| Grants and other contributions       |       | 5,151                       | 5,151                          | 5,218                       |
| Interest                             |       | 49                          | 34                             | 34                          |
| Other revenue                        |       | 11                          | 11                             | 11                          |
| Gains on sale/revaluation of assets  |       | ..                          | ..                             | ..                          |
| <b>Total income</b>                  |       | <b>5,366</b>                | <b>5,351</b>                   | <b>5,424</b>                |
| <b>EXPENSES</b>                      |       |                             |                                |                             |
| Employee expenses                    |       | 3,659                       | 3,573                          | 3,720                       |
| Supplies and services                |       | 1,382                       | 1,495                          | 1,421                       |
| Grants and subsidies                 |       | 10                          | 10                             | 10                          |
| Depreciation and amortisation        |       | 287                         | 245                            | 245                         |
| Finance/borrowing costs              |       | ..                          | ..                             | ..                          |
| Other expenses                       |       | 28                          | 28                             | 28                          |
| Losses on sale/revaluation of assets |       | ..                          | ..                             | ..                          |
| <b>Total expenses</b>                |       | <b>5,366</b>                | <b>5,351</b>                   | <b>5,424</b>                |
| <b>OPERATING SURPLUS/(DEFICIT)</b>   |       | <b>..</b>                   | <b>..</b>                      | <b>..</b>                   |

# Balance sheet

| Anti-Discrimination Commission               | Notes  | 2014-15<br>Budget<br>\$'000 | 2014-15<br>Est. Act.<br>\$'000 | 2015-16<br>Budget<br>\$'000 |
|----------------------------------------------|--------|-----------------------------|--------------------------------|-----------------------------|
| <b>CURRENT ASSETS</b>                        |        |                             |                                |                             |
| Cash assets                                  | 1,5,9  | 1,003                       | 315                            | 460                         |
| Receivables                                  |        | 110                         | 155                            | 155                         |
| Other financial assets                       |        | ..                          | ..                             | ..                          |
| Inventories                                  |        | 14                          | 18                             | 18                          |
| Other                                        |        | 43                          | 84                             | 84                          |
| Non financial assets held for sale           |        | ..                          | ..                             | ..                          |
| <b>Total current assets</b>                  |        | <b>1,170</b>                | <b>572</b>                     | <b>717</b>                  |
| <b>NON-CURRENT ASSETS</b>                    |        |                             |                                |                             |
| Receivables                                  |        | ..                          | ..                             | ..                          |
| Other financial assets                       |        | ..                          | ..                             | ..                          |
| Property, plant and equipment                | 2,6,10 | 981                         | 1,352                          | 1,185                       |
| Intangibles                                  | 2,6    | 244                         | 432                            | 384                         |
| Other                                        |        | ..                          | ..                             | ..                          |
| <b>Total non-current assets</b>              |        | <b>1,225</b>                | <b>1,784</b>                   | <b>1,569</b>                |
| <b>TOTAL ASSETS</b>                          |        | <b>2,395</b>                | <b>2,356</b>                   | <b>2,286</b>                |
| <b>CURRENT LIABILITIES</b>                   |        |                             |                                |                             |
| Payables                                     | 3,7    | 169                         | 111                            | 111                         |
| Accrued employee benefits                    | 4,8    | 185                         | 276                            | 276                         |
| Interest bearing liabilities and derivatives |        | ..                          | ..                             | ..                          |
| Provisions                                   |        | ..                          | ..                             | ..                          |
| Other                                        |        | 70                          | 70                             | 70                          |
| <b>Total current liabilities</b>             |        | <b>424</b>                  | <b>457</b>                     | <b>457</b>                  |
| <b>NON-CURRENT LIABILITIES</b>               |        |                             |                                |                             |
| Payables                                     | 11     | 289                         | 330                            | 260                         |
| Accrued employee benefits                    |        | 121                         | 83                             | 83                          |
| Interest bearing liabilities and derivatives |        | ..                          | ..                             | ..                          |
| Provisions                                   |        | ..                          | ..                             | ..                          |
| Other                                        |        | ..                          | ..                             | ..                          |
| <b>Total non-current liabilities</b>         |        | <b>410</b>                  | <b>413</b>                     | <b>343</b>                  |
| <b>TOTAL LIABILITIES</b>                     |        | <b>834</b>                  | <b>870</b>                     | <b>800</b>                  |
| <b>NET ASSETS/(LIABILITIES)</b>              |        | <b>1,561</b>                | <b>1,486</b>                   | <b>1,486</b>                |
| <b>EQUITY</b>                                |        |                             |                                |                             |
| <b>TOTAL EQUITY</b>                          |        | <b>1,561</b>                | <b>1,486</b>                   | <b>1,486</b>                |

# Cash flow statement

| Anti-Discrimination Commission                              | Notes    | 2014-15<br>Budget*<br>\$'000 | 2014-15<br>Est. Act.<br>\$'000 | 2015-16<br>Budget<br>\$'000 |
|-------------------------------------------------------------|----------|------------------------------|--------------------------------|-----------------------------|
| <b>CASH FLOWS FROM OPERATING ACTIVITIES</b>                 |          |                              |                                |                             |
| <b>Inflows:</b>                                             |          |                              |                                |                             |
| User charges and fees                                       |          | 155                          | 155                            | 161                         |
| Grants and other contributions                              |          | 5,151                        | 5,151                          | 5,218                       |
| Interest received                                           |          | 49                           | 34                             | 34                          |
| Taxes                                                       |          | ..                           | ..                             | ..                          |
| Other                                                       |          | 11                           | 11                             | 11                          |
| <b>Outflows:</b>                                            |          |                              |                                |                             |
| Employee costs                                              |          | (3,659)                      | (3,573)                        | (3,720)                     |
| Supplies and services                                       |          | (1,382)                      | (1,495)                        | (1,421)                     |
| Grants and subsidies                                        |          | (10)                         | (10)                           | (10)                        |
| Borrowing costs                                             |          | ..                           | ..                             | ..                          |
| Other                                                       |          | (118)                        | (98)                           | (98)                        |
| <b>Net cash provided by or used in operating activities</b> |          | <b>197</b>                   | <b>175</b>                     | <b>175</b>                  |
| <b>CASH FLOWS FROM INVESTING ACTIVITIES</b>                 |          |                              |                                |                             |
| <b>Inflows:</b>                                             |          |                              |                                |                             |
| Sales of non financial assets                               |          | ..                           | ..                             | ..                          |
| Investments redeemed                                        |          | ..                           | ..                             | ..                          |
| Loans and advances redeemed                                 |          | ..                           | ..                             | ..                          |
| <b>Outflows:</b>                                            |          |                              |                                |                             |
| Payments for non financial assets                           | 12,15    | (30)                         | (335)                          | (30)                        |
| Payments for investments                                    |          | ..                           | ..                             | ..                          |
| Loans and advances made                                     |          | ..                           | ..                             | ..                          |
| <b>Net cash provided by or used in investing activities</b> |          | <b>(30)</b>                  | <b>(335)</b>                   | <b>(30)</b>                 |
| <b>CASH FLOWS FROM FINANCING ACTIVITIES</b>                 |          |                              |                                |                             |
| <b>Inflows:</b>                                             |          |                              |                                |                             |
| Borrowings                                                  |          | ..                           | ..                             | ..                          |
| Equity injections                                           |          | ..                           | ..                             | ..                          |
| <b>Outflows:</b>                                            |          |                              |                                |                             |
| Borrowing redemptions                                       |          | ..                           | ..                             | ..                          |
| Finance lease payments                                      |          | ..                           | ..                             | ..                          |
| Equity withdrawals                                          |          | ..                           | ..                             | ..                          |
| <b>Net cash provided by or used in financing activities</b> |          | <b>..</b>                    | <b>..</b>                      | <b>..</b>                   |
| <b>Net increase/(decrease) in cash held</b>                 |          | <b>167</b>                   | <b>(160)</b>                   | <b>145</b>                  |
| <b>Cash at the beginning of financial year</b>              | 13,14,16 | <b>836</b>                   | <b>475</b>                     | <b>315</b>                  |
| Cash transfers from restructure                             |          | ..                           | ..                             | ..                          |
| <b>Cash at the end of financial year</b>                    |          | <b>1,003</b>                 | <b>315</b>                     | <b>460</b>                  |

\*Technical adjustments have been made in this statement to reallocate amounts between categories and facilitate consistency across agencies.

# Explanation of variances in the financial statements

## Balance sheet

### Major variations between 2014-15 Budget and 2014-15 Estimated Actual include:

1. The decrease reflects that cash reserves from accumulated surpluses have been used to fund the construction of fit out assets in Townsville and upgrade of computer software.
2. The increase primarily reflects investment in the construction of fit out assets in Townsville and upgrade of computer software.
3. The decrease primarily reflects a lower than projected opening balance.
4. The increase primarily reflects a higher than projected opening balance.

### Major variations between 2014-15 Budget and 2015-16 Budget include:

5. The decrease primarily reflects that cash reserves from accumulated surpluses have been used to fund the construction of fit out assets in Townsville and upgrade of computer software in 2014-15. Significant capital investment is not planned for 2015-16.
6. The increase primarily reflects investment in the construction of fit out assets in Townsville and upgrade of computer software.
7. The decrease primarily reflects a lower than projected opening balance.
8. The increase primarily reflects a higher than projected opening balance.

### Major variations between 2014-15 Estimated Actual and the 2015-16 Budget include:

9. The increase is due to the depreciation of assets over their useful life. This increases cash reserves that can then be used for replacement or enhancement of assets.
10. The decrease is due to depreciation of assets over their useful life and forecast lower levels of investment in asset creation.
11. The decrease is due to the reduction of the lease incentive liability for the Brisbane office fit out which is progressively discharged over the term of the lease.

## Cash flow statement

### Major variations between 2014-15 Budget\* and 2014-15 Estimated Actual include:

12. The increase primarily reflects that cash reserves from accumulated surpluses have been used to fund the construction of fit out assets in Townsville and upgrade of computer software.
13. The decrease primarily reflects a lower than projected opening balance.

### Major variations between 2014-15 Budget\* and 2015-16 Budget include:

14. The decrease primarily reflects a lower than projected opening balance.

### Major variations between 2014-15 Estimated Actual and the 2015-16 Budget include:

15. The decrease primarily reflects a reduction in planned capital activity.
16. The decrease primarily reflects that cash reserves have been used during 2014-15 to create fit out and software assets.

# Crime and Corruption Commission

## Overview

The Crime and Corruption Commission (CCC) is an independent specialist agency established under the *Crime and Corruption Act 2001* (the Act). The Crime and Misconduct Commission transitioned to the CCC on 1 July 2014 following the implementation of the Act. The Act introduced a new governance structure for the agency, as well as significant changes to its complaints jurisdiction.

The CCC aims to make a unique contribution to protecting Queenslanders from crime and corruption. Its crime fighting and anti-corruption services are delivered to Queenslanders through a range of investigative, law enforcement, intelligence, research and witness protection activities.

During 2013-14 and 2014-15 the CCC increased its focus on the delivery of outlaw motorcycle gang-related initiatives, including the use of specialised crime intelligence hearings.

The CCC's Strategic Plan 2014-18 (Year 2), has the following objectives:

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

In pursuing its objectives, the CCC will adopt strategies that include the use of its unique hearings powers, recovering the proceeds of crime, and investigating the most serious or systemic corruption.

## Service performance

Key achievements for 2014-15 (as at 30 April 2015) include:

- restraint of assets to the value of \$15.4 million and forfeitures to the State of \$7.8 million
- progress with 41 major crime investigations, including intelligence gathering hearings, which have so far resulted in:
  - 256 witnesses attending 261 days of hearings
  - 59 persons being charged with 474 offences
  - the seizure of drugs with an estimated street value of \$4.4 million
  - advances into investigations of homicides (15), drug trafficking (nine), weapons trafficking (two) and fraud (three)
- finalisation of seven investigations relating to criminal paedophilia, resulting in seven persons being arrested on 133 charges including one person charged with a Commonwealth Aggravated Networking charge
- finalisation of 34 corruption investigations resulting in:
  - 200 criminal charges involving 55 persons, including 48 persons being charged with 155 offences arising from the fraudulent issuing and upgrading of genuine drivers licences. This included a former Queensland public servant being charged with 62 counts of official corruption
  - a further eight criminal charges involving one person are under consideration
  - six disciplinary recommendations against four persons
- four days of hearings to progress major corruption investigations
- publication of the report, *Review of the operation of the Child Protection (Offender Prohibition Order) Act 2008*, and the intelligence report, *New Synthetic Drugs - Deceptive and Dangerous*
- 100% success rate in protecting witnesses from harm.

During 2015-16 the CCC expects to:

- respond to the Queensland Organised Crime Commission of Inquiry
- review how the changes to the CCC's jurisdiction have impacted upon the integrity services unit, including the reporting of its audits
- participate in the review of the operation and effectiveness of the *G20 (Safety and Security) Act 2013* by providing a research report to the Commissioner of Police.

# Service performance

## Performance statement

### Crime Fighting and Anti-Corruption

#### Service area objective

Protect Queenslanders from major crime and corruption

#### Service area description

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

#### Services

- Crime Fighting and Prevention
- Public Sector Integrity
- Witness Protection

| Crime and Corruption Commission                                                                                                      | Notes | 2014-15<br>Target/Est. | 2014-15<br>Est. Actual | 2015-16<br>Target/Est. |
|--------------------------------------------------------------------------------------------------------------------------------------|-------|------------------------|------------------------|------------------------|
| <b>Service area: Crime Fighting and Anti-Corruption</b>                                                                              | 1     |                        |                        |                        |
| <b>Service: Crime Fighting and Prevention</b>                                                                                        |       |                        |                        |                        |
| <b>Service standards</b>                                                                                                             |       |                        |                        |                        |
| <i>Effectiveness measure</i><br>Percentage of targeted criminal entities which are disrupted as a result of CCC crime investigations | 2     | 95%                    | 100%                   | 95%                    |
| <i>Efficiency measure</i><br>Confiscation costs as a percentage of forfeitures                                                       | 3     | New measure            | New measure            | 43%                    |
| <b>Service: Public Sector Integrity</b>                                                                                              |       |                        |                        |                        |
| <i>Effectiveness measure</i><br>Percentage of investigated matters finalised within 12 months                                        | 4     | 85%                    | 87%                    | 85%                    |
| <i>Efficiency measure</i>                                                                                                            | 5     |                        |                        |                        |
| <b>Service: Witness Protection</b>                                                                                                   |       |                        |                        |                        |
| <i>Effectiveness measure</i><br>Median time to conduct initial witness protection assessment                                         | 6     | 48 hours               | 24 hours               | 44 hours               |
| <i>Efficiency measure</i>                                                                                                            | 5     |                        |                        |                        |

Notes:

1. Following a review of its service areas, the CCC has introduced this new service area to replace its existing three service areas. These former service areas are now represented as services, as listed in the performance table.
2. Amended wording of service standard reflects the name change of the agency. Methodology remains unchanged. In this service standard 'disrupted' means charges, restraints or seizures that eventuate in regard to operations finalised in 2015-16.

3. In this measure, confiscation costs are the cost of administering the CCC's proceeds of crime function. Forfeitures include the total value of forfeited property, as calculated at the time the forfeiture order is granted by the court.
4. The timely finalisation of investigations concerning the most serious or systemic corruption is an indicator of the CCC's responsiveness to its legislative and other reporting obligations, addresses community expectations, and is consistent with investigative imperatives. It also reflects the commitments in the agency's Charter of Service and its parliamentary oversight.
5. An efficiency measure is being developed for this service and will be included in a future Service Delivery Statement.
6. The result for 2014-15 was a consequence of the fortuitous location and accessibility of persons at risk. The 2015-16 Target has been reduced to reflect recent performance trends, while accounting for occasional cases where unavoidable circumstances hamper speedy assessment.

## Staffing<sup>1</sup>

| Crime and Corruption Commission    | Notes | 2014-15<br>Budget | 2014-15<br>Est. Actual | 2015-16<br>Budget |
|------------------------------------|-------|-------------------|------------------------|-------------------|
| Crime Fighting and Anti-Corruption | 2     | 341               | 348                    | 341               |

Notes:

1. Full-time equivalents (FTEs) as at 30 June.
2. The decrease in FTEs from 2014-15 Est. Actual to 2015-16 Budget reflects the expiration of temporary grant funding on 31 December 2014 (the CCC received funding for a 12 month period from 1 January 2014 to 31 December 2014 to assist with the increased focus on outlaw motorcycle gang-related activity). The CCC has continued to fund from its own resources, the additional staff required to extend the crime intelligence hearings function.

## Discontinued measures

Performance measures included in the 2014-15 service delivery statements that have been discontinued or replaced are reported in the following table with estimated actual results. For those measures which are being discontinued from the service delivery statement because they do not demonstrate the effectiveness or efficiency of services, please refer to the Notes below for further information about where these measures will continue to be reported.

| Crime and Corruption Commission                                               | Notes | 2014-15<br>Target/Est. | 2014-15<br>Est. Actual | 2015-16<br>Target/Est. |
|-------------------------------------------------------------------------------|-------|------------------------|------------------------|------------------------|
| <b>Service area: Crime Fighting and Anti-Corruption</b>                       |       |                        |                        |                        |
| Percentage of coercive hearings which add value to major crime investigations | 1     | 95%                    | 100%                   | Discontinued measure   |
| Net value of criminal proceeds restrained (\$'000)                            | 1,2   | 18,000                 | 17,500                 | Discontinued measure   |
| Net value of assets forfeited (\$'000)                                        | 1,3   | 7,000                  | 8,200                  | Discontinued measure   |
| Percentage of recommendations to agencies accepted                            | 4     | 85%                    | 90%                    | Discontinued measure   |

### Notes:

1. The CCC has retained only those measures that best express the efficiency or effectiveness of services delivered. Discontinued measures of activity (input/output) will be publicly available through alternative communication channels, including the annual report.
2. It is anticipated that actual restraints for 2014-15 will be lower than anticipated due to matters taking longer to commence whilst additional inquiries are conducted to determine the confiscation scheme which will yield the best return to the State.
3. Forfeitures are expected to be higher than anticipated due to an increased number of high value matters being finalised.
4. The discontinuation of this measure is consistent with changes to the agency's jurisdiction, in particular, the removal of its misconduct prevention function.

# Income statement

| Crime and Corruption Commission      | Notes  | 2014-15<br>Budget<br>\$'000 | 2014-15<br>Est. Act.<br>\$'000 | 2015-16<br>Budget<br>\$'000 |
|--------------------------------------|--------|-----------------------------|--------------------------------|-----------------------------|
| <b>INCOME</b>                        |        |                             |                                |                             |
| Taxes                                |        | ..                          | ..                             | ..                          |
| User charges and fees                |        | ..                          | ..                             | ..                          |
| Grants and other contributions       | 1,6,11 | 52,179                      | 53,102                         | 53,584                      |
| Interest                             | 2      | 650                         | 558                            | 650                         |
| Other revenue                        | 3,7    | 55                          | 175                            | 219                         |
| Gains on sale/revaluation of assets  |        | 70                          | 38                             | 70                          |
| <b>Total income</b>                  |        | <b>52,954</b>               | <b>53,873</b>                  | <b>54,523</b>               |
| <b>EXPENSES</b>                      |        |                             |                                |                             |
| Employee expenses                    | 4,8,12 | 38,407                      | 37,822                         | 37,663                      |
| Supplies and services                | 5,9,13 | 11,752                      | 12,887                         | 13,848                      |
| Grants and subsidies                 |        | ..                          | ..                             | ..                          |
| Depreciation and amortisation        | 10,14  | 2,617                       | 2,626                          | 2,825                       |
| Finance/borrowing costs              |        | 65                          | 77                             | 74                          |
| Other expenses                       |        | 108                         | 115                            | 105                         |
| Losses on sale/revaluation of assets |        | 5                           | 3                              | 8                           |
| <b>Total expenses</b>                |        | <b>52,954</b>               | <b>53,530</b>                  | <b>54,523</b>               |
| <b>OPERATING SURPLUS/(DEFICIT)</b>   |        | <b>..</b>                   | <b>343</b>                     | <b>..</b>                   |

# Balance sheet

| Crime and Corruption Commission              | Notes    | 2014-15<br>Budget<br>\$'000 | 2014-15<br>Est. Act.<br>\$'000 | 2015-16<br>Budget<br>\$'000 |
|----------------------------------------------|----------|-----------------------------|--------------------------------|-----------------------------|
| <b>CURRENT ASSETS</b>                        |          |                             |                                |                             |
| Cash assets                                  | 15,22,28 | 11,429                      | 12,793                         | 14,240                      |
| Receivables                                  | 16       | 872                         | 763                            | 763                         |
| Other financial assets                       |          | ..                          | ..                             | ..                          |
| Inventories                                  |          | ..                          | ..                             | ..                          |
| Other                                        |          | 577                         | 516                            | 516                         |
| Non financial assets held for sale           |          | ..                          | ..                             | ..                          |
| <b>Total current assets</b>                  |          | <b>12,878</b>               | <b>14,072</b>                  | <b>15,519</b>               |
| <b>NON-CURRENT ASSETS</b>                    |          |                             |                                |                             |
| Receivables                                  |          | ..                          | ..                             | ..                          |
| Other financial assets                       |          | ..                          | ..                             | ..                          |
| Property, plant and equipment                | 17,23,29 | 11,045                      | 11,888                         | 10,177                      |
| Intangibles                                  |          | 285                         | 293                            | 213                         |
| Other                                        |          | 15                          | 17                             | 17                          |
| <b>Total non-current assets</b>              |          | <b>11,345</b>               | <b>12,198</b>                  | <b>10,407</b>               |
| <b>TOTAL ASSETS</b>                          |          | <b>24,223</b>               | <b>26,270</b>                  | <b>25,926</b>               |
| <b>CURRENT LIABILITIES</b>                   |          |                             |                                |                             |
| Payables                                     | 18,24    | 2,840                       | 3,707                          | 3,757                       |
| Accrued employee benefits                    | 19,25,30 | 1,730                       | 2,505                          | 2,745                       |
| Interest bearing liabilities and derivatives |          | ..                          | ..                             | ..                          |
| Provisions                                   |          | ..                          | ..                             | ..                          |
| Other                                        |          | 311                         | 311                            | 311                         |
| <b>Total current liabilities</b>             |          | <b>4,881</b>                | <b>6,523</b>                   | <b>6,813</b>                |
| <b>NON-CURRENT LIABILITIES</b>               |          |                             |                                |                             |
| Payables                                     |          | ..                          | ..                             | ..                          |
| Accrued employee benefits                    | 20,26    | 645                         | ..                             | ..                          |
| Interest bearing liabilities and derivatives |          | ..                          | ..                             | ..                          |
| Provisions                                   | 21,31    | 1,907                       | 2,033                          | 2,107                       |
| Other                                        | 27,32    | 1,896                       | 1,895                          | 1,187                       |
| <b>Total non-current liabilities</b>         |          | <b>4,448</b>                | <b>3,928</b>                   | <b>3,294</b>                |
| <b>TOTAL LIABILITIES</b>                     |          | <b>9,329</b>                | <b>10,451</b>                  | <b>10,107</b>               |
| <b>NET ASSETS/(LIABILITIES)</b>              |          | <b>14,894</b>               | <b>15,819</b>                  | <b>15,819</b>               |
| <b>EQUITY</b>                                |          |                             |                                |                             |
| <b>TOTAL EQUITY</b>                          |          | <b>14,894</b>               | <b>15,819</b>                  | <b>15,819</b>               |

# Cash flow statement

| Crime and Corruption Commission                             | Notes    | 2014-15<br>Budget<br>\$'000 | 2014-15<br>Est. Act.<br>\$'000 | 2015-16<br>Budget<br>\$'000 |
|-------------------------------------------------------------|----------|-----------------------------|--------------------------------|-----------------------------|
| <b>CASH FLOWS FROM OPERATING ACTIVITIES</b>                 |          |                             |                                |                             |
| <b>Inflows:</b>                                             |          |                             |                                |                             |
| User charges and fees                                       |          | ..                          | ..                             | ..                          |
| Grants and other contributions                              | 37,42    | 52,179                      | 52,172                         | 52,634                      |
| Interest received                                           |          | 650                         | 558                            | 650                         |
| Taxes                                                       |          | ..                          | ..                             | ..                          |
| Other                                                       | 33,38    | 1,971                       | 2,091                          | 2,135                       |
| <b>Outflows:</b>                                            |          |                             |                                |                             |
| Employee costs                                              | 34,39    | (38,347)                    | (38,030)                       | (37,423)                    |
| Supplies and services                                       | 35,40,43 | (13,595)                    | (13,908)                       | (14,662)                    |
| Grants and subsidies                                        |          | ..                          | ..                             | ..                          |
| Borrowing costs                                             |          | (65)                        | (77)                           | (74)                        |
| Other                                                       | 41,44    | (683)                       | (676)                          | (841)                       |
| <b>Net cash provided by or used in operating activities</b> |          | <b>2,110</b>                | <b>2,130</b>                   | <b>2,419</b>                |
| <b>CASH FLOWS FROM INVESTING ACTIVITIES</b>                 |          |                             |                                |                             |
| <b>Inflows:</b>                                             |          |                             |                                |                             |
| Sales of non financial assets                               |          | 246                         | 216                            | 243                         |
| Investments redeemed                                        |          | ..                          | ..                             | ..                          |
| Loans and advances redeemed                                 |          | ..                          | ..                             | ..                          |
| <b>Outflows:</b>                                            |          |                             |                                |                             |
| Payments for non financial assets                           | 36,45    | (1,198)                     | (1,589)                        | (1,215)                     |
| Payments for investments                                    |          | ..                          | ..                             | ..                          |
| Loans and advances made                                     |          | ..                          | ..                             | ..                          |
| <b>Net cash provided by or used in investing activities</b> |          | <b>(952)</b>                | <b>(1,373)</b>                 | <b>(972)</b>                |
| <b>CASH FLOWS FROM FINANCING ACTIVITIES</b>                 |          |                             |                                |                             |
| <b>Inflows:</b>                                             |          |                             |                                |                             |
| Borrowings                                                  |          | ..                          | ..                             | ..                          |
| Equity injections                                           |          | ..                          | ..                             | ..                          |
| <b>Outflows:</b>                                            |          |                             |                                |                             |
| Borrowing redemptions                                       |          | ..                          | ..                             | ..                          |
| Finance lease payments                                      |          | ..                          | ..                             | ..                          |
| Equity withdrawals                                          |          | ..                          | ..                             | ..                          |
| <b>Net cash provided by or used in financing activities</b> |          | <b>..</b>                   | <b>..</b>                      | <b>..</b>                   |
| <b>Net increase/(decrease) in cash held</b>                 |          | <b>1,158</b>                | <b>757</b>                     | <b>1,447</b>                |
| <b>Cash at the beginning of financial year</b>              |          | <b>10,271</b>               | <b>12,036</b>                  | <b>12,793</b>               |
| Cash transfers from restructure                             |          | ..                          | ..                             | ..                          |
| <b>Cash at the end of financial year</b>                    |          | <b>11,429</b>               | <b>12,793</b>                  | <b>14,240</b>               |

# Explanation of variances in the financial statements

## Income statement

### Major variations between 2014-15 Budget and 2014-15 Estimated Actual include:

1. The increase in grants and other contributions is primarily due to services received below fair value from Queensland Police Service (QPS). The services relate to salary costs for an additional physical surveillance team allocated to the Commission during the financial year. As per Treasury policy, an equal amount is recognised as revenue and an expense.
2. The decrease in interest earnings is due to lower than budgeted interest rates on fixed deposit investments.
3. The increase in other revenue is mainly due to the recoupment of prior year legal awarded costs for a confiscation matter that has now been settled.
4. The decrease in employee expenditure is primarily due to 3 senior positions which were created as part of the new CCC organisational restructure being vacant throughout the financial year.
5. The increase in supplies and services is primarily due to services received below fair value from QPS. The services relate to salary costs for an additional physical surveillance team allocated to the Commission during the financial year. As per Treasury policy, an equal amount is recognised as revenue and an expense.

