

Service Delivery Statements

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

2018–19 Queensland Budget Papers

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2. Budget Strategy and Outlook
3. Capital Statement
4. Budget Measures
5. Service Delivery Statements

Appropriation Bills

Budget Highlights

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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:

<p style="text-align: center;">Attorney-General and Minister for Justice</p> <p style="text-align: center;">The Honourable Yvette D'Ath MP</p>

<p style="text-align: center;">Department of Justice and Attorney-General</p> <p style="text-align: center;">Director-General: David Mackie</p>
Service area 1: Justice Services
Service area 2: Legal and Prosecution Services
Service area 3: Liquor, Gaming and Fair Trading

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

<p style="text-align: center;">Anti-Discrimination Commission Queensland</p> <p style="text-align: center;">Acting Anti-Discrimination Commissioner: Neroli Holmes</p> <p>Objective: To strengthen the understanding, promotion and protection of human rights in Queensland.</p>

<p style="text-align: center;">Crime and Corruption Commission</p> <p style="text-align: center;">Chairperson: Alan MacSporran QC</p> <p style="text-align: center;">Chief Executive Officer: Forbes Smith</p> <p>Objective: To protect Queenslanders from major crime and corruption.</p>
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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: Rachael Rangihaeata

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

Queensland Family and Child Commission

Principal Commissioner: Cheryl Vardon

Objective: To promote the safety, wellbeing and best interest of children, promote and advocate the responsibility of families and communities to protect and care for children, improve the quality of outcomes for children, young people and families and to improve the child protection system.

Electoral Commission of Queensland

Acting Electoral Commissioner: Pat Vidgen

Objective: Supporting democratic electoral process by preparing for, conducting and reporting on elections in Queensland.

Office of the Queensland Ombudsman

The Queensland Ombudsman: Phil Clarke

Objective: To improve fairness and accountability in public administration.

The Public Trustee of Queensland

Public Trustee: Peter Carne

Objective: To be the independent trustee for Queenslanders, providing security and peace of mind.

Additional information about these agencies can be sourced from:

www.justice.qld.gov.au

www.adcq.qld.gov.au

www.ccc.qld.gov.au

www.ecq.qld.gov.au

www.legalaid.qld.gov.au

www.oic.qld.gov.au

www.qfcc.qld.gov.au

www.ombudsman.qld.gov.au

www.pt.qld.gov.au

Departmental overview

The Department of Justice and Attorney-General's vision of justice for all through safe, fair and responsible communities is reflected in the department's 2018-22 Strategic Plan. The department aims to deliver on its vision through the following strategic objectives:

- Safe communities
- Fair communities
- Responsible communities
- Integrated services.

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

- keeping communities safe by delivering prosecution and court services to increase community safety and crime prevention; delivering mediation, tribunal, child protection litigation and court services to create a harmonious society through the resolution of disputes; and delivering regulation, licensing, guardianship, advocacy, life event registration, Justice of the Peace and victim support services to protect rights and empower the community
- being a responsive Government by supporting and enabling criminal, civil and community justice through high performance, quality policy and legal advice to government.

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

The department's key priorities and initiatives are:

- continuing to implement domestic and family violence reform initiatives in Queensland
- responding to justice issues arising from the recommendations of the *Royal Commission into Institutional Responses to Child Sexual Abuse*
- developing Human Rights legislation in Queensland
- ensuring that there are appropriate diversion and intervention programs to support defendants in the criminal justice system to address the underlying causes of offending, including the permanent establishment of Murri Court and continuation of the Drug and Alcohol Court and Court Link programs
- effectively supporting the transition of 17 year olds from the adult to the childrens court jurisdiction
- creating new laws to protect Queenslanders against non-consensual sharing of intimate images, including sending or threatening to send intimate material without consent
- enhancing service delivery and access to justice services for vulnerable and disadvantaged Queenslanders such as victims of crime, adults with impaired capacity, children in need of protection, people with disability, and people over-represented in the justice system
- implementing priority recommendations made by the Queensland Family and Child Commission regarding Blue Card Services and the Government Election Commitment for the 'No Card, No Start' application process
- ensuring the judicial protocol represents the best process for judicial appointments
- developing a problem gambling framework by the end of 2018 based on a public health approach which incorporates primary, secondary and tertiary interventions
- undertaking work to reinstate the statutory 'class B' warranty, in order to better protect consumers who buy older, used motor vehicles from a motor dealer
- continuing to advocate for national laws to specifically protect new car buyers, including purchasers of 'lemon' vehicles
- consulting with the Legal Services Commissioner on whether consumers of legal services would benefit from an investigation of the impacts on the justice system of lay representatives appearing in legal matters, including the risks to consumers and delays to judicial processes
- supporting the Crime and Corruption Commission's jurisdiction in addressing corrupt activity within the public sector.

Service performance

The service area structure presented below reflects the machinery-of-government changes effective on 12 December 2017 (removal of Youth Justice) and 21 December 2017 (removal of Queensland Corrective Services).

Performance information for the Corrective Services service area will be reported in the 2018-19 *Service Delivery Statement* for Queensland Corrective Services.

Performance information for the Youth Justice service area will be reported in the 2018-19 *Service Delivery Statement* for the Department of Child Safety, Youth and Women.

Justice Services

Service area objective

To enable fair resolution of disputes; increase community safety; and uphold legal and social rights for both adults and children.

Service area description

Justice Services contributes to a fair, safe and just Queensland by providing the community with fair, timely and accessible justice services through courts and tribunals, coronial, civil and criminal mediation services. By protecting the rights and interests of vulnerable adults and children through court services and appropriate community protection and oversight, 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 and Tribunals
- Registration of births, deaths, marriages and name changes
- Public Guardian
- Blue Card Services

2018-19 service area highlights

In 2018-19, the department will contribute to the Queensland Government's objectives to keep communities safe and be a responsive Government by:

- reviewing the *Births, Deaths and Marriages Registration Act 2003*, including the specific consideration of amendments to better recognise sex and gender diverse Queenslanders and same sex families
- responding to justice issues arising from the *Interim Report of the Royal Commission into Institutional Responses to Child Sexual Abuse*
- developing and implementing the Government's response to the Queensland Child and Family Commission's review of Queensland's Blue Card system
- supporting the delivery of the Queensland Government's Election Commitment, 'No Card, No Start'
- continuing to digitise paper services and evaluating new commercial technologies for potential benefits in reducing the impact of increasing demand on justice services
- continuing to deliver domestic and family violence related policy and legislative reforms relevant to the justice portfolio such as the staged rollout of Specialist Domestic and Family Violence courts, including expanding the Townsville trial to incorporate both civil protection order proceedings as well as criminal domestic and family violence related offences; and the provision of secretariat support to the State Coroner in his role as Chairperson of the independent, multidisciplinary Domestic and Family Violence Death Review and Advisory Board, established to enhance the systemic review of these types of deaths

- ensuring that there are appropriate diversion and intervention programs to support defendants in the criminal justice system to address the underlying causes of offending including the allocation of permanent funding for Murri Court and the continuation of the Drug and Alcohol Court and Court Link programs
- effectively supporting the transition of 17 year olds from the adult to the childrens court jurisdiction.

Department of Justice and Attorney-General	Notes	2017-18 Target/Est.	2017-18 Est. Actual	2018-19 Target/Est.
Service area: Justice Services				
Service: Courts and Tribunals	1			
Service standards				
<i>Effectiveness measures</i>				
Backlog indicator (greater than 24 months) per cent				
• Supreme Court Trial Division – Civil law		5%	5%	5%
• Supreme Court Trial Division – Criminal law		5%	5%	5%
• District Court – Civil law		5%	5%	5%
• District Court – Criminal law		5%	5%	5%
• Coroners Court	2	5%	17.54%	5%
• Land Court and Tribunals	3	10%	7%	5%
Backlog indicator (greater than 12 months) per cent				
• Magistrates Court – Civil law		7.5%	9%	7.5%
• Magistrates Court – Criminal law	4	10.5%	17%	10.5%
• Childrens Court – Civil law	5	8%	15.5%	8%
• Childrens Court – Criminal law		7%	5.8%	7%
<i>Efficiency measures</i>				
Clearance rate (finalisations/lodgments) per cent				
• Supreme Court Trial Division – Civil law		100%	100%	100%
• Supreme Court Trial Division – Criminal law		100%	100%	100%
• District Court – Civil law		100%	100%	100%
• District Court – Criminal law		100%	100%	100%
• Coroners Court	2	100%	88.23%	100%
• Land Court and Tribunals	3	95%	95%	100%
• Magistrates Court – Civil law		100%	103.7%	100%
• Magistrates Court – Criminal law		100%	106.2%	100%
• Childrens Court – Civil law		100%	99.8%	100%
• Childrens Court – Criminal law		100%	101.2%	100%
Queensland Civil and Administrative Tribunal				
Service standards				
<i>Effectiveness measure</i>				
Overall client satisfaction with services provided		80%	82%	80%

Department of Justice and Attorney-General	Notes	2017-18 Target/Est.	2017-18 Est. Actual	2018-19 Target/Est.
<i>Efficiency measure</i> Clearance rate (finalisations/lodgments) per cent		100%	96%	100%
Service: Registration of births, deaths, marriages and name changes				
Service standards <i>Effectiveness measures</i> Average time to register life events (days):				
• Births	6	6	3.8	6
• Marriages	7	5	3	5
• Deaths		2	2.1	2
• Changes of name	8	7	4	7
Average time to issue life event certificates		4.5	4.5	4.5
<i>Efficiency measure</i> Average cost per life event registration	9	New measure	New measure	\$38
Service: Public Guardianship				
Service standards <i>Effectiveness measures</i> Percentage of Community Visitor (adult) sites visited in accordance with the designated visiting schedule	10	90%	90%	90%
Percentage of vulnerable children at visitable sites visited by Community Visitors (child) in accordance with the designated visiting schedule	11	90%	85.2%	90%
Percentage of vulnerable children in visitable homes visited by Community Visitors (child) in accordance with the designated visiting schedules	12	80%	78%	80%
Percentage of guardianship decisions made in consultation with the client/interested persons		90%	97%	90%
<i>Efficiency measure</i> Percentage of investigations closed within 9 months from commencement for clients aged 65 or over	13	New measure	New measure	80%
Service: Blue Card Services				
Service standards <i>Effectiveness measure</i> Percentage of blue card holder overall satisfaction with blue card application process and service	14	New measure	New measure	85%

Department of Justice and Attorney-General	Notes	2017-18 Target/Est.	2017-18 Est. Actual	2018-19 Target/Est.
<i>Efficiency measure</i> Average processing cost per outcome (excluding assessment of police or disciplinary information)	15	New measure	New measure	\$27.47

Notes:

- The Tribunals service has been combined with the Courts service to create the new Courts and Tribunals service. Courts and Tribunals services were combined because of the similar nature of their work and the service that they deliver to Queenslanders.
- Factors outside the court's control influence the court's ability to finalise cases which impact on the backlog of matters and clearance rates. This includes the yearly increases in deaths reported. The Coroners Court relies on a number of other factors before proceeding to inquest. This includes waiting for other agencies to provide reports, including autopsy, toxicology and police investigation reports, outcomes of other investigative processes (e.g. workplace health and safety investigations), and the outcomes of criminal proceedings.
- Targets for Land Court in 2018-19 have been amended following a focus on reducing backlog and increasing clearance rates across the Land Court.
- Factors outside the court's control influence the court's ability to finalise cases which impacts the backlog of matters, including the number of lodgements received, the availability of witnesses and the readiness of parties to proceed.
- Factors outside the court's control influence the court's ability to finalise cases which impacts the backlog of matters, including the availability of witnesses and the readiness of parties to proceed.
- The new release of online birth registration during February 2018 has had a favourable impact on the outcome of this measure. Trends suggest that by the end of the financial year, over 90 per cent of applicants will complete their birth registration form online.
- The online marriage registrations trial is still underway with 28 celebrants currently piloting the service. This will increase data quality and will further improve turnaround times.
- This positive result has been achieved as a result of implementing new work practices.
- This measure reflects the average processing cost per life event registration.
- The Office of the Public Guardian ensures that adults with impaired capacity who live and receive services at authorised mental health services, the forensic disability service, or other visitable site are visited regularly, and have appropriate access to community visitors. These site visits ensure that effective protection is afforded to vulnerable Queensland adults with impaired capacity thereby protecting their rights and interests.
- This measure demonstrates that vulnerable children who are staying in authorised mental health services, residential facilities, and detention centres are visited regularly, and have appropriate access to community visitors who can advocate for the protection and promotion of the child's rights and interests, which is an objective of the Public Guardian. The effectiveness of the Public Guardian child visitor program can be measured by how many sites where these children are staying are visited in accordance with the designated visiting schedule.
- This measure demonstrates that children in out of home care who live in visitable homes are visited regularly and in accordance with their vulnerability, and have appropriate access to community visitors who can advocate for the protection and promotion of the child's rights and interests, which is an objective of the Public Guardian. The effectiveness of the Public Guardian child visitor program can be measured by how many of the children in out of home care are receiving visits in accordance with the designated visiting schedule.
- This new measure demonstrates efficient completion of investigations into allegations of neglect, exploitation and abuse; or inappropriate or inadequate decision-making arrangements for this vulnerable cohort of older adults with impaired capacity. The OPG has no control over allegations which are continuing to increase in number and complexity, noting that the complexity of investigations fluctuates with each matter, and increases where there are high levels of family conflict or intricate financial arrangements.
- This new effectiveness measure provides the percentage of blue and exemption card holders survey respondents who report overall satisfaction with the application process provided by Blue Card Services.
- The purpose of this measure is to identify and track increased technical efficiency in the use of blue card system resources associated with proposed processing improvements. Reporting against this measure will provide baseline data of processing costs prior to the implementation of proposed improvements expected in the 2019-20 reporting period and the subsequent realisation of efficiency improvements as a result. This new efficiency measure provides the average staff and administration cost per measurable outcome of processing blue card applications and related activities. It excludes costs associated with eligibility assessments where police or disciplinary information is received for blue card applicants and card holders as well as all compliance and community engagement activities.

Legal and Prosecution Services

Service area objective

To enable resolution of serious criminal cases that bring the guilty to justice and safeguard the innocent; ensure the State is legally protected; build safe communities and provide oversight of child protection.

Service area description

Legal and Prosecutions encompasses Crown Law, the Office of the Director of Public Prosecutions (ODPP), and the Director of Child Protection Litigation (DCPL).

Crown Law provides legal services to the Queensland Government under a self-funded business model, exemplifying model litigant principles. In addition, Crown Law develops and provides practical training workshops, briefings and manuals, tailored to the specific needs of Queensland Government agencies.

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

The DCPL is an independent statutory officer within the Department of Justice and Attorney-General portfolio. The role of the DCPL is to decide whether or not an application for a child protection order should be made for a child and the type of order that should be sought. If an application for a child protection order is made, the DCPL is responsible for conducting the legal proceeding in the Childrens Court. The DCPL works collaboratively with the Office of the Child and Family Official Solicitor within the Department of Child Safety, Youth and Women to manage child protection order applications and proceedings to ensure applications and outcomes are dealt with efficiently by using evidence-based decision making.

Services

- Legal services to government
- Prosecution services
- Child protection legal services

2018-19 service area highlights

In 2018-19, the department will contribute to the Queensland Government's priorities to keep communities safe and to be a responsive Government by:

- continuing to work with other Government agencies to monitor and reform counter-terrorism laws
- efficiently and effectively considering matters referred for prosecution or confiscations proceedings ensuring fair, timely and transparent outcomes. Upholding the fundamental principles of justice and Charter of Victims' Rights in relation to victims of crime and their families will continue to be a key focus for the ODPP
- efficiently and effectively dealing with child protection matters referred by the Department of Child Safety, Youth and Women to ensure fair, timely and consistent outcomes for the protection of children, only taking action that is warranted in the circumstances
- supporting the Crime and Corruption Commission's jurisdiction in addressing corrupt activity within the public sector.

Department of Justice and Attorney-General	Notes	2017-18 Target/Est.	2017-18 Est. Actual	2018-19 Target/Est.
Service area: Legal and Prosecution Services				
Service: Legal services to government				

Department of Justice and Attorney-General	Notes	2017-18 Target/Est.	2017-18 Est. Actual	2018-19 Target/Est.
Service standards <i>Effectiveness measure</i> Overall client satisfaction with services provided (feedback rating 1-5)		4.5	4.7	4.5
<i>Efficiency measure</i> Average revenue earned per day, per professional author (lawyer)	1	\$1,330	\$1,338	\$1,360
Service: Prosecution services				
Service standards <i>Effectiveness measure</i> Conviction rate of defendants who are prosecuted on indictment by the ODPP	2	80%	92.0%	80%
<i>Efficiency measure</i> Percentage of indictments signed in under four months from committal	3	60%	71.9%	60%
Service: Child protection legal services				
Service standards <i>Effectiveness measure</i> Rate of final child protection orders made by the Childrens Court when determining DCPL child protection applications	4	New measure	New measure	99%
<i>Efficiency measure</i>	5			

Notes:

1. This increased target for 2018-19 reflects Crown Law's efficiency at delivering services to generate revenue. Crown Law's services are facilitated by the self-funded revenue generated from lawyers' performance.
2. This measure reports on the effectiveness of the ODPP in securing convictions of accused persons on indictment in the Supreme Court, District Court and Childrens Court of Queensland. It reflects the effectiveness of the ODPP to respond to all matters received and determine the appropriate course of action. The measure was introduced in the 2015-16 *Service Delivery Statement* and was targeted at 75 per cent. The target remained constant for 2016-17 and was amended to 80 per cent for the 2017-18 reporting period.
3. 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. The ODPP efficiency measure was introduced in the 2015-16 *Service Delivery Statement* to measure 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. The ODPP's target for this measure is 60 per cent.
4. This is a new measure introduced in the 2018-19 *Service Delivery Statement* and reports on the effectiveness of the DCPL in applying for child protection orders, ensuring that the DCPL has only taken action that was warranted in the circumstances for the protection of children.
5. An efficiency measure is being developed for this service and will be included in a future *Service Delivery Statement*.

Liquor, Gaming and Fair Trading

Service area objective

To keep the community fair, safe and just by reducing 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

2018-19 service area highlights

In 2018-19, the department will contribute to the Queensland Government's objectives to keep communities safe and to be a responsive Government by:

- continuing to deliver key initiatives of the Government's *Tackling Alcohol-Fuelled Violence* policy
- progressing a revised strategic policy framework for gambling in Queensland to minimise gambling-related harm
- continuing to work with the Commonwealth, state and territory consumer protection and fair trading agencies to deliver outcomes arising from the national review of the Australian Consumer Law
- undertaking work to reinstate the statutory 'class B' warranty, in order to better protect consumers who buy older, used motor vehicles from a motor dealer
- continuing to advocate for national laws to specifically protect new car buyers, including purchasers of 'lemon' vehicles
- developing legislation to implement the Government's election commitment on mandatory continuing professional development for property agents
- assessing and facilitating development approvals for the Star Entertainment Group Limited's masterplan for residential and hotel developments on Broadbeach Island
- liaising with Commonwealth, state and territory regulatory agencies to implement a uniform national security provider training package, to improve the quality and effectiveness of licensee skills and promote consistency between jurisdictions in the Australian security industry
- helping to protect vulnerable Queenslanders from consumer detriment including from unfair business practices and scams
- continuing the rollout of additional digital services to make it easier for people to access and use our services and reduce processing times
- continuing to support safe night precinct local boards to maintain place-based management solutions to minimise alcohol and drug-related harm
- continuing to work with the Responsible Gambling Advisory Committee to develop a range of options to improve the awareness, uptake and operation of self-exclusion programs
- continuing participation in an interjurisdictional working group to refine details of proposed measures for inclusion in a nationally consistent framework of harm minimisation and consumer protection standards for online wagering
- developing an appropriate response to recommendations to improve the *Body Corporate and Community Management Act 1997*, arising out of the review of Queensland property laws

- progressing a review of not-for-profit legislation to make laws governing the sector contemporary and responsive, as well as reducing regulatory burden.

Department of Justice and Attorney-General	Notes	2017-18 Target/Est.	2017-18 Est. Actual	2018-19 Target/Est.
Service area: Liquor, Gaming and Fair Trading				
Service: Fair trading				
Service standards <i>Effectiveness measure</i> Percentage of consumer complaints finalised with a positive outcome	1, 2	80%	82%	80%
<i>Efficiency measures</i> Proportion of licensing applications and registration services processed within timeframes	3, 4	90%	96%	90%
Percentage of consumer complaints finalised within 30 days	5	80%	76%	80%
Service: Liquor and gaming regulation				
Service standards <i>Effectiveness measure</i> Percentage of licensees found to have resolved identified issues of non-compliance at follow-up visit	6	80%	82.7%	80%
<i>Efficiency measure</i> Proportion of licensing applications processed within timeframes	7, 8	85%	89%	85%

Notes:

- This measure reports the effectiveness of the Office of Fair Trading's (OFT) response to consumer complaints. A complaint concerns matters affecting or likely to affect the interests of consumers or persons negotiating or considering the acquisition of goods or services as consumers. A complaint is considered finalised when an 'outcome' code is recorded by OFT. Positive outcomes for the consumer include: redress, exchange, replacement, repairs or apology obtained; complaint resolved following advice; and complainant satisfied compliance action commenced.
- Where no breach of legislation is detected, OFT officers attempt conciliation between the parties. However, obtaining a satisfactory outcome on a complaint lodged by a consumer is dependent on the willingness of the consumer and trader to agree on an acceptable resolution. The percentage of complaints finalised with a positive outcome may vary depending on the types of complaints on hand.
- This measure reports OFT's ability to process licensing applications within service delivery timeframes not derived from regulatory requirements. This positive result reflects efficiency gains from recent online service initiatives.
- Increased uptake of the OFT's online smart form technology contributed to this continued positive variance. Customers cannot legally operate in certain industries without being appropriately licensed or registered. Faster processing times can therefore have a positive impact on customer's livelihoods.
- This measure reports the responsiveness of OFT to consumer complaints, ensuring Queensland's marketplace is fair and safe. 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.
- This measure indicates the Office of Liquor and Gaming Regulation's (OLGR) effectiveness in improving industry compliance levels through proactive and reactive compliance activity. It identifies the percentage of licensees who are found to have remedied identified issues of non-compliance when the OLGR undertakes a follow-up assessment after an initial compliance inspection or investigation. The OLGR's proactive liquor compliance plan includes a program of reinspections where a licensee's compliance with previously identified issues is assessed by way of follow-up visit, or from the office if possible. These assessments are undertaken in relation to significant issues of non-compliance which are not resolved immediately or for which there is a risk of recurrence if improvement in controls or other remedial action is not taken by the licensee.