### Major variations between 2014-15 Budget and 2015-16 Budget include:

6. The increase in grants and other contributions is primarily due to funding enterprise bargaining (EB) increases and the cyclical (4-5 yearly) standard operating environment (SOE) replacement program. The increase is also impacted by the services received below fair value from QPS, which is recognised as a revenue and an expense in accordance with Treasury policy. These amounts have been offset by a decrease in grant funding for Outlaw Motorcycle Criminal Gangs (OMCGs) in the 2015-16 financial year.
7. The increase in other revenue is due to anticipated proceeds on the sale of old computer equipment in 2015-16 due to the SOE replacement program.
8. The decrease in employee expenditure is primarily due to the expiration of temporary grant funding on 31 December 2014 for OMCG initiatives.
9. The increase in supplies and services is mainly due to the SOE replacement program. Also contributing is services received below fair value from QPS.
10. The increase in estimated depreciation and amortisation is mainly due to higher write-offs for leasehold improvements as a result of additional improvements made to office accommodation during the financial year. Also contributing is a financial year end accounting adjustment which increased the provision for costs to restore the leased premises to their original condition. This amount is added to the cost of leasehold asset and written off over the remaining term of the lease, thereby increasing the depreciation write-off.

### Major variations between 2014-15 Estimated Actual and the 2015-16 Budget include:

11. The increase in grants and other contributions is primarily due to funding for EB increases and the cyclical (4-5 yearly) SOE replacement program. These amounts have been offset by a decrease in grant funding for OMCGs in the 2015-16 financial year.
12. The decrease in employee expenses is primarily due to the expiration of temporary grant funding for OMCG activities in the 2014-15 financial year.
13. The increase in supplies and services is primarily due to the SOE replacement program which is scheduled for roll-out during 2015-16.
14. The increase in budgeted depreciation and amortisation in the 2015-16 is mainly due to higher asset purchases in the 2014-15 financial year and the timing of asset purchases. Assets replaced in the last quarter of the 2014-15 and estimated to be replaced early 2015-16, have led to higher depreciation write-offs during the 2015-16 financial year.

## Balance sheet

### Major variations between 2014-15 Budget and 2014-15 Estimated Actual include:

15. The increase in cash assets is primarily due to higher creditors and employee benefits owing at 30 June 2015.

16. The decrease in receivables is mainly due to lower than anticipated long service leave payments receivable from QSuper at 30 June 2015.
17. The increase in property, plant and equipment is due to additional leasehold improvements made during the financial year for office accommodation. The increase is also due to a financial year end accounting adjustment to increase the provision for costs to restore the leased premises to their original condition. The cost of the provision for restoration is added to the cost of leasehold asset and written off over the remaining term of the lease.
18. The increase in payables is due to higher operating and capital expenditure during June 2015 due to the completion of some IT projects.
19. The increase in accrued employee benefits is primarily due to an accounting adjustment to recognise the full value of annual leave entitlements as a current liability as the Commission does not have an unconditional right to defer the settlement of the liability for at least 12 months after the reporting period.
20. The decrease in non-current employee benefits is due to an accounting adjustment to reclassify annual leave entitlements as a current liability as the Commission does not have an unconditional right to defer the settlement of the liability for at least 12 months after the reporting period.
21. The increase in the provision for restoration costs is due to an adjustment to discount the provision to its present value using a rate that reflects current market assessments and risks specific to the liability.

**Major variations between 2014-15 Budget and 2015-16 Budget include:**

22. The increase in cash assets is primarily due to higher than budgeted payables and accrued employee benefits anticipated as owing at 30 June 2016. Also contributing is higher depreciation writeoffs for leasehold improvements compared to capital acquisitions for leasehold improvements.
23. The decrease in property, plant and equipment is primarily due to depreciation write-offs for leasehold improvements to Green Square office accommodation, which decreases the book value of the asset.
24. The increase in payables is due to higher anticipated operating and capital expenditure during June 2016.
25. The increase in accrued employee benefits is primarily due to an accounting adjustment to recognise the full value of annual leave entitlements as a current liability as the Commission does not have an unconditional right to defer the settlement of the liability for at least 12 months after the reporting period. The increase is also impacted by higher anticipated salary and overtime accruals due to the timing of payroll payments.
26. The decrease in non-current employee benefits is due to an accounting adjustment to reclassify annual leave entitlements as a current liability as the Commission does not have an unconditional right to defer the settlement of the liability for at least 12 months after the reporting period.
27. The decrease in other non-current liabilities from the adjusted budget is due to accrual accounting adjustments to recognise lease expenditure in equal instalments over the term of the lease. Higher cash lease payments compared to accrued expenditure will have the effect of reducing the lease liability during the financial year and ultimately extinguishing the liability to zero upon expiry of the lease.

**Major variations between 2014-15 Estimated Actual and the 2015-16 Budget include:**

28. The increase in cash assets is mainly due to lower cash payments for property, plant and equipment in the 2015-16 year, coupled with higher anticipated salary and overtime accruals as a result of the timing of payroll payments.
29. The decrease in property, plant and equipment is primarily due to depreciation write-offs for leasehold improvements to Green Square office accommodation, which decreases the book value of the asset. In addition, there are fewer capital replacements in 2015-16 compared with 2014-15.
30. The increase in accrued employee benefits is primarily due to higher anticipated salary and overtime accruals as a result of the timing of payroll payments.
31. The increase in the provision for restoration costs is due to anticipated movements in bond rates which are used to discount the provision to its present value.
32. The decrease in other non-current liabilities from the adjusted budget is due to accrual accounting adjustments to recognise lease expenditure in equal instalments over the term of the lease. Higher cash lease payments compared to accrued expenditure will have the effect of reducing the lease liability during the financial year and ultimately extinguishing the liability to zero upon expiry of the lease.

# Cash flow statement

## Major variations between 2014-15 Budget and 2014-15 Estimated Actual include:

33. Increase in other inflows is mainly due to a refund for prior year legal awarded costs for a confiscation matter that has now been settled.
34. Lower estimated employee costs than budgeted is due to 3 senior positions held vacant throughout the financial year.
35. The increase in supplies and services is mainly due to software licences expected to be purchased by the end of the 2014-15 financial year, in addition to cash payments made in advance for computer software and hardware maintenance and subscriptions.
36. The increase in payments for non-financial assets is due to additional leasehold improvements for office accommodation expected to be paid by the end of the financial year.

## Major variations between 2014-15 Budget and 2015-16 Budget include:

37. The increase in grants and other contributions is primarily due to funding for EB increases and the cyclical (4-5 yearly) SOE replacement program. These amounts have been offset by a decrease in grant funding for OMCGs in the 2015-16 financial year.
38. The increase in other revenue is due to anticipated proceeds on the sale of old computer equipment in 2015-16 due to the SOE replacement program.
39. The decrease in employee costs in 2015-16 is due to the timing of cash payroll payments at the end of the financial year.
40. The increase in supplies and services is primarily due to payments expected to be made for the SOE replacement program which is scheduled for roll-out during 2015-16.
41. The increase in other operating outflows is due to higher cash lease payments than lease expenses recognised.

## Major variations between 2014-15 Estimated Actual and the 2015-16 Budget include:

42. The increase in grants and other contributions is primarily due to funding for EB increases and the cyclical (4-5 yearly) SOE replacement program. These amounts have been offset by a decrease in grant funding for OMCGs in the 2015-16 financial year.
43. The increase in supplies and services is primarily due to payments expected to be made for the SOE replacement program which is scheduled for roll-out during 2015-16.
44. The increase in other operating outflows is due to higher cash lease payments than lease expenses recognised.
45. The decrease in payments for non-financial assets is due to leasehold improvements for office accommodation which was made in the 2014-15 financial year only.

# Statutory body

## Legal Aid Queensland

### Overview

Legal Aid Queensland's (LAQ) purpose is to provide front-line legal services to financially disadvantaged Queenslanders. Our services include community legal education, information, advice, duty lawyer services, court and tribunal representation, and dispute resolution.

LAQ aims to be a leader in a fair justice system where people can understand and protect their legal rights. Our strategic objectives are to:

- support early resolution of legal problems
- support social inclusion
- provide quality and cost-effective legal services state-wide
- progress our vision through collaboration and policy leadership
- build on our business capability and sustainability.

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

Key factors likely to impact on LAQ in the coming year include Australian Government funding reductions which will adversely affect family law services.

The Queensland Government is also committed to increasing, over time, the funding provided for state-funded legal assistance services to a level that is at least equal to the national average per capita.

### Service performance

During 2014-15, LAQ:

- clients accessed our legal education, information (via telephone, face-to-face and website) and referrals services on more than 1.56 million occasions
- delivered more than 52,500 legal advice, minor assistance and advocacy services
- provided more than 81,000 duty lawyer services
- invested \$56 million in grants to private lawyers to provide legal aid services
- administered Australian and Queensland Government funding for 40 community legal centres
- expanded the referral pathways for advice program to Toowoomba, Bundaberg and Mackay
- convened legal assistance forums to improve legal assistance sector collaboration
- established new domestic violence (Southport) and child protection (Cairns and Townsville) duty lawyer services
- developed best practice guidelines for working with children and young people
- refurbished our Rockhampton, Bundaberg and Woodridge offices.

During 2015-16, LAQ expects to:

- continue to provide quality front-line legal services
- expand our child protection and domestic violence duty lawyer services to new sites
- expand our Farm and Rural Legal Service
- implement an ICT Strategic Plan and an HR Workforce Plan
- complete the LAQ website redevelopment to improve its usability and accessibility.

# Service performance

## Performance statement

### Provision of Legal Services

#### Service area objective

To provide quality and timely legal services to financially disadvantaged people.

#### Service area description

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

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

| Legal Aid Queensland                                                                   | Notes | 2014-15<br>Target/Est. | 2014-15<br>Est. Actual | 2015-16<br>Target/Est. |
|----------------------------------------------------------------------------------------|-------|------------------------|------------------------|------------------------|
| <b>Service Area: Provision of Legal Services</b>                                       |       |                        |                        |                        |
| <b>Service standards</b>                                                               |       |                        |                        |                        |
| <i>Effectiveness measures</i>                                                          |       |                        |                        |                        |
| Percentage of administrative decisions referred to external review that are overturned | 1     | 6%                     | 5.9%                   | 6%                     |
| Average time spent with client to provide legal advice                                 | 2     | 30 minutes             | 28.8 minutes           | 30 minutes             |
| Average time per client for crime duty lawyer service                                  | 3     | 30 minutes             | 29.6 minutes           | 30 minutes             |
| <i>Efficiency measures</i>                                                             | 4     |                        |                        |                        |

Notes:

1. This measure reflects the effectiveness of the decision making process for approval of grants to aid clients.
2. This measure reflects the effectiveness of legal advice services.
3. This measure reflects the effectiveness of criminal law duty lawyer services.
4. An efficiency measure is being developed for this service area and will be included in a future Service Delivery Statement.

# Staffing<sup>1</sup>

| Legal Aid Queensland | Notes | 2014-15<br>Budget | 2014-15<br>Est. Actual | 2015-16<br>Budget |
|----------------------|-------|-------------------|------------------------|-------------------|
| Legal Aid Queensland | 2,3   | 450               | 441                    | 425               |

Notes:

1. Full-time equivalents (FTEs) as at 30 June
2. The decrease for 2014-15 Estimated Actual is due to the Commonwealth Legal Assistance program that ceased.
3. The decrease for 2015-16 Budget is due to vacancies and partial FTE decreases, as well as the impact of a reduction in \$1.5 million in Commonwealth funding.

# Income statement

| Legal Aid Queensland                 | Notes | 2014-15<br>Budget<br>\$'000 | 2014-15<br>Est. Act.<br>\$'000 | 2015-16<br>Budget<br>\$'000 |
|--------------------------------------|-------|-----------------------------|--------------------------------|-----------------------------|
| <b>INCOME</b>                        |       |                             |                                |                             |
| Taxes                                |       | ..                          | ..                             | ..                          |
| User charges and fees                |       | 2,250                       | 2,250                          | 2,300                       |
| Grants and other contributions       | 1,8   | 127,964                     | 124,091                        | 127,068                     |
| Interest                             | 2,9   | 1,690                       | 1,560                          | 1,690                       |
| Other revenue                        |       | 5                           | 5                              | 5                           |
| Gains on sale/revaluation of assets  |       | ..                          | ..                             | ..                          |
| <b>Total income</b>                  |       | <b>131,909</b>              | <b>127,906</b>                 | <b>131,063</b>              |
| <b>EXPENSES</b>                      |       |                             |                                |                             |
| Employee expenses                    |       | 43,823                      | 42,923                         | 43,888                      |
| Supplies and services                | 3,6   | 69,846                      | 67,199                         | 66,951                      |
| Grants and subsidies                 | 7,10  | 16,099                      | 16,295                         | 18,082                      |
| Depreciation and amortisation        | 4,11  | 1,800                       | 1,333                          | 1,800                       |
| Finance/borrowing costs              |       | ..                          | ..                             | ..                          |
| Other expenses                       |       | 91                          | 91                             | 92                          |
| Losses on sale/revaluation of assets | 5,12  | 250                         | 65                             | 250                         |
| <b>Total expenses</b>                |       | <b>131,909</b>              | <b>127,906</b>                 | <b>131,063</b>              |
| <b>OPERATING SURPLUS/(DEFICIT)</b>   |       | <b>..</b>                   | <b>..</b>                      | <b>..</b>                   |

# Balance sheet

| Legal Aid Queensland                         | Notes | 2014-15<br>Budget<br>\$'000 | 2014-15<br>Est. Act.<br>\$'000 | 2015-16<br>Budget<br>\$'000 |
|----------------------------------------------|-------|-----------------------------|--------------------------------|-----------------------------|
| <b>CURRENT ASSETS</b>                        |       |                             |                                |                             |
| Cash assets                                  | 13,15 | 30,442                      | 34,653                         | 34,402                      |
| Receivables                                  |       | 1,781                       | 2,009                          | 2,009                       |
| Other financial assets                       |       | ..                          | ..                             | ..                          |
| Inventories                                  |       | ..                          | ..                             | ..                          |
| Other                                        |       | 496                         | 661                            | 661                         |
| Non financial assets held for sale           |       | ..                          | ..                             | ..                          |
| <b>Total current assets</b>                  |       | <b>32,719</b>               | <b>37,323</b>                  | <b>37,072</b>               |
| <b>NON-CURRENT ASSETS</b>                    |       |                             |                                |                             |
| Receivables                                  |       | 505                         | 388                            | 388                         |
| Other financial assets                       |       | ..                          | ..                             | ..                          |
| Property, plant and equipment                | 14,16 | 26,396                      | 21,457                         | 22,208                      |
| Intangibles                                  |       | 2,626                       | 2,637                          | 2,137                       |
| Other                                        |       | ..                          | ..                             | ..                          |
| <b>Total non-current assets</b>              |       | <b>29,527</b>               | <b>24,482</b>                  | <b>24,733</b>               |
| <b>TOTAL ASSETS</b>                          |       | <b>62,246</b>               | <b>61,805</b>                  | <b>61,805</b>               |
| <b>CURRENT LIABILITIES</b>                   |       |                             |                                |                             |
| Payables                                     |       | 2,134                       | 2,196                          | 2,096                       |
| Accrued employee benefits                    |       | 3,416                       | 3,346                          | 3,446                       |
| Interest bearing liabilities and derivatives |       | ..                          | ..                             | ..                          |
| Provisions                                   |       | 14,877                      | 14,462                         | 14,462                      |
| Other                                        |       | 92                          | 253                            | 253                         |
| <b>Total current liabilities</b>             |       | <b>20,519</b>               | <b>20,257</b>                  | <b>20,257</b>               |
| <b>NON-CURRENT LIABILITIES</b>               |       |                             |                                |                             |
| Payables                                     |       | ..                          | ..                             | ..                          |
| Accrued employee benefits                    |       | 846                         | 764                            | 764                         |
| Interest bearing liabilities and derivatives |       | ..                          | ..                             | ..                          |
| Provisions                                   |       | 3,692                       | 3,867                          | 3,867                       |
| Other                                        |       | ..                          | ..                             | ..                          |
| <b>Total non-current liabilities</b>         |       | <b>4,538</b>                | <b>4,631</b>                   | <b>4,631</b>                |
| <b>TOTAL LIABILITIES</b>                     |       | <b>25,057</b>               | <b>24,888</b>                  | <b>24,888</b>               |
| <b>NET ASSETS/(LIABILITIES)</b>              |       | <b>37,189</b>               | <b>36,917</b>                  | <b>36,917</b>               |
| <b>EQUITY</b>                                |       |                             |                                |                             |
| <b>TOTAL EQUITY</b>                          |       | <b>37,189</b>               | <b>36,917</b>                  | <b>36,917</b>               |

# Cash flow statement

| Legal Aid Queensland                                        | Notes | 2014-15<br>Budget<br>\$'000 | 2014-15<br>Est. Act.<br>\$'000 | 2015-16<br>Budget<br>\$'000 |
|-------------------------------------------------------------|-------|-----------------------------|--------------------------------|-----------------------------|
| <b>CASH FLOWS FROM OPERATING ACTIVITIES</b>                 |       |                             |                                |                             |
| <b>Inflows:</b>                                             |       |                             |                                |                             |
| User charges and fees                                       |       | 2,000                       | 2,185                          | 2,050                       |
| Grants and other contributions                              | 17,23 | 127,964                     | 124,091                        | 127,068                     |
| Interest received                                           |       | 1,690                       | 1,560                          | 1,690                       |
| Taxes                                                       |       | ..                          | ..                             | ..                          |
| Other                                                       |       | 4,081                       | 4,081                          | 4,081                       |
| <b>Outflows:</b>                                            |       |                             |                                |                             |
| Employee costs                                              |       | (43,723)                    | (42,823)                       | (43,788)                    |
| Supplies and services                                       | 18,20 | (73,987)                    | (71,340)                       | (71,092)                    |
| Grants and subsidies                                        | 21,24 | (16,099)                    | (16,295)                       | (18,082)                    |
| Borrowing costs                                             |       | ..                          | ..                             | ..                          |
| Other                                                       |       | (126)                       | (126)                          | (127)                       |
| <b>Net cash provided by or used in operating activities</b> |       | <b>1,800</b>                | <b>1,333</b>                   | <b>1,800</b>                |
| <b>CASH FLOWS FROM INVESTING ACTIVITIES</b>                 |       |                             |                                |                             |
| <b>Inflows:</b>                                             |       |                             |                                |                             |
| Sales of non financial assets                               |       | ..                          | 1                              | ..                          |
| Investments redeemed                                        |       | ..                          | ..                             | ..                          |
| Loans and advances redeemed                                 |       | ..                          | ..                             | ..                          |
| <b>Outflows:</b>                                            |       |                             |                                |                             |
| Payments for non financial assets                           | 19,22 | (3,261)                     | (2,278)                        | (2,051)                     |
| Payments for investments                                    |       | ..                          | ..                             | ..                          |
| Loans and advances made                                     |       | ..                          | ..                             | ..                          |
| <b>Net cash provided by or used in investing activities</b> |       | <b>(3,261)</b>              | <b>(2,277)</b>                 | <b>(2,051)</b>              |
| <b>CASH FLOWS FROM FINANCING ACTIVITIES</b>                 |       |                             |                                |                             |
| <b>Inflows:</b>                                             |       |                             |                                |                             |
| Borrowings                                                  |       | ..                          | ..                             | ..                          |
| Equity injections                                           |       | ..                          | ..                             | ..                          |
| <b>Outflows:</b>                                            |       |                             |                                |                             |
| Borrowing redemptions                                       |       | ..                          | ..                             | ..                          |
| Finance lease payments                                      |       | ..                          | ..                             | ..                          |
| Equity withdrawals                                          |       | ..                          | ..                             | ..                          |
| <b>Net cash provided by or used in financing activities</b> |       | <b>..</b>                   | <b>..</b>                      | <b>..</b>                   |
| <b>Net increase/(decrease) in cash held</b>                 |       | <b>(1,461)</b>              | <b>(944)</b>                   | <b>(251)</b>                |
| <b>Cash at the beginning of financial year</b>              |       | <b>31,903</b>               | <b>35,597</b>                  | <b>34,653</b>               |
| Cash transfers from restructure                             |       | ..                          | ..                             | ..                          |
| <b>Cash at the end of financial year</b>                    |       | <b>30,442</b>               | <b>34,653</b>                  | <b>34,402</b>               |

# Explanation of variances in the financial statements

## Income statement

### Major variations between 2014-15 Budget and 2014-15 Estimated Actual include:

1. The decrease is primarily due to one-off additional funding from the Australian Government for the Legal Assistance Program not being received along with a reduced funding recovery from the Australian Government for reimbursement associated with expensive criminal cases.
2. The decrease is primarily associated with the reduction in investment interest rates over the financial year that has been driven by the fall in Reserve Bank of Australia cash rates.
3. The decrease is primarily attributable to expenditure not incurred resulting from the cancellation of one off Australian Government Legal Assistance Program funding in 2014-15.
4. The reduced expenditure associated with depreciation and amortisation is primarily attributable to valuation decrement associated with the building component following the independent valuation of the 44 Herschel Street property as at 30 June 2014.
5. The reduction is due to a lower than anticipated level of bad debt write-off for 2014-15 financial year.

### Major variations between 2014-15 Budget and 2015-16 Budget include:

6. The decrease is primarily attributable to expenditure not incurred resulting from the cancellation of one off Australian Government Legal Assistance Program funding in 2014-15.
7. This increase in grants and subsidies expenditure is primarily attributable to the increased grant funding for Community Legal Centres across the State.

### Major variations between 2014-15 Estimated Actual and the 2015-16 Budget include:

8. The overall increase is primarily related to the increased funding for Community Legal Centres across the State as well as one-off Queensland Government funding for additional Domestic Violence Duty Lawyer services and state funding indexation. This is off-set by the reduction in Australian Government funding for 2015-16
9. The budgeted increase in interest revenue for 2015-16 relates to a slightly higher level of return from investment funds comparable to years prior to 2014-15.
10. The increase in grants and subsidies expenditure is primarily attributable to the increased grant funding for Community Legal Centres across the State.
11. The increase in expenditure expected in 2015-16 from 2014-15 is primarily associated with leasehold improvements to buildings that were capitalised during the 2014-15 financial year.
12. The increase is associated with 2015-16 bad debt write offs to be similar to years prior to 2014-15.

## Balance sheet

### Major variations between 2014-15 Budget and 2014-15 Estimated Actual include:

13. The increase primarily reflects a higher actual opening cash position compared to budget due to lower actual costs incurred for supplies and services due to timing differences.
14. The reduction is due to a building valuation decrement associated with an independent revaluation of the property at 44 Herschel Street, Brisbane as at 30 June 2014.

### Major variations between 2014-15 Budget and 2015-16 Budget include:

15. The increase primarily reflects the higher actual end of year cash position for 2014-15 (refer to note 13) as well as fully expending the 2015-16 budget.
16. The reduction is due to a building valuation decrement associated with an independent revaluation of the property at 44 Herschel Street, Brisbane as at 30 June 2014.

# Cash flow statement

## Major variations between 2014-15 Budget and 2014-15 Estimated Actual include:

17. The decrease is primarily due to one-off additional funding from the Australian Government for the Legal Assistance Program previously expected but not received along with a reduced funding recovery from the Australian Government for reimbursement associated with expensive criminal cases.
18. The decrease is primarily attributable to expenditure not incurred resulting from the cancellation of one off Australian Government Legal Assistance Program funding in 2014-15.
19. The reduction is primarily due to costs that were originally expected to be capital in nature but have been deemed operational due to the valuation decrement associated with the building component of the 30 June 2014 independant valuation of 44 Herschel Street Brisbane.

## Major variations between 2014-15 Budget and 2015-16 Budget include:

20. The decrease is primarily due to the cancellation of one off Australian Government Legal Assistance Program funding in 2014-15.
21. This increase in grants and subsidies expenditure is primarily attributable to the increased grant funding for Community Legal Centres across the State.
22. The reduction in capital expenditure budgeted for 2015-16 compared to 2014-15 budget is due to LAQ's capital programme that varies from year to year.

## Major variations between 2014-15 Estimated Actual and the 2015-16 Budget include:

23. The overall increase is primarily related to the increased funding for Community Legal Centres across the State as well as one-off Queensland Government funding for additional Domestic Violence Duty Lawyer services and state funding indexation. This is off-set by the reduction in Australian Government funding for 2015-16.
24. This increase in grants and subsidies expenditure is primarily attributable to the increased grant funding for Community Legal Centres across the State.

# Office of the Information Commissioner

## Overview

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

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

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

Improving agency RTI and IP practices, monitoring and reporting on agency compliance, and providing independent, timely and fair external review and privacy complaint mediation services are critical to supporting integrity and accountability of government agencies across the Queensland public sector, including local governments, universities, Hospital and Health Services and Queensland Government departments. Increasing the flow of information from government to the community under the RTI Act, where appropriate, increases transparency of, and community participation in, government decision-making.

Demand for external review of agency decisions about access to documents continues to significantly exceed the level of demand prior to the introduction of the RTI Act and the IP Act in 2009. The Office continues to focus on improving awareness and agency practices, which assists in managing demand. The Information Commissioner has also recommended that a number of options that may reduce review demand be considered by the Government as part of the review of the RTI Act and the IP Act. Access to temporary funds from cash reserves for the additional external review demand has been approved for 2015-16 pending the completion of the legislative review and demand management solutions.

## Service performance

In 2014-15 the Office implemented initiatives to improve RTI and IP practices, and manage application and complaint demand, including:

- promoting greater use of online access to information and administrative access schemes, including through the Right to Information Day 2014 campaign with agencies and regional radio across Queensland
- supporting agencies to apply good practices by release of an occasional paper with the Australia and New Zealand School of Government, "Transparency and the Performance of Outsourced Government Services" highlighting lessons for public sector managers and government
- timely finalisation of external reviews and mediation of privacy complaints
- assessing the implementation by agencies of the recommendations of the 2012 Camera Surveillance and Privacy review to be finalised in 2015-16
- conducting audits of regional agencies, including local governments, universities and Hospital and Health Services on their compliance with certain legislative obligations.

Major deliverables for 2015-16 include:

- identifying further opportunities to engage with agency leaders and senior executive management to improve awareness and support critical changes to practices throughout agencies
- engaging with the community, including a range of stakeholder organisations, to promote greater awareness of right to information and privacy and to improve effectiveness of the Office's services
- providing targeted agency training and resources to improve practices and meet identified stakeholder needs, including about emerging technologies
- building our workforce capacity and capability, and reviewing policies and procedures to increase efficiency, effectiveness and staff satisfaction
- recommending and commenting on changes to improve the RTI and IP Acts.

# Service performance

## Performance statement

### Independent Right to Information and Information Privacy Services and Reporting

#### Service area objective

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

#### Service area description

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

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

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

#### Services

- External Review
- Privacy Advice and Complaint Mediation
- Assistance and Monitoring

| Office of the Information Commissioner                                                                                                          | Notes | 2014-15<br>Target/Est. | 2014-15<br>Est. Actual | 2015-16<br>Target/Est. |
|-------------------------------------------------------------------------------------------------------------------------------------------------|-------|------------------------|------------------------|------------------------|
| <b>Service area: Independent Right to Information and Information Privacy Services and Reporting</b>                                            |       |                        |                        |                        |
| <b>Service: External Review</b>                                                                                                                 |       |                        |                        |                        |
| <b>Service standards</b><br><i>Effectiveness measures</i><br>Percentage of applicants who are satisfied with the conduct of the external review | 1     | 70%                    | 70%                    | 70%                    |
| Percentage of external reviews resolved informally compared to reviews resolved by written determination                                        | 2     | 75%                    | 80%                    | 75%                    |
| Median days to finalise an external review                                                                                                      | 3     | 90                     | 90                     | 90                     |
| <i>Efficiency measure</i><br>Percentage of external review applications finalised to received                                                   | 4     | New measure            | New measure            | 100%                   |

| Office of the Information Commissioner                                                        | Notes | 2014-15<br>Target/Est. | 2014-15<br>Est. Actual | 2015-16<br>Target/Est. |
|-----------------------------------------------------------------------------------------------|-------|------------------------|------------------------|------------------------|
| <b>Service: Privacy Advice and Complaint Mediation</b>                                        |       |                        |                        |                        |
| <b>Service standards</b>                                                                      |       |                        |                        |                        |
| <i>Effectiveness measures</i>                                                                 |       |                        |                        |                        |
| Percentage of privacy complainants satisfied with the mediation service                       | 5     | 70%                    | 70%                    | 70%                    |
| Percentage of agencies satisfied with the privacy complaint mediation service provided        | 6     | 75%                    | 75%                    | 75%                    |
| Mean average days to make a decision to accept a privacy complaint                            | 7     | 14                     | 20                     | 14                     |
| Mean average days to finalise an accepted privacy complaint                                   | 8     | 90                     | 130                    | 90                     |
| <i>Efficiency measures</i>                                                                    | 9     |                        |                        |                        |
| <b>Service: Assistance and Monitoring</b>                                                     |       |                        |                        |                        |
| <i>Effectiveness measure</i>                                                                  |       |                        |                        |                        |
| Percentage of agencies satisfied with the information and assistance provided from the Office | 10    | 80%                    | 80%                    | 80%                    |
| <i>Efficiency measures</i>                                                                    | 11    |                        |                        |                        |

Notes:

1. This is a measure of overall satisfaction under the survey calculation methodology which enables performance to be measured using a combination of factors. For external review, these factors relate to the external review process, clear communication about the process and application of the legislation, including plain English decisions, and the value of the review to the applicant.
2. Applications for external review may be resolved informally with the agreement of both parties or determined formally by a written decision. The *Right to Information Act 2009* and the *Information Privacy Act 2009* require the Information Commissioner to identify opportunities and the process for early resolution. Resolving external reviews at an early stage contributes to a timely review of applications and allows for more difficult and time intensive reviews to be dealt with earlier.
3. The Office measures its timeliness by calculating the median number of calendar days for an external review to be resolved through informal resolution or finalised through formal decisions. Timeliness has been identified as being critical to the performance of the external review function. The 90 day time frame for finalising an external review was introduced following a recommendation from a strategic review conducted in 2006 and allows a yearly comparison of the Office's performance.
4. This new service standard represents the number of review applications finalised in the financial year as a percentage of the total number of review applications received in the financial year. This service standard was previously reported in the Office's Service Delivery Statements until 2013-14 and has been reported in Annual Reports since that time.
5. This is a measure of overall satisfaction under the survey calculation methodology which enables performance to be measured using a combination of factors. These factors relate to the Office's timeliness in dealing with a complaint, how well the complainant was kept informed about the progress of the complaint, the fairness of the process, and the value to the complainant.
6. This is a measure of overall satisfaction under the agency survey calculation methodology which enables performance to be measured using a combination of factors, including relevant processes, quality of communication and information resources, and the value to the agencies of the services provided by the Office. The wording of this measure has been refined to clarify the application of this measure, however the methodology remains the same.
7. This target reflects that a proportion of privacy complaints received are outside jurisdiction and a decision not to accept is made fairly quickly. A small number of complaints require complex discussions and preliminary inquiries to determine eligibility. The Office receives a relatively small number of privacy complaints. This means that the mean average can be easily affected by wide variations in length of time to finalise individual matters, often due to matters beyond the Office's scope of influence. In 2014-15, a small number of complaints required extensive inquiries before a decision could be made as to whether to accept the complaint. This target was introduced to increase the meaningfulness of the data. When implemented, 14 days was considered to be a sufficient and appropriate timeframe. This target is to be reviewed after an appropriate timeframe.
8. The Office's role is to provide a mediation service. The Office does not have determinative powers. Finalisation of complaints is therefore affected by the participation of the parties. Mediation of an accepted complaint necessarily involves a long process of negotiation between parties, often requiring agencies to seek authority from senior levels. Each complaint is unique and varies in time taken depending on the circumstances but this measure is designed to assist in considering the time taken to resolve or attempt to mediate an outcome. In 2014-15, the Office dealt with a number of complaints that required considerable involvement of the parties, including authority from senior levels and other involvement within agencies. The privacy complaint service was introduced in 2009. The legislation commenced for government entities in 2009-10 and for local government in 2010-2011. There was no relevant comparative data either in Queensland or other

jurisdictions for this service. The numbers of complaints anticipated were unknown and this target was adopted using the external review target as a guide. This target is to be reviewed after an appropriate timeframe.

9. Efficiency measures are under consideration for future Service Delivery Statement reporting.
10. This is a measure of overall satisfaction under the agency survey calculation methodology which enables performance to be measured using a combination of factors, including relevant processes, quality of communication and information resources, and the value to the agencies of the services provided by the Office.
11. Efficiency measures are under consideration for future Service Delivery Statement reporting.

## Staffing<sup>1</sup>

| Office of the Information Commissioner                                          | Notes | 2014-15<br>Budget | 2014-15<br>Est. Actual | 2015-16<br>Budget |
|---------------------------------------------------------------------------------|-------|-------------------|------------------------|-------------------|
| Independent Right to information and Information Privacy Services and Reporting |       | 33                | 33                     | 33                |

Note:

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

# Income statement

| Office Of the Information Commissioner | Notes | 2014-15<br>Budget<br>\$'000 | 2014-15<br>Est. Act.<br>\$'000 | 2015-16<br>Budget<br>\$'000 |
|----------------------------------------|-------|-----------------------------|--------------------------------|-----------------------------|
| <b>INCOME</b>                          |       |                             |                                |                             |
| Taxes                                  |       | ..                          | ..                             | ..                          |
| User charges and fees                  |       | ..                          | ..                             | ..                          |
| Grants and other contributions         | 2     | 6,204                       | 6,204                          | 6,267                       |
| Interest                               |       | 12                          | 12                             | 12                          |
| Other revenue                          |       | ..                          | ..                             | ..                          |
| Gains on sale/revaluation of assets    |       | ..                          | ..                             | ..                          |
| <b>Total income</b>                    |       | <b>6,216</b>                | <b>6,216</b>                   | <b>6,279</b>                |
| <b>EXPENSES</b>                        |       |                             |                                |                             |
| Employee expenses                      | 1,3   | 4,587                       | 4,677                          | 5,182                       |
| Supplies and services                  | 1,4   | 1,514                       | 1,424                          | 1,485                       |
| Grants and subsidies                   |       | ..                          | ..                             | ..                          |
| Depreciation and amortisation          |       | 115                         | 115                            | 112                         |
| Finance/borrowing costs                |       | ..                          | ..                             | ..                          |
| Other expenses                         |       | ..                          | ..                             | ..                          |
| Losses on sale/revaluation of assets   |       | ..                          | ..                             | ..                          |
| <b>Total expenses</b>                  |       | <b>6,216</b>                | <b>6,216</b>                   | <b>6,779</b>                |
| <b>OPERATING SURPLUS/(DEFICIT)</b>     |       | <b>..</b>                   | <b>..</b>                      | <b>(500)</b>                |

# Balance sheet

| Office Of the Information Commissioner       | Notes | 2014-15<br>Budget<br>\$'000 | 2014-15<br>Est. Act.<br>\$'000 | 2015-16<br>Budget<br>\$'000 |
|----------------------------------------------|-------|-----------------------------|--------------------------------|-----------------------------|
| <b>CURRENT ASSETS</b>                        |       |                             |                                |                             |
| Cash assets                                  | 5     | 1,981                       | 2,102                          | 1,698                       |
| Receivables                                  |       | 24                          | 18                             | 18                          |
| Other financial assets                       |       | ..                          | ..                             | ..                          |
| Inventories                                  |       | ..                          | ..                             | ..                          |
| Other                                        |       | 26                          | 23                             | 23                          |
| Non financial assets held for sale           |       | ..                          | ..                             | ..                          |
| <b>Total current assets</b>                  |       | <b>2,031</b>                | <b>2,143</b>                   | <b>1,739</b>                |
| <b>NON-CURRENT ASSETS</b>                    |       |                             |                                |                             |
| Receivables                                  |       | ..                          | ..                             | ..                          |
| Other financial assets                       |       | ..                          | ..                             | ..                          |
| Property, plant and equipment                |       | 305                         | 286                            | 190                         |
| Intangibles                                  |       | ..                          | ..                             | ..                          |
| Other                                        |       | ..                          | ..                             | ..                          |
| <b>Total non-current assets</b>              |       | <b>305</b>                  | <b>286</b>                     | <b>190</b>                  |
| <b>TOTAL ASSETS</b>                          |       | <b>2,336</b>                | <b>2,429</b>                   | <b>1,929</b>                |
| <b>CURRENT LIABILITIES</b>                   |       |                             |                                |                             |
| Payables                                     |       | 55                          | 72                             | 72                          |
| Accrued employee benefits                    |       | 296                         | 306                            | 306                         |
| Interest bearing liabilities and derivatives |       | ..                          | ..                             | ..                          |
| Provisions                                   |       | ..                          | ..                             | ..                          |
| Other                                        |       | ..                          | ..                             | ..                          |
| <b>Total current liabilities</b>             |       | <b>351</b>                  | <b>378</b>                     | <b>378</b>                  |
| <b>NON-CURRENT LIABILITIES</b>               |       |                             |                                |                             |
| Payables                                     |       | ..                          | ..                             | ..                          |
| Accrued employee benefits                    |       | 28                          | 29                             | 29                          |
| Interest bearing liabilities and derivatives |       | ..                          | ..                             | ..                          |
| Provisions                                   |       | ..                          | ..                             | ..                          |
| Other                                        |       | ..                          | ..                             | ..                          |
| <b>Total non-current liabilities</b>         |       | <b>28</b>                   | <b>29</b>                      | <b>29</b>                   |
| <b>TOTAL LIABILITIES</b>                     |       | <b>379</b>                  | <b>407</b>                     | <b>407</b>                  |
| <b>NET ASSETS/(LIABILITIES)</b>              |       | <b>1,957</b>                | <b>2,022</b>                   | <b>1,522</b>                |
| <b>EQUITY</b>                                |       |                             |                                |                             |
| <b>TOTAL EQUITY</b>                          |       | <b>1,957</b>                | <b>2,022</b>                   | <b>1,522</b>                |

# Cash flow statement

| Office Of the Information Commissioner                      | Notes | 2014-15<br>Budget<br>\$'000 | 2014-15<br>Est. Act.<br>\$'000 | 2015-16<br>Budget<br>\$'000 |
|-------------------------------------------------------------|-------|-----------------------------|--------------------------------|-----------------------------|
| <b>CASH FLOWS FROM OPERATING ACTIVITIES</b>                 |       |                             |                                |                             |
| <b>Inflows:</b>                                             |       |                             |                                |                             |
| User charges and fees                                       |       | ..                          | ..                             | ..                          |
| Grants and other contributions                              |       | 6,204                       | 6,204                          | 6,267                       |
| Interest received                                           |       | 12                          | 12                             | 12                          |
| Taxes                                                       |       | ..                          | ..                             | ..                          |
| Other                                                       |       | ..                          | ..                             | ..                          |
| <b>Outflows:</b>                                            |       |                             |                                |                             |
| Employee costs                                              | 6,7   | (4,587)                     | (4,677)                        | (5,182)                     |
| Supplies and services                                       | 6     | (1,514)                     | (1,424)                        | (1,485)                     |
| Grants and subsidies                                        |       | ..                          | ..                             | ..                          |
| Borrowing costs                                             |       | ..                          | ..                             | ..                          |
| Other                                                       |       | ..                          | ..                             | ..                          |
| <b>Net cash provided by or used in operating activities</b> |       | <b>115</b>                  | <b>115</b>                     | <b>(388)</b>                |
| <b>CASH FLOWS FROM INVESTING ACTIVITIES</b>                 |       |                             |                                |                             |
| <b>Inflows:</b>                                             |       |                             |                                |                             |
| Sales of non financial assets                               |       | ..                          | ..                             | ..                          |
| Investments redeemed                                        |       | ..                          | ..                             | ..                          |
| Loans and advances redeemed                                 |       | ..                          | ..                             | ..                          |
| <b>Outflows:</b>                                            |       |                             |                                |                             |
| Payments for non financial assets                           |       | (19)                        | (19)                           | (16)                        |
| Payments for investments                                    |       | ..                          | ..                             | ..                          |
| Loans and advances made                                     |       | ..                          | ..                             | ..                          |
| <b>Net cash provided by or used in investing activities</b> |       | <b>(19)</b>                 | <b>(19)</b>                    | <b>(16)</b>                 |
| <b>CASH FLOWS FROM FINANCING ACTIVITIES</b>                 |       |                             |                                |                             |
| <b>Inflows:</b>                                             |       |                             |                                |                             |
| Borrowings                                                  |       | ..                          | ..                             | ..                          |
| Equity injections                                           |       | ..                          | ..                             | ..                          |
| <b>Outflows:</b>                                            |       |                             |                                |                             |
| Borrowing redemptions                                       |       | ..                          | ..                             | ..                          |
| Finance lease payments                                      |       | ..                          | ..                             | ..                          |
| Equity withdrawals                                          |       | ..                          | ..                             | ..                          |
| <b>Net cash provided by or used in financing activities</b> |       | <b>..</b>                   | <b>..</b>                      | <b>..</b>                   |
| <b>Net increase/(decrease) in cash held</b>                 |       | <b>96</b>                   | <b>96</b>                      | <b>(404)</b>                |
| <b>Cash at the beginning of financial year</b>              |       | <b>1,885</b>                | <b>2,006</b>                   | <b>2,102</b>                |
| Cash transfers from restructure                             |       | ..                          | ..                             | ..                          |
| <b>Cash at the end of financial year</b>                    |       | <b>1,981</b>                | <b>2,102</b>                   | <b>1,698</b>                |

# Explanation of variances in the financial statements

## Income statement

### Major variations between 2014-15 Budget and 2014-15 Estimated Actual include:

1. The variation is due to the Office's entry into the annual central leave scheme from 1 July 2015. The scheme was established to centrally fund annual leave obligations in the government sector. The membership of the scheme was broadened in 2014 to include some statutory bodies. The Office was accepted into the scheme in 2014-15 and was required to make an entry payment equivalent to accrued leave balances. The Office drew from its 2014-15 budget to fund entry to the scheme.

### Major variations between 2014-15 Estimated Actual and the 2015-16 Budget include:

2. The increase reflects a 2.2% increase in salary costs for enterprise bargaining partly offset by a decrease resulting from the whole-of-Government reprioritisation measure.
3. The increase is due to enterprise bargaining adjustment and the approved use of cash reserves (from accumulated surpluses) in 2015-16 to fund temporary employment of external review staff to manage additional ongoing demand pending review of legislation.
4. The increase is due to the whole-of-Government reprioritisation measure and the resumption of funding reallocated in 2014-15 only to employee expenses to facilitate OIC's entry into the annual central leave scheme.

## Balance sheet

### Major variations between 2014-15 Estimated Actual and the 2015-16 Budget include:

5. The variation is due to the approved use of cash reserves (from accumulated surpluses) in 2015-16 to fund temporary employment of external review staff to manage additional ongoing demand pending review of legislation.

## Cash flow statement

### Major variations between 2014-15 Budget and 2014-15 Estimated Actual include:

6. The variation is due to the Office's entry into the annual central leave scheme from 1 July 2015. The scheme was established to centrally fund annual leave obligations in the government sector. The membership of the scheme was broadened in 2014 to include some statutory bodies. The Office was accepted into the scheme in 2014-15 and was required to make an entry payment equivalent to accrued leave balances. The Office drew from its 2014-15 budget to fund entry to the scheme.

### Major variations between 2014-15 Estimated Actual and the 2015-16 Budget include:

7. The variation is due to the approved use of cash reserves (from accumulated surpluses) in 2015-16 to fund temporary employment of external review staff to manage additional ongoing demand pending review of legislation.

# Statutory body

## Prostitution Licensing Authority

### Overview

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

On 4 July 2014, a new brothel opened on the Sunshine Coast, bringing the total number of licensed brothels in Queensland to 27. This was the highest number of brothels since the commencement of the licensing framework on 1 July 2000. However, on 27 May 2015, the brothel in Mount Isa ceased to operate, bringing the total number of brothels in the state to 26. It is expected that brothel numbers will remain stable in 2015-16 but the continued operation of brothels is a matter for individual licensees. The size of the licensed brothel sector can be explained by: prevailing economic conditions; the return on investment in comparison to other businesses; the entrepreneurial ability of individual licensees; competition with sole operator sex workers and illegal operators; and the regulatory framework. The size of the sector directly impacts on the revenue of the PLA as approximately half of its revenue is generated from fees for brothel licences and approved manager's certificates.

### Service performance

The Crime and Corruption Commission has previously acknowledged the successful record of the PLA in regulating the state's licensed brothel sector in the context of its 2011 review of the Prostitution Act. The PLA has continued to maintain this high standard of regulation by carefully vetting applicants for brothel licences and approved manager's certificates so as to ensure that they are suitable persons for involvement in the licensed sector. The operations of licensed brothels continue to be carefully scrutinised, revealing high levels of regulatory compliance. The PLA is committed to working cooperatively with licensees and managers to further the regulation of the licensed sector in the public interest. Since the creation of the licensing framework, brothels have been free of official corruption and organised crime. Licensed brothels provide a safe and healthy environment in which prostitution takes place. PLA compliance officers have recorded no evidence, nor received any substantiated complaints, of any abuse of human rights, sex worker coercion or adverse impact on community amenity by any licensed brothel.