7. This measure reports OLGR's ability to process licensing applications, ensuring an appropriate balance between minimising potential harm from liquor and gaming products, while ensuring Queensland businesses' ability to contribute to the economy is not impacted by red tape delays. This measure is not based on regulatory timeframes, but does allow for those components of the application process that rely on the timely response of the applicant.
8. This measure includes elements of the process which require an applicant to respond, which are beyond OLGR's influence in terms of timeliness.

Discontinued measures

Performance measures included in the 2017-18 *Service Delivery Statements* that have been discontinued or replaced are reported in the following table with estimated actual results.

Department of Justice and Attorney-General	Notes	2017-18 Target/Est.	2017-18 Est. Actual	2018-19 Target/Est.
Service area: Courts				
Supreme Court - Appeals				
Backlog indicator (greater than 24 months) per cent				
• Civil law	1	0%	0%	Discontinued measure
• Criminal law	1	0%	0%	
Clearance rate (finalisations/lodgments) per cent				
• Civil law	1	100%	100%	Discontinued measure
• Criminal law	1	100%	100%	
District Court - Appeals				
Backlog indicator (greater than 24 months) per cent				
• Civil law	1	0%	0%	Discontinued measure
• Criminal law	1	0%	0%	
Clearance rate (finalisations/lodgments) per cent				
• Civil law	1	100%	100%	Discontinued measure
• Criminal law	1	100%	100%	
Service area: Dispute Resolution				
Agreement rate per cent				
• Civil law - mandatory mediations for QCAT	2			Discontinued measure
• Civil law - voluntary community mediations	2	57% 85%	69% 82%	
• Criminal law	2	95%	98%	
Compliance with criminal law mediation agreements	2	80%	95%	Discontinued measure
Overall client satisfaction with court ordered conferences (child protection)				
• Parents	2	85%	90%	Discontinued measure
• Professionals	2, 3	85%	93%	
Percentage of matters finalised within target timeframes				
• Civil mediation (40 days)	2			Discontinued measure
• Criminal mediation (65 days)	2			
	2	85%	85%	

• Child protection conferencing (individual conference dates set by the courts)		70% 95%	68% 99%	
Service: Tribunal	4			
Body Corporate and Community Management				
Percentage of conciliations where an agreement has been reached	4	65%	65%	Discontinued measure
Clearance rate (finalisations/ldgments) per cent	4, 5	95%	100%	Discontinued measure
Service: Registration of births, deaths, marriages and name changes				
Percentage of accurate registration of life events	6	100%	99%	Discontinued measure
Service: Victims of Crime Assistance				
Percentage of clients satisfied with the overall service for financial assistance and LinkUp	2	90%	93.71%	Discontinued measure
Rate of internal reviews received for finalised assessments for the period	2	<2%	1.87%	Discontinued measure
Average time (days) for financial assistance:				
• interim assessments	2, 7	21	12.26	
• funeral assessments	2, 7	15	6.75	Discontinued measure
• general assessments	2, 7	80	68.79	
Service: Blue Card Services				
Percentage of Blue Card applications with no criminal history processed within 28 days	8, 9	85%	97.48%	Discontinued measure
Percentage of Blue Card applications with criminal history processed within 4 months	8, 9	90%	90.7%	Discontinued measure

Notes:

1. Supreme Court of Appeal and District Court of Appeal measures have been discontinued due to the low number of matters. They will continue to be reported on in both the Department of Justice and Attorney-General (DJAG) annual report and the related courts annual reports.
2. The Dispute Resolution and Victims of Crime Assistance services have been discontinued from the *Service Delivery Statements* as they do not meet the department's revised performance reporting criteria for inclusion in the *Service Delivery Statements* commencing from 2018-19. The associated service standards for these services will continue to be reported internally and in the DJAG Annual Report.
3. This positive result has been achieved through ongoing learning and development with conference convenors to ensure that the conferences are managed impartially and are productive.

4. The Tribunals service has been combined with the Courts service to create the new Courts and Tribunals service. Courts and Tribunals services were combined because of the similar nature of their work and the service that they deliver to Queenslanders. The service standards relating to Body Corporate and Community Management have been discontinued from the *Service Delivery Statements* as they do not meet the department's revised performance reporting criteria for inclusion in the *Service Delivery Statements* commencing from 2018-19. The associated service standards for these services will continue to be reported internally and in the DJAG annual report.
5. This positive outcome was achieved as a result of focusing on reducing the number of applications awaiting adjudication and conciliation.
6. This measure has been discontinued for the purposes of *Service Delivery Statement* reporting as it is considered a measure of quality and not effectiveness. It will continue to be reported in the DJAG Annual Report.
7. These major positive results have been achieved through effective management and monitoring of assessments and efficient processes.
8. This measure has been discontinued for the purposes of *Service Delivery Statement* reporting as it is considered a measure of timeliness and not effectiveness. It will continue to be reported in the DJAG Annual Report.
9. Processing timeframes are impacted by application volumes and staffing levels. The positive result was achieved due to a reduction of applications received and maintaining the core establishment of staff numbers

Administered items

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

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

Judicial Officers

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

Appeal Costs Fund Payments

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

Financial Assistance to Victims of Crime

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

Funding for Independent Agencies

- The department receives and provides government funding for a number of statutory authorities within the portfolio. These include Anti-Discrimination Commission Queensland, Crime and Corruption Commission, Legal Aid Queensland, Office of the Information Commissioner and the Queensland Family and Child Commission.

Liquor, Gaming and Fair Trading

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

Agents Financial Administration Act Claim Fund

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

Legal Assistance

- The Queensland Government allocates funds from the State Budget to Legal Aid Queensland and community organisations to provide legal assistance services. Interest on clients' money held in Queensland solicitors' trust accounts is transferred to the Consolidated Fund to support this funding model for legal services.

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

Departmental budget summary

The table below shows the total resources available in 2018-19 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	2017-18 Adjusted Budget \$'000	2017-18 Est. Actual \$'000	2018-19 Budget \$'000
CONTROLLED¹			
Income			
Appropriation revenue ²			
Deferred from previous year/s	25,324	30,618	16,674
Balance of service appropriation	976,458	936,834	483,989
Other revenue	115,878	116,481	104,663
Total income	1,117,660	1,083,933	605,326
Expenses			
Justice Services	346,996	340,736	385,350
Legal and Prosecution Services	115,187	105,878	127,075
Liquor, Gaming and Fair Trading	81,870	80,147	90,303
Queensland Corrective Services	460,553	461,831	..
Youth Justice	110,696	92,983	..
Total expenses	1,115,302	1,081,575	602,728
Operating surplus/deficit	2,358	2,358	2,598
Net assets	1,288,774	1,272,076	1,277,157
ADMINISTERED			
Revenue			
Commonwealth revenue	51,216	53,066	54,644
Appropriation revenue	334,474	346,172	359,000
Other administered revenue	111,572	111,749	114,212
Total revenue	497,262	510,987	527,856
Expenses			
Transfers to government	110,127	110,127	112,414
Administered expenses	387,135	400,860	415,442
Total expenses	497,262	510,987	527,856
Net assets	5,148	5,148	5,148

Notes:

1. The 2017-18 Adjusted Budget and 2017-18 Estimated Actual figures include the functions of Queensland Corrective Services and Youth Justice from 1 July to 31 December 2017. Both functions were transferred-out through machinery-of-government changes. The remaining budgets from 1 January to 30 June 2018 are reflected in the recipient agencies' *Service Delivery Statements*.
2. Includes State and Commonwealth funding.

Service area sources of revenue¹

Sources of revenue 2018-19 Budget					
Department of Justice and Attorney-General	Total revenue \$'000	State contribution \$'000	User charges and fees \$'000	C'wealth revenue \$'000	Other revenue \$'000
Justice Services	387,948	324,564	56,852	..	6,532
Legal and Prosecution Services	127,075	91,196	28,888		6,991
Liquor, Gaming and Fair Trading	90,303	84,903	4,233	..	1,167
Total	605,326	500,663	89,973	..	14,690

Note:

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

Budget measures summary

This table shows a summary of budget measures relating to the department since the 2017-18 State Budget. Further details are contained in *Budget Measures (Budget Paper 4)*.

Department of Justice and Attorney-General	2017-18 Adjusted Budget \$'000	2018-19 \$'000	2019-20 \$'000	2020-21 \$'000	2021-22 \$'000
Revenue measures					
Administered	..	..	..	..	..
Departmental	..	..	..	..	..
Expense measures¹					
Administered	(499)	14,267	12,572	6,896	7,070
Departmental	(3,523)	39,961	19,069	16,002	10,045
Capital measures					
Administered	..	1,395	454	..	..
Departmental	..	2,520	709	..	..

Note:

- Figures reconcile with *Budget Measures (Budget Paper 4)*, including the whole-of-government expense measure 'Reprioritisations'.

Departmental capital program

The Department of Justice and Attorney-General capital purchases for 2018-19 of \$44.5 million will primarily focus on the upgrade of courthouses, the expansion and upgrade of the existing audio visual capacity in the justice system, the implementation of an online Blue Card application system and a program of minor works of courthouses.

In 2018-19 the department will invest \$6.5 million of the \$12 million budget for the upgrade of the Rockhampton courthouse. There will also be \$3.7 million of the \$11 million budget allocated to upgrade the Beenleigh courthouse and \$3.7 million of the \$9 million budget invested in the Townsville courthouse upgrade.

There will be \$8.4 million budget allocated to expand and upgrade the existing audio visual capacity in the justice system and \$8.3 million to implement an online Blue Card application system.

Additionally the department will invest \$9.4 million for the ongoing program of minor works of courthouses.

Capital budget

Department of Justice and Attorney-General	Notes	2017-18 Budget \$'000	2017-18 Est. Actual \$'000	2018-19 Budget \$'000
Capital purchases	1			
Total land, buildings and infrastructure		191,761	70,123	23,863
Total plant and equipment		9,182	11,591	9,289
Total other capital		2,990	3,935	11,360
Total capital purchases	2, 3, 4	203,933	85,649	44,512

Notes:

1. For more detail on the agency's capital acquisitions please refer to *Capital Statement (Budget Paper 3)*.
2. The decrease between the 2017-18 Budget and the 2017-18 Estimated Actual primarily reflects machinery-of-government changes and funding realignments in accordance with revised funding profiles for a number of capital projects.
3. The decrease between the 2017-18 Budget and the 2018-19 Budget primarily reflects machinery-of-government changes and funding realignments in accordance with revised funding profiles for a number of capital projects.
4. The decrease between the 2017-18 Estimated Actual and the 2018-19 Budget primarily reflects machinery-of-government changes and funding realignments in accordance with revised funding profiles for a number of capital projects.

Staffing^{1, 2}

Department of Justice and Attorney-General	Notes	2017-18 Adjusted Budget	2017-18 Est. Actual	2018-19 Budget
Justice Services	3, 5, 7	1,998	1,983	2,018
Legal and Prosecution Services	4, 6, 8	788	810	851
Liquor, Gaming and Fair Trading		576	576	580
TOTAL SERVICES		3,362	3,369	3,449
Administered (Judicial Officers)		178	178	178
TOTAL		3,540	3,547	3,627

Notes:

1. Full-time equivalents (FTEs) as at 30 June.
2. Corporate FTEs are allocated across the service to which they relate.
3. The decrease from 2017-18 Adjusted Budget to 2017-18 Estimated Actual is mainly due to the transfer of Regional Service Outlets to the Department of Transport and Main Roads.
4. The increase from 2017-18 Adjusted Budget and 2017-18 Estimated Actual is principally due to the appointment of additional temporary resources to meet workload demands of the Office of the Director of Child Protection Litigation. This is partly offset by the transfer of the Crime Statistics Body to the Queensland Government Statistician's Office, Queensland Treasury.
5. The increase from 2017-18 Adjusted Budget to 2018-19 Budget is mainly due to 2018-19 Budget initiatives including additional resources provided to the Office of the Public Guardian and the Queensland Civil and Administrative Tribunal to meet the demand pressures related to the rollout of the National Disability Insurance Scheme and to implement the Government's 'No Card, No Start' initiative. These increases are partly offset by the transfer of Regional Services Outlets to the Department of Transport and Main Roads.
6. The increase from 2017-18 Adjusted Budget to 2018-19 Budget is mainly due to 2018-19 Budget initiatives including additional resources to manage an increased workload within the Office of the Director of Child Protection Litigation and the Office of the Director of Public Prosecutions. These increases are partly offset by the transfer of the Crime Statistics Body to the Queensland Government Statistician's Office, Queensland Treasury.
7. The increase from 2017-18 Estimated Actual to 2018-19 Budget is mainly due to 2018-19 Budget initiatives including additional resources provided to the Office of the Public Guardian and the Queensland Civil and Administrative Tribunal to meet the demand pressures related to the rollout of the National Disability Insurance Scheme and to implement the Government's 'No Card, No Start' initiative.
8. The increase from 2017-18 Estimated Actual to 2018-19 Budget is mainly due to 2018-19 Budget initiatives including additional resources to manage an increased workload within the Office of the Director of Child Protection Litigation and the Office of the Director of Public Prosecutions.

Budgeted financial statements

Analysis of budgeted financial statements

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

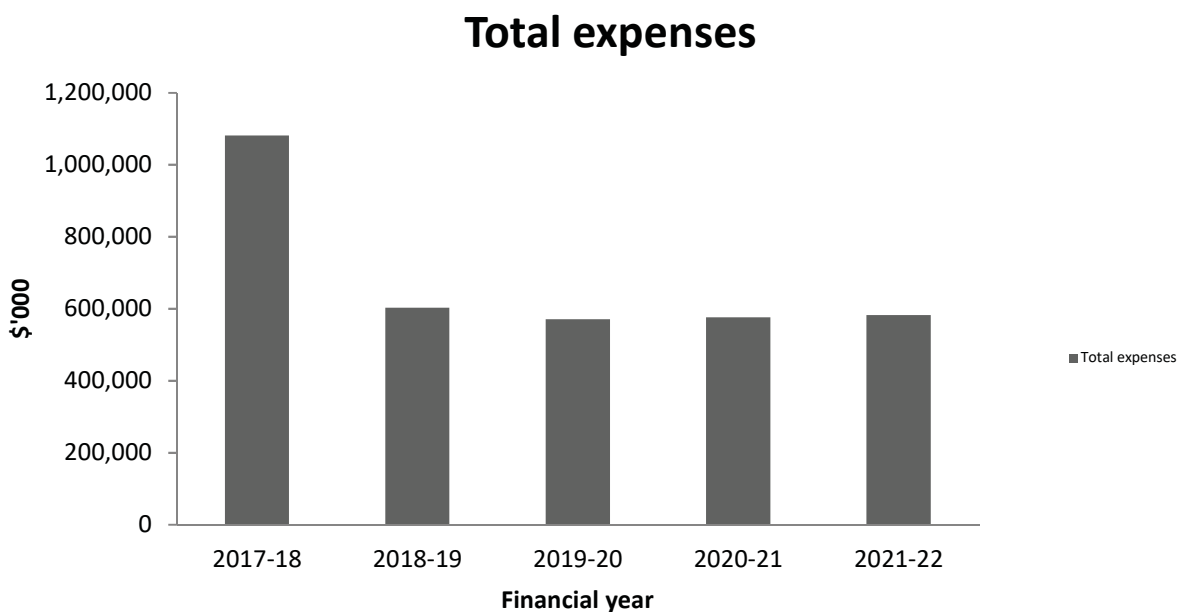
Departmental income statement

In 2017-18, total estimated actual expenditure is \$1.082 billion, a decrease of \$33.7 million from the 2017-18 Adjusted Budget. This decrease reflects machinery-of-government changes, funding realigned to meet the operational requirements of the department and the whole-of-government reprioritisation program.

Total expenditure for 2018-19 is estimated to be \$602.7 million, a decrease of \$478.8 million from the 2017-18 Estimated Actual. The decrease primarily reflects the machinery-of-government changes effective from December 2017. The department will receive funding for a number of initiatives including the development of an online Blue Card application system as part of the Government's 'No Card, No Start' initiative, Specialist Domestic and Family Violence Courts, Murri Courts and Court Link and addressing National Disability Insurance Scheme demand impacts. Further information regarding all 2018-19 Budget initiatives is detailed in *Budget Measures (Budget Paper 4)*.

Additionally, the department will receive increased funding to meet enterprise bargaining salary increases. Furthermore, funding has been reprioritised from 2017-18 to 2018-19 to undertake a number of high priority departmental initiatives.

Chart: Total departmental expenses across the Forward Estimates period



Departmental balance sheet

The department is projecting a net asset position of \$1.277 billion at the end of 2018-19 financial year. This reflects the department's significant investment in property, plant and equipment of \$1.226 billion that is primarily related to courthouses located across Queensland.

In 2018-19, the department will spend \$44.5 million on capital expenditure that primarily focuses on the upgrade of courthouses, an upgrade of the existing audio visual capability in the justice system, the implementation of an online Blue Card application system and a program of minor works in courthouses across Queensland.

Controlled income statement

Department of Justice and Attorney-General	Notes	2017-18 Adjusted Budget \$'000	2017-18 Est. Act. \$'000	2018-19 Budget \$'000
INCOME				
Appropriation revenue	1,4,7	1,001,782	967,452	500,663
Taxes		..	..	..
User charges and fees	5,8	95,415	93,650	89,973
Royalties and land rents		..	..	..
Grants and other contributions	2,8	13,537	15,852	14,252
Interest		99	101	100
Other revenue	5,8	6,827	6,878	338
Gains on sale/revaluation of assets		..	..	..
Total income		1,117,660	1,083,933	605,326
EXPENSES				
Employee expenses	1,4,9	610,842	601,382	335,115
Supplies and services	3,6,10	355,054	332,807	195,985
Grants and subsidies		981	1,227	406
Depreciation and amortisation	5,8	143,891	141,658	68,819
Finance/borrowing costs		..	..	..
Other expenses	5,8	4,534	4,501	2,403
Losses on sale/revaluation of assets		..	..	..
Total expenses		1,115,302	1,081,575	602,728
OPERATING SURPLUS/(DEFICIT)		2,358	2,358	2,598

Controlled balance sheet

Department of Justice and Attorney-General	Notes	2017-18 Adjusted Budget \$'000	2017-18 Est. Act. \$'000	2018-19 Budget \$'000
CURRENT ASSETS				
Cash assets	11,22	44,179	45,781	43,735
Receivables	12,17	21,794	19,874	19,864
Other financial assets		..	..	..
Inventories		116	39	39
Other	13,18	1,306	3,648	3,648
Non-financial assets held for sale		..	..	..
Total current assets		67,395	69,342	67,286
NON-CURRENT ASSETS				
Receivables		..	..	..
Other financial assets		..	..	..
Property, plant and equipment	14,19,23	1,244,778	1,223,182	1,225,560
Intangibles	15,20,24	13,856	16,556	21,313
Other		507	434	350
Total non-current assets		1,259,141	1,240,172	1,247,223
TOTAL ASSETS		1,326,536	1,309,514	1,314,509
CURRENT LIABILITIES				
Payables	12,17	24,304	22,654	22,654
Accrued employee benefits	13,18	10,296	12,247	12,255
Interest bearing liabilities and derivatives		..	..	..
Provisions		..	..	..
Other	12,17	2,581	1,843	1,843
Total current liabilities		37,181	36,744	36,752
NON-CURRENT LIABILITIES				
Payables		435	510	416
Accrued employee benefits		56	89	89
Interest bearing liabilities and derivatives		..	..	..
Provisions		..	..	..
Other		90	95	95
Total non-current liabilities		581	694	600
TOTAL LIABILITIES		37,762	37,438	37,352
NET ASSETS/(LIABILITIES)		1,288,774	1,272,076	1,277,157
EQUITY				
TOTAL EQUITY	16,21,25	1,288,774	1,272,076	1,277,157

Controlled cash flow statement

Department of Justice and Attorney-General	Notes	2017-18 Adjusted Budget \$'000	2017-18 Est. Act. \$'000	2018-19 Budget \$'000
CASH FLOWS FROM OPERATING ACTIVITIES				
Inflows:				
Appropriation receipts	26,30,34	1,001,782	964,920	500,663
User charges and fees	31,35	101,067	100,574	95,635
Royalties and land rent receipts		..	..	..
Grants and other contributions	27,35	7,340	9,255	7,355
Interest received		99	101	100
Taxes		..	..	..
Other	31,35	18,221	18,272	11,732
Outflows:				
Employee costs	26,30,34	(608,680)	(603,471)	(335,107)
Supplies and services	28,32,36	(362,639)	(359,571)	(200,398)
Grants and subsidies		(981)	(1,227)	(406)
Borrowing costs		..	..	..
Other	31,35	(9,671)	(10,096)	(8,149)
Net cash provided by or used in operating activities		146,538	118,757	71,425
CASH FLOWS FROM INVESTING ACTIVITIES				
Inflows:				
Sales of non-financial assets		..	..	..
Investments redeemed		..	..	..
Loans and advances redeemed		..	..	..
Outflows:				
Payments for non-financial assets	29,33,37	(106,551)	(85,649)	(44,512)
Payments for investments		..	..	..
Loans and advances made		..	..	..
Net cash provided by or used in investing activities		(106,551)	(85,649)	(44,512)
CASH FLOWS FROM FINANCING ACTIVITIES				
Inflows:				
Borrowings		..	..	..
Equity injections	29,33,37	96,440	79,017	31,658
Outflows:				
Borrowing redemptions		..	..	..
Finance lease payments		..	..	..
Equity withdrawals	29,33,37	(133,103)	(129,628)	(60,617)
Net cash provided by or used in financing activities		(36,663)	(50,611)	(28,959)
Net increase/(decrease) in cash held		3,324	(17,503)	(2,046)
Cash at the beginning of financial year		69,220	89,915	45,781
Cash transfers from restructure		(28,365)	(26,631)	..
Cash at the end of financial year		44,179	45,781	43,735

Administered income statement

Department of Justice and Attorney-General	Notes	2017-18 Adjusted Budget \$'000	2017-18 Est. Act. \$'000	2018-19 Budget \$'000
INCOME				
Appropriation revenue	38,42,47	385,690	399,238	413,644
Taxes		..	..	..
User charges and fees	43,48	70,283	70,283	72,458
Royalties and land rents		8,000	8,000	8,000
Grants and other contributions		..	177	353
Interest		27,723	27,723	27,723
Other revenue		5,566	5,566	5,678
Gains on sale/revaluation of assets		..	..	..
Total income		497,262	510,987	527,856
EXPENSES				
Employee expenses	39,44	69,796	73,944	73,390
Supplies and services	40,45	14,035	4,734	4,586
Grants and subsidies	41,46,49	300,905	319,783	335,067
Depreciation and amortisation		..	..	..
Finance/borrowing costs		..	..	..
Other expenses		1,549	1,549	1,549
Losses on sale/revaluation of assets		850	850	850
Transfers of Administered Revenue to Government	43,48	110,127	110,127	112,414
Total expenses		497,262	510,987	527,856
OPERATING SURPLUS/(DEFICIT)		..	..	..

Administered balance sheet

Department of Justice and Attorney-General	Notes	2017-18 Adjusted Budget \$'000	2017-18 Est. Act. \$'000	2018-19 Budget \$'000
CURRENT ASSETS				
Cash assets	50,51	18,263	21,309	21,309
Receivables		54,409	54,269	54,269
Other financial assets		..	..	..
Inventories		..	..	..
Other		..	..	..
Non-financial assets held for sale		..	..	..
Total current assets		72,672	75,578	75,578
NON-CURRENT ASSETS				
Receivables		..	..	..
Other financial assets		..	..	..
Property, plant and equipment		..	..	..
Intangibles		..	..	..
Other		91,500	91,500	91,500
Total non-current assets		91,500	91,500	91,500
TOTAL ASSETS		164,172	167,078	167,078
CURRENT LIABILITIES				
Payables		1,648	2,292	2,292
Transfers to Government payable	50,51	13,469	15,784	15,784
Accrued employee benefits		9,133	8,884	8,884
Interest bearing liabilities and derivatives		..	..	..
Provisions		11,775	11,964	11,964
Other		3,224	3,039	3,039
Total current liabilities		39,249	41,963	41,963
NON-CURRENT LIABILITIES				
Payables		..	..	..
Accrued employee benefits		4,854	5,421	5,421
Interest bearing liabilities and derivatives		..	..	..
Provisions		22,260	21,816	21,816
Other		92,661	92,730	92,730
Total non-current liabilities		119,775	119,967	119,967
TOTAL LIABILITIES		159,024	161,930	161,930
NET ASSETS/(LIABILITIES)		5,148	5,148	5,148
EQUITY				
TOTAL EQUITY		5,148	5,148	5,148

Administered cash flow statement

Department of Justice and Attorney-General	Notes	2017-18 Adjusted Budget \$'000	2017-18 Est. Act. \$'000	2018-19 Budget \$'000
CASH FLOWS FROM OPERATING ACTIVITIES				
Inflows:				
Appropriation receipts	52,56,60	385,690	381,609	413,644
User charges and fees		69,573	68,164	71,748
Royalties and land rent receipts		8,000	8,000	8,000
Grants and other contributions		..	177	353
Interest received		27,723	27,723	27,723
Taxes		..	..	..
Other		5,867	7,276	5,979
Outflows:				
Employee costs	53,57	(69,796)	(73,944)	(73,390)
Supplies and services	54,58	(14,336)	(5,035)	(4,887)
Grants and subsidies	55,59,61	(300,905)	(332,240)	(335,067)
Borrowing costs		..	..	..
Other		(1,689)	(1,689)	(1,689)
Transfers to Government		(110,127)	(115,427)	(112,414)
Net cash provided by or used in operating activities		..	(35,386)	..
CASH FLOWS FROM INVESTING ACTIVITIES				
Inflows:				
Sales of non-financial assets		..	..	..
Investments redeemed		..	..	..
Loans and advances redeemed		..	..	..
Outflows:				
Payments for non-financial assets		..	..	..
Payments for investments		..	..	..
Loans and advances made		..	..	..
Net cash provided by or used in investing activities		..	..	..
CASH FLOWS FROM FINANCING ACTIVITIES				
Inflows:				
Borrowings		..	..	..
Equity injections		3,882	492	3,446
Outflows:				
Borrowing redemptions		..	..	..
Finance lease payments		..	..	..
Equity withdrawals		(3,882)	(492)	(3,446)
Net cash provided by or used in financing activities		..	..	..
Net increase/(decrease) in cash held		..	(35,386)	..
Cash at the beginning of financial year		18,263	56,695	21,309
Cash transfers from restructure		..	..	..
Cash at the end of financial year		18,263	21,309	21,309

Explanation of variances in the financial statements

In the financial notes provided below, the term '2018-19 Budget initiatives' refers to the following:

Controlled items:

- Blue Card Services 'No Card, No Start' initiative
- Blue Card Services Efficiency Savings
- Specialist Courts - Murri Court and Court Link
- Gambling Help Service System
- Recording and Transcription Services
- Queensland Sentencing Advisory Council
- Director of Child Protection Litigation
- Coroners Court of Queensland
- Queensland Court and Justice Services and Office of the Director of Public Prosecutions
- Office of the Public Guardian and Queensland Civil and Administrative Tribunal
- Aurukun Restorative Justice Program
- Domestic and Family Violence Response - Specialist Domestic and Family Violence Courts
- Tackling Alcohol Fuelled Violence Program - Safe Night Precincts.

Administered items:

- Anti-Discrimination Commission Queensland - Human Rights Act for Queensland
- Victims Assist Queensland
- Queensland Courts and Justice Services
- Crime and Corruption Commission Investigative Capability and Digital Investigative and Information Security Services
- Office of the Information Commissioner
- Queensland Family and Child Commission.

In the financial notes provided below, the term 'MOG changes' refers to machinery-of-government changes to transfer responsibility for Queensland Corrective Services from the department to form the new department of Queensland Corrective Services, effective from 21 December 2017 and to transfer responsibility for the functions of Youth Justice from the department to the new Department of Child Safety, Youth and Women, effective from 12 December 2017. As part of the MOG changes, Ministerial responsibility for the Prostitution Licensing Authority was transferred to the Minister for Police and Minister for Corrective Services and the Queensland Family and Child Commission was transferred from the Premier and Minister for Trade.

Income statement

Major variations between 2017-18 Adjusted Budget and 2017-18 Estimated Actual include:

1. The decrease primarily reflects MOG changes, funding realigned to meet the operational needs of the department, whole-of-government reprioritisation savings and interdepartmental transfers. These decreases are partially offset by increased funding for the Director of Child Protection Litigation.
2. The increase primarily reflects contributions received from other Queensland Government agencies.
3. The decrease primarily reflects MOG changes, whole-of-government reprioritisation savings and interdepartmental transfers.

Major variations between 2017-18 Adjusted Budget and 2018-19 Budget include:

4. The decrease primarily reflects MOG changes, funding realigned to meet the operational needs of the department, whole-of-government reprioritisation savings and interdepartmental transfers. These decreases are partially offset by increased funding for 2018-19 Budget initiatives and additional funding for enterprise bargaining.
5. The decrease primarily reflects MOG changes.
6. The decrease primarily reflects MOG changes, funding realigned to meet the operational needs of the department, whole-of-government reprioritisation savings and interdepartmental transfers. These decreases are partially offset by increased funding for 2018-19 Budget initiatives.

Major variations between 2017-18 Estimated Actual and the 2018-19 Budget include:

7. The decrease primarily reflects MOG changes and whole-of-government reprioritisation savings. These decreases are partially offset by increased funding for 2018-19 Budget initiatives, additional funding for enterprise bargaining and funding realigned to meet the operational needs of the department.
8. The decrease primarily reflects MOG changes.
9. The decrease primarily reflects MOG changes, which are partially offset by increased funding for 2018-19 Budget initiatives, additional funding for enterprise bargaining and funding realigned to meet the operational needs of the department.
10. The decrease primarily reflects MOG changes and whole-of-government reprioritisation savings and funding realigned to meet the operational needs of the department. These decreases are partially offset by increased funding for 2018-19 Budget initiatives.

Balance sheet

Major variations between 2017-18 Adjusted Budget and 2017-18 Estimated Actual include:

11. The increase primarily reflects the operating surplus for Registry of Births, Deaths and Marriages and higher than expected opening balances.
12. The decrease primarily reflects lower than expected opening balances.
13. The increase primarily reflects higher than expected opening balances.
14. The decrease primarily reflects revised funding profiles for a number of capital projects.
15. The increase primarily reflects higher than expected opening balances and increased capital expenditure.
16. The decrease primarily reflects revised funding profiles for a number of capital projects which is partially offset by higher than expected opening balances and the prior year operating surplus for Registry of Births, Deaths and Marriages.

Major variations between 2017-18 Adjusted Budget and 2018-19 Budget include:

17. The decrease primarily reflects lower than expected opening balances.
18. The increase primarily reflects higher than expected opening balances.
19. The decrease primarily reflects revised funding profiles for a number of capital projects.
20. The increase primarily reflects additional capital expenditure for the 2018-19 Budget for the Blue Card Services 'No Card, No Start' initiative.
21. The decrease primarily reflects revised funding profiles for a number of capital projects which is partially offset by higher than expected opening balances and the prior year operating surplus for Registry of Births, Deaths and Marriages.

Major variations between 2017-18 Estimated Actual and the 2018-19 Budget include:

22. The decrease primarily reflects the utilisation of cash reserves generated in prior years to contribute to the capital expenditure for Blue Card Services 'No Card, No Start' initiative, which is partially offset by the operating surplus for the Registry of Birth, Deaths and Marriages.
23. The increase primarily reflects a change in Property, Plant and Equipment values from additional capital investment and a reduction in annual depreciation expense.
24. The increase primarily reflects additional capital investment in the 2018-19 Budget for Blue Card Services 'No Card, No Start' initiative, which is partially offset by lower than expected opening balances.
25. The increase primarily reflects the change in Property, Plant and Equipment and Intangible values as a result of increased capital investment and operating surplus for Registry of Births, Deaths and Marriage. These increases are partially offset by lower than expected opening balances.

Cash flow statement

Major variations between 2017-18 Adjusted Budget and 2017-18 Estimated Actual include:

26. The decrease primarily reflects MOG changes, funding realigned to meet the operational needs of the department, whole-of-government reprioritisation savings and interdepartmental transfers. These decreases are partially offset by increased funding for the Director of Child Protection Litigation.
27. The increase primarily reflects contributions received from other Queensland Government agencies.
28. The decrease primarily reflects MOG changes, whole-of-government reprioritisation savings and interdepartmental transfers.
29. The decrease primarily reflects MOG changes and a revised funding profile for a number of capital projects.

Major variations between 2017-18 Adjusted Budget and 2018-19 Budget include:

30. The decrease primarily reflects MOG changes, funding realigned to meet the operational needs of the department, whole-of-government reprioritisation savings and interdepartmental transfers. These decreases are partially offset by increased funding for 2018-19 Budget initiatives and additional funding for enterprise bargaining.
31. The decrease primarily reflects MOG changes.
32. The decrease primarily reflects MOG changes, funding realigned to meet the operational needs of the department, whole-of-government reprioritisation savings and interdepartmental transfers. These decreases are partially offset by increased funding for 2018-19 Budget initiatives.
33. The decrease primarily reflects MOG changes and a revised funding profile for a number of capital projects.

Major variations between 2017-18 Estimated Actual and the 2018-19 Budget include:

34. The decrease primarily reflects MOG changes and whole-of-government reprioritisation savings. These decreases are partially offset by increased funding for 2018-19 Budget initiatives, additional funding for enterprise bargaining and funding realigned to meet the operational needs of the department.
35. The decrease primarily reflects MOG changes.
36. The decrease primarily reflects MOG changes and whole-of-government reprioritisation savings and funding realigned to meet the operational needs of the department. These decreases are partially offset by increased funding for 2018-19 Budget initiatives.
37. The decrease primarily reflects MOG changes and a revised funding profile for a number of capital projects.

Administered income statement

Major variations between 2017-18 Adjusted Budget and 2017-18 Estimated Actual include:

38. The increase primarily relates to realignment of funding for the Tackling Alcohol-Fuelled Violence initiative, increased funding to support the operation of Legal Aid Queensland including Commonwealth funding for the National Partnership Agreement on Legal Assistance Services 2015-20, the realignment of funding for the Crime and Corruption Commission, enterprise bargaining supplementation for statutory bodies and an increase in judicial remuneration.
39. The increase primarily relates to an increase in judicial remuneration.
40. The decrease primarily relates to a reclassification from Supplies and Services to Grants and Subsidies to reflect payment contributions to Legal Aid Queensland to provide legal assistance services.
41. The increase primarily relates to realignment of funding for the Tackling Alcohol-Fuelled Violence initiative, increased funding to support the operation of Legal Aid Queensland including Commonwealth funding for the National Partnership Agreement on Legal Assistance Services 2015-20, a reclassification from Supplies and Services to Grants and Subsidies to reflect payment contributions to Legal Aid Queensland to provide legal assistance services, the re-alignment of funding for the Crime and the Corruption Commission and enterprise bargaining supplementation for statutory bodies.

Major variations between 2017-18 Adjusted Budget and 2018-19 Budget include:

42. The increase primarily relates to additional funding for 2018-19 Budget initiatives, MOG changes, increased funding to support the operation of Legal Aid Queensland including Commonwealth funding for the National Partnership Agreement on Legal Assistance Services 2015-20, enterprise bargaining supplementation for statutory bodies and an increase in judicial remuneration, partly offset by funding realigned for the Tackling Alcohol-Fuelled Violence initiative.
43. The increase primarily relates to indexation of fees and charges.
44. The increase primarily relates to an increase in judicial remuneration.
45. The decrease primarily relates to a reclassification from Supplies and Services to Grants and Subsidies to reflect payment contributions to Legal Aid Queensland to provide legal assistance services.
46. The increase primarily relates to additional funding for 2018-19 Budget initiatives, MOG changes, increased funding to support the operation of Legal Aid Queensland including Commonwealth funding for the National Partnership Agreement on Legal Assistance Services 2015-20, enterprise bargaining supplementation for statutory bodies and reclassification of Supplies and Services to Grants and Subsidies to reflect payment contributions to Legal Aid Queensland to provide legal assistance services partly offset by funding realigned for the Tackling Alcohol-Fuelled Violence initiative.

Major variations between 2017-18 Estimated Actual and the 2018-19 Budget include:

47. The increase primarily relates to additional funding for 2018-19 Budget initiatives, MOG changes, increased funding to support the operation of Legal Aid Queensland including Commonwealth funding for the National Partnership Agreement on Legal Assistance Services 2015-20 and enterprise bargaining supplementation for statutory bodies, partly offset by funding realigned for the Tackling Alcohol-Fuelled Violence initiative.
48. The increase primarily relates to indexation of fees and charges.
49. The increase primarily relates to additional funding for 2018-19 Budget initiatives, MOG changes, increased funding to support the operation of Legal Aid Queensland including Commonwealth funding for the National Partnership Agreement on Legal Assistance Services 2015-20 and enterprise bargaining supplementation for statutory bodies, partly offset by funding realigned for the Tackling Alcohol-Fuelled Violence initiative.

Administered balance sheet

Major variations between 2017-18 Adjusted Budget and 2017-18 Estimated Actual include:

50. The increase primarily relates to higher than expected opening balances.

Major variations between 2017-18 Adjusted Budget and 2018-19 Budget include:

51. The increase primarily relates to higher than expected opening balances.

Administered cash flow statement

Major variations between 2017-18 Adjusted Budget and 2017-18 Estimated Actual include:

52. The decrease primarily relates to a realignment of funding for Victims Assist Queensland and is partially offset by increased funding to support the operation of Legal Aid Queensland including Commonwealth funding for the National Partnership Agreement on Legal Assistance Services 2015-20, the realignment of funding for the Crime and Corruption Commission, enterprise bargaining supplementation for statutory bodies and an increase in judicial remuneration.
53. The increase primarily relates to an increase in judicial remuneration.
54. The decrease primarily relates to a reclassification from Supplies and Services to Grants and Subsidies to reflect payment contributions to Legal Aid Queensland to provide legal assistance services.
55. The increase primarily relates to realignment of funding for the Tackling Alcohol-Fuelled Violence initiative, increased funding to support the operation of Legal Aid Queensland including Commonwealth funding for the National Partnership Agreement on Legal Assistance Services 2015-20, a reclassification from Supplies and Services to Grants and Subsidies to reflect payment contributions to Legal Aid Queensland to provide legal assistance services, the re-alignment of funding for the Crime and Corruption Commission and enterprise bargaining supplementation for statutory bodies partially offset by a reduction of payables for the Gambling Community Benefit Fund.

Major variations between 2017-18 Adjusted Budget and 2018-19 Budget include:

56. The increase primarily relates to additional funding for 2018-19 Budget initiatives, MOG changes, increased funding to support the operation of Legal Aid Queensland including Commonwealth funding for the National Partnership Agreement on Legal Assistance Services 2015-20, enterprise bargaining supplementation for statutory bodies and an increase in judicial remuneration, partly offset by funding realigned for the Tackling Alcohol-Fuelled Violence initiative.
57. The increase primarily relates to an increase in judicial remuneration.
58. The decrease primarily relates to a reclassification from Supplies and Services to Grants and Subsidies to reflect payment contributions to Legal Aid Queensland to provide legal assistance services.
59. The increase primarily relates to additional funding for 2018-19 Budget initiatives, MOG changes, increased funding to support the operation of Legal Aid Queensland including Commonwealth funding for the National Partnership Agreement on Legal Assistance Services 2015-20, enterprise bargaining supplementation for statutory bodies and reclassification of Supplies and Services to Grants and Subsidies to reflect payment contributions to Legal Aid Queensland to provide legal assistance services partly offset by funding realigned for the Tackling Alcohol-Fuelled Violence initiative.

Major variations between 2017-18 Estimated Actual and the 2018-19 Budget include:

60. The increase primarily relates to additional funding for 2018-19 Budget initiatives, MOG changes, increased funding to support the operation of Legal Aid Queensland including Commonwealth funding for the National Partnership Agreement on Legal Assistance Services 2015-20, enterprise bargaining supplementation for statutory bodies and realignment of funding for Victims Assist Queensland.
61. The increase primarily relates to additional funding for 2018-19 Budget initiatives, MOG changes, increased funding to support the operation of Legal Aid Queensland including Commonwealth funding for the National Partnership Agreement on Legal Assistance Services 2015-20, enterprise bargaining supplementation for statutory bodies and realignment of funding for Victims Assist Queensland partly offset by funding realigned for the Tackling Alcohol-Fuelled Violence initiative.

Statutory bodies

Anti-Discrimination Commission Queensland

Overview

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

ADCQ's strategic direction focuses on its vision of a fair and inclusive Queensland where the benefits of social cohesion and diversity flourish.

ADCQ's objectives for the immediate future are to: provide a fair, timely and accessible complaint resolution service; provide information to the community about its rights and responsibilities under the Act; promote understanding, acceptance and public discussion of human rights in Queensland; and create opportunities for human rights to flourish.

These objectives support the Queensland Government's plan to keep communities safe, be a responsive Government and create jobs in a strong economy.

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

Service summary

During 2018-19 ADCQ will focus on:

- protecting Human Rights – developing processes to enhance social cohesion with a focus on the Sunshine Coast, Hervey Bay and Townsville; partnering with Multicultural Affairs Queensland to deliver workshops aimed at increasing diversity in media; working with AFL Queensland and Surf Life Saving Queensland to support new citizens to connect with communities through hosted citizenship ceremonies; preparing for the delivery of the Mabo Oration 2019; maintaining a responsive and accessible complaint management service
- promoting Human Rights – organising, promoting and facilitating Human Rights Month; conducting and participating in public forums; analysing proposed legislation and making submissions in order to draw attention to human rights issues; providing information about human rights using a variety of platforms
- understanding Human Rights – maintaining high quality training and information services
- preparing for the implementation of human rights legislation.

Service performance

Performance statement

Anti-Discrimination

Service area objective

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

Services

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	2017-18 Target/Est.	2017-18 Est. Actual	2018-19 Target/Est.
Service area: Anti-Discrimination				
Service standards				
<i>Effectiveness measures</i>				
Percentage of accepted complaints resolved by conciliation	1	55%	54%	55%
Percentage of clients satisfied with complaint handling service measured via client survey	2	85%	90%	85%
Percentage of clients satisfied with training sessions measured via client survey	2	95%	97%	95%
Percentage of accepted complaints finalised within the Commission	1	75%	70%	75%
<i>Efficiency measure</i>	3			

Notes:

1. The complaint management process was changed to allow for less time after the conciliation conference to attempt to reach a conciliated outcome. This change was needed in order to finalise matters in a timely manner and to cope with a significant increase in complaints received. This change has resulted in fewer complaints being conciliated and finalised within the Commission. Target/Estimates for 2018-19 have been set in the expectation that performance will improve as staff become used to working with the new process.
2. 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.
3. An efficiency measure is being developed for this service and will be included in a future *Service Delivery Statement*.