There were a number of key initiatives during 2014-15. In order to foster enhanced General Practitioner (GP) familiarity with the requirements for conducting sexual health checks of sex workers, the PLA distributed a resource for sex workers to give to GPs at consultations. More than 6,000 of these resources have been distributed to licensed brothels, Respect Inc (a Queensland sex worker body), and other organisations in the state. An additional enforcement tool was extended to the PLA in the form of the ability to issue penalty infringement notices for specified offences under the Prostitution Act and *Prostitution Regulation 2014*. The PLA was also made the administering authority. Under the Prostitution Act, the PLA may make contributions to philanthropic causes. In 2014-15, the PLA approved three separate contributions with a total value of \$137,740 to two organisations. Respect Inc has received a contribution of \$49,040 to conduct a needs assessment of sex workers at licensed brothels, and another contribution of \$43,200 for a sex worker exit and retraining program courses costs subsidy. Australia's CEO Challenge has received a \$45,500 contribution to deliver a workplace domestic violence prevention program to each of the licensed brothels within the state and to the PLA.

In 2015-16, the PLA will continue to liaise with the Attorney-General and Minister for Justice and Minister for Training and Skills and other agencies on the proposal for legislative reform of the state's sex industry, designed to target illegal operators, minimise the scope for the involvement of organised crime and the incidence of official corruption, and improve sex worker health and safety. The PLA will continue to carefully scrutinise applicants and monitor brothels to ensure the maintenance of a safe and healthy licensed brothel sector free of organised crime and corruption.

# Service performance

## Performance statement

### Prostitution Licensing Authority

#### Service area objective

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

#### Service area description

The PLA regulates prostitution in Queensland by administering the Prostitution Act and the Prostitution Regulation. The functions of the PLA are established by statute and include deciding applications for brothel licences and approved manager's certificates, and monitoring the provision of prostitution through licensed brothels.

| Prostitution Licensing Authority                                     | Notes | 2014-15<br>Target/Est. | 2014-15<br>Est. Actual | 2015-16<br>Target/Est. |
|----------------------------------------------------------------------|-------|------------------------|------------------------|------------------------|
| <b>Service area: Prostitution Licencing Authority</b>                |       |                        |                        |                        |
| <b>Service standards</b>                                             |       |                        |                        |                        |
| <i>Effectiveness measures</i>                                        |       |                        |                        |                        |
| Percentage of licensed brothels implementing best practice standards | 1     | 100%                   | 100%                   | 100%                   |
| Satisfaction of applicants with PLA client service                   | 2     | 95%                    | 97%                    | 95%                    |
| Percentage of complaints resolved                                    | 3     | 95%                    | 97%                    | 95%                    |
| <i>Efficiency measure</i>                                            |       |                        |                        |                        |
| Fees income as a percentage of total budget                          | 4     | New measure            | New measure            | 55%                    |

Notes:

1. This standard is measured at audits of licensed brothels, with an audit rating of at least 50% indicating implementation of best practice standards.
2. This standard is a measure of overall satisfaction.
3. This standard refers to the proportion of complaints received in the reporting year that are resolved within the reporting year. As of 2 June 2015, a total of 32 complaints had been received in 2014-15.
4. This is a new service standard that calculates user fees as a percentage of the PLA total budget.

## Staffing<sup>1</sup>

| Prostitution Licensing Authority | Notes | 2014-15<br>Budget | 2014-15<br>Est. Actual | 2015-16<br>Budget |
|----------------------------------|-------|-------------------|------------------------|-------------------|
| Prostitute Licensing Authority   |       | 10                | 10                     | 10                |

Note:

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

# Income statement

| Prostitution Licensing Authority     | Notes | 2014-15<br>Budget<br>\$'000 | 2014-15<br>Est. Act.<br>\$'000 | 2015-16<br>Budget<br>\$'000 |
|--------------------------------------|-------|-----------------------------|--------------------------------|-----------------------------|
| <b>INCOME</b>                        |       |                             |                                |                             |
| Taxes                                |       | ..                          | ..                             | ..                          |
| User charges and fees                | 1,8   | 801                         | 945                            | 967                         |
| Grants and other contributions       |       | 717                         | 717                            | 718                         |
| Interest                             | 2,9   | 40                          | 50                             | 50                          |
| Other revenue                        | 3,10  | ..                          | 5                              | 5                           |
| Gains on sale/revaluation of assets  |       | ..                          | ..                             | ..                          |
| <b>Total income</b>                  |       | <b>1,558</b>                | <b>1,717</b>                   | <b>1,740</b>                |
| <b>EXPENSES</b>                      |       |                             |                                |                             |
| Employee expenses                    | 11,14 | 991                         | 979                            | 1,111                       |
| Supplies and services                |       | 534                         | 556                            | 541                         |
| Grants and subsidies                 | 4,15  | ..                          | 138                            | ..                          |
| Depreciation and amortisation        | 5,12  | 3                           | 12                             | 11                          |
| Finance/borrowing costs              |       | ..                          | ..                             | ..                          |
| Other expenses                       | 6,13  | 19                          | 24                             | 25                          |
| Losses on sale/revaluation of assets | 7,16  | 11                          | ..                             | 9                           |
| <b>Total expenses</b>                |       | <b>1,558</b>                | <b>1,709</b>                   | <b>1,697</b>                |
| <b>OPERATING SURPLUS/(DEFICIT)</b>   |       | <b>..</b>                   | <b>8</b>                       | <b>43</b>                   |

# Balance sheet

| Prostitution Licensing Authority             | Notes    | 2014-15<br>Budget<br>\$'000 | 2014-15<br>Est. Act.<br>\$'000 | 2015-16<br>Budget<br>\$'000 |
|----------------------------------------------|----------|-----------------------------|--------------------------------|-----------------------------|
| <b>CURRENT ASSETS</b>                        |          |                             |                                |                             |
| Cash assets                                  | 17,23,30 | 1,061                       | 966                            | 1,104                       |
| Receivables                                  |          | 12                          | 10                             | 10                          |
| Other financial assets                       |          | ..                          | ..                             | ..                          |
| Inventories                                  |          | ..                          | ..                             | ..                          |
| Other                                        |          | 14                          | 14                             | 11                          |
| Non financial assets held for sale           |          | ..                          | ..                             | ..                          |
| <b>Total current assets</b>                  |          | <b>1,087</b>                | <b>990</b>                     | <b>1,125</b>                |
| <b>NON-CURRENT ASSETS</b>                    |          |                             |                                |                             |
| Receivables                                  |          | ..                          | ..                             | ..                          |
| Other financial assets                       |          | ..                          | ..                             | ..                          |
| Property, plant and equipment                | 24,31    | 88                          | 84                             | 75                          |
| Intangibles                                  |          | ..                          | ..                             | ..                          |
| Other                                        | 18,25    | ..                          | 8                              | 5                           |
| <b>Total non-current assets</b>              |          | <b>88</b>                   | <b>92</b>                      | <b>80</b>                   |
| <b>TOTAL ASSETS</b>                          |          | <b>1,175</b>                | <b>1,082</b>                   | <b>1,205</b>                |
| <b>CURRENT LIABILITIES</b>                   |          |                             |                                |                             |
| Payables                                     |          | 46                          | 46                             | 46                          |
| Accrued employee benefits                    | 19,26    | 60                          | 13                             | 13                          |
| Interest bearing liabilities and derivatives |          | ..                          | ..                             | ..                          |
| Provisions                                   |          | ..                          | ..                             | ..                          |
| Other                                        | 20,27,32 | 143                         | 80                             | 160                         |
| <b>Total current liabilities</b>             |          | <b>249</b>                  | <b>139</b>                     | <b>219</b>                  |
| <b>NON-CURRENT LIABILITIES</b>               |          |                             |                                |                             |
| Payables                                     |          | ..                          | ..                             | ..                          |
| Accrued employee benefits                    | 21,28    | 80                          | ..                             | ..                          |
| Interest bearing liabilities and derivatives |          | ..                          | ..                             | ..                          |
| Provisions                                   |          | ..                          | ..                             | ..                          |
| Other                                        |          | ..                          | ..                             | ..                          |
| <b>Total non-current liabilities</b>         |          | <b>80</b>                   | <b>..</b>                      | <b>..</b>                   |
| <b>TOTAL LIABILITIES</b>                     |          | <b>329</b>                  | <b>139</b>                     | <b>219</b>                  |
| <b>NET ASSETS/(LIABILITIES)</b>              |          | <b>846</b>                  | <b>943</b>                     | <b>986</b>                  |
| <b>EQUITY</b>                                |          |                             |                                |                             |
| <b>TOTAL EQUITY</b>                          | 22,29    | <b>846</b>                  | <b>943</b>                     | <b>986</b>                  |

# Cash flow statement

| Prostitution Licensing Authority                            | Notes    | 2014-15<br>Budget<br>\$'000 | 2014-15<br>Est. Act.<br>\$'000 | 2015-16<br>Budget<br>\$'000 |
|-------------------------------------------------------------|----------|-----------------------------|--------------------------------|-----------------------------|
| <b>CASH FLOWS FROM OPERATING ACTIVITIES</b>                 |          |                             |                                |                             |
| <b>Inflows:</b>                                             |          |                             |                                |                             |
| User charges and fees                                       | 33,43    | 801                         | 945                            | 967                         |
| Grants and other contributions                              |          | 717                         | 717                            | 718                         |
| Interest received                                           | 34,44    | 40                          | 50                             | 50                          |
| Taxes                                                       |          | ..                          | ..                             | ..                          |
| Other                                                       | 35,45,48 | 69                          | (46)                           | 125                         |
| <b>Outflows:</b>                                            |          |                             |                                |                             |
| Employee costs                                              | 36,46    | (961)                       | (1,082)                        | (1,111)                     |
| Supplies and services                                       | 37,49    | (534)                       | (575)                          | (535)                       |
| Grants and subsidies                                        | 38,50    | ..                          | (138)                          | ..                          |
| Borrowing costs                                             |          | ..                          | ..                             | ..                          |
| Other                                                       | 39,47    | (59)                        | (68)                           | (65)                        |
| <b>Net cash provided by or used in operating activities</b> |          | <b>73</b>                   | <b>(197)</b>                   | <b>149</b>                  |
| <b>CASH FLOWS FROM INVESTING ACTIVITIES</b>                 |          |                             |                                |                             |
| <b>Inflows:</b>                                             |          |                             |                                |                             |
| Sales of non financial assets                               | 40,51    | 66                          | ..                             | 68                          |
| Investments redeemed                                        |          | ..                          | ..                             | ..                          |
| Loans and advances redeemed                                 |          | ..                          | ..                             | ..                          |
| <b>Outflows:</b>                                            |          |                             |                                |                             |
| Payments for non financial assets                           | 41,52    | (79)                        | (20)                           | (79)                        |
| Payments for investments                                    |          | ..                          | ..                             | ..                          |
| Loans and advances made                                     |          | ..                          | ..                             | ..                          |
| <b>Net cash provided by or used in investing activities</b> |          | <b>(13)</b>                 | <b>(20)</b>                    | <b>(11)</b>                 |
| <b>CASH FLOWS FROM FINANCING ACTIVITIES</b>                 |          |                             |                                |                             |
| <b>Inflows:</b>                                             |          |                             |                                |                             |
| Borrowings                                                  |          | ..                          | ..                             | ..                          |
| Equity injections                                           |          | ..                          | ..                             | ..                          |
| <b>Outflows:</b>                                            |          |                             |                                |                             |
| Borrowing redemptions                                       |          | ..                          | ..                             | ..                          |
| Finance lease payments                                      |          | ..                          | ..                             | ..                          |
| Equity withdrawals                                          | 42,53    | ..                          | (150)                          | ..                          |
| <b>Net cash provided by or used in financing activities</b> |          | <b>..</b>                   | <b>(150)</b>                   | <b>..</b>                   |
| <b>Net increase/(decrease) in cash held</b>                 |          | <b>60</b>                   | <b>(367)</b>                   | <b>138</b>                  |
| <b>Cash at the beginning of financial year</b>              |          | <b>1,001</b>                | <b>1,333</b>                   | <b>966</b>                  |
| Cash transfers from restructure                             |          | ..                          | ..                             | ..                          |
| <b>Cash at the end of financial year</b>                    |          | <b>1,061</b>                | <b>966</b>                     | <b>1,104</b>                |

# Explanation of variances in the financial statements

The variances are due to operational requirements and the timing of income and expenditures which assist the PLA to regulate licensed brothels and prostitution advertising in Queensland in accordance with statutory requirements and community interest.

## Income statement

### Major variations between 2014-15 Budget and 2014-15 Estimated Actual include:

1. This increase is due to the timing of the lodgement of brothel applications and an increase in brothel numbers.
2. This increase is due to interest received on higher bank balances.
3. This increase is due to unbudgeted penalty infringement notice fines collected arising from legislative changes.
4. This increase is due to three one-off contributions in the Estimated Actual given to organisations to fund a workplace domestic violence prevention program, sex worker needs assessment and sex worker exit and retraining program.
5. This increase is due to changes in the timing of the asset replacement program. Assets budgeted for replacement and not replaced were depreciated.
6. This increase is due to unbudgeted penalty infringement notice fines collected and paid to the Consolidated Fund, arising from legislative changes.
7. This decrease is due to changes in the timing of the asset replacement program.

### Major variations between 2014-15 Budget and 2015-16 Budget include:

8. This increase is due to the timing of the lodgement of brothel applications and an increase in brothel numbers.
9. This increase is due to interest received on higher bank balances.
10. This increase is due to unbudgeted penalty infringement notice fines collected arising from legislative changes.
11. This increase is due to Enterprise Bargaining salary increase and capacity planning in the staffing of compliance and enforcement functions of the PLA.
12. This increase is due to changes in the timing of the asset replacement program. Assets budgeted for replacement and not replaced were depreciated.
13. This increase is due to unbudgeted penalty infringement notice fines collected and paid to the Consolidated Fund, arising from legislative changes.

### Major variations between 2014-15 Estimated Actual and the 2015-16 Budget include:

14. This increase is due to Enterprise Bargaining salary increase and capacity planning in the staffing of compliance and enforcement functions of the PLA.
15. This decrease is due to three one-off contributions in the Estimated Actual given to organisations to fund a workplace domestic violence prevention program, sex worker needs assessment and sex worker exit and retraining program.
16. This increase is due to changes in the timing of the asset replacement program.

## Balance sheet

### Major variations between 2014-15 Budget and 2014-15 Estimated Actual include:

17. This decrease is due to the timing of payments of liabilities, the lodgement of brothel applications, the payment of one-off contributions and an equity payment to the Consolidated Fund.
18. This increase is due to future years services prepaid to optimise financial benefit.
19. This decrease is due to the leave liability transferred to the Queensland Government Central Leave Scheme.
20. The decrease is due to the timing of receiving brothel licence and manager certificate fees.
21. This decrease is due to the leave liability transferred to the Queensland Government Central Leave Scheme.
22. The increase is due to the net surplus in the Income Statement, net movements in the Balance Sheet and an equity payment to the Consolidated Fund.

**Major variations between 2014-15 Budget and 2015-16 Budget include:**

- 23. This increase is due to the timing of payments of liabilities and the lodgement of brothel applications.
- 24. This decrease is due to changes in the timing of the asset replacement program and the effect of depreciation on these assets.
- 25. This increase is due to future years services prepaid to optimise financial benefit.
- 26. This decrease is due to the leave liability transferred to the Queensland Government Central Leave Scheme.
- 27. The increase is due to the timing of receiving brothel licence and manager certificate fees.
- 28. This decrease is due to the leave liability transferred to the Queensland Government Central Leave Scheme.
- 29. The increase is due to the net surplus in the Income Statement and net movements in the Balance Sheet.

**Major variations between 2014-15 Estimated Actual and the 2015-16 Budget include:**

- 30. This increase is due to the timing of payments of liabilities, the lodgement of brothel applications and three one-off grants in the Estimated Actual.
- 31. This decrease is due to changes in the timing of the asset replacement program and the effect of depreciation on these assets.
- 32. The increase is due to the timing of receiving brothel licence and manager certificate fees.

## Cash flow statement

**Major variations between 2014-15 Budget and 2014-15 Estimated Actual include:**

- 33. This increase is due to the timing of the lodgement of brothel applications and an increase in brothel numbers.
- 34. This increase is due to interest received on higher bank balances.
- 35. This decrease is due to the timing of the lodgement of brothel applications.
- 36. This increase is due to the timing of the leave liability paid to the Queensland Government Central Leave Scheme.
- 37. This increase is mainly due to an increase in electricity and repairs and maintenance costs.
- 38. This increase is due to three one-off contributions in the Estimated Actual given to organisations to fund a workplace domestic violence prevention program, sex worker needs assessment and sex worker exit and retraining program.
- 39. This increase is due to unbudgeted penalty infringement notice fines collected and paid to Consolidated Fund, arising from legislative changes.
- 40. This decrease is due to changes in the timing of the asset replacement program.
- 41. This decrease is due to changes in the timing of the asset replacement program.
- 42. This increase is due to an equity contribution to the Consolidated Fund.

**Major variations between 2014-15 Budget and 2015-16 Budget include:**

- 43. This increase is due to an increase in brothel numbers, the timing of the lodgement of brothel applications and the indexation of fees and charges.
- 44. This increase is due to interest received on higher bank balances.
- 45. This increase is due to the timing of the lodgement of brothel applications.
- 46. This increase is due to the timing of the leave liability paid to the Queensland Government Central Leave Scheme and Enterprise Bargaining salary increase.
- 47. This increase is due to unbudgeted penalty infringement notice fines collected and paid to Consolidated Fund, arising from legislative changes.

**Major variations between 2014-15 Estimated Actual and the 2015-16 Budget include:**

- 48. This increase is due to the timing of the lodgement of brothel applications.
- 49. This decrease is mainly due to the timing of operating expense payments, repairs and maintenance costs and electricity costs.

50. This decrease is due to three one-off contributions in the Estimated Actual given to organisations to fund a workplace domestic violence prevention program, sex worker needs assessment and sex worker exit and retraining program.
51. This increase is due to changes in the timing of the asset replacement program.
52. This increase is due to changes in the timing of the asset replacement program.
53. This decrease is due to a one-off equity contribution to the Consolidated Fund.



## **Electoral Commission of Queensland**

# Departmental overview

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

Our vision is to be recognised for excellence in electoral administration.

The Commission is required to carry out the functions prescribed under the Act. These functions include but are not limited to:

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

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

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

The key strategic objectives of the Commission are to:

- impartially administer Queensland's electoral laws
- conduct free and democratic parliamentary, local government and industrial elections
- manage a comprehensive process for the independent review of electoral boundaries
- promote the informed participation and confidence of Queenslanders in the electoral system.

The Commission's effective delivery of electoral services and the provision of a free, honest and fair electoral system ensure that all Queenslanders have the opportunity to participate equitably in the democratic life of the State. This contributes to the Queensland Government's objective of increasing integrity and accountability in government through the delivery of an open, accountable and accessible electoral service for all Queenslanders.

Key initiatives of the Commission for 2015-16 will include:

- commencement of the Strategic Elections Management System (SEMS) replacement project
- ensure registered political parties and candidates comply with the recently amended funding and disclosure legislation
- pilot electronic certified lists for use at select Local Government polling booths to more efficiently and accurately mark names off the electoral roll and to reduce queuing times for voters
- development and progressive roll out of on line training through a cloud based platform to Returning Officers and Polling Booth staff.

# Service performance

## Performance statement

### Electoral Services

#### Service area objective

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

#### Service area description

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

#### 2015-16 service area highlights

The major activities of the Commission for 2015-16 will include:

- preparation for and the conduct of the 2016 Quadrennial Local Government elections
- commencement of the Strategic Elections Management System (SEMS) replacement project
- continued delivery of the Commission's community and awareness program to increase electors' awareness of their responsibilities towards enrolment and voting
- conduct of industrial elections, as well as protected action ballots as required under the *Industrial Relations Act 1999*
- continued administration of political party registration and financial disclosure requirements
- continued delivery of voting systems and processes to enable vision impaired electors to cast their vote in secret
- conduct of state and local government electoral boundary reviews as requested or legislatively required
- management of Queensland's electoral roll in conjunction with the Australian Electoral Commission.

| Electoral Commission of Queensland                                            | Notes | 2014-15<br>Target/Est. | 2014-15<br>Est. Actual | 2015-16<br>Target/Est. |
|-------------------------------------------------------------------------------|-------|------------------------|------------------------|------------------------|
| <b>Service area: Electoral Services</b>                                       |       |                        |                        |                        |
| <b>Service standards</b>                                                      |       |                        |                        |                        |
| <i>Effectiveness measures</i>                                                 |       |                        |                        |                        |
| Level of voter turnout State general election                                 | 1, 2  | 92%                    | 90%                    | ..                     |
| Level of voter turnout Local government elections                             | 3     | 85%                    | 74%                    | 85%                    |
| Level of informal voting State general election                               | 1     | 2.5%                   | 2.2%                   | ..                     |
| Level of informal voting Local government elections                           | 4     | 2.15%                  | 1.7%                   | 5%                     |
| Level of elector satisfaction with the overall State general election process | 1, 5  | New measure            | New measure            | ..                     |

| Electoral Commission of Queensland                                                            | Notes | 2014-15<br>Target/Est. | 2014-15<br>Est. Actual | 2015-16<br>Target/Est. |
|-----------------------------------------------------------------------------------------------|-------|------------------------|------------------------|------------------------|
| Level of polling booths taking less than 100 votes                                            | 6     | New measure            | New measure            | 2%                     |
| <i>Efficiency measures</i>                                                                    |       |                        |                        |                        |
| Cost of State general election per elector                                                    | 1, 7  | \$6.95                 | \$8.02                 | ..                     |
| Cost of Local government elections per elector                                                | 3, 8  | \$6.30                 | \$3.64                 | \$6.50                 |
| Cost of public information and awareness campaigns per elector for the State general election | 1, 9  | New measure            | New measure            | ..                     |

Notes:

1. It is anticipated that the next State general election will be held at some stage during the 2017-18 financial year.
2. The lower level of voter turnout for the 2015 State general election was primarily the result of the timing of the election.
3. During 2014-15 ECQ conducted four local government by-elections all of which were postal ballots. The lower voter turnout for local government elections was primarily due to concurrent electoral events.
4. The level of informal voting in 2014-15 is reflective of small local government electoral events. The level of informal voting is expected to increase in 2015-16 with the conduct of the 2016 Local government quadrennial elections.
5. A post election survey is sent to key stakeholders to gauge their level of satisfaction with the overall election process.
6. A review of polling booths is performed prior to each major electoral event to ensure that booths are only located in areas where it is cost effective to have them. This involves collaboration with the Australian Electoral Commission (AEC).
7. The cost per elector (CPE) for the 2015 State general election was higher than anticipated due to the pilot of electronic certified lists, the timing of polling day, additional compliance costs resulting from the Keelty report and legislative reform and changes that were made to internal processes.
8. The target CPE for 2014-15 of \$6.30 is indicative of an attendance ballot. The CPE is expected to increase in 2015-16 with the conduct of the 2016 Local government quadrennial elections.
9. The Commission's public information and awareness campaign includes advertising in a variety of different media streams (television, radio, newspaper) engagement with schools through the Kids election program and collaboration with special interest groups.

## Administered items

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

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

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

During 2014-15 the Commission collected Administered revenue which included:

- non voter fines from all state and local government electoral events held during the financial year
- recovery of the annual costs of the local government elections branch from local governments
- recovery of costs incurred by the Commission in conducting by-elections on behalf of local governments
- forfeiture of candidate nomination deposits where the required number of first preference votes was not obtained.

During 2015-16 the Commission will:

- recover the annual costs of the local government elections branch and the costs of the 2016 Quadrennial Local Government elections and any by-elections held from local governments
- administer the non voter process for State and local government electoral events.