Discontinued measures

Performance measures included in the 2017-18 *Service Delivery Statements* that have been discontinued or replaced are reported in the following table with estimated actual results.

Anti-Discrimination Commission Queensland	Notes	2017-18 Target/Est.	2017-18 Est. Actual	2018-19 Target/Est.
Service area: Anti-Discrimination				
Percentage of complaints where time from acceptance notice to complaint being closed is:				
<ul style="list-style-type: none"> • within three months • within six months • within nine months • within 12 months • over 12 months 	1	65%	70%	Discontinued measure
		20%	22%	
		9%	6%	
		3%	1%	
		3%	1%	

Note:

1. This measure is not considered an efficiency measure so it has been discontinued. This measure will be reported on in future annual reports.

Staffing¹

Anti-Discrimination Commission Queensland	Notes	2017-18 Budget	2017-18 Est. Actual	2018-19 Budget
Anti-Discrimination Commission Queensland	1	34	34	38

Note:

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

Income statement

Anti-Discrimination Commission	Notes	2017-18 Budget \$'000	2017-18 Est. Act. \$'000	2018-19 Budget \$'000
INCOME				
Taxes		..	..	..
User charges and fees		172	172	178
Grants and other contributions	1,2	5,347	5,308	5,524
Interest		34	34	34
Other revenue		11	21	11
Gains on sale/revaluation of assets		..	..	..
Total income		5,564	5,535	5,747
EXPENSES				
Employee expenses	1,2	3,941	3,941	4,131
Supplies and services		1,459	1,430	1,442
Grants and subsidies		2	2	2
Depreciation and amortisation		134	134	144
Finance/borrowing costs		..	..	..
Other expenses		28	28	28
Losses on sale/revaluation of assets		..	..	..
Total expenses		5,564	5,535	5,747
OPERATING SURPLUS/(DEFICIT)		..	..	..

Balance sheet

Anti-Discrimination Commission	Notes	2017-18 Budget \$'000	2017-18 Est. Act. \$'000	2018-19 Budget \$'000
CURRENT ASSETS				
Cash assets	5,9	384	370	484
Receivables		79	31	31
Other financial assets		..	..	..
Inventories		15	13	13
Other	3,6	83	143	143
Non-financial assets held for sale		..	..	..
Total current assets		561	557	671
NON-CURRENT ASSETS				
Receivables		..	..	..
Other financial assets		..	..	..
Property, plant and equipment	7	528	546	580
Intangibles		390	418	370
Other		..	..	..
Total non-current assets		918	964	950
TOTAL ASSETS		1,479	1,521	1,621
CURRENT LIABILITIES				
Payables	3,6	32	109	109
Accrued employee benefits	3,6	318	433	433
Interest bearing liabilities and derivatives		..	..	..
Provisions		..	..	..
Other		21	13	13
Total current liabilities		371	555	555
NON-CURRENT LIABILITIES				
Payables		..	..	..
Accrued employee benefits	4,8	85	..	..
Interest bearing liabilities and derivatives		..	..	..
Provisions		..	..	..
Other		..	..	..
Total non-current liabilities		85	..	..
TOTAL LIABILITIES		456	555	555
NET ASSETS/(LIABILITIES)		1,023	966	1,066
EQUITY				
TOTAL EQUITY		1,023	966	1,066

Cash flow statement

Anti-Discrimination Commission	Notes	2017-18 Budget \$'000	2017-18 Est. Act. \$'000	2018-19 Budget \$'000
CASH FLOWS FROM OPERATING ACTIVITIES				
Inflows:				
User charges and fees		172	172	178
Grants and other contributions	10,11	5,347	5,308	5,524
Interest received		34	34	34
Taxes		..	..	..
Other		11	21	11
Outflows:				
Employee costs	10,11	(3,941)	(3,941)	(4,131)
Supplies and services		(1,459)	(1,430)	(1,442)
Grants and subsidies		(2)	(2)	(2)
Borrowing costs		..	..	..
Other		(28)	(28)	(28)
Net cash provided by or used in operating activities		134	134	144
CASH FLOWS FROM INVESTING ACTIVITIES				
Inflows:				
Sales of non-financial assets		..	..	..
Investments redeemed		..	..	..
Loans and advances redeemed		..	..	..
Outflows:				
Payments for non-financial assets	10,11	(30)	(30)	(130)
Payments for investments		..	..	..
Loans and advances made		..	..	..
Net cash provided by or used in investing activities		(30)	(30)	(130)
CASH FLOWS FROM FINANCING ACTIVITIES				
Inflows:				
Borrowings		..	..	..
Equity injections	10,11	..	..	100
Outflows:				
Borrowing redemptions		..	..	..
Finance lease payments		..	..	..
Equity withdrawals		..	..	..
Net cash provided by or used in financing activities		..	..	100
Net increase/(decrease) in cash held		104	104	114
Cash at the beginning of financial year		280	266	370
Cash transfers from restructure		..	..	..
Cash at the end of financial year		384	370	484

Explanation of variances in the financial statements

Income statement

Major variations between 2017-18 Budget and 2018-19 Budget include:

1. The increase primarily reflects additional funding provided to prepare for the implementation of human rights legislation.

Major variations between 2017-18 Estimated Actual and the 2018-19 Budget include:

2. The increase primarily reflects additional funding provided to prepare for the implementation of human rights legislation.

Balance sheet

Major variations between 2017-18 Budget and 2017-18 Estimated Actual include:

3. The increase primarily reflects a higher than projected opening balance.
4. The decrease results from treating all accrued employee benefits as current liabilities.

Major variations between 2017-18 Budget and 2018-19 Budget include:

5. 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.
6. The increase primarily reflects a higher than projected opening balance.
7. The increase relates to creation of fit out assets in the new office in Cairns.
8. The decrease results from treating all accrued employee benefits as current liabilities.

Major variations between 2017-18 Estimated Actual and the 2018-19 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.

Cash flow statement

Major variations between 2017-18 Estimated Actual and the 2018-19 Budget include:

10. The increase primarily reflects additional funding provided to prepare for the implementation of human rights legislation.
11. The increase primarily reflects additional funding provided to prepare for the implementation of human rights legislation.

Crime and Corruption Commission

Overview

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

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

Service summary

In 2018-19 the CCC's focus will be to:

- target participants in criminal organisations that are active in illicit markets of highest threat to Queensland communities
- respond to the most serious organised crime threats and advance investigations into unresolved major crime
- pursue corruption involving elected officials, excessive use of force and misuse of confidential information
- collaborate with key stakeholders to implement and monitor a program of reform of the police complaints and discipline system
- continue to improve organisational performance through the development of our data analytics capability, the implementation of an integrated case management system, and by focusing on our workforce through targeted leadership development programs, workforce mobility, mentoring and talent management.

In 2018-19, the CCC has additional funding as follows:

- \$7.4 million over four years from 2018-19 (\$1.9 million per annum ongoing) for additional frontline investigators
- \$16.3 million over four years from 2018-19 (\$3.9 million per annum ongoing) to significantly enhance the processing of digital evidence and intelligence analysis and provide for a contemporary information security platform.

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 major crime and corruption through its effective investigations, complaints management, and use of special powers. This work is assisted by proceeds confiscation, prevention, research, intelligence and witness protection activities.

Crime and Corruption Commission	Notes	2017-18 Target/Est.	2017-18 Est. Actual	2018-19 Target/Est.
Service area: Crime Fighting and Anti-Corruption	1			
Service standards				
<i>Effectiveness measures</i>				
Percentage of targeted criminal entities which are disrupted as a result of CCC crime investigations	2, 3	95%	87%	95%
Percentage of corruption investigations resulting in significant outcomes	4	New measure	New measure	75%
Percentage of corruption investigations finalised within 12 months	5, 6, 7	85%	70%	85%
Percentage of referred crime investigations finalised within six months	8	New measure	New measure	90%
<i>Efficiency measures</i>				
Average cost per referred crime investigation	9	New measure	New measure	<\$40,000
Average cost per assessment of corrupt conduct/police misconduct complaints	10	New measure	New measure	<\$1,000

Notes:

1. The CCC has consolidated its two material services (crime fighting and prevention; public sector integrity) to better reflect an integrated approach to service delivery and resourcing. The CCC now has one service area, crime fighting and anti-corruption.
2. In this service standard 'disrupted' means an outcome resulting in the seizure of an illicit commodity, the charging of an individual, an intelligence or other dissemination of information, a report or proceeds of crime action such as the restraint or forfeiture of property with respect to finalised operations. From 2018-19, an investigation is 'finalised' on approval by the CCC Chairperson or the Senior Executive Officer (Crime), or by direction of the Crime Reference Committee. Prior to 2018-19, a decision to finalise an investigation was at the discretion of the CCC's Crime Operations Review Committee.
3. The 2017-18 Target/Estimate will not be met due to two paedophilia operations that did not result in criminal charges.
4. In this service standard 'significant' means an outcome resulting in a charge, report to the Director of Public Prosecutions, recommendation for disciplinary action or procedural improvement, the release of a public report, or referral of a matter to a Unit of Public Administration for further investigation. The CCC also notes that other interstate agencies report against similar measures of effectiveness.
5. From 2018-19, this service standard will be measured by calculating the number of days between the start of a CCC investigation and finalisation of that investigation. Prior to 2018-19, this calculation also included the assessment phase (number of days) which determines if the information or material provided to the CCC raises a reasonable suspicion of corrupt conduct or police misconduct. Changes to the CCC's material services have necessitated the addition of the word 'corruption' to clarify the investigation type (refer to note 1).

6. The timely finalisation of investigations concerning the most serious or systemic corruption is an indicator of the CCC's responsiveness to its legislative obligations, its Charter of Service, and community expectations. The CCC also notes that several other similar interstate agencies report against this public interest measure.
7. The 2017-18 Target/Estimate will not be met due to a number of open investigations carried forward into the 2017-18 financial year which have exceeded 365 days. Ten matters relate to protracted investigations into the conduct of candidates involved in the 2016 local government elections (Operation Belcarra).
8. This service standard is an indicator of the CCC's responsiveness to crime investigations referred from the Queensland Police Service. The timely finalisation of matters supports the delivery of effective and time-critical investigative outcomes.
9. This new service standard measures the efficiency with which referred crime investigations are completed as it calculates the annual average cost of completed referred investigations (excluding support costs and corporate overheads).
10. This new service standard measures the efficiency of complaint assessments as it calculates the annual average cost of assessments completed (excluding support costs and corporate overheads).

Discontinued measures

Performance measures included in the 2017-18 *Service Delivery Statements* that have been discontinued or replaced are reported in the following table with estimated actual results.

Crime and Corruption Commission	Notes	2017-18 Target/Est.	2017-18 Est. Actual	2018-19 Target/Est.
Confiscation costs as a percentage of forfeitures	1, 2	43%	22%	Discontinued measure

Notes:

1. The positive result for 2017-18 is due to high value forfeitures and a high number of forfeitures reaching finalisation through negotiated settlements.
2. This measure has been discontinued given the variability of outcomes which are outside of the CCC's control. These include the number and value of matters referred to the CCC for confiscation action, and the finalisation process whereby matters may conclude through early negotiated settlements. This measure will no longer be reported by the CCC. However, information on forfeitures and other outcomes of the CCC's confiscation function will continue to be reported in the CCC's annual report.

Staffing¹

Crime and Corruption Commission	Notes	2017-18 Budget	2017-18 Est. Actual	2018-19 Budget
Crime Fighting and Anti-Corruption	2	339	339	358

Notes:

1. Full-time equivalents (FTEs) as at 30 June.
2. The budget FTEs for 2018-19 includes the FTEs for additional frontline investigators and specialist positions required to support the enhanced processing of digital evidence and intelligence analysis and a contemporary information security platform.

Income statement

Crime and Corruption Commission	Notes	2017-18 Budget \$'000	2017-18 Est. Act. \$'000	2018-19 Budget \$'000
INCOME				
Taxes		..	..	..
User charges and fees		..	..	..
Grants and other contributions	1,6,7	55,245	56,013	62,182
Interest		500	424	425
Other revenue	2,8	63	253	102
Gains on sale/revaluation of assets		70	89	70
Total income		55,878	56,779	62,779
EXPENSES				
Employee expenses	3,6,7	41,144	40,415	44,486
Supplies and services	4,6,7	11,281	13,294	14,877
Grants and subsidies		..	..	..
Depreciation and amortisation	5,9	2,332	1,905	2,263
Finance/borrowing costs		5	7	5
Other expenses		1,109	1,118	1,141
Losses on sale/revaluation of assets		7	..	7
Total expenses		55,878	56,739	62,779
OPERATING SURPLUS/(DEFICIT)		..	40	..

Balance sheet

Crime and Corruption Commission	Notes	2017-18 Budget \$'000	2017-18 Est. Act. \$'000	2018-19 Budget \$'000
CURRENT ASSETS				
Cash assets	10,17,21	12,465	14,289	10,338
Receivables		705	462	462
Other financial assets		..	..	..
Inventories		..	..	..
Other		376	553	553
Non-financial assets held for sale		..	..	..
Total current assets		13,546	15,304	11,353
NON-CURRENT ASSETS				
Receivables		..	..	..
Other financial assets		..	..	..
Property, plant and equipment	11,18,22	9,795	9,199	11,616
Intangibles	12,19,23	4,080	682	2,260
Other		156	115	115
Total non-current assets		14,031	9,996	13,991
TOTAL ASSETS		27,577	25,300	25,344
CURRENT LIABILITIES				
Payables	13,20	2,458	3,150	3,250
Accrued employee benefits	14,17,21	3,997	3,059	821
Interest bearing liabilities and derivatives		..	..	..
Provisions		..	..	..
Other	15	29	739	37
Total current liabilities		6,484	6,948	4,108
NON-CURRENT LIABILITIES				
Payables		..	..	..
Accrued employee benefits		..	..	..
Interest bearing liabilities and derivatives		..	..	..
Provisions		342	337	347
Other		482	483	464
Total non-current liabilities		824	820	811
TOTAL LIABILITIES		7,308	7,768	4,919
NET ASSETS/(LIABILITIES)		20,269	17,532	20,425
EQUITY				
TOTAL EQUITY	16,18	20,269	17,532	20,425

Cash flow statement

Crime and Corruption Commission	Notes	2017-18 Budget \$'000	2017-18 Est. Act. \$'000	2018-19 Budget \$'000
CASH FLOWS FROM OPERATING ACTIVITIES				
Inflows:				
User charges and fees		..	..	..
Grants and other contributions	24,28,30	54,245	55,713	60,452
Interest received		500	424	425
Taxes		..	..	..
Other		1,229	1,419	1,268
Outflows:				
Employee costs	28,30	(41,164)	(40,435)	(46,724)
Supplies and services	25,28,30	(12,491)	(14,505)	(15,910)
Grants and subsidies		..	..	..
Borrowing costs		..	..	..
Other		(10)	(19)	(160)
Net cash provided by or used in operating activities		2,309	2,597	(649)
CASH FLOWS FROM INVESTING ACTIVITIES				
Inflows:				
Sales of non-financial assets		244	270	244
Investments redeemed		..	..	..
Loans and advances redeemed		..	..	..
Outflows:				
Payments for non-financial assets	26,29	(8,465)	(4,230)	(6,439)
Payments for investments		..	..	..
Loans and advances made		..	..	..
Net cash provided by or used in investing activities		(8,221)	(3,960)	(6,195)
CASH FLOWS FROM FINANCING ACTIVITIES				
Inflows:				
Borrowings		..	..	..
Equity injections	27,29,31	3,637	700	2,893
Outflows:				
Borrowing redemptions		..	..	..
Finance lease payments		..	..	..
Equity withdrawals		..	..	..
Net cash provided by or used in financing activities		3,637	700	2,893
Net increase/(decrease) in cash held		(2,275)	(663)	(3,951)
Cash at the beginning of financial year		14,740	14,952	14,289
Cash transfers from restructure		..	..	..
Cash at the end of financial year		12,465	14,289	10,338

Explanation of variances in the financial statements

Income statement

Major variations between 2017-18 Budget and 2017-18 Estimated Actual include:

1. The increase is primarily due to an equity to output swap in relation to the development of the new Integrated Case Management System (ICMS).
2. The increase is due to cost savings in make good costs associated with an old office accommodation lease.
3. The decrease is primarily due to the use of contractors to backfill vacant positions temporarily.
4. The increase is due to an equity to output swap in relation to the development of the new ICMS coupled with a higher use of contractors than was budgeted to backfill vacant positions temporarily.
5. The decrease is due to a smaller capital program than was budgeted.

Major variations between 2017-18 Budget and 2018-19 Budget include:

6. The increase is due to additional ongoing funding to enhance the processing of digital evidence and to provide for a contemporary information security platform and the cost of additional frontline investigators.

Major variations between 2017-18 Estimated Actual and the 2018-19 Budget include:

7. The increase is due to additional ongoing funding to enhance the processing of digital evidence and to provide for a contemporary information security platform and the cost of additional frontline investigators.
8. The decrease in 2018-19 is more reflective and consistent with historic levels of other revenue generated by the CCC.
9. The increase is primarily related to the implementation of the new ICMS.

Balance sheet

Major variations between 2017-18 Budget and 2017-18 Estimated Actual include:

10. The increase in cash assets is primarily due to a lower level of capital spend during 2017-18 than was budgeted.
11. The decrease in property plant and equipment is primarily due to the deferral of funds to 2018-19 as a result of the reprioritisation of IT infrastructure replacement.
12. The decrease in intangibles is primarily due to a longer than expected tender evaluation process of the new ICMS thus resulting in deferral of expenditure to 2018-19.
13. The increase in creditors is due to a higher level of discretionary spend close to balance date than was originally budgeted.
14. The decrease is mainly due to a lower level of salaries and wages owing at 30 June 2018 resulting from the cut off of the year end payroll.
15. The increase relates to a deferral of grant funding received in 2017-18 to 2018-19 in connection with the new ICMS.
16. The decrease is due to the deferral of the equity injection for the new ICMS.

Major variations between 2017-18 Budget and 2018-19 Budget include:

17. The decrease is due to the CCC joining the Annual Leave Central Scheme (ALCS) in 2018-19.
18. The increase is due to additional capital funding over two financial years to enhance the processing of digital evidence and to provide for a contemporary information security platform.
19. The decrease is due to an equity to output swap in connection with the new ICMS that occurred after the finalisation of the 2017-18 budget.
20. The increase in creditors in 2018-19 is primarily due to a larger capital program.

Major variations between 2017-18 Estimated Actual and the 2018-19 Budget include:

21. The decrease is due to the CCC joining the Annual Leave Central Scheme (ALCS) in 2018-19.

22. The increase is due to additional capital funding over two financial years to enhance the processing of digital evidence and to provide for a contemporary information security platform and the part deferral of the 2017-18 IT infrastructure replacement to 2018-19.
23. The increase in 2018-19 is due to the development of the new ICMS.

Cash flow statement

Major variations between 2017-18 Budget and 2017-18 Estimated Actual include:

24. The increase is primarily due to an equity to output swap in relation to the development of the new ICMS.
25. The increase is due to an equity to output swap in relation to the development of the new ICMS coupled with a higher use of contractors than was budgeted to backfill vacant positions temporarily.
26. The decrease is due to deferrals of IT infrastructure replacement and the new ICMS development costs from 2017-18 to 2018-19.
27. The decrease in equity injections is due to a longer than expected tender evaluation process of the new ICMS and a change in expenditure classification from capital to operating in connection with the new ICMS.

Major variations between 2017-18 Budget and 2018-19 Budget include:

28. The increase is due to additional ongoing funding to enhance the processing of digital evidence and to provide for a contemporary information security platform and the cost of additional frontline investigators.
29. The increase is due to additional capital funding over two financial years to enhance the processing of digital evidence and to provide for a contemporary information security platform.

Major variations between 2017-18 Estimated Actual and the 2018-19 Budget include:

30. The increase is due to additional ongoing funding to enhance the processing of digital evidence and to provide for a contemporary information security platform and the cost of additional frontline investigators.
31. The increase in 2018-19 is due to the development of the new ICMS and additional capital funding over two financial years to enhance the processing of digital evidence and to provide for a contemporary information security platform.

Legal Aid Queensland

Overview

Legal Aid Queensland's (LAQ) purpose is to provide quality and cost effective frontline 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 statewide to our clients
- progress our vision through collaboration and policy leadership
- build on our business capability and sustainability.

LAQ contributes to the Queensland Government's objectives for the community by providing 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 to be a responsive Government by providing a range of information, advice, duty lawyer, dispute resolution and legal representation services.

Service summary

During 2018-19, LAQ expects to:

- continue to provide quality frontline legal services
- continue to align our services with child protection and youth justice reforms
- develop a strategy to improve services to Aboriginal and Torres Strait Islander people
- develop an accreditation program for youth justice lawyers
- provide legal representation for eligible National Disability Insurance Scheme appeals
- expand our graduate lawyer program
- continue to improve our Brisbane and regional offices' accommodation
- upgrade LAQ's intranet and operating system to Windows 10 to improve service delivery capability.

Service performance

Performance statement

Legal Aid Queensland

Service area objective

To provide quality legal services to financially disadvantaged Queenslanders.

Service area description

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

- community legal education and information - through our website, publications, community legal education activities, statewide contact 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, anti-discrimination, employment and administrative law
- representation in courts and tribunals - including criminal law, family law, child protection, domestic violence, drug and alcohol, mental health and some civil law matters.

Legal Aid Queensland	Notes	2017-18 Target/Est.	2017-18 Est. actual	2018-19 Target/Est.
Service area: Provision of legal services				
Service standards				
<i>Effectiveness measures</i>				
Percentage of administrative decisions referred to external review that are overturned	1	6%	3.2%	6%
Percentage of accounts processed by Grants division within 14 days	2	90%	97.38%	90%
<i>Efficiency measures</i>				
Average cost per client for criminal law duty lawyer service	3	\$64	\$47.13	\$65
Average cost for calls received through the contact centre	4	\$5	\$4.61	\$5.12

Notes:

1. This measure demonstrates the effectiveness of the decision making process for approval of grants of aid to clients.
2. This measure demonstrates the effectiveness of the grants processing area as it is expected that all accounts should be processed by the Grants division within a 14 day period which allows for the appropriate administrative process for checking and approving invoices. This measure also represents the importance to local suppliers of receiving payments on a timely basis, as well as Legal Aid Queensland meeting requirements under Legal Aid Queensland's Preferred Supplier Agreement. All accounts processed by the Grants division are for legal representation that is performed by preferred suppliers.
3. This measure reflects the unique criminal law duty lawyer service and the efficiency of this service as it calculates the average time spent with a client and converts this into a dollar figure based on the hourly rate. The 2018-19 target of \$65 reflects the cost of an average criminal law duty lawyer session (30 minutes) as provided by preferred suppliers. The criminal law duty lawyer service is provided by both in-house lawyers and lawyers from Legal Aid Queensland's preferred suppliers.
4. This measure demonstrates the efficiency of the contact centre services as it calculates the average time spent on a call through the contact centre and converts this into a dollar figure based on the hourly salary rate of contact centre staff excluding overheads.

Staffing¹

Legal Aid Queensland	Notes	2017-18 Budget	2017-18 Est. Actual	2018-19 Budget
Legal Aid Queensland	2, 3	491	516	532

Notes:

1. Full-time equivalents (FTEs) as at 30 June.
2. The increase for the 2017-18 Estimated Actual is partly due to new initiatives such as Youth Justice Reforms, Counselling Notes Protect Services and Domestic Violence Services in Rockhampton as well as increases relating to managing demands in regional areas such as Southport, creation of Graduate Lawyer roles in regional areas and strategies to improve services to Aboriginal and Torres Strait Islander people.
3. The increase for the 2018-19 Budget compared to the 2017-18 Budget is as per note 2 above, as well as new initiatives such as Youth Remand Reduction, further expansion of Graduate Lawyer programme, increase in NDIS services, increase in the capacity of Legal Aid Queensland contact centre and enhancing business support capability.

Income statement

Legal Aid Queensland	Notes	2017-18 Budget \$'000	2017-18 Est. Act. \$'000	2018-19 Budget \$'000
INCOME				
Taxes		..	..	..
User charges and fees		2,100	2,020	2,100
Grants and other contributions	1,6,10	147,236	151,747	155,593
Interest	7,11	1,408	1,408	1,508
Other revenue		28	28	28
Gains on sale/revaluation of assets		..	..	..
Total income		150,772	155,203	159,229
EXPENSES				
Employee expenses	2,8,12	51,138	52,131	54,921
Supplies and services	3,13	79,516	75,827	81,371
Grants and subsidies	4,9	18,371	20,637	21,173
Depreciation and amortisation		1,563	1,492	1,578
Finance/borrowing costs		..	..	..
Other expenses		119	119	121
Losses on sale/revaluation of assets		65	65	65
Total expenses		150,772	150,271	159,229
OPERATING SURPLUS/(DEFICIT)	5,14	..	4,932	..

Balance sheet

Legal Aid Queensland	Notes	2017-18 Budget \$'000	2017-18 Est. Act. \$'000	2018-19 Budget \$'000
CURRENT ASSETS				
Cash assets	15,24,34	38,829	48,421	45,872
Receivables		1,170	1,111	1,110
Other financial assets		..	..	..
Inventories		..	..	..
Other		678	647	647
Non-financial assets held for sale		..	..	..
Total current assets		40,677	50,179	47,629
NON-CURRENT ASSETS				
Receivables		388	398	398
Other financial assets		..	..	..
Property, plant and equipment	25,35	27,187	26,837	28,609
Intangibles	16,26,36	1,724	1,330	710
Other		..	..	..
Total non-current assets		29,299	28,565	29,717
TOTAL ASSETS		69,976	78,744	77,346
CURRENT LIABILITIES				
Payables	27,37	1,983	2,000	1,500
Accrued employee benefits	17,28	3,941	4,779	4,879
Interest bearing liabilities and derivatives		..	..	..
Provisions	18,29	16,663	19,063	19,170
Other	19,30,38	563	1,900	1,000
Total current liabilities		23,150	27,742	26,549
NON-CURRENT LIABILITIES				
Payables	20,39	..	260	..
Accrued employee benefits	21,31	895	..	..
Interest bearing liabilities and derivatives		..	..	..
Provisions	22,32	4,024	3,373	3,428
Other	23,33	..	111	111
Total non-current liabilities		4,919	3,744	3,539
TOTAL LIABILITIES		28,069	31,486	30,088
NET ASSETS/(LIABILITIES)		41,907	47,258	47,258
EQUITY				
TOTAL EQUITY		41,907	47,258	47,258

Cash flow statement

Legal Aid Queensland	Notes	2017-18 Budget \$'000	2017-18 Est. Act. \$'000	2018-19 Budget \$'000
CASH FLOWS FROM OPERATING ACTIVITIES				
Inflows:				
User charges and fees		2,034	1,954	2,036
Grants and other contributions	40,47,56	147,236	151,247	155,593
Interest received	48,57	1,408	1,408	1,508
Taxes		..	..	..
Other	41,49	7,871	8,871	8,971
Outflows:				
Employee costs	42,50,58	(51,016)	(52,531)	(54,821)
Supplies and services	43,51,59	(86,902)	(84,855)	(90,814)
Grants and subsidies	44,52	(18,371)	(21,577)	(21,433)
Borrowing costs		..	..	..
Other	53,60	(554)	(519)	(794)
Net cash provided by or used in operating activities		1,706	3,998	246
CASH FLOWS FROM INVESTING ACTIVITIES				
Inflows:				
Sales of non-financial assets	45,54,61	200	..	321
Investments redeemed		..	..	..
Loans and advances redeemed		..	..	..
Outflows:				
Payments for non-financial assets	46,55,62	(1,327)	(320)	(3,116)
Payments for investments		..	..	..
Loans and advances made		..	..	..
Net cash provided by or used in investing activities		(1,127)	(320)	(2,795)
CASH FLOWS FROM FINANCING ACTIVITIES				
Inflows:				
Borrowings		..	..	..
Equity injections		..	..	..
Outflows:				
Borrowing redemptions		..	..	..
Finance lease payments		..	..	..
Equity withdrawals		..	..	..
Net cash provided by or used in financing activities		..	..	..
Net increase/(decrease) in cash held		579	3,678	(2,549)
Cash at the beginning of financial year		38,250	44,743	48,421
Cash transfers from restructure		..	..	..
Cash at the end of financial year		38,829	48,421	45,872

Explanation of variances in the financial statements

Income statement

Major variations between 2017-18 Budget and 2017-18 Estimated Actual include:

1. The increase is primarily due to additional funding received in 2017-18 for the Townsville High Risk Youth Court and Counselling Notes Protect service and part-year funding for the Youth Legal Advice Line, Youth Remand Reduction and Commonwealth specialist funding for Domestic Violence Services in Rockhampton. Additionally, the reinstated Commonwealth funding as part of the amended National Partnership Agreement on Legal Assistance Services 2015-20 for Community Legal Centres is contributing to this increase.
2. The increase in employee expenses is primarily due to part year funding relating to the Counselling Notes Protect service, Youth Legal Advice Line, Youth Remand Reduction and Commonwealth Specialist Funding for Domestic Violence Services in Rockhampton.
3. The reduction is primarily due to a decrease in expenditure relating to expensive criminal law matters as well as lower than expected expenditure relating to child protection matters along with lower than expected costs of duty lawyer services relating to the rollout of the Domestic Violence Specialist Courts.
4. The increase is due to the reinstated Commonwealth funding as part of the amended National Partnership Agreement on Legal Assistance Services 2015-20 for Community Legal Centres.
5. The movement from the 2017-18 budgeted balanced operating position to the estimated actual operating surplus of \$4.9 million is primarily due to lower expenditure relating to expensive criminal law matters and lower than expected expenditure relating to child protection matters along with lower than expected costs of duty lawyer services relating to the rollout of the Domestic Violence Specialist Courts, as well as lower than budgeted spend in relation to supplies and services expenditure.

Major variations between 2017-18 Budget and 2018-19 Budget include:

6. The increase is primarily due to the Government providing increased funding over four years (commenced 2016-17 financial year) to deliver on the election commitment to increase legal aid funding to a level that is equal to the national average per capita as well as funding for the Townsville High Risk Youth Court and Counselling Notes Protect service and full-year funding for the Youth Legal Advice Line, Youth Remand Reduction and Commonwealth Specialist Funding for Domestic Violence Services in Rockhampton. The reinstated Commonwealth funding as part of the amended National Partnership Agreement on Legal Assistance Services 2015-20 for Community Legal Centres and enterprise bargaining agreement funding is also contributing to this increase.
7. The budgeted increase in interest revenue for 2018-19 relates to a slightly higher level of return from investments compared to the 2017-18 financial year.
8. The increase in employee expenses is influenced by the additional positions that commenced in 2017-18 relating to the Counselling Notes Protect service, Youth Legal Advice Line, Youth Remand Reduction and Commonwealth Specialist Funding for Domestic Violence Services in Rockhampton. The increase is also related to further positions in 2018-19 due to the expansion of the Graduate Lawyer programme, an increase in NDIS services, an increase in the capacity of the contact centre and enhancements in business support capability, as well as the increase in funds associated with the enterprise bargaining agreement.
9. The increase is due to the reinstated Commonwealth funding as part of the amended National Partnership Agreement on Legal Assistance Services 2015-20 for Community Legal Centres.

Major variations between 2017-18 Estimated Actual and the 2018-19 Budget include:

10. The increase is primarily due to the Government providing increased funding over four years (commenced in 2016-17 financial year) to deliver on the election commitment to increase legal aid funding to a level that is equal to the national average per capita as well as additional funding for the Youth Legal Advice Line, Youth Remand Reduction and Commonwealth specialist funding for Domestic Violence Services in Rockhampton. Increases in enterprise bargaining agreement funding is also contributing to this increase.
11. The budgeted increase in interest revenue for 2018-19 relates to a slightly higher level of return from investments compared to the 2017-18 financial year.

12. The increase in employee expenses is influenced by the full year cost of additional positions that commenced in 2017-18 relating to the Counselling Notes Protect service, Youth Legal Advice Line, Youth Remand Reduction and Commonwealth specialist funding for Domestic Violence Services in Rockhampton. The increase is also related to further positions in 2018-19 due to the expansion of the Graduate Lawyer programme, an increase in NDIS services, an increase in the capacity of the contact centre and enhancements in business support capability along with the provision increase associated with the enterprise bargaining agreement.
13. The increase is primarily due to budgeted increases in general criminal law matters, the continued rollout of specialist Domestic and Family Violence Court and a budgeted increase for child protection matters.
14. The movement from the estimated actual operating surplus of \$4.9 million to the balanced operating position is due to Legal Aid Queensland expecting a balanced budget for 2018-19.

Balance sheet

Major variations between 2017-18 Budget and 2017-18 Estimated Actual include:

15. The increase primarily relates to funding received in advance for the expensive Commonwealth criminal cases fund and a higher cash balance related to lower than expected costs of expensive criminal law matters, duty lawyer services relating to the rollout of the Domestic Violence Specialist Courts and child protection matters. The funds associated with the Community Legal Centres that has yet to be distributed has also contributed to the increase.
16. The decrease is primarily due to projects related to intangible assets that did not proceed in 2017-18.
17. The increase is due to non-current accrued employee provisions being reclassified to current in the 2017-18 financial year.
18. The increase is primarily due to the continued growth in general criminal law matters that are accounted for in the current provision.
19. The increase is due to additional advance funding received from the Commonwealth Government under the expensive Commonwealth criminal cases fund, as well as additional Community Legal Centres funding received but yet to be distributed.
20. The increase is due to funding yet to be distributed to the Community Legal Centres as this funding was received in advance relating to future periods.
21. The decrease is due to the reallocation of non-current accrued employee provisions being reclassified to current during the 2017-18 financial year.
22. The decrease is due to a lower forecast in non-current grant of aid provisions as compared to the original budget.
23. The increase relates to the establishment of lease incentives that have been recognised in 2017-18 that were not forecast in the original 2017-18 budget.

Major variations between 2017-18 Budget and 2018-19 Budget include:

24. The budgeted increase primarily relates to additional per capita funding received to accommodate the expected growth in grant of aid provisions and other payables and an increase in surplus cash from 2017-18.
25. The increase relates to the planned work associated with the level 4 Brisbane office refurbishment, Mt Isa planned leasehold improvement and the replacement of a number of motor vehicles.
26. The decrease primarily reflects the annual amortisation for intangible assets.
27. The decrease relates to expected payables being less than in the previous year.
28. The increase is due to non-current accrued employee provisions being reclassified to current during the 2017-18 financial year.
29. The increase is primarily due to the continued growth in general criminal law matters that are accounted for in the current provision, as well as provision growth associated with higher expenditure for representative services in 2018-19.
30. The 2018-19 budgeted current other liabilities are expected to be higher than the 2017-18 original budget.
31. The decrease is due to non-current accrued employee provisions being reclassified to current during the 2017-18 financial year.
32. The decrease is due to a lower forecast in non-current grant of aid provisions as compared to the original 2017-18 budget.

33. The increase reflects the establishment of lease incentives that have been recognised in 2017-18 that were not forecast in the original 2017-18 budget.

Major variations between 2017-18 Estimated Actual and the 2018-19 Budget include:

34. The 2018-19 budgeted cash assets are lower than the 2017-18 estimated actuals due to the balanced operating position and the utilisation of cash for core service delivery.
35. The increase relates to the planned work associated with the level 4 Brisbane office refurbishment, Mt Isa planned leasehold improvement and the replacement of a number of motor vehicles.
36. The decrease primarily reflects the annual amortisation for intangible assets.
37. The decrease is due to a lower payables balance expected in 2018-19.
38. The decrease reflects the expected use of funds associated with the expensive Commonwealth criminal case fund.
39. The decrease relates to the distribution of funding to the Community Legal Centres during the 2018-19 financial year.

Cash flow statement

Major variations between 2017-18 Budget and 2017-18 Estimated Actual include:

40. The increase is primarily due to additional funding received in 2017-18 for the Townsville High Risk Youth Court and Counselling Notes Protect service and part-year funding for the Youth Legal Advice Line, Youth Remand Reduction and Commonwealth specialist funding for Domestic Violence Services in Rockhampton. The reinstated Commonwealth funding as part of the amended National Partnership Agreement on Legal Assistance Services 2015-20 for Community Legal Centres is also contributing to this increase.
41. The increase in cash inflows is primarily related to a higher goods and services tax in line with higher expenditure in related items and the estimated actual remittance to the Australian Taxation Office.
42. The increase in employee expenses is primarily due to part year funding relating to the Counselling Notes Protect service, Youth Legal Advice Line, Youth Remand Reduction and Commonwealth Specialist Funding for Domestic Violence Services in Rockhampton.
43. The reduction is primarily due to a decrease in expenditure relating to expensive criminal law matters as well as lower than expected expenditure relating to child protection matters along with lower than expected costs of duty lawyer services relating to the rollout of the Domestic Violence Specialist Courts.
44. The increase is due to the reinstated Commonwealth funding as part of the amended National Partnership Agreement on Legal Assistance Services 2015-20 for Community Legal Centres.
45. The decrease primarily relates to proceeds from the sale non-current assets not realised as expected in the 2017-18 financial year.
46. The decrease is primarily due to the capital project relating to the Cairns office relocation and refurbishment not required during the 2017-18 financial year. This project is not proceeding due to Legal Aid Queensland having arranged new lease arrangements for this regional office.

Major variations between 2017-18 Budget and 2018-19 Budget include:

47. The increase is primarily due to the Government providing increased funding over four years (commenced 2016-17 financial year) to deliver on the election commitment to increase legal aid funding to a level that is equal to the national average per capita as well as funding for the Townsville High Risk Youth Court and Counselling Notes Protect service and full-year funding for the Youth Legal Advice Line, Youth Remand Reduction and Commonwealth Specialist Funding for Domestic Violence Services in Rockhampton. The reinstated Commonwealth funding as part of the amended National Partnership Agreement on Legal Assistance Services 2015-20 for Community Legal Centres and the enterprise bargaining agreement funding is also contributing to this increase.
48. The budgeted increase in interest revenue for 2018-19 relates to a slightly higher level of return from investments compared to the 2017-18 financial year.
49. The increase in cash inflows is primarily related to a higher goods and services tax in line with higher expenditure in related items and the estimated remittance to the Australian Taxation Office.

50. The increase in employee expenses is influenced by the additional positions that commenced in 2017-18 relating to the Counselling Notes Protect service, Youth Legal Advice Line, Youth Remand Reduction and Commonwealth Specialist Funding for Domestic Violence Services in Rockhampton. Additionally, the increase is also related to further positions in 2018-19 due to the expansion of the Graduate Lawyer programme, an increase in NDIS services, an increase in the capacity of the contact centre and enhancements in business support capability, as well as the increase in funds associated with the enterprise bargaining agreement.
51. The expenditure budget increase for service delivery is assisted by the Government providing increased funding over four years (commenced in 2016-17 financial year) to deliver on the election commitment to increase legal aid funding to a level that is equal to the national average per capita as well as additional funding for the Youth Advice Line, Youth Remand Reduction and Commonwealth Specialist Funding for Domestic Violence Services in Rockhampton.
52. The increase is due to the reinstated Commonwealth funding as part of the amended National Partnership Agreement on Legal Assistance Services 2015-20 for Community Legal Centres.
53. The increase is primarily due to an increase in payables relating to Community Legal Centres in 2018-19.
54. The increase is primarily related to higher proceeds of sale associated with property, plant and equipment.
55. The budgeted increase relates to the planned work associated with the level 4 Brisbane office refurbishment, Mt Isa planned leasehold improvement and the replacement of a number of motor vehicles.

Major variations between 2017-18 Estimated Actual and the 2018-19 Budget include:

56. The increase is primarily due to the Government providing increased funding over four years (commenced in 2016-17 financial year) to deliver on the election commitment to increase legal aid funding to a level that is equal to the national average per capita as well as additional funding for the Youth Legal Advice Line, Youth Remand Reduction and Commonwealth specialist funding for Domestic Violence Services in Rockhampton. The increase in enterprise bargaining agreement funding is also contributing to this increase.
57. The budgeted increase in interest revenue for 2018-19 relates to a slightly higher level of return from investments compared to the 2017-18 financial year.
58. The increase in employee expenses is influenced by the full year cost of additional positions that commenced in 2017-18 relating to the Counselling Notes Protect service, Youth Legal Advice Line, Youth Remand Reduction and Commonwealth specialist funding for Domestic Violence Services in Rockhampton. The increase is also related to further positions in 2018-19 due to the expansion of the Graduate Lawyer programme, an increase in NDIS services, an increase in the capacity of the contact centre and enhancements in business support capability along with the provision increase associated with the enterprise bargaining agreement.
59. The increase is primarily due to increases in expenditure relating to general criminal law matters and the continued rollout of Specialist Domestic and Family Violence Court along with increases in child protection matters.
60. The increase is primarily due to an increase in payables relating to the Community Legal Centres in 2018-19.
61. The increase is primarily related to higher proceeds of sale associated with property, plant and equipment.
62. The budgeted increase relates to the planned work associated with the level 4 Brisbane office refurbishment, Mt Isa planned leasehold improvement and the replacement of a number of motor vehicles.

Office of the Information Commissioner

Overview

The Office of the Information Commissioner's (OIC) vision is 'an informed Queensland that values and respects information rights and responsibilities'. OIC has a statutory role to assist the achievement of more open, accountable and transparent government. To achieve this it will:

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

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

OIC continues to receive very high demand and more complex external review applications than experienced prior to the introduction of the RTI Act and the IP Act in 2009. To assist in managing this increased demand OIC continues to focus on improving awareness and agency practices. The ongoing level of external review demand was considered as part of an independent strategic review of OIC. The Strategic Review of the Office of the Information Commissioner which also examined the capacity of the OIC, was conducted by PricewaterhouseCoopers (PwC) with a final report tabled in Parliament on 11 May 2017. The Review report recommended that additional ongoing resources be given to OIC to address the increased external review demand. Increased funding of almost \$2.5M over four years and ongoing funding of \$644,000 per annum has been provided from 2018-19 for four permanent external review officers to meet ongoing demand.

Service summary

In 2018-19 OIC will support greater openness, accountability and transparency through initiatives to improve right to information (RTI) and information privacy (IP) practices, and managing application and complaint demand, including:

- continuing to provide expert advice about emerging issues regarding proactive release of information and appropriate privacy practices to safeguard personal information, including key national and state initiatives using biometric data and data analytics, video surveillance and the use, disclosure and access to video footage, and sharing of data for beneficial purposes
- commenting on proposed amendments to implement the *Report on the review of the Right to Information Act 2009 and Information Privacy Act 2009*; and ensuring external stakeholders and OIC are well placed to implement changes to legislation through updates to guidance, training, awareness, the OIC case management system and internal procedures
- implementing new strategies developed in 2017-18 for training, communications and engagement and career progression, arising from recommendations of the Strategic Review of OIC
- continuing to engage with Queensland Government agency leaders to improve awareness and support changes to move from a compliance focus to a culture of openness, transparency and appropriate privacy safeguards
- continuing to focus on independent, fair and timely external review services for record levels of applications
- reporting on audit activities, including the self-assessed electronic audit across Queensland Government agencies, educating and training staff on their privacy obligations, unauthorised access to personal information, maturity of information management of Queensland Government agencies, and follow-up audit of recommendations for the Cairns and Hinterland Hospital and Health Service.