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

# Departmental budget summary

The table below shows the total resources available in 2015-16 from all sources and summarises how resources will be applied by service area and by controlled and administered classifications.

| Electoral Commission of Queensland | 2014-15 Budget<br>\$'000 | 2014-15<br>Est. Actual<br>\$'000 | 2015-16<br>Budget<br>\$'000 |
|------------------------------------|--------------------------|----------------------------------|-----------------------------|
| <b>CONTROLLED</b>                  |                          |                                  |                             |
| <b>Income</b>                      |                          |                                  |                             |
| Appropriation revenue              |                          |                                  |                             |
| Deferred from previous year/s      | ..                       | ..                               | ..                          |
| Balance of service appropriation   | 54,084                   | 54,277                           | 39,440                      |
| Other revenue                      | 40                       | 40                               | 200                         |
| <b>Total income</b>                | <b>54,124</b>            | <b>54,317</b>                    | <b>39,640</b>               |
| <b>Expenses</b>                    |                          |                                  |                             |
| Electoral Services                 | 54,124                   | 54,317                           | 39,640                      |
| <b>Total expenses</b>              | <b>54,124</b>            | <b>54,317</b>                    | <b>39,640</b>               |
| <b>Operating surplus/deficit</b>   | <b>..</b>                | <b>..</b>                        | <b>..</b>                   |
| <b>Net assets</b>                  | <b>6,782</b>             | <b>6,416</b>                     | <b>7,738</b>                |
| <b>ADMINISTERED</b>                |                          |                                  |                             |
| <b>Revenue</b>                     |                          |                                  |                             |
| Commonwealth revenue               | ..                       | ..                               | ..                          |
| Appropriation revenue              | ..                       | ..                               | ..                          |
| Other administered revenue         | 4,900                    | 657                              | 24,099                      |
| <b>Total revenue</b>               | <b>4,900</b>             | <b>657</b>                       | <b>24,099</b>               |
| <b>Expenses</b>                    |                          |                                  |                             |
| Transfers to government            | 4,900                    | 657                              | 24,099                      |
| Administered expenses              | ..                       | ..                               | ..                          |
| <b>Total expenses</b>              | <b>4,900</b>             | <b>657</b>                       | <b>24,099</b>               |
| <b>Net assets</b>                  | <b>..</b>                | <b>..</b>                        | <b>..</b>                   |

# Budget measures summary

This table shows a summary of budget measures relating to the department since the 2014-15 State Budget. Further details are contained in Budget Paper 4.

| Electoral Commission of Queensland | 2014-15<br>\$'000 | 2015-16<br>\$'000 | 2016-17<br>\$'000 | 2017-18<br>\$'000 | 2018-19<br>\$'000 |
|------------------------------------|-------------------|-------------------|-------------------|-------------------|-------------------|
| <b>Revenue measures</b>            |                   |                   |                   |                   |                   |
| Up to and including 2014-15 MYR    |                   |                   |                   |                   |                   |
| Administered                       | ..                | ..                | ..                | ..                | ..                |
| Departmental                       | ..                | ..                | ..                | ..                | ..                |
| 2015-16 Budget                     |                   |                   |                   |                   |                   |
| Administered                       | ..                | ..                | ..                | ..                | ..                |
| Departmental                       | ..                | ..                | ..                | ..                | ..                |
| <b>Total revenue measures</b>      |                   |                   |                   |                   |                   |
| <b>Administered</b>                | ..                | ..                | ..                | ..                | ..                |
| <b>Departmental</b>                | ..                | ..                | ..                | ..                | ..                |
| <b>Expense measures</b>            |                   |                   |                   |                   |                   |
| Up to and including 2014-15 MYR    |                   |                   |                   |                   |                   |
| Administered                       | ..                | ..                | ..                | ..                | ..                |
| Departmental                       | ..                | ..                | ..                | ..                | ..                |
| 2015-16 Budget                     |                   |                   |                   |                   |                   |
| Administered                       |                   |                   |                   |                   |                   |
| Departmental                       | ..                | 900               | 900               | 900               | ..                |
| <b>Total expense measures</b>      |                   |                   |                   |                   |                   |
| <b>Administered</b>                | ..                | ..                | ..                | ..                | ..                |
| <b>Departmental</b>                | ..                | 900               | 900               | 900               | ..                |
| <b>Capital measures</b>            |                   |                   |                   |                   |                   |
| Up to and including 2014-15 MYR    |                   |                   |                   |                   |                   |
| Administered                       | ..                | ..                | ..                | ..                | ..                |
| Departmental                       | ..                | ..                | ..                | ..                | ..                |
| 2015-16 Budget                     |                   |                   |                   |                   |                   |
| Administered                       | ..                | ..                | ..                | ..                | ..                |
| Departmental                       | ..                | ..                | ..                | ..                | ..                |
| <b>Total capital measures</b>      |                   |                   |                   |                   |                   |
| <b>Administered</b>                | ..                | ..                | ..                | ..                | ..                |
| <b>Departmental</b>                | ..                | 1,359             | 4,947             | ..                | ..                |

## Departmental capital program

An amount of \$200,000 was expended during 2014-15 to complete the development of the Commission's ICT disaster recovery facility. A further \$100,000 was expended on plant and equipment in readiness for the 2015 State general election. The remaining balance of the department's capital funding for 2014-15 was allocated to the pilot of electronic certified lists.

An amount of \$1.4 million has been allocated in 2015-16 to commence the Strategic Elections Management System (SEMS) replacement project. A further \$79,000 has been allocated for the ongoing replacement of ECQ's plant and equipment.

## Capital budget

| Electoral Commission of Queensland       | Notes | 2014-15 Budget<br>\$'000 | 2014-15 Est.<br>Actual \$'000 | 2015-16 Budget<br>\$'000 |
|------------------------------------------|-------|--------------------------|-------------------------------|--------------------------|
| <b>Capital purchases<sup>1</sup></b>     |       |                          |                               |                          |
| Total land, buildings and infrastructure |       | ..                       | ..                            | ..                       |
| Total plant and equipment                | 2     | 726                      | 302                           | 1,438                    |
| Total other capital                      |       | ..                       | ..                            | ..                       |
| <b>Total capital purchases</b>           |       | <b>726</b>               | <b>302</b>                    | <b>1,438</b>             |

Notes:

1. For more detail on the agency's capital acquisitions please refer to Budget Paper 3.
2. A total of \$6.3 million has been allocated over the next two financial years to replace SEMS.

# Staffing<sup>1</sup>

| Service areas      | Notes | 2014-15 Budget | 2014-15 Est. Actual | 2015-16 Budget |
|--------------------|-------|----------------|---------------------|----------------|
| Electoral Services | 2, 3  | 52             | 52                  | 52             |
| <b>TOTAL</b>       |       | <b>52</b>      | <b>52</b>           | <b>52</b>      |

Notes:

1. Full-time equivalents (FTEs) as at 30 June 2015.
2. The Governor in Council appoints 91 returning officers (one per State Electoral District and an assistant for the District of Cook and Dalrymple) to assist with the conduct of the State general election. These staff are not included in the above totals.
3. During 2014-15 the Commission engaged a large number of casual, casual polling day and ancillary staff to facilitate the conduct of various electoral events. These staff are not included in the above totals.

# Controlled income statement

| Electoral Commission of Queensland   | Notes | 2014-15<br>Budget<br>\$'000 | 2014-15<br>Est. Act.<br>\$'000 | 2015-16<br>Budget<br>\$'000 |
|--------------------------------------|-------|-----------------------------|--------------------------------|-----------------------------|
| <b>INCOME</b>                        |       |                             |                                |                             |
| Appropriation revenue                | 1,4   | 54,084                      | 54,277                         | 39,440                      |
| Taxes                                |       | ..                          | ..                             | ..                          |
| User charges and fees                |       | 40                          | 40                             | 200                         |
| Royalties and land rents             |       | ..                          | ..                             | ..                          |
| Grants and other contributions       |       | ..                          | ..                             | ..                          |
| Interest                             |       | ..                          | ..                             | ..                          |
| Other revenue                        |       | ..                          | ..                             | ..                          |
| Gains on sale/revaluation of assets  |       | ..                          | ..                             | ..                          |
| <b>Total income</b>                  |       | <b>54,124</b>               | <b>54,317</b>                  | <b>39,640</b>               |
| <b>EXPENSES</b>                      |       |                             |                                |                             |
| Employee expenses                    | 2,5   | 17,739                      | 17,739                         | 16,218                      |
| Supplies and services                | 3,6   | 36,221                      | 36,414                         | 23,239                      |
| Grants and subsidies                 |       | ..                          | ..                             | ..                          |
| Depreciation and amortisation        |       | 125                         | 125                            | 125                         |
| Finance/borrowing costs              |       | ..                          | ..                             | ..                          |
| Other expenses                       |       | 39                          | 39                             | 58                          |
| Losses on sale/revaluation of assets |       | ..                          | ..                             | ..                          |
| <b>Total expenses</b>                |       | <b>54,124</b>               | <b>54,317</b>                  | <b>39,640</b>               |
| <b>OPERATING SURPLUS/(DEFICIT)</b>   |       | <b>..</b>                   | <b>..</b>                      | <b>..</b>                   |

# Controlled balance sheet

| Electoral Commission of Queensland           | Notes   | 2014-15<br>Budget<br>\$'000 | 2014-15<br>Est. Act.<br>\$'000 | 2015-16<br>Budget<br>\$'000 |
|----------------------------------------------|---------|-----------------------------|--------------------------------|-----------------------------|
| <b>CURRENT ASSETS</b>                        |         |                             |                                |                             |
| Cash assets                                  | 7,12    | 2,690                       | 4,378                          | 4,387                       |
| Receivables                                  |         | 326                         | 186                            | 186                         |
| Other financial assets                       |         | ..                          | ..                             | ..                          |
| Inventories                                  |         | 808                         | 799                            | 799                         |
| Other                                        |         | 3                           | 158                            | 158                         |
| Non financial assets held for sale           |         | ..                          | ..                             | ..                          |
| <b>Total current assets</b>                  |         | <b>3,827</b>                | <b>5,521</b>                   | <b>5,530</b>                |
| <b>NON-CURRENT ASSETS</b>                    |         |                             |                                |                             |
| Receivables                                  |         | ..                          | ..                             | ..                          |
| Other financial assets                       |         | ..                          | ..                             | ..                          |
| Property, plant and equipment                | 8,13    | 699                         | 1,569                          | 1,570                       |
| Intangibles                                  | 9,13,16 | 3,083                       | 1,652                          | 2,964                       |
| Other                                        |         | ..                          | ..                             | ..                          |
| <b>Total non-current assets</b>              |         | <b>3,782</b>                | <b>3,221</b>                   | <b>4,534</b>                |
| <b>TOTAL ASSETS</b>                          |         | <b>7,609</b>                | <b>8,742</b>                   | <b>10,064</b>               |
| <b>CURRENT LIABILITIES</b>                   |         |                             |                                |                             |
| Payables                                     | 10,14   | 718                         | 2,179                          | 2,179                       |
| Accrued employee benefits                    |         | 109                         | 147                            | 147                         |
| Interest bearing liabilities and derivatives |         | ..                          | ..                             | ..                          |
| Provisions                                   |         | ..                          | ..                             | ..                          |
| Other                                        |         | ..                          | ..                             | ..                          |
| <b>Total current liabilities</b>             |         | <b>827</b>                  | <b>2,326</b>                   | <b>2,326</b>                |
| <b>NON-CURRENT LIABILITIES</b>               |         |                             |                                |                             |
| Payables                                     |         | ..                          | ..                             | ..                          |
| Accrued employee benefits                    |         | ..                          | ..                             | ..                          |
| Interest bearing liabilities and derivatives |         | ..                          | ..                             | ..                          |
| Provisions                                   |         | ..                          | ..                             | ..                          |
| Other                                        |         | ..                          | ..                             | ..                          |
| <b>Total non-current liabilities</b>         |         | <b>..</b>                   | <b>..</b>                      | <b>..</b>                   |
| <b>TOTAL LIABILITIES</b>                     |         | <b>827</b>                  | <b>2,326</b>                   | <b>2,326</b>                |
| <b>NET ASSETS/(LIABILITIES)</b>              |         | <b>6,782</b>                | <b>6,416</b>                   | <b>7,738</b>                |
| <b>EQUITY</b>                                |         |                             |                                |                             |
| <b>TOTAL EQUITY</b>                          | 11,15   | <b>6,782</b>                | <b>6,416</b>                   | <b>7,738</b>                |

# Controlled cash flow statement

| Electoral Commission of Queensland                          | Notes    | 2014-15<br>Budget<br>\$'000 | 2014-15<br>Est. Act.<br>\$'000 | 2015-16<br>Budget<br>\$'000 |
|-------------------------------------------------------------|----------|-----------------------------|--------------------------------|-----------------------------|
| <b>CASH FLOWS FROM OPERATING ACTIVITIES</b>                 |          |                             |                                |                             |
| <b>Inflows:</b>                                             |          |                             |                                |                             |
| Appropriation receipts                                      | 17,20,24 | 54,084                      | 54,788                         | 39,440                      |
| User charges and fees                                       |          | 42                          | 42                             | 202                         |
| Royalties and land rent receipts                            |          | ..                          | ..                             | ..                          |
| Grants and other contributions                              |          | ..                          | ..                             | ..                          |
| Interest received                                           |          | ..                          | ..                             | ..                          |
| Taxes                                                       |          | ..                          | ..                             | ..                          |
| Other                                                       |          | 890                         | 890                            | 890                         |
| <b>Outflows:</b>                                            |          |                             |                                |                             |
| Employee costs                                              | 21,25    | (17,739)                    | (17,739)                       | (16,218)                    |
| Supplies and services                                       | 22,26    | (37,111)                    | (37,304)                       | (24,129)                    |
| Grants and subsidies                                        |          | ..                          | ..                             | ..                          |
| Borrowing costs                                             |          | ..                          | ..                             | ..                          |
| Other                                                       |          | (41)                        | (41)                           | (60)                        |
| <b>Net cash provided by or used in operating activities</b> |          | <b>125</b>                  | <b>636</b>                     | <b>125</b>                  |
| <b>CASH FLOWS FROM INVESTING ACTIVITIES</b>                 |          |                             |                                |                             |
| <b>Inflows:</b>                                             |          |                             |                                |                             |
| Sales of non financial assets                               |          | ..                          | ..                             | ..                          |
| Investments redeemed                                        |          | ..                          | ..                             | ..                          |
| Loans and advances redeemed                                 |          | ..                          | ..                             | ..                          |
| <b>Outflows:</b>                                            |          |                             |                                |                             |
| Payments for non financial assets                           | 18,23,27 | (726)                       | (302)                          | (1,438)                     |
| Payments for investments                                    |          | ..                          | ..                             | ..                          |
| Loans and advances made                                     |          | ..                          | ..                             | ..                          |
| <b>Net cash provided by or used in investing activities</b> |          | <b>(726)</b>                | <b>(302)</b>                   | <b>(1,438)</b>              |
| <b>CASH FLOWS FROM FINANCING ACTIVITIES</b>                 |          |                             |                                |                             |
| <b>Inflows:</b>                                             |          |                             |                                |                             |
| Borrowings                                                  |          | ..                          | ..                             | ..                          |
| Equity injections                                           | 19,23,27 | 686                         | 262                            | 1,398                       |
| <b>Outflows:</b>                                            |          |                             |                                |                             |
| Borrowing redemptions                                       |          | ..                          | ..                             | ..                          |
| Finance lease payments                                      |          | ..                          | ..                             | ..                          |
| Equity withdrawals                                          |          | (76)                        | (76)                           | (76)                        |
| <b>Net cash provided by or used in financing activities</b> |          | <b>610</b>                  | <b>186</b>                     | <b>1,322</b>                |
| <b>Net increase/(decrease) in cash held</b>                 |          | <b>9</b>                    | <b>520</b>                     | <b>9</b>                    |
| <b>Cash at the beginning of financial year</b>              |          | <b>2,681</b>                | <b>3,858</b>                   | <b>4,378</b>                |
| Cash transfers from restructure                             |          | ..                          | ..                             | ..                          |
| <b>Cash at the end of financial year</b>                    |          | <b>2,690</b>                | <b>4,378</b>                   | <b>4,387</b>                |

# Administered income statement

| Electoral Commission of Queensland              | Notes    | 2014-15<br>Budget<br>\$'000 | 2014-15<br>Est. Act.<br>\$'000 | 2015-16<br>Budget<br>\$'000 |
|-------------------------------------------------|----------|-----------------------------|--------------------------------|-----------------------------|
| <b>INCOME</b>                                   |          |                             |                                |                             |
| Appropriation revenue                           |          | ..                          | ..                             | ..                          |
| Taxes                                           |          | ..                          | ..                             | ..                          |
| User charges and fees                           | 28,30,32 | 3,900                       | 557                            | 23,439                      |
| Royalties and land rents                        |          | ..                          | ..                             | ..                          |
| Grants and other contributions                  |          | ..                          | ..                             | ..                          |
| Interest                                        |          | ..                          | ..                             | ..                          |
| Other revenue                                   | 29,31,33 | 1,000                       | 100                            | 660                         |
| Gains on sale/revaluation of assets             |          | ..                          | ..                             | ..                          |
| <b>Total income</b>                             |          | <b>4,900</b>                | <b>657</b>                     | <b>24,099</b>               |
| <b>EXPENSES</b>                                 |          |                             |                                |                             |
| Employee expenses                               |          | ..                          | ..                             | ..                          |
| Supplies and services                           |          | ..                          | ..                             | ..                          |
| Grants and subsidies                            |          | ..                          | ..                             | ..                          |
| Depreciation and amortisation                   |          | ..                          | ..                             | ..                          |
| Finance/borrowing costs                         |          | ..                          | ..                             | ..                          |
| Other expenses                                  |          | ..                          | ..                             | ..                          |
| Losses on sale/revaluation of assets            |          | ..                          | ..                             | ..                          |
| Transfers of Administered Revenue to Government |          | 4,900                       | 657                            | 24,099                      |
| <b>Total expenses</b>                           |          | <b>4,900</b>                | <b>657</b>                     | <b>24,099</b>               |
| <b>OPERATING SURPLUS/(DEFICIT)</b>              |          | <b>..</b>                   | <b>..</b>                      | <b>..</b>                   |

# Administered balance sheet

| Electoral Commission of Queensland           | Notes | 2014-15<br>Budget<br>\$'000 | 2014-15<br>Est. Act.<br>\$'000 | 2015-16<br>Budget<br>\$'000 |
|----------------------------------------------|-------|-----------------------------|--------------------------------|-----------------------------|
| <b>CURRENT ASSETS</b>                        |       |                             |                                |                             |
| Cash assets                                  | 34    | 1                           | 26                             | 26                          |
| Receivables                                  | 35    | 43                          | 106                            | 106                         |
| Other financial assets                       |       | ..                          | ..                             | ..                          |
| Inventories                                  |       | ..                          | ..                             | ..                          |
| Other                                        |       | ..                          | ..                             | ..                          |
| Non financial assets held for sale           |       | ..                          | ..                             | ..                          |
| <b>Total current assets</b>                  |       | <b>44</b>                   | <b>132</b>                     | <b>132</b>                  |
| <b>NON-CURRENT ASSETS</b>                    |       |                             |                                |                             |
| Receivables                                  |       | ..                          | ..                             | ..                          |
| Other financial assets                       |       | ..                          | ..                             | ..                          |
| Property, plant and equipment                |       | ..                          | ..                             | ..                          |
| Intangibles                                  |       | ..                          | ..                             | ..                          |
| Other                                        |       | ..                          | ..                             | ..                          |
| <b>Total non-current assets</b>              |       | <b>..</b>                   | <b>..</b>                      | <b>..</b>                   |
| <b>TOTAL ASSETS</b>                          |       | <b>44</b>                   | <b>132</b>                     | <b>132</b>                  |
| <b>CURRENT LIABILITIES</b>                   |       |                             |                                |                             |
| Payables                                     |       | ..                          | 10                             | 10                          |
| Transfers to Government payable              | 36    | 44                          | 122                            | 122                         |
| Accrued employee benefits                    |       | ..                          | ..                             | ..                          |
| Interest bearing liabilities and derivatives |       | ..                          | ..                             | ..                          |
| Provisions                                   |       | ..                          | ..                             | ..                          |
| Other                                        |       | ..                          | ..                             | ..                          |
| <b>Total current liabilities</b>             |       | <b>44</b>                   | <b>132</b>                     | <b>132</b>                  |
| <b>NON-CURRENT LIABILITIES</b>               |       |                             |                                |                             |
| Payables                                     |       | ..                          | ..                             | ..                          |
| Accrued employee benefits                    |       | ..                          | ..                             | ..                          |
| Interest bearing liabilities and derivatives |       | ..                          | ..                             | ..                          |
| Provisions                                   |       | ..                          | ..                             | ..                          |
| Other                                        |       | ..                          | ..                             | ..                          |
| <b>Total non-current liabilities</b>         |       | <b>..</b>                   | <b>..</b>                      | <b>..</b>                   |
| <b>TOTAL LIABILITIES</b>                     |       | <b>44</b>                   | <b>132</b>                     | <b>132</b>                  |
| <b>NET ASSETS/(LIABILITIES)</b>              |       | <b>..</b>                   | <b>..</b>                      | <b>..</b>                   |
| <b>EQUITY</b>                                |       |                             |                                |                             |
| <b>TOTAL EQUITY</b>                          |       | <b>..</b>                   | <b>..</b>                      | <b>..</b>                   |

# Administered cash flow statement

| Electoral Commission of Queensland                          | Notes | 2014-15<br>Budget<br>\$'000 | 2014-15<br>Est. Act.<br>\$'000 | 2015-16<br>Budget<br>\$'000 |
|-------------------------------------------------------------|-------|-----------------------------|--------------------------------|-----------------------------|
| <b>CASH FLOWS FROM OPERATING ACTIVITIES</b>                 |       |                             |                                |                             |
| <b>Inflows:</b>                                             |       |                             |                                |                             |
| Appropriation receipts                                      |       | ..                          | ..                             | ..                          |
| User charges and fees                                       | 37,39 | 3,900                       | 557                            | 23,439                      |
| Royalties and land rent receipts                            |       | ..                          | ..                             | ..                          |
| Grants and other contributions                              |       | ..                          | ..                             | ..                          |
| Interest received                                           |       | ..                          | ..                             | ..                          |
| Taxes                                                       |       | ..                          | ..                             | ..                          |
| Other                                                       | 38,40 | 1,000                       | 100                            | 660                         |
| <b>Outflows:</b>                                            |       |                             |                                |                             |
| Employee costs                                              |       | ..                          | ..                             | ..                          |
| Supplies and services                                       |       | ..                          | ..                             | ..                          |
| Grants and subsidies                                        |       | ..                          | ..                             | ..                          |
| Borrowing costs                                             |       | ..                          | ..                             | ..                          |
| Other                                                       |       | ..                          | ..                             | ..                          |
| Transfers to Government                                     |       | (4,900)                     | (657)                          | (24,099)                    |
| <b>Net cash provided by or used in operating activities</b> |       | ..                          | ..                             | ..                          |
| <b>CASH FLOWS FROM INVESTING ACTIVITIES</b>                 |       |                             |                                |                             |
| <b>Inflows:</b>                                             |       |                             |                                |                             |
| Sales of non financial assets                               |       | ..                          | ..                             | ..                          |
| Investments redeemed                                        |       | ..                          | ..                             | ..                          |
| Loans and advances redeemed                                 |       | ..                          | ..                             | ..                          |
| <b>Outflows:</b>                                            |       |                             |                                |                             |
| Payments for non financial assets                           |       | ..                          | ..                             | ..                          |
| Payments for investments                                    |       | ..                          | ..                             | ..                          |
| Loans and advances made                                     |       | ..                          | ..                             | ..                          |
| <b>Net cash provided by or used in investing activities</b> |       | ..                          | ..                             | ..                          |
| <b>CASH FLOWS FROM FINANCING ACTIVITIES</b>                 |       |                             |                                |                             |
| <b>Inflows:</b>                                             |       |                             |                                |                             |
| Borrowings                                                  |       | ..                          | ..                             | ..                          |
| Equity injections                                           |       | ..                          | ..                             | ..                          |
| <b>Outflows:</b>                                            |       |                             |                                |                             |
| Borrowing redemptions                                       |       | ..                          | ..                             | ..                          |
| Finance lease payments                                      |       | ..                          | ..                             | ..                          |
| Equity withdrawals                                          |       | ..                          | ..                             | ..                          |
| <b>Net cash provided by or used in financing activities</b> |       | ..                          | ..                             | ..                          |
| <b>Net increase/(decrease) in cash held</b>                 |       | ..                          | ..                             | ..                          |
| <b>Cash at the beginning of financial year</b>              |       | <b>1</b>                    | <b>26</b>                      | <b>26</b>                   |
| Cash transfers from restructure                             |       | ..                          | ..                             | ..                          |
| <b>Cash at the end of financial year</b>                    |       | <b>1</b>                    | <b>26</b>                      | <b>26</b>                   |

# Explanation of variances in the financial statements

## Income statement

### Major variations between 2014-15 Budget and 2015-16 Budget include:

1. A lower level of appropriation revenue is required in 2015-16 for the conduct of the 2016 local government quadrennial elections. The 2014-15 appropriation was higher due to additional funding for the 2015 State general election.
2. Employee expenses are lower in 2015-16 as some of the 2016 local government quadrennial elections will be conducted as full postal ballots resulting in fewer Polling Booth staff being engaged for the election(s).
3. Supplies and services expenditure in 2015-16 is lower as there are no election funding payments incurred by the State in connection with local government elections.

### Major variations between 2014-15 Estimated Actual and the 2015-16 Budget include:

4. A lower level of appropriation revenue is required in 2015-16 for the conduct of the 2016 local government quadrennial elections. The 2014-15 appropriation was higher due to additional funding for the 2015 State general election.
5. Employee expenses are lower in 2015-16 as some of the 2016 local government quadrennial elections will be conducted as full postal ballots resulting in fewer Polling Booth staff being engaged for the election(s).
6. Supplies and services expenditure in 2015-16 is lower as there are no election funding payments incurred by the State in connection with local government elections.