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 of the Information Commissioner (OIC) 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*. OIC 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.

OIC is accountable to the Queensland Parliament through the Legal Affairs and Community Safety Committee (LACSC). OIC 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, Hospital and Health Services, universities, statutory bodies and other public authorities.

Office of the Information Commissioner	Notes	2017-18 Target/Est.	2017-18 Est. Actual	2018-19 Target/Est.
Service area: Independent Right to Information and Information Privacy Services and Reporting	1			
Service standards				
<i>Effectiveness measures</i>				
Percentage of applicants who are satisfied with the conduct of the external review	2	70%	70%	70%
Percentage of external reviews resolved informally compared to reviews resolved by written determination	3	75%	75%	75%
Median days to finalise an external review	4	90	90	90
Percentage of agencies satisfied with the privacy complaint mediation service provided	5	75%	86%	75%
Mean average days to finalise an accepted privacy complaint	6	90	170	140
Percentage of agencies satisfied with the quality of the information resources provided	7	New measure	New measure	80%
Percentage of agencies satisfied with the enquiries service	7	New measure	New measure	80%

<i>Efficiency measure</i>				
Percentage of external review applications finalised to received	8	100%	100%	100%

Notes:

- OIC has consolidated the three services (external review; privacy advice and complaint mediation; assistance and monitoring) into one service area in 2018-19 to better reflect materiality associated with its services and functions under the *Right to Information Act 2009* and the *Information Privacy Act 2009*.
- This standard measures the overall satisfaction of applicants under the survey calculation methodology. The survey uses 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.
- OIC may resolve applications for external review informally when both parties agree, or 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.
- OIC measures timeliness by calculating the median number of calendar days to resolve an external review through informal resolution or to finalise it through formal written decisions. Timeliness is critical to the performance of the external review function. OIC introduced the 90 median days timeframe for finalising an external review following a recommendation from the 2006 strategic review. This measure allows a yearly comparison of OIC's performance.
- This standard measures the overall satisfaction of agencies under the agency survey calculation methodology. The survey uses a combination of factors, including relevant processes, quality of communication and information resources, and the value of the services OIC provides to the agencies.
- This standard considers the time taken to resolve or attempt to mediate an outcome. OIC accepted a relatively small number of privacy complaints for mediation in 2017-18. As the privacy jurisdiction has matured, the complaints OIC receives have become increasingly complex and involved. Each complaint requires giving extensive time to both the complainant and respondent agency to consider the issues at hand and the proposed settlement options. OIC can influence, but not control, the timeliness of the mediation process as it relies heavily on other parties. The small number of complaints also means this measure is volatile. Feedback received indicates that timeliness is not a key measure for the mediation process. OIC does not expect this trend to lessen and are considering whether this measure is still relevant or necessary in this environment. In 2018-19 the target will increase to 140 days. The new target is based on the past five years of data and OIC experience of issues that affect timeliness in dealing with parties to a complaint.
- OIC replaced the existing measure for agency satisfaction with information and assistance provided by OIC with two new measures following a review of our survey methodology. This is consistent with our greater focus on the material aspects of the service area and on various dimensions of customer experience. These new service standards measure the overall satisfaction under the agency survey calculation methodology.
- This service standard represents the number of review applications finalised in the financial year as a percentage of the total number of review applications received in the financial year.

Discontinued measures

Performance measures included in the 2017-18 Service Delivery Statements that have been discontinued or replaced are reported in the following table with estimated actual results.

Office of the Information Commissioner	Notes	2017-18 Target/Est.	2017-18 Est. Actual	2018-19 Target/Est.
Percentage of agencies satisfied with the information and assistance provided from OIC	1	80%	80%	Discontinued measure
Percentage of privacy complainants satisfied with the mediation service	2	70%	..	Discontinued measure
Mean average days to make a decision to accept a privacy complaint	3	14	68	Discontinued measure

Notes:

1. The Office of the Information Commissioner (OIC) replaced the existing measure for agency satisfaction with information and assistance provided by OIC with two new measures following a review of our survey methodology. This is consistent with our greater focus on the material aspects of the service area and on various dimensions of customer experience. This measure will not be reported elsewhere.
2. OIC discontinues this standard because it is not a reliable indicator of performance. Due to insufficient data OIC could not report on this standard for four of the last five financial years. A total of 13 survey responses were received in five years 2012-17. This measure will not be reported elsewhere.
3. OIC discontinues this standard due to its severe limitations. OIC can influence but not control the timeliness of deciding whether to accept a complaint. This is because OIC does not always have the necessary information to make a decision and there are delays in obtaining it from the agency and/or the complainant. A small number of complaints can also significantly skew the standard. This measure will not be reported elsewhere.

Staffing¹

Office of the Information Commissioner	Notes	2017-18 Budget	2017-18 Est. Actual	2018-19 Budget
Office of the Information Commissioner		33	33	37

Note:

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

Income statement

Office Of the Information Commissioner	Notes	2017-18 Budget \$'000	2017-18 Est. Act. \$'000	2018-19 Budget \$'000
INCOME				
Taxes		..	..	..
User charges and fees		..	..	..
Grants and other contributions	1,5,7	6,456	6,408	7,131
Interest		12	12	12
Other revenue		..	..	..
Gains on sale/revaluation of assets		..	..	..
Total income		6,468	6,420	7,143
EXPENSES				
Employee expenses	2,6	4,951	5,497	5,593
Supplies and services	1	1,412	1,345	1,426
Grants and subsidies		..	..	..
Depreciation and amortisation	3	90	107	106
Finance/borrowing costs		..	..	..
Other expenses		15	17	18
Losses on sale/revaluation of assets		..	..	..
Total expenses		6,468	6,966	7,143
OPERATING SURPLUS/(DEFICIT)	4,8	..	(546)	..

Balance sheet

Office Of the Information Commissioner	Notes	2017-18 Budget \$'000	2017-18 Est. Act. \$'000	2018-19 Budget \$'000
CURRENT ASSETS				
Cash assets	11,14	1,917	1,920	2,026
Receivables		132	144	144
Other financial assets		..	..	..
Inventories		..	..	..
Other		64	..	..
Non-financial assets held for sale		..	..	..
Total current assets		2,113	2,064	2,170
NON-CURRENT ASSETS				
Receivables		..	..	..
Other financial assets		..	..	..
Property, plant and equipment	9,12	..	704	598
Intangibles		..	..	..
Other		..	..	..
Total non-current assets		..	704	598
TOTAL ASSETS		2,113	2,768	2,768
CURRENT LIABILITIES				
Payables		181	248	248
Accrued employee benefits	10,13	..	215	215
Interest bearing liabilities and derivatives		..	..	..
Provisions		..	..	..
Other		..	..	..
Total current liabilities		181	463	463
NON-CURRENT LIABILITIES				
Payables		..	..	..
Accrued employee benefits		..	..	..
Interest bearing liabilities and derivatives		..	..	..
Provisions		..	..	..
Other		..	..	..
Total non-current liabilities		..	..	..
TOTAL LIABILITIES		181	463	463
NET ASSETS/(LIABILITIES)		1,932	2,305	2,305
EQUITY				
TOTAL EQUITY		1,932	2,305	2,305

Cash flow statement

Office Of the Information Commissioner	Notes	2017-18 Budget \$'000	2017-18 Est. Act. \$'000	2018-19 Budget \$'000
CASH FLOWS FROM OPERATING ACTIVITIES				
Inflows:				
User charges and fees		..	..	..
Grants and other contributions	19,21	6,456	6,408	7,131
Interest received		12	12	12
Taxes		..	..	..
Other		..	..	..
Outflows:				
Employee costs	15,20	(4,951)	(5,497)	(5,593)
Supplies and services	16	(1,412)	(1,345)	(1,426)
Grants and subsidies		..	..	..
Borrowing costs		..	..	..
Other		(15)	(17)	(18)
Net cash provided by or used in operating activities	17,22	90	(439)	106
CASH FLOWS FROM INVESTING ACTIVITIES				
Inflows:				
Sales of non-financial assets		..	..	..
Investments redeemed		..	..	..
Loans and advances redeemed		..	..	..
Outflows:				
Payments for non-financial assets		(15)	(21)	..
Payments for investments		..	..	..
Loans and advances made		..	..	..
Net cash provided by or used in investing activities		(15)	(21)	..
CASH FLOWS FROM FINANCING ACTIVITIES				
Inflows:				
Borrowings		..	..	..
Equity injections		..	..	..
Outflows:				
Borrowing redemptions		..	..	..
Finance lease payments		..	..	..
Equity withdrawals		..	..	..
Net cash provided by or used in financing activities		..	..	..
Net increase/(decrease) in cash held	18,23	75	(460)	106
Cash at the beginning of financial year		1,842	2,380	1,920
Cash transfers from restructure		..	..	..
Cash at the end of financial year		1,917	1,920	2,026

Explanation of variances in the financial statements

Income statement

Major variations between 2017-18 Budget and 2017-18 Estimated Actual include:

1. The decrease is primarily due to the reprioritisation contribution.
2. The increase is due to the use of cash reserves (\$546,000 from accumulated surplus) approved by the Attorney-General to fund temporary employment of external review staff in 2017-18 to manage additional ongoing demand.
3. The increase in 2017-18 Estimated Actual is due to the inclusion of depreciable assets to be transferred to OIC from the Department of Housing and Public Works as a result of the office relocation.
4. The use of cash reserves of \$546,000 (from accumulated surplus) in 2017-18 was approved by the Attorney-General to fund temporary employment of external review staff to manage additional ongoing demand.

Major variations between 2017-18 Budget and 2018-19 Budget include:

5. The increase is primarily due to additional funding associated with enterprise bargaining and additional funding for external review staff, offset by the decrease due to the reprioritisation contribution in 2018-19.
6. The increase is due to additional funding associated with enterprise bargaining and additional funding for external review staff.

Major variations between 2017-18 Estimated Actual and the 2018-19 Budget include:

7. The increase is primarily due to additional funding associated with enterprise bargaining and additional funding for external review staff, offset by the decrease due to the reprioritisation contributions in 2017-18 and 2018-19.
8. The use of cash reserves of \$546,000 (from accumulated surplus) in 2017-18 was approved by the Attorney-General to fund temporary employment of external review staff to manage additional ongoing demand.

Balance sheet

Major variations between 2017-18 Budget and 2017-18 Estimated Actual include:

9. The increase in 2017-18 Estimated Actual is the estimated value of the fitout of the new office premises to be transferred from the Department of Housing and Public Works to OIC.
10. The variance in the 2017-18 Estimated Actual is due to the accrual of benefits in the 2017-18 financial year that are due and payable in the 2018-19 financial year.

Major variations between 2017-18 Budget and 2018-19 Budget include:

11. The increase in the 2018-19 Budget is due to the depreciation value of assets (associated with the new office premises) held in advance of future (end of lease) payments.
12. The increase is the estimated value of the fitout of the new office premises to be transferred from the Department of Housing and Public Works to OIC, less depreciation.
13. The increase in the 2018-19 Budget is due to the accrual of benefits in the 2018-19 financial year that are due and payable in the 2019-2020 financial year.

Major variations between 2017-18 Estimated Actual and the 2018-19 Budget include:

14. The increase in the 2018-19 Budget is due to the depreciation value of assets (associated with the new office premises) held in advance of future (end of lease) payments

Cash flow statement

Major variations between 2017-18 Budget and 2017-18 Estimated Actual include:

15. The increase in the 2017-18 Estimated Actual is due to the approved use of cash reserves to fund the temporary employment of External Review staff in 2017-18 to manage ongoing demand.
16. A decrease in the 2017-18 Estimated Actual is primarily due to the reprioritisation contribution.

17. The decrease is due to the use of cash reserves (\$546,000 from accumulated surplus) approved by the Attorney-General to fund temporary employment of external review staff in 2017-18 to manage additional ongoing demand.
18. The decrease is due to the use of cash reserves (\$546,000 from accumulated surplus) approved by the Attorney-General to fund temporary employment of external review staff in 2017-18 to manage additional ongoing demand.

Major variations between 2017-18 Budget and 2018-19 Budget include:

19. The increase is due to additional funding associated with enterprise bargaining and additional funding for external review staff, offset by the decrease due to the reprioritisation contribution of in 2018-19.
20. The increase is due to additional funding associated with enterprise bargaining and additional funding for external review staff.

Major variations between 2017-18 Estimated Actual and the 2018-19 Budget include:

21. The increase is primarily due to additional funding associated with enterprise bargaining and additional funding for external review staff, offset by the decrease due to the reprioritisation contributions of in 2018-19.
22. The increase is due to the use of cash reserves (\$546,000 from accumulated surplus) approved by the Attorney-General to fund temporary employment of external review staff in 2017-18 to manage additional ongoing demand.
23. The increase is due to the use of cash reserves (\$546,000 from accumulated surplus) approved by the Attorney-General to fund temporary employment of external review staff in 2017-18 to manage additional ongoing demand.

Queensland Family and Child Commission

Overview

The Queensland Family and Child Commission's (QFCC) vision is to work collaboratively to influence change so Queensland is a safe place where children, young people and their families thrive in supportive communities.

The QFCC's key objectives are: to work closely with all Queenslanders to build safe, caring and connected communities who are well supported by quality frontline child protection and family support services; to promote and advocate for the safety, wellbeing and best interests of all children and young people in Queensland and the responsibility of families and communities to protect and care for them; and to improve the child protection and family support system to ensure those most vulnerable are well cared for and able to thrive.

The QFCC contributes to the Queensland Government's objectives by:

- giving all children a great start, including young people and their families through: promoting the safety, wellbeing and best interests of all children and young people; increasing awareness about resources, supports and services available to them; and its community education programs
- keeping communities safe through: hearing the voices of children and young people about issues affecting them and their future, to contribute to influencing policy decisions and improving service provision: and by continuing to raise awareness on risks associated with online child exploitation, and child death prevention, including youth suicide
- being a responsive Government through: conducting systemic reviews and overseeing the implementation of recommendations to make sure the child protection system as a whole is strengthened; making sure information sharing is improved across government and non-government agencies; and strengthening operational processes and safeguards for children.

The QFCC's program of work includes a strong focus on representing the interests of Aboriginal and Torres Strait Islander children, families and communities. Key factors influencing the QFCC's mandate include: the complex nature of Queensland's child protection system and reform program; the over-representation of Aboriginal and Torres Strait Islander children and families in the system; parental capability and confidence, use of support services/parental education and programs, and the barriers for using support services.

Service summary

In 2018-19, the QFCC will:

- gather the views, stories and opinions of children and young people on the opportunities and challenges they face and what they need from government, business and community leaders to live safe lives and achieve their hopes and dreams, through the *Growing up in Queensland* project
- deliver a program of work in relation to online child safety and child exploitation through the *Out of the Dark* project
- provide education about parental and community responsibilities to keep children More Than Safe, with a focus on Aboriginal and Torres Strait Islander families
- continue conducting systemic reviews and overseeing implementation of recommendations made in QFCC's previous reviews
- complete the year three system-wide evaluation of the Queensland child protection reform program
- continue implementing the second Strengthening Our Sector action plan through coordinating streams of activity with sector partners, networks of professionals and service providers
- implement QFCC's actions from *Changing Tracks: An action plan for Aboriginal and Torres Strait Islander children and families 2017-2019*
- support the Government's national agenda commitments including: recommendations made by the Royal Commission into Institutional Responses to Child Sexual Abuse, the National Closing the Gap refresh and the development of the fourth action plan under the National Framework for Protecting Australia's Children 2009-2020; and proactive development of strategic relationships with Australian Government agencies to support opportunities to deliver on a broad range of national agenda topics relating to general child and youth wellbeing.

Service performance

Performance statement

Queensland Family and Child Commission

Service area objective

To promote the safety, wellbeing and best interests of children, promote and advocate the responsibility of families and communities to protect and care for children and to improve the child protection system.

Service area description

This service area promotes the safety and wellbeing of Queensland's children and young people and the role of families and communities in protecting and caring for them. The Queensland Family and Child Commission (QFCC) is committed to hearing the views of children and to respect and promote the needs of Aboriginal and Torres Strait Islander children, communities and service providers. QFCC services include:

- presenting evidence about whether the child protection system is working through evaluation and oversight of outcomes within the child protection and family support system (including through reporting on the performance of the Queensland child protection system in line with the *National Framework for Protecting Australia's Children 2009-2020*)
- monitoring findings and recommendations from system reviews of the child protection system
- informing the community about the services available to strengthen and support families
- supporting the development of strong partnerships between government, non-government service providers and academic experts aimed to improve the delivery of child protection services in Queensland
- promoting the responsibility of families and communities to protect and care for children and young people
- using evidence to inform and influence improvements for children and families through policy and advocacy
- enabling others to create and access research to inform system improvements and to prevent child deaths and serious injuries
- facilitating improvements to the child protection and family support system, culture, capability and capacity.

Queensland Family and Child Commission	Notes	2017-18 Target/Est.	2017-18 Est. Actual	2018-19 Target/Est.
Service standards				
<i>Effectiveness measure</i>				
Percentage increase in use of 'oneplace' Community Services Directory	1, 2, 3	5%	- 8.7%	5%
<i>Efficiency measure</i>	4			

Notes:

1. This service standard reports on the number of sessions undertaken by people accessing the 'oneplace' Community Services Directory. The 'oneplace' Community Services Directory is an easily accessible directory of community services to help all Queensland families to get to the right service at the right time. In doing so it addresses a number of QFCC's statutory obligations, including supporting families to take responsibility and care for children, informing and educating the community about services and analysing family support service availability.
2. The 2017-18 Estimated Actual is below target, as a campaign to promote the directory as a help-seeking tool for Queensland families only commenced in June 2018.
3. Planned initiatives are anticipated to achieve desired 2017-18 usage levels as well as the 5 per cent increase in 2018-19 i.e. rectify the 2017-18 decrease and achieve a 5 per cent increase on top of that.
4. An efficiency measure is being developed for this service area and will be included in a future *Service Delivery Statement*.

Staffing¹

Queensland Family and Child Commission	Notes	2017-18 Budget	2017-18 Est. Actual	2018-19 Budget
Queensland Family and Child Commission		61	61	61

Note:

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

Income statement

Queensland Family and Child Commission	Notes	2017-18 Budget \$'000	2017-18 Est. Act. \$'000	2018-19 Budget \$'000
INCOME				
Taxes		..	..	..
User charges and fees		..	..	..
Grants and other contributions	5,9	12,451	12,452	11,879
Interest		50	50	47
Other revenue	1,10	..	58	..
Gains on sale/revaluation of assets		..	..	..
Total income		12,501	12,560	11,926
EXPENSES				
Employee expenses	2,6,11	7,809	8,579	7,426
Supplies and services	3,7,12	4,396	3,910	4,165
Grants and subsidies		..	..	..
Depreciation and amortisation		275	279	277
Finance/borrowing costs		..	..	..
Other expenses	4,8,13	21	125	58
Losses on sale/revaluation of assets		..	..	..
Total expenses		12,501	12,893	11,926
OPERATING SURPLUS/(DEFICIT)		..	(333)	..

Balance sheet

Queensland Family and Child Commission	Notes	2017-18 Budget \$'000	2017-18 Est. Act. \$'000	2018-19 Budget \$'000
CURRENT ASSETS				
Cash assets	14,22,27	1,877	1,461	1,704
Receivables	15,23,28	188	250	218
Other financial assets		..	..	..
Inventories		..	..	..
Other	16,24	22	..	..
Non-financial assets held for sale		..	..	..
Total current assets		2,087	1,711	1,922
NON-CURRENT ASSETS				
Receivables		..	..	..
Other financial assets		..	..	..
Property, plant and equipment	17,29	275	342	290
Intangibles	18,25,30	1,319	528	1,103
Other		..	..	..
Total non-current assets		1,594	870	1,393
TOTAL ASSETS		3,681	2,581	3,315
CURRENT LIABILITIES				
Payables	19,26	794	408	394
Accrued employee benefits	20,31	296	354	302
Interest bearing liabilities and derivatives		..	..	..
Provisions		..	..	..
Other		..	..	..
Total current liabilities		1,090	762	696
NON-CURRENT LIABILITIES				
Payables		..	..	..
Accrued employee benefits		..	..	..
Interest bearing liabilities and derivatives		..	..	..
Provisions		..	..	..
Other		..	..	..
Total non-current liabilities		..	..	..
TOTAL LIABILITIES		1,090	762	696
NET ASSETS/(LIABILITIES)		2,591	1,819	2,619
EQUITY				
TOTAL EQUITY	21,32	2,591	1,819	2,619

Cash flow statement

Queensland Family and Child Commission	Notes	2017-18 Budget \$'000	2017-18 Est. Act. \$'000	2018-19 Budget \$'000
CASH FLOWS FROM OPERATING ACTIVITIES				
Inflows:				
User charges and fees	33,44	..	57	..
Grants and other contributions	39,45	12,451	12,453	11,879
Interest received		50	50	47
Taxes		..	..	..
Other	34,40,46	329	493	380
Outflows:				
Employee costs	35,41,47	(7,801)	(8,578)	(7,446)
Supplies and services	42,48	(4,726)	(4,705)	(4,554)
Grants and subsidies		..	..	..
Borrowing costs		..	..	..
Other	36,43,49	(21)	(143)	(63)
Net cash provided by or used in operating activities		282	(373)	243
CASH FLOWS FROM INVESTING ACTIVITIES				
Inflows:				
Sales of non-financial assets		..	..	..
Investments redeemed		..	..	..
Loans and advances redeemed		..	..	..
Outflows:				
Payments for non-financial assets	37,50	(800)	..	(800)
Payments for investments		..	..	..
Loans and advances made		..	..	..
Net cash provided by or used in investing activities		(800)	..	(800)
CASH FLOWS FROM FINANCING ACTIVITIES				
Inflows:				
Borrowings		..	..	..
Equity injections	38,51	800	..	800
Outflows:				
Borrowing redemptions		..	..	..
Finance lease payments		..	..	..
Equity withdrawals		..	..	..
Net cash provided by or used in financing activities		800	..	800
Net increase/(decrease) in cash held		282	(373)	243
Cash at the beginning of financial year		1,595	1,834	1,461
Cash transfers from restructure		..	..	..
Cash at the end of financial year		1,877	1,461	1,704

Explanation of variances in the financial statements

Income statement

Major variations between 2017-18 Budget and 2017-18 Estimated Actual include:

1. An increase in Other revenue is predominantly attributable to funding received for the youth detention oversight project offset by other small items.
2. An increase in Employee expenses is primarily due to short-term temporary staff required for project work funded by a reduction in Other supplies and services.
3. A decrease in Other supplies and services is offset by the increase in short-term temporary staff (captured under Employee expenses).
4. An increase in Other expenses is due to sponsorship initiatives.