## Balance sheet

### Major variations between 2014-15 Budget and 2014-15 Estimated Actual include:

7. The variation in cash assets is due to lower levels of expenditure than forecast due to the delay in the submission of election funding claims by some political parties and candidates and the deferred commencement of post election projects such as non voters.
8. The higher levels of property plant and equipment than forecast relates to a reclassification of capital works in progress to rectify a prior year error.
9. The lower levels of intangibles than forecast is due to a reclassification of capital works in progress to rectify a prior year error.
10. Payables are higher than budget due to the timing of the State general election.
11. The variance in total equity from budget is the result of less core IT system enhancements being deployed than was originally forecast to be election ready.

### Major variations between 2014-15 Budget and 2015-16 Budget include:

12. Increased level of cash assets in 2015-16 is the result of the high level of cash assets carried forward from 2014-15.
13. The variance in property plant and equipment and intangibles is due to a reclassification of capital works in progress to rectify a prior year error.
14. The increase in payables in 2015-16 is anticipated due to the conduct of the local government quadrennial elections in the latter part of the financial year.
15. The increase in total equity is due to the commencement of the Strategic Elections Management System replacement project.

### Major variations between 2014-15 Estimated Actual and the 2015-16 Budget include:

16. Intangibles are higher in 2015-16 due to the commencement of the Strategic Elections Management System replacement project.

## Cash flow statement

### Major variations between 2014-15 Budget and 2014-15 Estimated Actual include:

17. The increased appropriation funding in 2014-15 is due to the physical receipt of 2013-14 appropriations during the 2014-15 financial year.
18. The decrease relates to funding being allocated to the pilot of electronic certified lists during the 2015 State general election.
19. The decrease in equity injection is a result of a smaller capital program in 2014-15.

### Major variations between 2014-15 Budget and 2015-16 Budget include:

20. A lower level of appropriation revenue is required in 2015-16 for the conduct of the 2016 local government quadrennial elections.
21. Employee expenses are lower in 2015-16 as some of the 2016 local government quadrennial elections will be conducted as full postal ballots resulting in fewer Polling Booth staff being engaged for the election(s).
22. Supplies and services expenditure in 2015-16 is lower as there are no election funding payments incurred by the State in connection with local government elections.
23. The increase in 2015-16 is due to the commencement of the SEMS replacement project.

### Major variations between 2014-15 Estimated Actual and the 2015-16 Budget include:

24. A lower level of appropriation revenue is required in 2015-16 for the conduct of the 2016 local government quadrennial elections.
25. Employee expenses are lower in 2015-16 as some of the 2016 local government quadrennial elections will be conducted as full postal ballots resulting in fewer Polling Booth staff being engaged for the election(s).
26. Supplies and services expenditure in 2015-16 is lower as there are no election funding payments incurred by the State in connection with local government elections.
27. The increase in 2015-16 is due to the commencement of the SEMS replacement project.

## Administered income statement

### Major variations between 2014-15 Budget and 2014-15 Estimated Actual include:

28. The lower level of user charges and fees is due to local government by-election activity being less than originally forecast.
29. Other revenue is lower than budget due to non voter activity being less than originally forecast.

### Major variations between 2014-15 Budget and 2015-16 Budget include:

30. User charges and fees in 2015-16 include the recovery of costs of the 2016 local government elections from Councils.
31. The 2015-16 Budget includes non voter fines expected to be recovered in connection with the 2015 State general election.

### Major variations between 2014-15 Estimated Actual and the 2015-16 Budget include:

32. User charges and fees in 2015-16 include the recovery of costs of the 2016 local government elections from Councils.
33. The 2015-16 Budget includes non voter fines expected to be recovered in connection with the 2015 State general election.

## Administered balance sheet

### Major variations between 2014-15 Budget and 2014-15 Estimated Actual include:

34. The higher level of cash assets held in 2014-15 relates to candidate nominations for the 2015 State general election that have not yet been refunded.

35. Receivables are higher than forecast due to recent interstate electoral activity from which the Commissions obtains funding and the timing of the recovery of costs from Councils for the operation of the Commission's Local Government Elections Unit.
36. The slower than anticipated remittance of monies back to the Consolidated Fund has resulted in a higher corresponding liability.

## **Administered cash flow statement**

### **Major variations between 2014-15 Budget and 2014-15 Estimated Actual include:**

37. The lower level of user charges and fees is due to local government by-election activity being less than originally forecast.
38. Other revenue is lower than budget due to non voter activity being less than originally forecast.

### **Major variations between 2014-15 Budget and 2015-16 Budget include:**

39. The 2015-16 Budget includes the recovery of costs of the 2016 local government elections from Councils.
40. The 2015-16 Budget includes non voter fines expected to be recovered in connection with the 2015 State general election.



## **Office of the Queensland Ombudsman**

# Departmental overview

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

The Office is a department for the purposes of the *Financial Accountability Act 2009*.

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

The objectives of the Office are:

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

Environmental factors influencing the strategic direction of the Office include:

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

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

# Service performance

## Performance statement

### Independent Review of Complaints about Government Administration

#### Service area objective

To improve fairness and accountability in public administration.

#### Service area description

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

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

#### 2015-16 service area highlights

The key priorities for the Office are:

- continuing to provide timely assessment and investigation of complaints
- engaging more with agencies and the wider community to increase awareness about the Office's investigative role and ensure equitable access to its services
- building greater knowledge in the community about how to make an effective complaint about public agency action and when to contact the Office
- supporting individuals to make effective complaints by providing greater access to complaint management information and services
- redirecting premature complaints to agencies' complaints management systems
- working with public agencies to rectify unfair and unjust decisions and poor administration
- identifying systemic weaknesses in public agency decision-making and recommending improvements to practice
- improving the knowledge and skills of public agency officers in decision-making and complaints-handling
- commencing a legislative review of the *Public Interest Disclosures Act 2010*
- delivering further improvements in systems and processes focused on client needs and improving consistency of services.

| Office of the Queensland Ombudsman                                                                                                                  | Notes | 2014-15 Target/Est. | 2014-15 Est. Actual | 2015-16 Target/Est. |
|-----------------------------------------------------------------------------------------------------------------------------------------------------|-------|---------------------|---------------------|---------------------|
| <b>Service area: Independent Review of Complaints about Government Administration</b>                                                               |       |                     |                     |                     |
| <b>Service standards</b><br><i>Effectiveness measures</i><br>Proportion of recommendations accepted by the relevant agency at the time of reporting | 1,2   | 90%                 | 97%                 | 90%                 |

| Office of the Queensland Ombudsman                                                                | Notes | 2014-15 Target/Est. | 2014-15 Est. Actual | 2015-16 Target/Est. |
|---------------------------------------------------------------------------------------------------|-------|---------------------|---------------------|---------------------|
| Proportion of investigations resulting in agency rectification action                             | 1,3   | 10%                 | 22%                 | 10%                 |
| Proportion of complaints reviewed where original decision upheld                                  | 1,4   | 80%                 | 81%                 | 80%                 |
| Proportion of clients satisfied / very satisfied with the level of service provided by the Office | 1,5   | 80%                 | 65%                 | 80%                 |
| <i>Efficiency measures</i>                                                                        |       |                     |                     |                     |
| Average time to complete assessments                                                              | 1,6   | 10 days             | 6 days              | 10 days             |
| Proportion of investigations completed within target timeframes                                   | 1,7   | 90%                 | 96%                 | 90%                 |
| Proportion of complaints finalised within 12 months of lodgement                                  | 1,8   | 99%                 | 100%                | 99%                 |
| Clearance rate for complaints                                                                     | 1,9   | 100%                | 99%                 | 100%                |

Notes:

1. The Queensland Ombudsman's Annual Report provides further details on the results of and actions taken for each measure.
2. Whilst the wording of this measure has changed to provide greater clarity, the methodology of calculation has remained unchanged.
3. A rectification can result in a change to agency procedure or practice, and/or an outcome with a direct benefit for the complainant. A rectification can include a negotiated resolution with an agency without the need to find administrative error.
4. Where complainants are dissatisfied with the outcome of an Ombudsman investigation or subsequently are able to provide new information they can request a review by a more senior officer. The Office has no control over the number of reviews requested. This measure confirms that effective investigations have been undertaken or, where decisions are overturned, provides opportunities to identify improvements in the investigation process.
5. Client satisfaction surveys undertaken annually focus on different functions of the Office in relation to client satisfaction with service delivery. This is a measure of overall satisfaction based on a weighted average of surveys completed over two years in relation to the service elements of helpfulness, respectfulness, professionalism and timeliness.
6. The focus of this measure is on the timeliness of the preliminary assessments of complaints dealt with by the Office. The time to complete an assessment is influenced by the number and complexity of matters and the availability of information from complainants and agencies.
7. The focus of this measure is the timeliness of investigations undertaken by the Office.
8. This service standard measures complaints closed within 12 months of receipt as a proportion of total complaints closed within a specific reporting period.
9. This service standard compares the number of complaints closed with the number of complaints received in the reporting period. It is affected by both the number and timing of new matters and closures. A number below 100% does not necessarily indicate an increasing backlog, but may be a result of increased numbers of new matters being opened late in the year.

# Departmental budget summary

The table below shows the total resources available in 2015-16 from all sources and summarises how resources will be applied by service area and by controlled and administered classifications.

| Office of the Queensland Ombudsman                                  | 2014-15 Budget<br>\$'000 | 2014-15<br>Est. Actual<br>\$'000 | 2015-16<br>Budget<br>\$'000 |
|---------------------------------------------------------------------|--------------------------|----------------------------------|-----------------------------|
| <b>CONTROLLED</b>                                                   |                          |                                  |                             |
| <b>Income</b>                                                       |                          |                                  |                             |
| Appropriation revenue                                               |                          |                                  |                             |
| Deferred from previous year/s                                       | 300                      | 300                              | 345                         |
| Balance of service appropriation                                    | 7,922                    | 7,492                            | 7,977                       |
| Other revenue                                                       | 380                      | 558                              | 397                         |
| <b>Total income</b>                                                 | <b>8,602</b>             | <b>8,350</b>                     | <b>8,719</b>                |
| <b>Expenses</b>                                                     |                          |                                  |                             |
| Independent Review of Complaints<br>about Government Administration | 8,602                    | 8,350                            | 8,719                       |
| <b>Total expenses</b>                                               | <b>8,602</b>             | <b>8,350</b>                     | <b>8,719</b>                |
| <b>Operating surplus/deficit</b>                                    | <b>..</b>                | <b>..</b>                        | <b>..</b>                   |
| <b>Net assets</b>                                                   | <b>834</b>               | <b>844</b>                       | <b>844</b>                  |

## Service area sources of revenue

| Sources of revenue<br>2015-16 Budget <sup>1</sup>                   |                      |                                 |                                       |                               |                            |
|---------------------------------------------------------------------|----------------------|---------------------------------|---------------------------------------|-------------------------------|----------------------------|
| Service area                                                        | Total cost<br>\$'000 | State<br>contribution<br>\$'000 | User<br>charges<br>and fees<br>\$'000 | C'wealth<br>revenue<br>\$'000 | Other<br>revenue<br>\$'000 |
| Independent Review of Complaints<br>about Government Administration | 8,719                | 8,322                           | 350                                   | ..                            | 47                         |
| <b>Total</b>                                                        | <b>8,719</b>         | <b>8,322</b>                    | <b>350</b>                            | <b>..</b>                     | <b>47</b>                  |

Note:

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

## Budget measures summary

There are no budget measures relating to the department since the 2014-15 State Budget.

## Departmental capital program

The Office of the Ombudsman's capital expenditure will be \$80,000 in 2015-16 to complete a redevelopment of the Office website.

## Capital budget

| Office of the Queensland Ombudsman       | Notes | 2014-15 Budget<br>\$'000 | 2014-15 Est.<br>Actual \$'000 | 2015-16 Budget<br>\$'000 |
|------------------------------------------|-------|--------------------------|-------------------------------|--------------------------|
| <b>Capital purchases</b>                 | 1     |                          |                               |                          |
| Total land, buildings and infrastructure |       | ..                       | ..                            | ..                       |
| Total plant and equipment                |       | 160                      | 70                            | 80                       |
| Total other capital                      |       | ..                       | ..                            | ..                       |
| <b>Total capital purchases</b>           |       | <b>160</b>               | <b>70</b>                     | <b>80</b>                |

Note:

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

## Staffing<sup>1</sup>

| Service area                                                        | Notes | 2014-15 Budget | 2014-15<br>Est. Actual | 2015-16 Budget |
|---------------------------------------------------------------------|-------|----------------|------------------------|----------------|
| Independent Review of Complaints<br>about Government Administration |       | 63             | 63                     | 63             |
| <b>TOTAL</b>                                                        |       | <b>63</b>      | <b>63</b>              | <b>63</b>      |

Note:

1. Full-time equivalents (FTEs) as at 30 June including employees on long term leave.

# Budgeted financial statements

## Analysis of budgeted financial statements

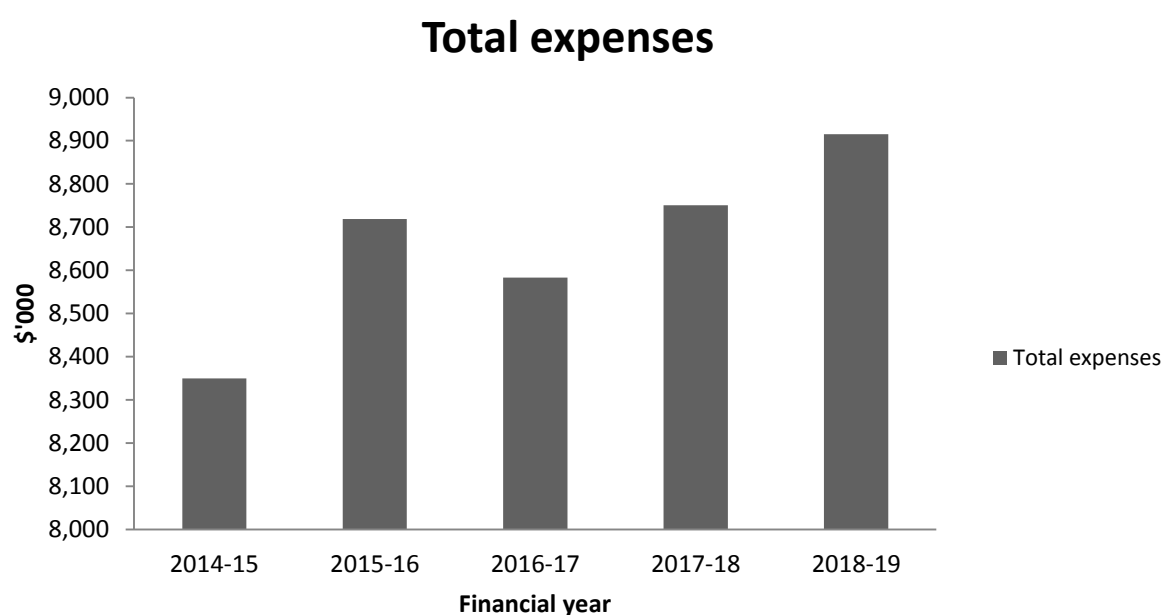
An analysis of the Office's budgeted financial statements, as reflected in the financial statements, is provided below.

### Departmental income statement

Total expenses are estimated to be \$8.719 million in 2015-16, an increase of \$0.117 million from the 2014-15 financial year. This is largely due to standard salary increases and the carry forward of \$0.345 million from 2014-15 to 2015-16 for altered accommodation arrangements and business system improvements.

Total expenses for 2015-16 are expected to be \$0.37 million higher than 2014-15 as the unanticipated vacancies in 2014-15 are filled. Total expenses return to usual levels in 2016-17 with increases in the out-years primarily due to standard salary increases.

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



### Departmental balance sheet

The Office's major assets are in property, plant and equipment (\$0.461 million). The value of assets are expected to continue to decrease as the depreciation of existing assets (predominantly the office fitout) exceed the value of assets acquired.

The Office's main liabilities relate to payables (\$0.48 million) and the remaining balance (\$0.319 million) of the building owner's \$1.1 million contribution to the fit out of new accommodation in 2009. The contribution was capitalised and is being amortised over ten years at the rate of \$0.11 million per annum as it is taken to revenue.

# Controlled income statement

| Office of the Ombudsman              | Notes | 2014-15<br>Budget<br>\$'000 | 2014-15<br>Est. Act.<br>\$'000 | 2015-16<br>Budget<br>\$'000 |
|--------------------------------------|-------|-----------------------------|--------------------------------|-----------------------------|
| <b>INCOME</b>                        |       |                             |                                |                             |
| Appropriation revenue                | 1,4   | 8,222                       | 7,792                          | 8,322                       |
| Taxes                                |       | ..                          | ..                             | ..                          |
| User charges and fees                | 2     | 300                         | 500                            | 350                         |
| Royalties and land rents             |       | ..                          | ..                             | ..                          |
| Grants and other contributions       |       | ..                          | ..                             | ..                          |
| Interest                             |       | ..                          | ..                             | ..                          |
| Other revenue                        |       | 80                          | 58                             | 47                          |
| Gains on sale/revaluation of assets  |       | ..                          | ..                             | ..                          |
| <b>Total income</b>                  |       | <b>8,602</b>                | <b>8,350</b>                   | <b>8,719</b>                |
| <b>EXPENSES</b>                      |       |                             |                                |                             |
| Employee expenses                    | 3,5   | 6,804                       | 6,501                          | 6,928                       |
| Supplies and services                |       | 1,532                       | 1,534                          | 1,535                       |
| Grants and subsidies                 |       | ..                          | ..                             | ..                          |
| Depreciation and amortisation        |       | 210                         | 285                            | 225                         |
| Finance/borrowing costs              |       | ..                          | ..                             | ..                          |
| Other expenses                       |       | 56                          | 30                             | 31                          |
| Losses on sale/revaluation of assets |       | ..                          | ..                             | ..                          |
| <b>Total expenses</b>                |       | <b>8,602</b>                | <b>8,350</b>                   | <b>8,719</b>                |
| <b>OPERATING SURPLUS/(DEFICIT)</b>   |       | <b>..</b>                   | <b>..</b>                      | <b>..</b>                   |

# Controlled balance sheet

| Office of the Ombudsman                      | Notes | 2014-15<br>Budget<br>\$'000 | 2014-15<br>Est. Act.<br>\$'000 | 2015-16<br>Budget<br>\$'000 |
|----------------------------------------------|-------|-----------------------------|--------------------------------|-----------------------------|
| <b>CURRENT ASSETS</b>                        |       |                             |                                |                             |
| Cash assets                                  |       | 580                         | 782                            | 823                         |
| Receivables                                  |       | 234                         | 178                            | 180                         |
| Other financial assets                       |       | ..                          | ..                             | ..                          |
| Inventories                                  |       | ..                          | ..                             | ..                          |
| Other                                        |       | 6                           | 61                             | 64                          |
| Non financial assets held for sale           |       | ..                          | ..                             | ..                          |
| <b>Total current assets</b>                  |       | <b>820</b>                  | <b>1,021</b>                   | <b>1,067</b>                |
| <b>NON-CURRENT ASSETS</b>                    |       |                             |                                |                             |
| Receivables                                  |       | ..                          | ..                             | ..                          |
| Other financial assets                       |       | ..                          | ..                             | ..                          |
| Property, plant and equipment                |       | 774                         | 661                            | 461                         |
| Intangibles                                  |       | ..                          | 70                             | 125                         |
| Other                                        |       | ..                          | ..                             | ..                          |
| <b>Total non-current assets</b>              |       | <b>774</b>                  | <b>731</b>                     | <b>586</b>                  |
| <b>TOTAL ASSETS</b>                          |       | <b>1,594</b>                | <b>1,752</b>                   | <b>1,653</b>                |
| <b>CURRENT LIABILITIES</b>                   |       |                             |                                |                             |
| Payables                                     |       | 321                         | 469                            | 480                         |
| Accrued employee benefits                    |       | ..                          | ..                             | ..                          |
| Interest bearing liabilities and derivatives |       | ..                          | ..                             | ..                          |
| Provisions                                   |       | ..                          | ..                             | ..                          |
| Other                                        |       | 110                         | 110                            | 110                         |
| <b>Total current liabilities</b>             |       | <b>431</b>                  | <b>579</b>                     | <b>590</b>                  |
| <b>NON-CURRENT LIABILITIES</b>               |       |                             |                                |                             |
| Payables                                     |       | ..                          | ..                             | ..                          |
| Accrued employee benefits                    |       | ..                          | ..                             | ..                          |
| Interest bearing liabilities and derivatives |       | ..                          | ..                             | ..                          |
| Provisions                                   |       | ..                          | ..                             | ..                          |
| Other                                        | 6     | 329                         | 329                            | 219                         |
| <b>Total non-current liabilities</b>         |       | <b>329</b>                  | <b>329</b>                     | <b>219</b>                  |
| <b>TOTAL LIABILITIES</b>                     |       | <b>760</b>                  | <b>908</b>                     | <b>809</b>                  |
| <b>NET ASSETS/(LIABILITIES)</b>              |       | <b>834</b>                  | <b>844</b>                     | <b>844</b>                  |
| <b>EQUITY</b>                                |       |                             |                                |                             |
| <b>TOTAL EQUITY</b>                          |       | <b>834</b>                  | <b>844</b>                     | <b>844</b>                  |

# Controlled cash flow statement

| Office of the Ombudsman                                     | Notes | 2014-15<br>Budget<br>\$'000 | 2014-15<br>Est. Act.<br>\$'000 | 2015-16<br>Budget<br>\$'000 |
|-------------------------------------------------------------|-------|-----------------------------|--------------------------------|-----------------------------|
| <b>CASH FLOWS FROM OPERATING ACTIVITIES</b>                 |       |                             |                                |                             |
| <b>Inflows:</b>                                             |       |                             |                                |                             |
| Appropriation receipts                                      | 7,10  | 8,222                       | 7,792                          | 8,322                       |
| User charges and fees                                       | 8     | 304                         | 504                            | 354                         |
| Royalties and land rent receipts                            |       | ..                          | ..                             | ..                          |
| Grants and other contributions                              |       | ..                          | ..                             | ..                          |
| Interest received                                           |       | ..                          | ..                             | ..                          |
| Taxes                                                       |       | ..                          | ..                             | ..                          |
| Other                                                       |       | 198                         | 176                            | 165                         |
| <b>Outflows:</b>                                            |       |                             |                                |                             |
| Employee costs                                              | 9,11  | (6,807)                     | (6,504)                        | (6,931)                     |
| Supplies and services                                       |       | (1,652)                     | (1,654)                        | (1,655)                     |
| Grants and subsidies                                        |       | ..                          | ..                             | ..                          |
| Borrowing costs                                             |       | ..                          | ..                             | ..                          |
| Other                                                       |       | (159)                       | (133)                          | (134)                       |
| <b>Net cash provided by or used in operating activities</b> |       | <b>106</b>                  | <b>181</b>                     | <b>121</b>                  |
| <b>CASH FLOWS FROM INVESTING ACTIVITIES</b>                 |       |                             |                                |                             |
| <b>Inflows:</b>                                             |       |                             |                                |                             |
| Sales of non financial assets                               |       | ..                          | ..                             | ..                          |
| Investments redeemed                                        |       | ..                          | ..                             | ..                          |
| Loans and advances redeemed                                 |       | ..                          | ..                             | ..                          |
| <b>Outflows:</b>                                            |       |                             |                                |                             |
| Payments for non financial assets                           |       | (160)                       | (70)                           | (80)                        |
| Payments for investments                                    |       | ..                          | ..                             | ..                          |
| Loans and advances made                                     |       | ..                          | ..                             | ..                          |
| <b>Net cash provided by or used in investing activities</b> |       | <b>(160)</b>                | <b>(70)</b>                    | <b>(80)</b>                 |
| <b>CASH FLOWS FROM FINANCING ACTIVITIES</b>                 |       |                             |                                |                             |
| <b>Inflows:</b>                                             |       |                             |                                |                             |
| Borrowings                                                  |       | ..                          | ..                             | ..                          |
| Equity injections                                           |       | ..                          | ..                             | ..                          |
| <b>Outflows:</b>                                            |       |                             |                                |                             |
| Borrowing redemptions                                       |       | ..                          | ..                             | ..                          |
| Finance lease payments                                      |       | ..                          | ..                             | ..                          |
| Equity withdrawals                                          |       | ..                          | ..                             | ..                          |
| <b>Net cash provided by or used in financing activities</b> |       | <b>..</b>                   | <b>..</b>                      | <b>..</b>                   |
| <b>Net increase/(decrease) in cash held</b>                 |       | <b>(54)</b>                 | <b>111</b>                     | <b>41</b>                   |
| <b>Cash at the beginning of financial year</b>              |       | <b>634</b>                  | <b>671</b>                     | <b>782</b>                  |
| Cash transfers from restructure                             |       | ..                          | ..                             | ..                          |
| <b>Cash at the end of financial year</b>                    |       | <b>580</b>                  | <b>782</b>                     | <b>823</b>                  |

# Explanation of variances in the financial statements

## Income statement

### Major variations between 2014-15 Budget and 2014-15 Estimated Actual include:

1. Decrease in Appropriation revenue in the 2014-15 Estimated actuals is due to the deferral of \$0.5 million to later financial years. This was a result of lower employee expenditure related to unfilled vacancies and higher than anticipated own source revenue. Deferred funds will be used for altered accommodation arrangements and upgrading business systems including redevelopment of the Office's website.
2. The increase in User charges and fees of \$0.2 million is due to an unanticipated increase in demand for the Office's training courses.
3. The Estimated actuals for Employee expenses were \$0.303 million lower than budgeted due to unanticipated staff vacancies.