Major variations between 2017-18 Budget and 2018-19 Budget include:

5. A decrease in Grants and other contributions is driven by the cessation of limited life funding including funding provided as an outcome of the Queensland Child Protection Commission of Inquiry (QCPCOI), partially offset by an increase in enterprise bargaining arrangements and a one-off funding increase to address online child safety and child exploitation, and empowering children and young people to have a voice and contribute to discussion about issues affecting them and their future.
6. A decrease in Employee expenses is in line with reduced funding.
7. A decrease in Other supplies and services is due to a reduction in grant funding.
8. An increase in Other expenses is due to sponsorship initiatives.

Major variations between 2017-18 Estimated Actual and the 2018-19 Budget include:

9. A decrease in Grants and other contributions is driven by the cessation of limited life funding including QCPCOI funding, partially offset by an increase in enterprise bargaining arrangements and a one-off funding increase to address online child safety and child exploitation, and empowering children and young people to have a voice and contribute to discussion about issues affecting them and their future.
10. A decrease in Other revenue is predominantly attributable to cessation of one-off funding associated with the youth detention oversight project.
11. A decrease in Employee expenses is associated with reduction in grant funding.
12. An increase in Other supplies and services is due to delivery of the programs to address online child safety and child exploitation, and empowering children and young people to have a voice and contribute to discussion about issues affecting them and their future and an increase in enterprise bargaining arrangements.
13. A decrease in Other expenses is primarily due to a reduction in sponsorship initiatives.

Balance sheet

Major variations between 2017-18 Budget and 2017-18 Estimated Actual include:

14. A reduction in Cash assets is due to the timing of creditor payments.
15. An increase in Receivables is due to changes in annual leave and long service leave assumptions.
16. A decrease in Prepayments no longer held.
17. An increase in Property, plant and equipment is due to capital acquisitions net of depreciation.
18. A decrease in Intangibles is due to deferral of software development.
19. A decrease in Payables is due to changed assumptions around timing of project deliverables.
20. An increase in Accrued employee benefits is due to changed assumptions around timing of accrued leave entitlements and leave taken by employees.
21. A decrease in Equity is due to the deferral of Government funding for software development.

Major variations between 2017-18 Budget and 2018-19 Budget include:

22. A reduction in Cash assets is due to the timing of creditor payments.
23. An increase in Receivables is due to changes in annual leave and long service leave assumptions.
24. A decrease in Prepayments no longer held.
25. A decrease in Intangibles is due to amortisation.
26. A decrease in Payables is due to changed assumptions around timing of project deliverables.

Major variations between 2017-18 Estimated Actual and the 2018-19 Budget include:

27. An increase in Cash assets is due to previous assumptions made on the timing of creditor payments offset by a reduction in Receivables.
28. A decrease in Receivables is due to a reduction in annual leave claims receivable.
29. A decrease in Property, plant and equipment is due to depreciation.
30. An increase in Intangibles is due to capitalisation of software development net of amortisation.
31. A decrease in Accrued employee benefits is due to changed assumptions around timing of accrued leave entitlements and leave taken by employees.
32. An increase in Equity is due to Government funding for software development.

Cash flow statement

Major variations between 2017-18 Budget and 2017-18 Estimated Actual include:

33. Cash inflows arising from User charges and fees is due to timing in collection of revenue earned previous financial year.
34. An increase in Other cash flow is mostly attributable to timing of GST receivable and funding associated with the youth detention oversight project.
35. An increase in Employee expenses cash outflow is primarily due to an increase in short-term temporary staff required for project work and other associated costs.
36. An increase in Other cash outflows is due to an increase of sponsorship initiatives, audit expenses and other items.
37. A decrease in Payments for non-financial assets is due to a deferral of software development to the next financial year.
38. A decrease in cash flow from Equity injections is caused by the deferral of Government funding for software development.

Major variations between 2017-18 Budget and 2018-19 Budget include:

39. A decrease in Grants and other contributions is driven by the cessation of limited life funding including QCPCOI funding, partially offset by an increase in enterprise bargaining arrangements and a one-off funding increase to address online child safety and child exploitation, and empowering children and young people to have a voice and contribute to discussion about issues affecting them and their future.
40. An increase in Other cash flow is attributable to increase in GST receivable associated with timing of collection.
41. A decrease in cash outflows associated with Employee expenses is due to a reduction in grant funding.
42. A decrease in cash outflows associated with Supplies and services is due to reduced grant funding.
43. An increase in Other cash outflows is due to an increase of sponsorship initiatives, audit expenses and other items.

Major variations between 2017-18 Estimated Actual and the 2018-19 Budget include:

44. A decrease in cash flow from User charges and fees is due to a reduction in receivables of operating nature.
45. A decrease in Grants and other contributions is driven by the cessation of limited life funding including QCPCOI funding, partially offset by an increase in enterprise bargaining arrangements and a one-off funding increase to address online child safety and child exploitation, and empowering children and young people to have a voice and contribute to discussion about issues affecting them and their future.

46. A decrease in Other cash flow is primarily due to cessation of funding associated with the youth detention oversight project and timing of collection of GST receivable.
47. A decrease in cash outflows associated with Employee expenses is due to a reduction in grant funding.
48. A decrease in cash outflows associated with Supplies and services is due to reduced grant funding.
49. A decrease in Other cash outflows is primarily due to cessation of sponsorship initiatives.
50. An increase in Payments for non-financial assets is due to software development.
51. An increase in cash flow from Equity injections is caused by the deferral of Government funding for software development.



Queensland
Government

Electoral Commission of Queensland

Departmental overview

The Electoral Commission of Queensland (the Commission) is an independent statutory authority, established under the *Electoral Act 1992* with functions specified in that Act and in other legislation such as the *Local Government Electoral Act 2011* and the *Referendums Act 1997* (the Acts). The Commission is a department for the purposes of the *Financial Accountability Act 2009*.

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

The key strategic objectives of the Commission are to:

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

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

- conducting parliamentary elections, local government elections, by-elections, fresh elections and industrial elections as they arise
- undertaking reviews of the number of state and local government electoral districts
- promoting public awareness of electoral matters
- making appropriate administrative arrangements for the conduct of referendums
- working with political parties, candidates, third parties and others (e.g. publishers, broadcasters) to ensure compliance with funding and disclosure requirements
- encouraging persons to enrol as electors and maintain the integrity of electoral rolls in collaboration with the Australian Electoral Commission.

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

- the timing and duration of any state and local government by-elections and industrial elections
- population growth and patterns of population distribution which affect local demand for Commission services including the review of local government electoral boundaries.

Service summary

The Commission provides effective delivery of electoral and spatial services through supporting democratic electoral process by preparing for, conducting and reporting on elections in Queensland. This contributes to the Queensland Government's objective of delivering quality frontline services.

Key initiatives of the Commission for 2018-19 will include:

- delivery of the Election Gateway project which is a replacement of the Strategic Elections Management IT System
- recruitment and training of staff to support implementation of the ECQ's obligations under the Local Government Electoral (Implementing Stage 1 of Belcarra) and Other Legislation Amendment Bill 2018
- continuing to build on collaborative relationships with key stakeholders in preparation for the 2020 elections
- supporting the Local Government Change Commission with the delivery of the local government boundary reviews
- planning for the delivery of the next State general and local government elections in 2020.

Service performance

Performance statement

Electoral Services

Service area objective

Promote awareness of and participation in electoral matters to deliver fair elections and to drive improvements to election services and to ensure an equitable representation across Queensland electoral boundaries.

Service area description

Electoral Commission Queensland (the Commission) is responsible for the impartial conduct of parliamentary, local government and industrial elections in Queensland. These responsibilities interface directly with the Commission's legislative functions as established under the *Electoral Act 1992*, the *Local Government Electoral Act 2011*, the *Referendums Act 1997* and the *Industrial Relations Act 1999*. The Commission is also responsible for administration of the periodic review of electoral boundaries for State and local government councils. These responsibilities interface directly with the Commission's legislative functions as established under the *Electoral Act 1992* and in accordance with the *Local Government Act 2009* and the *City of Brisbane Act 2010*.

Electoral Commission of Queensland	Notes	2017-18 Target/Est.	2017-18 Est. Actual	2018-19 Target/Est.
Service area: Electoral Services	1			
Service standards				
<i>Effectiveness measures</i>				
Level of informal voting - State general election	2	4%	4.3%	...
Level of informal voting - local government election	3	...	...	...
Level of stakeholder satisfaction with the voting experience – state general elections	4	85%	84%	...
Level of stakeholder satisfaction with the voting experience – local government quadrennial elections	5	...	...	...
<i>Efficiency measures</i>				
Cost of State general election per elector	6	\$8.00	\$8.63	...
Cost of quadrennial local government election per elector	7	...	...	...

Notes:

1. The Commission's service areas presented in the 2017-18 *Service Delivery Statements* have been consolidated to better reflect materiality. The previous service areas were Electoral Services and Spatial Services.
2. The next State general election is scheduled for the 2020-21 reporting period.
3. This is a quadrennial measure only; the next local government election is scheduled during the 2019-20 reporting period.
4. The next State general election is scheduled during the 2020-21 reporting period. In 2017-18, the survey was changed slightly to focus on the voter's overall voting experience. The wording of this measure has been amended to reflect this change; the calculation methodology has not changed.

5. This is a quadrennial measure only; the next local government election is scheduled during the 2019-20 reporting period. In 2017-18, the survey was changed slightly to focus on the voter's overall voting experience. The wording of this measure has been amended to reflect this change; the calculation methodology has not changed.
6. The next State general election is scheduled during the 2020-21 reporting period. A full State general election was held in 2017-18. Due to the State redistribution there was an increased number of seats and significant boundary changes which contributed to cost increases.
7. This is a quadrennial measure only; the next local government election is scheduled during the 2019-20 reporting period. The wording of this measure has been amended to reflect only quadrennial elections, the calculation methodology has not changed.

Discontinued measures

Performance measures included in the 2017-18 *Service Delivery Statements* that have been discontinued or replaced are reported in the following table with estimated actual results.

Electoral Commission of Queensland	Notes	2017-18 Target/Est.	2017-18 Est. Actual	2018-19 Target/Est.
Service area: Electoral Services	1			
Level of eligible electors not on the electoral roll	2	6%	4.9%	Discontinued measure
Level of manual electoral forms/materials not required due to innovation	3	5%	5%	Discontinued measure
Cost of public information and awareness campaigns per elector for the State general election	4	\$0.59	\$0.43	Discontinued measure
Cost of public information and awareness campaigns per elector for the local government election	4	...	...	Discontinued measure
Service area: Spatial Services	1			
Level of polling booths taking less than 100 votes	5	2%	3.2%	Discontinued measure
Cost of local government boundary review per elector	6	...	...	Discontinued measure
Cost of the State redistribution per elector	6	...	...	Discontinued measure

Notes:

1. Previous *Service Delivery Statements* had two service areas - Electoral Services and Spatial Services. Service areas have been consolidated to better reflect materiality. Also refer to Note 5.
2. This measure is being discontinued as it is out of the Commission's control as the roll is sourced through the Australian Electoral Commission.
3. This measure is being discontinued as the Commission's new election management system will, in most cases, remove the need for hard copy forms and materials.
4. These measures are being discontinued as they are not a clear indication of quality services being provided. No target or estimated actual as the next Quadrennial Local Government Election is scheduled during the 2019-20 financial year. Costs of information and awareness are based on statutory advertising requirements as mandated by the Acts and will be reported in the Annual Report.
5. This measure is being discontinued as it does not provide any meaningful data. Further, some polling booths taking less than 100 votes may still be required for remote or regional local government areas.
6. Generally, separate Commissions pertaining to distributions are required. The Commission receives a referral from the Minister responsible for Local Government for a local government change or any requests. A State redistribution was conducted in 2016-17. Redistributions are undertaken in accordance with the *Electoral Act 1992*. Any consequent State or local boundary changes will be reported in the Annual Report. The effectiveness and efficiency measures in the Spatial Services area will be captured in the Annual Report when distributions are in effect.

Administered items

The Electoral Commission of Queensland (the Commission) administers funds on behalf of the State which include:

- fines levied against enrolled electors for failure to vote at Parliamentary and local government elections
- forfeiture of nomination deposits paid by or on behalf of candidates for Parliamentary and local government elections where the candidate does not attain the required number of first preference votes in the election for the electoral district
- recovery 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 2017-18 the Commission collected administered revenue which included:

- non-voter fines from the 2017 State General election and by-elections
- recovery of the annual costs of the local government elections branch
- forfeiture of candidate nomination deposits where the required number of first preference votes was not obtained
- recovery of the conduct of Local Government by-elections conducted in 2017-18 financial year.

During 2018-19 the Commission will:

- recover the annual costs of the local government elections branch and the costs of any by-elections that will be held in the 2018-19 financial year
- collect forfeited candidate nomination deposits where the required number of first preference votes was not obtained
- continue administration of the non-voter process from the 2017 State general election.

Departmental budget summary

The table below shows the total resources available in 2018-19 from all sources and summarises how resources will be applied by service area and by controlled and administered classifications.

Electoral Commission of Queensland	2017-18 Budget \$'000	2017-18 Est. Actual \$'000	2018-19 Budget \$'000
CONTROLLED			
Income			
Appropriation revenue ¹			
Deferred from previous year/s	4,400	..	..
Balance of service appropriation	50,847	58,256	48,003
Other revenue	30	30	30
Total income	55,277	58,286	48,033
Expenses			
Electoral Services	55,277	58,286	48,033
Total expenses	55,277	58,286	48,033
Operating surplus/deficit	..	..	..
Net assets	16,571	13,301	16,566
ADMINISTERED			
Revenue			
Commonwealth revenue	..	..	..
Appropriation revenue	..	..	..
Other administered revenue	1,980	1,980	4,769
Total revenue	1,980	1,980	4,769
Expenses			
Transfers to government	1,980	1,980	4,769
Administered expenses	..	..	..
Total expenses	..	..	..
Net assets	..	..	..

Note:

1. Includes State and Commonwealth funding.

Service area sources of revenue¹

Sources of revenue 2018-19 Budget					
Electoral Commission of Queensland	Total cost \$'000	State contribution \$'000	User charges and fees \$'000	C'wealth revenue \$'000	Other revenue \$'000
Electoral Services	48,033	48,003	..	..	30
Total	48,033	48,003	..	..	30

Note:

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

Budget measures summary

This table shows a summary of budget measures relating to the department since the 2017-18 State Budget. Further details are contained in *Budget Measures (Budget Paper 4)*.

Electoral Commission of Queensland	2017-18 \$'000	2018-19 \$'000	2019-20 \$'000	2020-21 \$'000	2021-22 \$'000
Revenue measures					
Administered
Departmental
Expense measures					
Administered
Departmental	..	526	311	318	324
Capital measures					
Administered
Departmental

Note:

1. Figures reconcile with *Budget Measures (Budget Paper 4)*, including the whole-of-government expense measure 'Reprioritisations'.

Departmental capital program

Capital budget

Electoral Commission of Queensland	Notes	2017-18 Budget \$'000	2017-18 Est. Actual \$'000	2018-19 Budget \$'000
Capital purchases	1			
Total land, buildings and infrastructure		..	..	..
Total plant and equipment		6,385	3,083	3,381
Total other capital		..	..	..
Total capital purchases		6,385	3,083	3,381

Note:

1. For more detail on the agency's capital acquisitions please refer to *Capital Statement (Budget Paper 3)*.

Staffing¹

Electoral Commission of Queensland	Notes	2017-18 Budget	2017-18 Est. Actual	2018-19 Budget
Electoral Commission of Queensland		56	56	60

Note:

1. Full-time equivalents (FTEs) as at 30 June 2018.

Controlled income statement

Electoral Commission of Queensland	Notes	2017-18 Budget \$'000	2017-18 Est. Act. \$'000	2018-19 Budget \$'000
INCOME				
Appropriation revenue	1,3,5	55,247	58,256	48,003
Taxes		..	..	..
User charges and fees		30	30	30
Royalties and land rents		..	..	..
Grants and other contributions		..	..	..
Interest		..	..	..
Other revenue		..	..	..
Gains on sale/revaluation of assets		..	..	..
Total income		55,277	58,286	48,033
EXPENSES				
Employee expenses	4,6	16,342	16,346	9,001
Supplies and services	2,7	38,033	41,038	38,130
Grants and subsidies		..	..	..
Depreciation and amortisation		827	827	827
Finance/borrowing costs		..	..	..
Other expenses		75	75	75
Losses on sale/revaluation of assets		..	..	..
Total expenses		55,277	58,286	48,033
OPERATING SURPLUS/(DEFICIT)		..	..	..

Controlled balance sheet

Electoral Commission of Queensland	Notes	2017-18 Budget \$'000	2017-18 Est. Act. \$'000	2018-19 Budget \$'000
CURRENT ASSETS				
Cash assets	8,14	2,938	5,201	5,912
Receivables	9,15	4,215	383	383
Other financial assets		..	..	..
Inventories	10,16	743	1,022	1,022
Other	11,17	325	2,423	2,423
Non-financial assets held for sale		..	..	..
Total current assets		8,221	9,029	9,740
NON-CURRENT ASSETS				
Receivables		..	..	..
Other financial assets		..	..	..
Property, plant and equipment		83	180	181
Intangibles	12,18,20	9,382	5,954	8,507
Other		..	..	..
Total non-current assets		9,465	6,134	8,688
TOTAL ASSETS		17,686	15,163	18,428
CURRENT LIABILITIES				
Payables	13,19,21	872	1,611	1,611
Accrued employee benefits		243	251	251
Interest bearing liabilities and derivatives		..	..	..
Provisions		..	..	..
Other		..	..	..
Total current liabilities		1,115	1,862	1,862
NON-CURRENT LIABILITIES				
Payables		..	..	..
Accrued employee benefits		..	..	..
Interest bearing liabilities and derivatives		..	..	..
Provisions		..	..	..
Other		..	..	..
Total non-current liabilities		..	..	..
TOTAL LIABILITIES		1,115	1,862	1,862
NET ASSETS/(LIABILITIES)		16,571	13,301	16,566
EQUITY				
TOTAL EQUITY		16,571	13,301	16,566

Controlled cash flow statement

Electoral Commission of Queensland	Notes	2017-18 Budget \$'000	2017-18 Est. Act. \$'000	2018-19 Budget \$'000
CASH FLOWS FROM OPERATING ACTIVITIES				
Inflows:				
Appropriation receipts	25,29	55,247	54,887	48,003
User charges and fees		32	32	32
Royalties and land rent receipts		..	..	..
Grants and other contributions		..	..	..
Interest received		..	..	..
Taxes		..	..	..
Other		890	890	890
Outflows:				
Employee costs	26,30	(16,342)	(16,346)	(9,001)
Supplies and services	22,31	(38,923)	(41,928)	(39,020)
Grants and subsidies		..	..	..
Borrowing costs		..	..	..
Other		(77)	(77)	(77)
Net cash provided by or used in operating activities		827	(2,542)	827
CASH FLOWS FROM INVESTING ACTIVITIES				
Inflows:				
Sales of non-financial assets		..	..	..
Investments redeemed		..	..	..
Loans and advances redeemed		..	..	..
Outflows:				
Payments for non-financial assets	23,27	(6,385)	(3,083)	(3,381)
Payments for investments		..	..	..
Loans and advances made		..	..	..
Net cash provided by or used in investing activities		(6,385)	(3,083)	(3,381)
CASH FLOWS FROM FINANCING ACTIVITIES				
Inflows:				
Borrowings		..	..	..
Equity injections	24,28	6,345	3,043	3,341
Outflows:				
Borrowing redemptions		..	..	..
Finance lease payments		..	..	..
Equity withdrawals		(76)	(76)	(76)
Net cash provided by or used in financing activities		6,269	2,967	3,265
Net increase/(decrease) in cash held		711	(2,658)	711
Cash at the beginning of financial year		2,227	7,859	5,201
Cash transfers from restructure		..	..	..
Cash at the end of financial year		2,938	5,201	5,912

Administered income statement

Electoral Commission of Queensland	Notes	2017-18 Budget \$'000	2017-18 Est. Act. \$'000	2018-19 Budget \$'000
INCOME				
Appropriation revenue		..	..	..
Taxes		..	..	..
User charges and fees	32,33	580	580	3,769
Royalties and land rents		..	..	..
Grants and other contributions		..	..	..
Interest		..	..	..
Other revenue		1,400	1,400	1,000
Gains on sale/revaluation of assets		..	..	..
Total income		1,980	1,980	4,769
EXPENSES				
Employee expenses		..	..	..
Supplies and services		..	..	..
Grants and subsidies		..	..	..
Depreciation and amortisation		..	..	..
Finance/borrowing costs		..	..	..
Other expenses		..	..	..
Losses on sale/revaluation of assets		..	..	..
Transfers of Administered Revenue to Government		1,980	1,980	4,769
Total expenses		1,980	1,980	4,769
OPERATING SURPLUS/(DEFICIT)		..	..	..