### Major variations between 2014-15 Estimated Actual and the 2015-16 Budget include:

4. The increase in Appropriation revenue for 2015-16 Budget is due to standard salary increases and the deferral of \$0.345 million of expenditure from 2014-15. The deferral of funding is for purposes including altered accommodation arrangements and upgrading business systems including redevelopment of the Office's website.
5. The increase in Employee costs in 2015-16 is due to standard salary increases and vacancies in 2014-15 being filled.

## Balance sheet

### Major variations between 2014-15 Budget and 2015-16 Budget include:

6. The decrease in Other liabilities reflects the amortisation of the building accommodation lease incentive.

## Cash flow statement

### Major variations between 2014-15 Budget and 2014-15 Estimated Actual include:

7. Decrease in Appropriation revenue in the 2014-15 Estimated actuals is due to the deferral of \$0.5 million to later financial years, offset by a deferral of \$0.07 million from 2013-14 to 2014-15. The savings resulted from staff vacancies and higher than anticipated own revenue from training.
8. The increase in User charges and fees of \$0.2 million is due to an unanticipated increase in demand for the Office's training courses.
9. The Estimated actuals for Employee expenses were lower than budgeted due to unanticipated staff vacancies.

### Major variations between 2014-15 Estimated Actual and the 2015-16 Budget include:

10. The increase in Appropriation receipts for 2015-16 Budget is due to standard salary increases and deferral of \$0.5 million from 2014-15, including the deferral of \$0.345 million to 2015-16. The deferral of funding is for altered accommodation arrangements and upgrading business systems including redevelopment of the Office's website.
11. The increase in Employee costs is due to standard salary increases and unanticipated vacancy rates in 2014-15.



## **The Public Trustee of Queensland**

# Departmental overview

The Public Trustee of Queensland (the Public Trustee) operates as a corporation sole and has been serving Queenslanders since 1916. The Public Trustee is governed by the *Public Trustee Act 1978*. The Public Trustee is a department for the purposes of the *Financial Accountability Act 2009* (the Act) due to the Public Trustee being appointed an accountable officer pursuant to section 65(2) of the Act. The Public Trustee provides financial, trustee and legal services to the people of Queensland. This service is delivered through a network of 16 regional offices and supported by the Queensland Government Agent Program (QGAP).

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

- ensure prudent management of the financial assets of members of the community
- ensure an orderly succession of property between generations
- assist the Queensland community by making Wills free of charge and enduring powers of attorney at an affordable cost.

The objectives of the Public Trustee are to:

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

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

The key priorities for 2015-16 include:

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

In 2015-16, the Public Trustee will continue to provide effective and efficient frontline service delivery by ensuring its business model is capable of meeting the increasing demand for its core services. The expected increase in demand for services is due to the effect of the "Baby Boomer" generation reaching retirement age. This generation controls much larger and more complex asset structures than any previous generation and will live longer. These factors will continue to drive an increase in clients requiring assistance in managing their financial affairs and deceased estates to be administered.

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

- improving efficiency and effectiveness of frontline service delivery to meet increasing client expectations
- increasing demand for services that attract a Community Service Obligation
- growing reliance on our services to meet demand resulting from the changing socio-economic demographics
- refining our business model to meet increasing complexity associated with client needs; and maintaining community confidence in the quality and value of the services we provide.

# Performance statement

## Client Services

### Service area objective

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

### Service area description

The major services provided by Client Services are:

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

### Services

- Deceased Estate Administration
- Financial Management
- Will Making Service

### 2015-16 service area highlights

The major initiatives to be delivered in 2015-16 to improve frontline service delivery include:

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

| The Public Trustee of Queensland                                                                                                                 | Notes | 2014-15<br>Target/Est. | 2014-15<br>Est. Actual | 2015-16<br>Target/est. |
|--------------------------------------------------------------------------------------------------------------------------------------------------|-------|------------------------|------------------------|------------------------|
| <b>Service area: Client Services</b>                                                                                                             |       |                        |                        |                        |
| <b>Service: Deceased Estate Administration</b>                                                                                                   |       |                        |                        |                        |
| <i>Effectiveness measure</i><br>Overall client satisfaction with deceased estate administration service as measured by client satisfaction index | 1     | 70%                    | 70%                    | 70%                    |
| <i>Efficiency measure</i><br>Percentage of deceased estates administered within target timeframe                                                 | 2     | 70%                    | 65%                    | 70%                    |

| The Public Trustee of Queensland                                                                                                       | Notes | 2014-15<br>Target/Est. | 2014-15<br>Est. Actual | 2015-16<br>Target/est. |
|----------------------------------------------------------------------------------------------------------------------------------------|-------|------------------------|------------------------|------------------------|
| <b>Service: Financial Management</b>                                                                                                   |       |                        |                        |                        |
| <i>Effectiveness measure</i><br>Overall client satisfaction with financial management service as measured by client satisfaction index | 3     | 70%                    | 70%                    | 70%                    |
| <i>Efficiency measure</i>                                                                                                              | 4     |                        |                        |                        |
| <b>Service: Will Making Service</b>                                                                                                    |       |                        |                        |                        |
| <i>Effectiveness measure</i><br>Overall client satisfaction with Will preparation services as measured by client satisfaction index    | 5     | 90%                    | 90%                    | 90%                    |
| <i>Efficiency measure</i>                                                                                                              | 4     |                        |                        |                        |

Notes:

1. This was a new measure introduced in 2014-15. The satisfaction index is calculated by an independent market research provider on an annual basis. The index is calculated by summing 50% of overall satisfaction score and 50% of the single overall weighted satisfaction factors score to obtain a total index score. The estimated actual is the target as these surveys are conducted in the last quarter of 2014-15.
2. The estimated actual is lower than target due to the impact of a major initiative to complete older matters that have not met target timeframes. Whilst this will have an impact in the 2014-15 year it is expected that the 2015-16 results will exceed target as a result of this and other initiatives implemented.
3. This was a new measure introduced in 2014-15. The satisfaction index is calculated by an independent market research provider on an annual basis. The index is calculated by summing 50% of overall satisfaction score and 50% of the single overall weighted satisfaction factors score to obtain a total index score. This was a new measure introduced in 2014-15. The estimated actual is the target as the surveys are completed in the last quarter 2014-15.
4. An efficiency measure is being developed for this service and will be included in a future Service Delivery Statement.
5. All clients preparing a Will with the Public Trustee receive a Wills Questionnaire. The Wills Questionnaire contains eight questions relating to the quality of the Will making service provided. Six of the eight questions in the survey relate to quality of the service provided. The remaining two relate to the delivery of the service. The overall satisfaction level is calculated as a percentage of positive responses to total number of responses received. This estimated actual figure is based on survey results to date.

## Administered items

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

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

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

# Departmental budget summary

The table below shows the total resources available in 2015-16 from all sources and summarises how resources will be applied by service area and by controlled and administered classifications.

| The Public Trustee of Queensland | 2014-15<br>Budget<br>\$'000 | 2014-15<br>Est. Actual<br>\$'000 | 2015-16<br>Budget<br>\$'000 |
|----------------------------------|-----------------------------|----------------------------------|-----------------------------|
| <b>CONTROLLED</b>                |                             |                                  |                             |
| <b>Income</b>                    |                             |                                  |                             |
| Other revenue                    | 87,736                      | 90,627                           | 84,788                      |
| <b>Total income</b>              | <b>87,736</b>               | <b>90,627</b>                    | <b>84,788</b>               |
| <b>Expenses</b>                  |                             |                                  |                             |
| <b>Total expenses</b>            | <b>87,705</b>               | <b>81,207</b>                    | <b>84,723</b>               |
| <b>Operating surplus/deficit</b> | <b>31</b>                   | <b>9,420</b>                     | <b>65</b>                   |
| <b>Net assets</b>                | <b>176,007</b>              | <b>187,937</b>                   | <b>188,002</b>              |
| <b>ADMINISTERED</b>              |                             |                                  |                             |
| <b>Revenue</b>                   |                             |                                  |                             |
| Other administered revenue       | 3,446                       | 3,607                            | 3,613                       |
| <b>Total revenue</b>             | <b>3,446</b>                | <b>3,607</b>                     | <b>3,613</b>                |
| <b>Expenses</b>                  |                             |                                  |                             |
| Transfers to government          | 3,446                       | 2,757                            | 3,175                       |
| Administered expenses            | ..                          | 850                              | 438                         |
| <b>Total expenses</b>            | <b>3,446</b>                | <b>3,607</b>                     | <b>3,613</b>                |
| <b>Net assets</b>                | <b>..</b>                   | <b>..</b>                        | <b>..</b>                   |

## Departmental capital program

The Public Trustee's capital expenditure for 2014-15 is estimated to be \$677,000 against its Adjusted Capital budget of \$12 million. During the year a number of intended capital projects were deferred in order to finalise the review of external advice received regarding the state of properties. This information assisted revision to the Public Trustee's Asset Strategic Plan and development of an Operational and Maintenance Plan which were completed towards the end of the 2014-15 financial year. A number of the capital projects intended for 2014-15 are assumed to be completed in 2015-16.

During 2015-16 capital expenditure is estimated to be \$13.5 million. The Public Trustee is committed to meeting the Government objectives to provide quality and efficient services to clients in the Queensland community. The Public Trustee continues to re-develop regional offices to improve efficiency of frontline service delivery and accessibility to all clients, as well as continuing to maintain appropriate workplace health and safety standards for clients and staff.

The Public Trustee is planning significant investments at a number of its locations during 2015-16. The 2015-16 capital budget also includes an amount to review frontline service delivery locations in Brisbane. This will assist in determining whether an additional location is required in a suburban area to meet population growth and the changing demographic needs of Queenslanders.

The total capital budget for 2015-16 includes:

- \$10.6 million for building improvements and refurbishment in existing regional offices, head office and, potentially, a new location in a Brisbane suburban area if it is determined that an additional location is necessary
- \$1.8 million for furniture and fittings and computer hardware
- \$1.1 million as part of the strategy to upgrade business systems on an on-going basis.

## Capital budget

| The Public Trustee of Queensland         | Notes | 2014-15 Budget<br>\$'000 | 2014-15 Est.<br>Actual \$'000 | 2015-16 Budget<br>\$'000 |
|------------------------------------------|-------|--------------------------|-------------------------------|--------------------------|
| <b>Capital purchases<sup>1</sup></b>     |       |                          |                               |                          |
| Total land, buildings and infrastructure |       | 9,296                    | 217                           | 10,613                   |
| Total plant and equipment                |       | 709                      | 110                           | 1,800                    |
| Total other capital                      |       | 1,958                    | 350                           | 1,100                    |
| <b>Total capital purchases</b>           |       | <b>11,963</b>            | <b>677</b>                    | <b>13,513</b>            |

Note:

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

## Staffing<sup>1</sup>

| Service areas                    | Notes | 2014-15 Budget | 2014-15<br>Est. Actual | 2015-16 Budget |
|----------------------------------|-------|----------------|------------------------|----------------|
| The Public Trustee of Queensland | 2,3,4 | 578            | 567                    | 584            |
| <b>TOTAL</b>                     |       | <b>578</b>     | <b>567</b>             | <b>584</b>     |

Notes:

1. Full-time equivalents (FTEs) as at 30 June.
2. The total staff profile is fully funded by the Public Trustee at no cost to government.
3. The decrease in FTEs in 2014-15 Estimated Actual is due to projected vacancies at year end due to staff turnover and delays in filling the vacancies. Some of the vacancies have been filled by agency temps/contractors.
4. The 2015-16 Budget reflects fully funded positions and assumes a modest increase in FTEs to support increased business activity.

# Budgeted financial statements

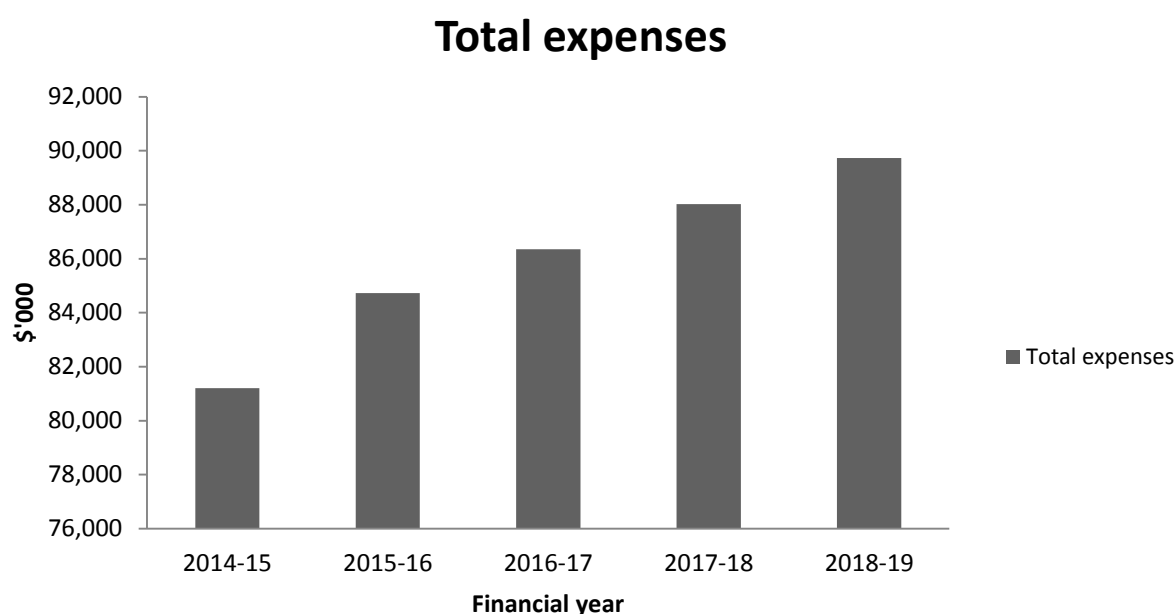
## Analysis of budgeted financial statements

An analysis of the Public Trustee's budgeted financial statements is provided below.

### Departmental income statement

Total expenses are estimated to be \$84.7 million in 2015-16, an increase of \$3.5 million (4.3%) from the 2014-15 Estimated Actual. This increase is mainly driven by an increase in employee expenses. Employee expenses are expected to increase due to filling of vacancies, an expected wage increase for staff and some additional FTE. The increase in expenditure in the forward estimates period is broadly in line with assumed inflation.

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



# Controlled income statement

| Public Trustee of Queensland         | Notes | 2014-15<br>Budget<br>\$'000 | 2014-15<br>Est. Act.<br>\$'000 | 2015-16<br>Budget<br>\$'000 |
|--------------------------------------|-------|-----------------------------|--------------------------------|-----------------------------|
| <b>INCOME</b>                        |       |                             |                                |                             |
| Appropriation revenue                |       | ..                          | ..                             | ..                          |
| Taxes                                |       | ..                          | ..                             | ..                          |
| User charges and fees                |       | 52,624                      | 52,949                         | 52,443                      |
| Royalties and land rents             |       | ..                          | ..                             | ..                          |
| Grants and other contributions       |       | 2,389                       | 2,389                          | 2,389                       |
| Interest                             | 3,4   | 32,314                      | 33,343                         | 29,662                      |
| Other revenue                        | 1,5   | 409                         | 1,717                          | 294                         |
| Gains on sale/revaluation of assets  |       | ..                          | 229                            | ..                          |
| <b>Total income</b>                  |       | <b>87,736</b>               | <b>90,627</b>                  | <b>84,788</b>               |
| <b>EXPENSES</b>                      |       |                             |                                |                             |
| Employee expenses                    | 2,6   | 51,041                      | 44,312                         | 50,479                      |
| Supplies and services                |       | 18,807                      | 17,501                         | 17,305                      |
| Grants and subsidies                 |       | 1,297                       | 1,235                          | 1,316                       |
| Depreciation and amortisation        |       | 2,074                       | 2,209                          | 2,070                       |
| Finance/borrowing costs              | 7     | 13,592                      | 14,824                         | 12,487                      |
| Other expenses                       |       | 894                         | 1,126                          | 1,066                       |
| Losses on sale/revaluation of assets |       | ..                          | ..                             | ..                          |
| <b>Total expenses</b>                |       | <b>87,705</b>               | <b>81,207</b>                  | <b>84,723</b>               |
| <b>OPERATING SURPLUS/(DEFICIT)</b>   |       | <b>31</b>                   | <b>9,420</b>                   | <b>65</b>                   |

# Controlled balance sheet

| Public Trustee of Queensland                 | Notes | 2014-15<br>Budget*<br>\$'000 | 2014-15<br>Est. Act.<br>\$'000 | 2015-16<br>Budget<br>\$'000 |
|----------------------------------------------|-------|------------------------------|--------------------------------|-----------------------------|
| <b>CURRENT ASSETS</b>                        |       |                              |                                |                             |
| Cash assets                                  |       | 249,701                      | 237,296                        | 225,146                     |
| Receivables                                  |       | 17,313                       | 16,801                         | 16,537                      |
| Other financial assets                       | 8,12  | 430,117                      | 339,625                        | 340,902                     |
| Inventories                                  |       | ..                           | ..                             | ..                          |
| Other                                        |       | 587                          | 536                            | 542                         |
| Non financial assets held for sale           |       | 2,200                        | ..                             | ..                          |
| <b>Total current assets</b>                  |       | <b>699,918</b>               | <b>594,258</b>                 | <b>583,127</b>              |
| <b>NON-CURRENT ASSETS</b>                    |       |                              |                                |                             |
| Receivables                                  |       | ..                           | ..                             | ..                          |
| Other financial assets                       | 9,13  | 75,685                       | 262,418                        | 262,418                     |
| Property, plant and equipment                | 10,15 | 45,584                       | 38,288                         | 49,061                      |
| Intangibles                                  |       | 4,116                        | 1,294                          | 1,964                       |
| Other                                        |       | ..                           | ..                             | ..                          |
| <b>Total non-current assets</b>              |       | <b>125,385</b>               | <b>302,000</b>                 | <b>313,443</b>              |
| <b>TOTAL ASSETS</b>                          |       | <b>825,303</b>               | <b>896,258</b>                 | <b>896,570</b>              |
| <b>CURRENT LIABILITIES</b>                   |       |                              |                                |                             |
| Payables                                     |       | 22,136                       | 5,847                          | 5,500                       |
| Accrued employee benefits                    |       | 7,754                        | 4,819                          | 4,591                       |
| Interest bearing liabilities and derivatives | 11,14 | 611,742                      | 689,633                        | 690,455                     |
| Provisions                                   |       | ..                           | ..                             | ..                          |
| Other                                        |       | ..                           | ..                             | ..                          |
| <b>Total current liabilities</b>             |       | <b>641,632</b>               | <b>700,299</b>                 | <b>700,546</b>              |
| <b>NON-CURRENT LIABILITIES</b>               |       |                              |                                |                             |
| Payables                                     |       | ..                           | ..                             | ..                          |
| Accrued employee benefits                    |       | 7,664                        | 8,022                          | 8,022                       |
| Interest bearing liabilities and derivatives |       | ..                           | ..                             | ..                          |
| Provisions                                   |       | ..                           | ..                             | ..                          |
| Other                                        |       | ..                           | ..                             | ..                          |
| <b>Total non-current liabilities</b>         |       | <b>7,664</b>                 | <b>8,022</b>                   | <b>8,022</b>                |
| <b>TOTAL LIABILITIES</b>                     |       | <b>649,296</b>               | <b>708,321</b>                 | <b>708,568</b>              |
| <b>NET ASSETS/(LIABILITIES)</b>              |       | <b>176,007</b>               | <b>187,937</b>                 | <b>188,002</b>              |
| <b>EQUITY</b>                                |       |                              |                                |                             |
| <b>TOTAL EQUITY</b>                          |       | <b>176,007</b>               | <b>187,937</b>                 | <b>188,002</b>              |

\*Technical adjustments have been made in this statement to reallocate amounts between categories and facilitate consistency across agencies.

# Controlled cash flow statement

| Public Trustee of Queensland                                | Notes    | 2014-15<br>Budget<br>\$'000 | 2014-15<br>Est. Act.<br>\$'000 | 2015-16<br>Budget<br>\$'000 |
|-------------------------------------------------------------|----------|-----------------------------|--------------------------------|-----------------------------|
| <b>CASH FLOWS FROM OPERATING ACTIVITIES</b>                 |          |                             |                                |                             |
| <b>Inflows:</b>                                             |          |                             |                                |                             |
| Appropriation receipts                                      |          | ..                          | ..                             | ..                          |
| User charges and fees                                       |          | 53,324                      | 53,024                         | 52,707                      |
| Royalties and land rent receipts                            |          | ..                          | ..                             | ..                          |
| Grants and other contributions                              |          | ..                          | ..                             | ..                          |
| Interest received                                           | 23,26    | 32,314                      | 33,355                         | 29,662                      |
| Taxes                                                       |          | ..                          | ..                             | ..                          |
| Other                                                       | 16,27    | 409                         | 1,717                          | 294                         |
| <b>Outflows:</b>                                            |          |                             |                                |                             |
| Employee costs                                              | 17,28    | (50,100)                    | (44,728)                       | (50,707)                    |
| Supplies and services                                       | 29       | (14,098)                    | (12,886)                       | (15,269)                    |
| Grants and subsidies                                        |          | (1,297)                     | (1,235)                        | (1,316)                     |
| Borrowing costs                                             | 18,30    | (12,468)                    | (14,824)                       | (12,487)                    |
| Other                                                       |          | (894)                       | (944)                          | (1,066)                     |
| <b>Net cash provided by or used in operating activities</b> |          | <b>7,190</b>                | <b>13,479</b>                  | <b>1,818</b>                |
| <b>CASH FLOWS FROM INVESTING ACTIVITIES</b>                 |          |                             |                                |                             |
| <b>Inflows:</b>                                             |          |                             |                                |                             |
| Sales of non financial assets                               |          | 550                         | ..                             | ..                          |
| Investments redeemed                                        | 19,24,31 | ..                          | 202,218                        | 140,256                     |
| Loans and advances redeemed                                 |          | ..                          | ..                             | ..                          |
| <b>Outflows:</b>                                            |          |                             |                                |                             |
| Payments for non financial assets                           | 20,32    | (11,963)                    | (677)                          | (13,513)                    |
| Payments for investments                                    | 21,25,33 | ..                          | (275,281)                      | (141,533)                   |
| Loans and advances made                                     |          | ..                          | ..                             | ..                          |
| <b>Net cash provided by or used in investing activities</b> |          | <b>(11,413)</b>             | <b>(73,740)</b>                | <b>(14,790)</b>             |
| <b>CASH FLOWS FROM FINANCING ACTIVITIES</b>                 |          |                             |                                |                             |
| <b>Inflows:</b>                                             |          |                             |                                |                             |
| Borrowings                                                  | 22,34    | 6,382                       | 58,394                         | 822                         |
| Equity injections                                           |          | ..                          | ..                             | ..                          |
| <b>Outflows:</b>                                            |          |                             |                                |                             |
| Borrowing redemptions                                       |          | ..                          | ..                             | ..                          |
| Finance lease payments                                      |          | ..                          | ..                             | ..                          |
| Equity withdrawals                                          |          | ..                          | ..                             | ..                          |
| <b>Net cash provided by or used in financing activities</b> |          | <b>6,382</b>                | <b>58,394</b>                  | <b>822</b>                  |
| <b>Net increase/(decrease) in cash held</b>                 |          | <b>2,159</b>                | <b>(1,867)</b>                 | <b>(12,150)</b>             |
| <b>Cash at the beginning of financial year</b>              |          | <b>247,542</b>              | <b>239,163</b>                 | <b>237,296</b>              |
| Cash transfers from restructure                             |          | ..                          | ..                             | ..                          |
| <b>Cash at the end of financial year</b>                    |          | <b>249,701</b>              | <b>237,296</b>                 | <b>225,146</b>              |

# Administered income statement

| Public Trustee of Queensland                    | Notes    | 2014-15<br>Budget<br>\$'000 | 2014-15<br>Est. Act.<br>\$'000 | 2015-16<br>Budget<br>\$'000 |
|-------------------------------------------------|----------|-----------------------------|--------------------------------|-----------------------------|
| <b>INCOME</b>                                   |          |                             |                                |                             |
| Appropriation revenue                           |          | ..                          | ..                             | ..                          |
| Taxes                                           |          | ..                          | ..                             | ..                          |
| User charges and fees                           |          | ..                          | ..                             | ..                          |
| Royalties and land rents                        |          | ..                          | ..                             | ..                          |
| Grants and other contributions                  |          | ..                          | ..                             | ..                          |
| Interest                                        |          | 505                         | 642                            | 597                         |
| Other revenue                                   |          | 2,941                       | 2,965                          | 3,016                       |
| Gains on sale/revaluation of assets             |          | ..                          | ..                             | ..                          |
| <b>Total income</b>                             |          | <b>3,446</b>                | <b>3,607</b>                   | <b>3,613</b>                |
| <b>EXPENSES</b>                                 |          |                             |                                |                             |
| Employee expenses                               |          | ..                          | ..                             | ..                          |
| Supplies and services                           |          | ..                          | ..                             | ..                          |
| Grants and subsidies                            |          | ..                          | ..                             | ..                          |
| Depreciation and amortisation                   |          | ..                          | ..                             | ..                          |
| Finance/borrowing costs                         |          | ..                          | ..                             | ..                          |
| Other expenses                                  | 35,36,38 | ..                          | 850                            | 438                         |
| Losses on sale/revaluation of assets            |          | ..                          | ..                             | ..                          |
| Transfers of Administered Revenue to Government | 37,39    | 3,446                       | 2,757                          | 3,175                       |
| <b>Total expenses</b>                           |          | <b>3,446</b>                | <b>3,607</b>                   | <b>3,613</b>                |
| <b>OPERATING SURPLUS/(DEFICIT)</b>              |          | <b>..</b>                   | <b>..</b>                      | <b>..</b>                   |

# Administered balance sheet

| Public Trustee of Queensland                 | Notes    | 2014-15<br>Budget*<br>\$'000 | 2014-15<br>Est. Act.<br>\$'000 | 2015-16<br>Budget<br>\$'000 |
|----------------------------------------------|----------|------------------------------|--------------------------------|-----------------------------|
| <b>CURRENT ASSETS</b>                        |          |                              |                                |                             |
| Cash assets                                  |          | ..                           | ..                             | ..                          |
| Receivables                                  | 40,42    | ..                           | 3,607                          | 3,613                       |
| Other financial assets                       | 40       | 3,446                        | ..                             | ..                          |
| Inventories                                  |          | ..                           | ..                             | ..                          |
| Other                                        |          | ..                           | ..                             | ..                          |
| Non financial assets held for sale           |          | ..                           | ..                             | ..                          |
| <b>Total current assets</b>                  |          | <b>3,446</b>                 | <b>3,607</b>                   | <b>3,613</b>                |
| <b>NON-CURRENT ASSETS</b>                    |          |                              |                                |                             |
| Receivables                                  |          | ..                           | ..                             | ..                          |
| Other financial assets                       |          | ..                           | ..                             | ..                          |
| Property, plant and equipment                |          | ..                           | ..                             | ..                          |
| Intangibles                                  |          | ..                           | ..                             | ..                          |
| Other                                        |          | ..                           | ..                             | ..                          |
| <b>Total non-current assets</b>              |          | <b>..</b>                    | <b>..</b>                      | <b>..</b>                   |
| <b>TOTAL ASSETS</b>                          |          | <b>3,446</b>                 | <b>3,607</b>                   | <b>3,613</b>                |
| <b>CURRENT LIABILITIES</b>                   |          |                              |                                |                             |
| Payables                                     | 41,43,44 | ..                           | 850                            | 438                         |
| Transfers to Government payable              |          | 3,446                        | 2,757                          | 3,175                       |
| Accrued employee benefits                    |          | ..                           | ..                             | ..                          |
| Interest bearing liabilities and derivatives |          | ..                           | ..                             | ..                          |
| Provisions                                   |          | ..                           | ..                             | ..                          |
| Other                                        |          | ..                           | ..                             | ..                          |
| <b>Total current liabilities</b>             |          | <b>3,446</b>                 | <b>3,607</b>                   | <b>3,613</b>                |
| <b>NON-CURRENT LIABILITIES</b>               |          |                              |                                |                             |
| Payables                                     |          | ..                           | ..                             | ..                          |
| Accrued employee benefits                    |          | ..                           | ..                             | ..                          |
| Interest bearing liabilities and derivatives |          | ..                           | ..                             | ..                          |
| Provisions                                   |          | ..                           | ..                             | ..                          |
| Other                                        |          | ..                           | ..                             | ..                          |
| <b>Total non-current liabilities</b>         |          | <b>..</b>                    | <b>..</b>                      | <b>..</b>                   |
| <b>TOTAL LIABILITIES</b>                     |          | <b>3,446</b>                 | <b>3,607</b>                   | <b>3,613</b>                |
| <b>NET ASSETS/(LIABILITIES)</b>              |          | <b>..</b>                    | <b>..</b>                      | <b>..</b>                   |
| <b>EQUITY</b>                                |          |                              |                                |                             |
| <b>TOTAL EQUITY</b>                          |          | <b>..</b>                    | <b>..</b>                      | <b>..</b>                   |

\*Technical adjustments have been made in this statement to reallocate amounts between categories and facilitate consistency across agencies.

# Administered cash flow statement

| Public Trustee of Queensland                                | Notes    | 2014-15<br>Budget*<br>\$'000 | 2014-15<br>Est. Act.<br>\$'000 | 2015-16<br>Budget<br>\$'000 |
|-------------------------------------------------------------|----------|------------------------------|--------------------------------|-----------------------------|
| <b>CASH FLOWS FROM OPERATING ACTIVITIES</b>                 |          |                              |                                |                             |
| <b>Inflows:</b>                                             |          |                              |                                |                             |
| Appropriation receipts                                      |          | ..                           | ..                             | ..                          |
| User charges and fees                                       |          | ..                           | ..                             | ..                          |
| Royalties and land rent receipts                            |          | ..                           | ..                             | ..                          |
| Grants and other contributions                              |          | ..                           | ..                             | ..                          |
| Interest received                                           |          | 505                          | 642                            | 597                         |
| Taxes                                                       |          | ..                           | ..                             | ..                          |
| Other                                                       | 45       | 2,941                        | 1,893                          | 3,010                       |
| <b>Outflows:</b>                                            |          |                              |                                |                             |
| Employee costs                                              |          | ..                           | ..                             | ..                          |
| Supplies and services                                       |          | ..                           | (147)                          | ..                          |
| Grants and subsidies                                        |          | ..                           | ..                             | ..                          |
| Borrowing costs                                             |          | ..                           | ..                             | ..                          |
| Other                                                       | 46,48,50 | ..                           | (2,388)                        | (850)                       |
| Transfers to Government                                     | 46       | (2,470)                      | ..                             | (2,757)                     |
| <b>Net cash provided by or used in operating activities</b> |          | <b>976</b>                   | <b>..</b>                      | <b>..</b>                   |
| <b>CASH FLOWS FROM INVESTING ACTIVITIES</b>                 |          |                              |                                |                             |
| <b>Inflows:</b>                                             |          |                              |                                |                             |
| Sales of non financial assets                               |          | ..                           | ..                             | ..                          |
| Investments redeemed                                        | 47,49    | 2,470                        | ..                             | ..                          |
| Loans and advances redeemed                                 |          | ..                           | ..                             | ..                          |
| <b>Outflows:</b>                                            |          |                              |                                |                             |
| Payments for non financial assets                           |          | ..                           | ..                             | ..                          |
| Payments for investments                                    | 47,49    | (3,446)                      | ..                             | ..                          |
| Loans and advances made                                     |          | ..                           | ..                             | ..                          |
| <b>Net cash provided by or used in investing activities</b> |          | <b>(976)</b>                 | <b>..</b>                      | <b>..</b>                   |
| <b>CASH FLOWS FROM FINANCING ACTIVITIES</b>                 |          |                              |                                |                             |
| <b>Inflows:</b>                                             |          |                              |                                |                             |
| Borrowings                                                  |          | ..                           | ..                             | ..                          |
| Equity injections                                           |          | ..                           | ..                             | ..                          |
| <b>Outflows:</b>                                            |          |                              |                                |                             |
| Borrowing redemptions                                       |          | ..                           | ..                             | ..                          |
| Finance lease payments                                      |          | ..                           | ..                             | ..                          |
| Equity withdrawals                                          |          | ..                           | ..                             | ..                          |
| <b>Net cash provided by or used in financing activities</b> |          | <b>..</b>                    | <b>..</b>                      | <b>..</b>                   |
| <b>Net increase/(decrease) in cash held</b>                 |          | <b>..</b>                    | <b>..</b>                      | <b>..</b>                   |
| <b>Cash at the beginning of financial year</b>              |          | <b>..</b>                    | <b>..</b>                      | <b>..</b>                   |
| Cash transfers from restructure                             |          | ..                           | ..                             | ..                          |
| <b>Cash at the end of financial year</b>                    |          | <b>..</b>                    | <b>..</b>                      | <b>..</b>                   |

\*Technical adjustments have been made in this statement to reallocate amounts between categories and facilitate consistency across agencies.

# Explanation of variances in the financial statements

## Income statement

### Major variations between 2014-15 Budget and 2014-15 Estimated Actual include:

1. Other revenue is higher in 2014-15 Estimated Actual having benefited from proceeds of insurance claims totalling \$1.1 million primarily relating to a business disruption event that occurred in the 2013-14 financial year.
2. Staff vacancies throughout the financial year coupled with the Public Trustee budgeting for payroll tax but being ruled exempt from 1 July 2014 have provided significant salaries and wages savings for the year compared to 2014-15 Adjusted Budget. Some of the staff vacancies have been filled by agency temps/contractors, the cost of which is included in Supplies and Services.

### Major variations between 2014-15 Budget and 2015-16 Budget include:

3. Interest revenue in 2015-16 is expected to decrease due to lower interest rates.

### Major variations between 2014-15 Estimated Actual and the 2015-16 Budget include:

4. Interest revenue in 2015-16 is expected to decrease due to lower interest rates.
5. Other revenue is higher in 2014-15 Estimated Actual having benefited from proceeds of an insurance claims totalling \$1.1 million primarily relating to a business disruption event that occurred in the 2013-14 financial year.
6. Employee costs for 2014-15 Estimated Actual is lower than budget due to staff vacancies throughout the financial year. A number of the vacancies have been filled by agency temps/contractors, the cost of which is included in Supplies and Services. The budget for 2015-16 reflects all funded FTEs, a wage increase for staff and some additional FTEs.
7. Interest expense in 2015-16 is expected to decrease due to lower interest rates.

## Balance sheet

### Major variations between 2014-15 Budget\* and 2014-15 Estimated Actual include:

8. Other financial assets classified as current assets are lower in 2014-15 Estimated Actual compared to the 2014-15 Adjusted Budget due to a higher amount of available for sale assets, which are classified as current assets, being assumed in the budget. Investments have been made into longer dated deposits as favourable interest rate opportunities have arisen.
9. Other financial assets classified as non-current assets are higher than 2014-15 Adjusted Budget due to an increase in clients' funds held in the Common Fund combined with more longer dated deposits being made during 2014-15 than assumed in the budget.
10. Property, plant and equipment is lower than expected due to the deferral of capital expenditure on buildings, which is now expected to occur in 2015-16.
11. Interest bearing liabilities are higher than 2014-15 Adjusted Budget due to an increase in clients' funds held in the Common Fund as a result of further implementation of a revised investment strategy for clients with limited assets.

### Major variations between 2014-15 Budget\* and 2015-16 Budget include:

12. Other financial assets classified as current assets are lower in 2015-16 Budget compared to the 2014-15 Adjusted Budget due to a higher amount of available for sale assets, which are classified as current assets, being assumed in the 2014-15 Adjusted Budget. Investments have been made into longer dated deposits as favourable interest rate opportunities have arisen.
13. Other financial assets classified as non-current assets are higher than 2014-15 Adjusted Budget due to an increase in clients' funds held in the Common Fund combined with more longer dated deposits being made than assumed in the 2014-15 Adjusted Budget.
14. Interest bearing liabilities are higher than 2014-15 Adjusted Budget due to an increase in clients' funds held in the Common Fund as a result of further implementation of a revised investment strategy for clients with limited assets.

**Major variations between 2014-15 Estimated Actual and the 2015-16 Budget include:**

15. Property, plant and equipment will increase in 2015-16 due to planned capital expenditure on head office, regional offices and potentially a new location in a Brisbane suburban area.

## Cash flow statement

**Major variations between 2014-15 Budget and 2014-15 Estimated Actual include:**

16. Other revenue is higher in 2014-15 Estimated Actual having benefited from proceeds of insurance claims totalling \$1.1 million primarily relating to a business disruption event that occurred in the 2013-14 financial year.
17. Payments to employees were less than 2014-15 Adjusted Budget due to staff vacancies throughout the financial year coupled with the Public Trustee budgeting for payroll tax but being ruled exempt from 1 July 2014.
18. Borrowing costs are higher in 2014-15 Estimated Actual due to an increase in clients' funds held in the Common Fund as a result of further implementation of a revised investment strategy for clients with limited assets.
19. Investments redeemed are higher in 2014-15 Estimated Actual as the 2014-15 Adjusted Budget assumed a small increase in financial assets. There have been more redemptions than assumed in the budget due to maturities of investments.
20. Payments for property, plant and equipment were lower than expected for the year due to the deferral of capital expenditure on buildings, which is now expected to occur in 2015-16.
21. The increased 2014-15 Estimated Actual is due to an increase in clients' funds held in the Common Fund. In addition, the 2014-15 Adjusted Budget assumed a small increase in financial assets. There has been more investment due to reinvestment of amount received following maturities of investments.
22. The increase in inflows from borrowings is due to an increase in clients' funds held in the Common Fund as a result of further implementation of a revised investment strategy for clients with limited assets.

**Major variations between 2014-15 Budget and 2015-16 Budget include:**

23. Interest received in 2015-16 is expected to decrease due to lower interest rates.
24. The increase in investments redeemed in 2015-16 Budget is due to the 2014-15 Adjusted Budget assuming a small increase in financial assets and no assumption for redemption of investments. The 2015-16 Budget assumes redemptions based on current maturity profile of the investment portfolio.
25. The increase in 2015-16 Budget payment for investments is due to the 2014-15 Adjusted Budget assuming no investments due to reinvestment of amounts received following maturities of investments whereas the 2015-16 Budget assumes reinvestments based on the current maturity profile of the investment portfolio.

**Major variations between 2014-15 Estimated Actual and the 2015-16 Budget include:**

26. Interest received in 2015-16 is expected to decrease due to lower interest rates.
27. Other revenue is higher in 2014-15 Estimated Actual having benefited from proceeds of insurance claims totalling \$1.1 million primarily relating to a business disruption event that occurred in the 2013-14 financial year.
28. Employee cost for 2014-15 Estimated Actual is lower than budget due to staff vacancies throughout the financial year. A number of the vacancies have been filled by agency temps/contractors, the cost of which is included in Supplies and Services. The budget for 2015-16 reflects all funded FTEs, a wage increase for staff and some additional FTEs.
29. Payment for supplies and services have increased in 2015-16 Budget due to a modest increase in supplies and services expenditure combined with a smaller increase in payables than expected in 2014-15 Estimated Actual based on current levels.
30. The decrease in 2015-16 Budget is due to lower interest rates.
31. The decrease in investments redeemed in 2015-16 Budget is primarily due to a lower amount of expected term maturity of investments compared to 2014-15 Estimated Actual.
32. Property, plant and equipment expenditure will increase in 2015-16 due to planned capital expenditure on head office, regional offices and potentially a new location in a Brisbane suburban area.
33. The decrease in 2015-16 Budget is due to lower amount of investments expected following on from a lower amount of expected term maturity of investments compared to 2014-15 Estimated Actual.

34. The decrease in 2015-16 Budget is due to expectations that the balance of clients' funds held in the Common Fund will remain relatively flat throughout 2015-16 as the majority of the transition to the revised client investment strategy should have occurred by the end of the 2014-15 financial year.

## Administered income statement

### Major variations between 2014-15 Budget and 2014-15 Estimated Actual include:

35. The increase in other expenses in 2014-15 Estimated Actual is primarily due to amounts claimed by Queenslanders which had previously been transferred to Consolidated Revenue, which are due to be recouped from Consolidated Revenue. The 2014-15 Adjusted Budget did not assume any amount for these claims.

### Major variations between 2014-15 Budget and 2015-16 Budget include:

36. The increase in other expenses in 2015-16 Budget is primarily due to an assumption for amounts claimed by Queenslanders previously transferred to Consolidated Revenue based on the current year's experience. The 2014-15 Adjusted Budget did not assume any amount for these claims.
37. The decrease in transfers of Administered Revenue to Government in the 2015-16 Budget is due to the increase in other expenses. Other expenses are deducted from the amount to be transferred to Consolidated Revenue.

### Major variations between 2014-15 Estimated Actual and the 2015-16 Budget include:

38. The other expenses in 2014-15 Estimated Actual is primarily due to amounts claimed by Queenslanders which had previously been transferred to Consolidated Revenue, which are due to be recouped from Consolidated Revenue. Recoupment of claims for two years will be made in 2014-15 as the previous year's claims have not been recouped whereas the 2015-16 Budget assumes recoupment of claims made during 2015-16 only.
39. The increase in transfers of Administered Revenue to Government in 2014-15 Estimated Actual is due to a decrease in other expenses. Other expenses are deducted from the amount to be transferred to Consolidated Revenue.

## Administered balance sheet

### Major variations between 2014-15 Budget\* and 2014-15 Estimated Actual include:

40. Receivables represents interest income receivable and unclaimed moneys held for greater than six years which are due to be transferred to Consolidated Revenue. The 2014-15 Adjusted Budget classified this item as other financial assets, however it has been determined more appropriate to classify this item as a receivable.
41. The increase in payables in 2014-15 Estimated Actual is primarily due to amounts claimed by Queenslanders which had previously been transferred to Consolidated Revenue, which are due to be recouped from Consolidated Revenue. The 2014-15 Adjusted Budget did not assume any amount for these claims.

### Major variations between 2014-15 Budget\* and 2015-16 Budget include:

42. Receivables represents interest income receivable and unclaimed moneys held for greater than six years which are due to be transferred to Consolidated Revenue. The 2014-15 Adjusted Budget classified this item as other financial assets, however it has been determined more appropriate to classify this item as a receivable.
43. The increase in payables in 2015-16 Budget is primarily due to an assumption for amounts claimed by Queenslanders previously transferred to Consolidated Revenue based on the current year's experience. The 2014-15 Adjusted Budget did not assume any amount for these claims.

### Major variations between 2014-15 Estimated Actual and the 2015-16 Budget include:

44. The decrease in payables in 2015-16 Budget is primarily due to amounts claimed by Queenslanders which had previously been transferred to Consolidated Revenue, which are due to be recouped from Consolidated Revenue. Recoupment of claims for two years will be made in 2014-15 as the previous year's claims have not been recouped whereas the 2015-16 Budget assumes recoupment of claims made during 2015-16 only.

## Administered cash flow statement

### Major variations between 2014-15 Budget\* and 2014-15 Estimated Actual include:

45. The decrease in other inflows in 2014-15 Estimated Actual is primarily due to an increase in other expenses. Other expenses are deducted from the amount to be transferred to Consolidated Revenue.
46. The movement in other outflows and transfers to Government is primarily due to the treatment of amounts transferred to consolidated revenue for 2014-15. For the 2014-15 financial year this item was classified as outflows to other. The 2014-15 Budget assumed it would be classified as transfers to government.
47. The decrease in investments redeemed and payments for investments is due to the 2014-15 Adjusted Budget classifying interest income receivable and unclaimed moneys held for greater than six years due to be transferred to Consolidated Revenue as other financial assets, however it has been determined more appropriate to classify this item as a receivable.

### Major variations between 2014-15 Budget\* and 2015-16 Budget include:

48. The increase in other expenses in 2015-16 Budget is primarily due to amounts claimed by Queenslanders which had previously been transferred to Consolidated Revenue, which are due to be recouped from Consolidated Revenue. The cash flow will occur in the 2015-16 financial year.
49. The decrease in investments redeemed and payments for investments is due to the 2014-15 Adjusted Budget classifying interest income receivable and unclaimed moneys held for greater than six years due to be transferred to Consolidated Revenue as other financial assets, however it has been determined more appropriate to classify this item as a receivable.

### Major variations between 2014-15 Estimated Actual and the 2015-16 Budget include:

50. The decrease in other expenses is primarily due to the treatment of amounts transferred to consolidated revenue for 2014-15. For the 2014-15 financial year this item was classified as outflows to other, whereas for 2015-16 this will be classified as transfers to government.

# Glossary of terms

|                             |                                                                                                                                                                                                                                                                                               |
|-----------------------------|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| <b>Accrual accounting</b>   | Recognition of economic events and other financial transactions involving revenue, expenses, assets, liabilities and equity as they occur and reporting in financial statements in the period to which they relate, rather than when a flow of cash occurs.                                   |
| <b>Administered items</b>   | Assets, liabilities, revenues and expenses an entity administers, without discretion, on behalf of the Government.                                                                                                                                                                            |
| <b>Agency/entity</b>        | Used generically to refer to the various organisational units within Government that deliver services or otherwise service Government objectives. The term can include departments, commercialised business units, statutory bodies or other organisations established by Executive decision. |
| <b>Appropriation</b>        | Funds issued by the Treasurer, under Parliamentary authority, to agencies during a financial year for:<br>delivery of agreed services<br>administered items<br>adjustment of the Government's equity in agencies, including acquiring of capital.                                             |
| <b>Balance sheet</b>        | A financial statement that reports the assets, liabilities and equity of an entity as at a particular date.                                                                                                                                                                                   |
| <b>Capital</b>              | A term used to refer to an entity's stock of assets and the capital grants it makes to other agencies. Assets include property, plant and equipment, intangible items and inventories that an entity owns/controls and uses in the delivery of services.                                      |
| <b>Cash Flow Statement</b>  | A financial statement reporting the cash inflows and outflows for an entity's operating, investing and financing activities in a particular period.                                                                                                                                           |
| <b>Controlled Items</b>     | Assets, liabilities, revenues and expenses that are controlled by departments. These relate directly to the departmental operational objectives and arise at the discretion and direction of that department.                                                                                 |
| <b>Depreciation</b>         | The periodic allocation of the cost of physical assets, representing the amount of the asset consumed during a specified time.                                                                                                                                                                |
| <b>Equity</b>               | Equity is the residual interest in the assets of the entity after deduction of its liabilities. It usually comprises the entity's accumulated surpluses/losses, capital injections and any reserves.                                                                                          |
| <b>Equity injection</b>     | An increase in the investment of the Government in a public sector agency.                                                                                                                                                                                                                    |
| <b>Financial statements</b> | Collective description of the Income Statement, the Balance Sheet and the Cash Flow Statement for an entity's controlled and administered activities.                                                                                                                                         |

|                                |                                                                                                                                                                                                                                                |
|--------------------------------|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| <b>Income statement</b>        | A financial statement highlighting the accounting surplus or deficit of an entity. It provides an indication of whether the entity has sufficient revenue to meet expenses in the current year, including non-cash costs such as depreciation. |
| <b>Machinery-of-government</b> | The redistribution of the public business of one government agency to another government agency. Also referred to as MoG.                                                                                                                      |
| <b>Outcomes</b>                | Whole-of-government outcomes are intended to cover all dimensions of community wellbeing. They express the current needs and future aspirations of communities, within a social, economic and environment context.                             |
| <b>Own-source revenue</b>      | Revenue that is generated by an agency, generally through the sale of goods and services, but it may also include some Commonwealth funding.                                                                                                   |
| <b>Priorities</b>              | Key policy areas that will be the focus of Government activity.                                                                                                                                                                                |
| <b>Services</b>                | The actions or activities (including policy development) of an agency which contribute to the achievement of the agency's objectives.                                                                                                          |

For a more detailed Glossary of Terms, please refer to the Reader's Guide available on the Budget website at [www.budget.qld.gov.au](http://www.budget.qld.gov.au)