Administered balance sheet

Electoral Commission of Queensland	Notes	2017-18 Budget \$'000	2017-18 Est. Act. \$'000	2018-19 Budget \$'000
CURRENT ASSETS				
Cash assets		60	(22)	(22)
Receivables		32	123	123
Other financial assets	
Inventories	
Other	
Non-financial assets held for sale	
Total current assets		92	101	101
NON-CURRENT ASSETS				
Receivables	
Other financial assets	
Property, plant and equipment	
Intangibles	
Other	
Total non-current assets	
TOTAL ASSETS		92	101	101
CURRENT LIABILITIES				
Payables		..	(1)	(1)
Transfers to Government payable		92	102	102
Accrued employee benefits	
Interest bearing liabilities and derivatives	
Provisions	
Other	
Total current liabilities		92	101	101
NON-CURRENT LIABILITIES				
Payables	
Accrued employee benefits	
Interest bearing liabilities and derivatives	
Provisions	
Other	
Total non-current liabilities	
TOTAL LIABILITIES		92	101	101
NET ASSETS/(LIABILITIES)	
EQUITY				
TOTAL EQUITY	

Administered cash flow statement

Electoral Commission of Queensland	Notes	2017-18 Budget \$'000	2017-18 Est. Act. \$'000	2018-19 Budget \$'000
CASH FLOWS FROM OPERATING ACTIVITIES				
Inflows:				
Appropriation receipts		..	..	..
User charges and fees	34,35	580	580	3,769
Royalties and land rent receipts		..	..	..
Grants and other contributions		..	..	..
Interest received		..	..	..
Taxes		..	..	..
Other		1,400	1,400	1,000
Outflows:				
Employee costs		..	..	..
Supplies and services		..	..	..
Grants and subsidies		..	..	..
Borrowing costs		..	..	..
Other		..	..	..
Transfers to Government		(1,980)	(1,980)	(4,769)
Net cash provided by or used in operating activities		..	..	..
CASH FLOWS FROM INVESTING ACTIVITIES				
Inflows:				
Sales of non-financial assets		..	..	..
Investments redeemed		..	..	..
Loans and advances redeemed		..	..	..
Outflows:				
Payments for non-financial assets		..	..	..
Payments for investments		..	..	..
Loans and advances made		..	..	..
Net cash provided by or used in investing activities		..	..	..
CASH FLOWS FROM FINANCING ACTIVITIES				
Inflows:				
Borrowings		..	..	..
Equity injections		..	..	..
Outflows:				
Borrowing redemptions		..	..	..
Finance lease payments		..	..	..
Equity withdrawals		..	..	..
Net cash provided by or used in financing activities		..	..	..
Net increase/(decrease) in cash held		..	..	..
Cash at the beginning of financial year		60	(22)	(22)
Cash transfers from restructure		..	..	..
Cash at the end of financial year		60	(22)	(22)

Explanation of variances in the financial statements

Income statement

Major variations between 2017-18 Budget and 2017-18 Estimated Actual include:

1. The increase in appropriation revenue is a result of funds being brought forward from the 2018-19 Financial Year. Due to unknown election date at the time; funds to conduct the 2017 State General Election were spread across two financial years.
2. The higher expenditure budget in supplies and services is a result of higher activities relating to the conduct of the 2017 State General Election.

Major variations between 2017-18 Budget and 2018-19 Budget include:

3. The lower appropriation revenue is because no major election event is scheduled to be conducted in the financial year.
4. The lower employee expenses budget in 2018-19 is because no major election event is scheduled to be conducted in the financial year.

Major variations between 2017-18 Estimated Actual and the 2018-19 Budget include:

5. The Commission is expecting lower appropriation revenue in 2018-19 as no major election event is scheduled to be conducted in the financial year.
6. The lower employee expenses budget in 2018-19 is because no major election event is scheduled to be conducted in the financial year.
7. Supplies and services expenditure budget is lower in 2018 as no major election event is scheduled to be conducted in the financial year. The Commission will continue to make progress in replacing the Strategic Elections Management System in 2018-19.

Balance sheet

Major variations between 2017-18 Budget and 2017-18 Estimated Actual include:

8. The increase in cash assets is to ensure the Commission has sufficient funds to meet financial obligations due to influx of activities related to the conduct of the 2017 State General Election.
9. The decrease in receivables is a result of higher end of year appropriation deferrals in 2016-17.
10. The increase in inventory balance is due to an increase in election material stock on hand for the 2017 State General Election.
11. The increase in other current assets is a result of higher prepayment and security deposits the Commission incurred relating to lease arrangements to conduct the 2017 State General Election.
12. The decrease in intangibles is a result of the Commission deferring \$3M of capital budget to the 2018-19 Financial Year for the replacement of the Strategic Elections Management System.
13. The increase in payables is the result of an influx in suppliers engaged to assist in conducting the 2017 State General Election.

Major variations between 2017-18 Budget and 2018-19 Budget include:

14. The increase in cash assets is to ensure the Commission has sufficient funds to meet financial obligations for replacing the Strategic Elections Management System in the financial year.
15. The decrease in receivables is a result of higher end of year appropriation deferrals in 2016-17.
16. The increase in inventory balance is in preparation for potential Local Government fresh elections and by-elections to be conducted in the financial year.
17. The increase in other current assets is in preparation for potential Local Government fresh elections and by-elections lease arrangements security bonds and prepayments.
18. Intangible budget of \$8.5M includes \$3.3M deferral of capital budget for the replacement of the Strategic Elections Management System.

19. The increase in payables is expected as the Commission continue to make progress in replacing the Strategic Elections Management System in 2018-19.

Major variations between 2017-18 Estimated Actual and the 2018-19 Budget include:

20. The increase of intangibles in 2018-19 budget is driven by a \$3.3M deferral of capital budget from 2017-18.
21. The increase in payables in 2018-19 budget is based on expected suppliers that will be engaged for potential by-elections to be conducted.

Cash flow statement

Major variations between 2017-18 Budget and 2017-18 Estimated Actual include:

22. The higher level of supplies and services outflows is a result of the major election event conducted in this financial year.
23. The lower level of payments for non-financial assets this financial year is in line with milestones achieved to date in the Strategic Elections Management System replacement project. The variance of \$3.3M has been deferred to next financial year.
24. The lower level of equity injections to be realised in this financial year is due to deferral of \$3.3M in capital budget.

Major variations between 2017-18 Budget and 2018-19 Budget include:

25. The Commission is expecting lower appropriation revenue in 2018-19 as no major election event is scheduled to be conducted in the financial year.
26. Employee costs in 2018-19 budget is lower because no major election event is scheduled to be conducted in the financial year.
27. The \$3.3M allocated in payments for non-financial assets is to replace the Strategic Elections Management System.
28. The lower equity injections budget in 2018-19 is to align actual progress made against the replacement of Strategic Elections Management System.

Major variations between 2017-18 Estimated Actual and the 2018-19 Budget include:

29. The lower level of appropriation receipts in 2018-19 budget is because no major election event is scheduled to be conducted in the financial year.
30. The lower level of employee costs outflow is because no major election event is scheduled to be conducted in 2018-19.
31. The lower level of supplies and services outflow is because no major election event is scheduled to be conducted in 2018-19.

Administered income statement

Major variations between 2017-18 Budget and 2018-19 Budget include:

32. The higher level of user charges and fees in 2018-19 budget is in anticipation of potential Local Government fresh elections and by-elections that may be conducted in next financial year.

Major variations between 2017-18 Estimated Actual and the 2018-19 Budget include:

33. The higher level of user charges and fees in 2018-19 budget is in anticipation of potential Local Government fresh elections and by-elections that may be conducted in next financial year.

Administered cash flow statement

Major variations between 2017-18 Budget and 2018-19 Budget include:

34. The higher level of user charges and fees in 2018-19 budget is in anticipation of potential Local Government fresh elections and by-elections that may be conducted in next financial year.

Major variations between 2017-18 Estimated Actual and the 2018-19 Budget include:

35. The higher level of user charges and fees in 2018-19 budget is in anticipation of potential Local Government fresh elections and by-elections that may be conducted in next financial year.



Queensland
Government

Office of the Queensland Ombudsman

Departmental overview

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

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

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

The objectives of the Office are:

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

Environmental factors influencing the strategic direction of the Office include:

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

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

Service performance

Performance statement

Independent Review of Complaints about Government Administration

Service area objective

To improve fairness and accountability in public administration.

Service area description

The Office of the Queensland Ombudsman (the Office) provides a lead role in enhancing public sector accountability by:

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

2018-19 service area highlights

The key priorities for the Office are:

- continuing to provide timely assessment and investigation of complaints
- redirecting premature complaints to agencies' complaint management systems
- working with public agencies to rectify unfair and unjust decisions and poor administration
- identifying systemic weaknesses in public agency decision-making and recommending improvements to practice
- improving the knowledge and skills of public sector agency officers in decision-making and complaints-handling
- as the oversight agency under the *Public Interest Disclosure Act 2010*, continuing to improve public sector capability in identifying and managing PIDs, through enhanced monitoring and the further development of education and information resources
- engaging with agencies and the wider community to increase awareness about the Office's investigative role and ensure equitable access to its services
- building 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
- improving systems and processes focused on client needs and consistency of services.

Office of the Queensland Ombudsman	Notes	2017-18 Target/Est.	2017-18 Est. Actual	2018-19 Target/Est.
Service area: Independent Review of Complaints about Government Administration				
Service standards <i>Effectiveness measures</i> Proportion of recommendations accepted by the relevant agency at the time of reporting	1, 2	90%	95%	90%
Proportion of investigations resulting in agency rectification action	1, 3	10%	20%	10%

Office of the Queensland Ombudsman	Notes	2017-18 Target/Est.	2017-18 Est. Actual	2018-19 Target/Est.
Proportion of complaints reviewed where original decision upheld	1,4	80%	90%	80%
Proportion of clients satisfied/very satisfied with the level of service provided by the Office	1,5	80%	67%	80%
<i>Efficiency measures</i>				
Average time to complete assessments	1,6	10 days	5 days	10 days
Proportion of investigations completed within target timeframes	1,7	90%	94%	90%
Proportion of complaints finalised within 12 months of lodgement	1,8	99%	99%	99%
Clearance rate for complaints	1,9	100%	100%	100%

Notes:

1. The Queensland Ombudsman's Annual Report provides further details on the results of and actions taken for each measure.
2. A formal recommendation can be made under s.50 of the Ombudsman Act or can be an agreed action where the Office works with the agency and complainant to negotiate a resolution without the need for a formal recommendation. Whilst the Ombudsman has no powers to enforce recommendations, they are generally accepted by agencies.
3. A rectification is an action required by an agency, identified during an investigation. 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 result from a formal recommendation made under the Ombudsman Act, or an agreed action where the Office works with the agency and complainant to negotiate a resolution without the need for a formal recommendation.
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 of a decision. 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. Surveys undertaken annually focus on the different functions of the Office in relation to client satisfaction with service delivery. The measure relates to overall satisfaction based on a weighted average of surveys completed over two years, relating to the service elements of helpfulness, respectfulness, professionalism and timeliness. The adoption of 80 per cent client satisfaction seeks to compare the Office's performance with broader service-oriented sectors. There is an implicit challenge in delivering client satisfaction whilst operating as the final destination for complaint review. The Office focuses on identifying and implementing a programme of continual improvement from the research.
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 per cent does not necessarily indicate an increasing backlog, but may be a result of increased numbers of new or recent matters.

Departmental budget summary

The table below shows the total resources available in 2018-19 from all sources and summarises how resources will be applied by service area and by controlled and administered classifications.

Office of the Queensland Ombudsman	2017-18 Budget \$'000	2017-18 Est. Actual \$'000	2018-19 Budget \$'000
CONTROLLED			
Income			
Appropriation revenue			
Deferred from previous year/s	..	..	260
Balance of service appropriation	8,484	8,088	8,497
Other revenue	396	544	403
Total income	8,880	8,632	9,160
Expenses			
Independent Review of Complaints about Government Administration	8,925	8,677	9,205
Total expenses	8,925	8,677	9,205
Operating surplus/deficit	(45)	(45)	(45)
Net assets	1,300	1,320	1,275

Service area sources of revenue¹

Sources of revenue 2018-19 Budget					
Office of the Queensland Ombudsman	Total cost \$'000	State contribution \$'000	User charges and fees \$'000	C'wealth revenue \$'000	Other revenue \$'000
Independent Review of Complaints about Government Administration	9,205	8,757	368	..	35
Total	9,205	8,757	368	..	35

Note:

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

Departmental capital program

The Office of the Queensland Ombudsman's capital expenditure will be \$50,000 in 2018-19 for plant and equipment.

Capital budget

Office of the Queensland Ombudsman	Notes	2017-18 Budget \$'000	2017-18 Est. Actual \$'000	2018-19 Budget \$'000
Capital purchases	1			
Total land, buildings and infrastructure		..	..	..
Total plant and equipment		50	50	50
Total other capital		120	..	..
Total capital purchases		170	50	50

Note:

1. For more detail on the agency's capital acquisitions please refer to *Capital Statement (Budget Paper 3)*.

Staffing¹

Office of the Queensland Ombudsman	Notes	2017-18 Budget	2017-18 Est. Actual	2018-19 Budget
Office of the Queensland Ombudsman		63	63	63

Note:

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

Budgeted financial statements

Analysis of budgeted financial statements

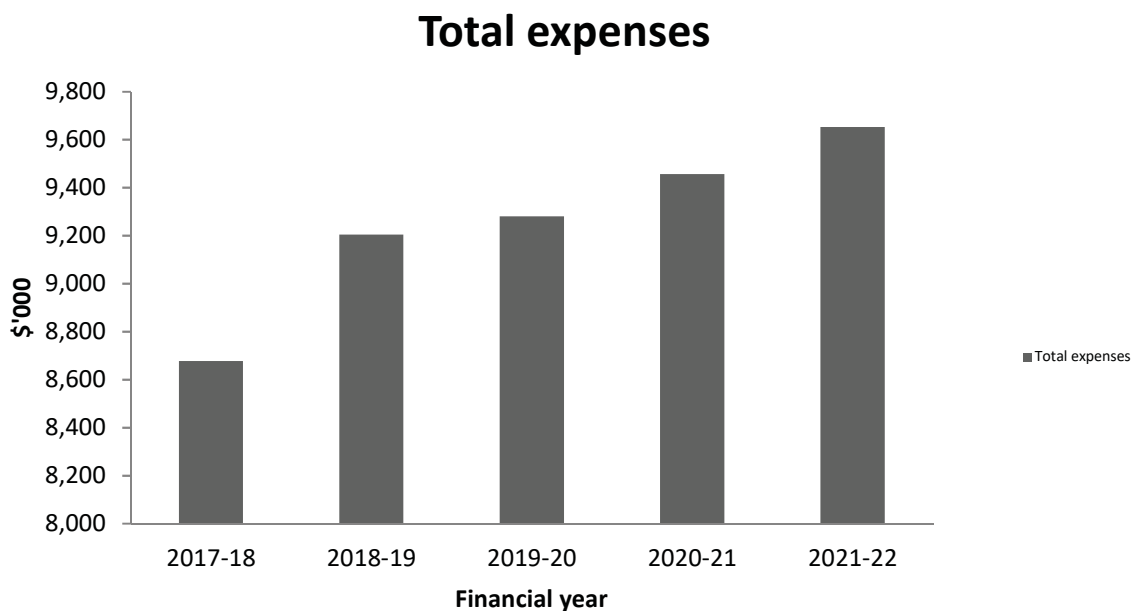
An analysis of the Office's budgeted financial statements, as reflected in the financial statements, is provided below.

Departmental income statement

Total budgeted expenses are estimated to be \$9.2 million in 2018-19, an increase of \$280,000 from the 2017-18 budget estimates. The increase reflects normal salary increases, together with a small increase of \$88,000 for supplies and services, funded from carryover expenditure.

Total budgeted expenses for 2018-19 are \$528,000 higher than the estimated actual expenditure for 2017-18, primarily due to lower expenditure in 2017-18 as a result of a high level of staff movements.

Chart: Total departmental expenses across the Forward Estimates period



Departmental balance sheet

The Office's largest non-current asset class is property, plant and equipment (\$402,000), which includes the depreciated value of the Office fitout.

The Office's liabilities comprise accrued employee benefits (\$307,000) and payables (\$214,000) which reflect a normal level of accrued liability.

The Office's cash assets of \$957,000 are currently at a sustainable level, with this balance forecast to decrease in future years as further investment is required for business systems.

Controlled income statement

Office of the Ombudsman	Notes	2017-18 Budget \$'000	2017-18 Est. Act. \$'000	2018-19 Budget \$'000
INCOME				
Appropriation revenue	1,5,7	8,484	8,088	8,757
Taxes		..	..	..
User charges and fees	2,8	361	511	368
Royalties and land rents		..	..	..
Grants and other contributions		..	..	..
Interest		..	..	..
Other revenue		35	33	35
Gains on sale/revaluation of assets		..	..	..
Total income		8,880	8,632	9,160
EXPENSES				
Employee expenses	3,6,9	7,293	6,748	7,475
Supplies and services	4,10	1,427	1,727	1,515
Grants and subsidies		..	..	..
Depreciation and amortisation		173	173	183
Finance/borrowing costs		..	..	..
Other expenses		32	29	32
Losses on sale/revaluation of assets		..	..	..
Total expenses		8,925	8,677	9,205
OPERATING SURPLUS/(DEFICIT)	11	(45)	(45)	(45)

Controlled balance sheet

Office of the Ombudsman	Notes	2017-18 Budget \$'000	2017-18 Est. Act. \$'000	2018-19 Budget \$'000
CURRENT ASSETS				
Cash assets	12,14	697	863	957
Receivables		218	298	300
Other financial assets		..	..	..
Inventories		..	..	..
Other		50	53	56
Non-financial assets held for sale		..	..	..
Total current assets		965	1,214	1,313
NON-CURRENT ASSETS				
Receivables		..	..	..
Other financial assets		..	..	..
Property, plant and equipment		503	501	402
Intangibles	13,15	235	115	81
Other		..	..	..
Total non-current assets		738	616	483
TOTAL ASSETS		1,703	1,830	1,796
CURRENT LIABILITIES				
Payables		103	203	214
Accrued employee benefits		300	307	307
Interest bearing liabilities and derivatives		..	..	..
Provisions		..	..	..
Other		..	..	..
Total current liabilities		403	510	521
NON-CURRENT LIABILITIES				
Payables		..	..	..
Accrued employee benefits		..	..	..
Interest bearing liabilities and derivatives		..	..	..
Provisions		..	..	..
Other		..	..	..
Total non-current liabilities		..	..	..
TOTAL LIABILITIES		403	510	521
NET ASSETS/(LIABILITIES)		1,300	1,320	1,275
EQUITY				
TOTAL EQUITY		1,300	1,320	1,275

Controlled cash flow statement

Office of the Ombudsman	Notes	2017-18 Budget \$'000	2017-18 Est. Act. \$'000	2018-19 Budget \$'000
CASH FLOWS FROM OPERATING ACTIVITIES				
Inflows:				
Appropriation receipts	16,21,24	8,484	8,088	8,757
User charges and fees	17,25	365	515	372
Royalties and land rent receipts		..	..	..
Grants and other contributions		..	..	..
Interest received		..	..	..
Taxes		..	..	..
Other		153	151	153
Outflows:				
Employee costs	18,22,26	(7,296)	(6,751)	(7,478)
Supplies and services	19,27	(1,547)	(1,847)	(1,635)
Grants and subsidies		..	..	..
Borrowing costs		..	..	..
Other		(25)	(22)	(25)
Net cash provided by or used in operating activities		134	134	144
CASH FLOWS FROM INVESTING ACTIVITIES				
Inflows:				
Sales of non-financial assets		..	..	..
Investments redeemed		..	..	..
Loans and advances redeemed		..	..	..
Outflows:				
Payments for non-financial assets	20,23	(170)	(50)	(50)
Payments for investments		..	..	..
Loans and advances made		..	..	..
Net cash provided by or used in investing activities		(170)	(50)	(50)
CASH FLOWS FROM FINANCING ACTIVITIES				
Inflows:				
Borrowings		..	..	..
Equity injections		..	..	..
Outflows:				
Borrowing redemptions		..	..	..
Finance lease payments		..	..	..
Equity withdrawals		..	..	..
Net cash provided by or used in financing activities		..	..	..
Net increase/(decrease) in cash held		(36)	84	94
Cash at the beginning of financial year		733	779	863
Cash transfers from restructure		..	..	..
Cash at the end of financial year		697	863	957

Explanation of variances in the financial statements

Income statement

Major variations between 2017-18 Budget and 2017-18 Estimated Actual include:

1. The reduction in appropriation revenue primarily resulted from a carryover of funding and a reprioritisation of funding by the State.
2. The increase in user charges and fees reflects increased demand for the Office's training courses.
3. Employee expenses were lower due to the use of agency staff with specialist skills and a higher level of staff movements.
4. The increase in supplies and services as compared with budget, includes payments for agency staff to provide specialist skills and to meet temporary vacancies.

Major variations between 2017-18 Budget and 2018-19 Budget include:

5. The increase in appropriation revenue is primarily attributable to net carryovers of appropriation and funding of standard salary increases, offset by a reprioritisation of funding by the State.
6. The increase in employee expenses is consistent with the broader Queensland public sector wages policy.

Major variations between 2017-18 Estimated Actual and the 2018-19 Budget include:

7. The increase in appropriation revenue reflects the carryover of appropriation from the previous year and a reprioritisation of funding by the State.
8. The budget for user charges and fees is lower than the 2017-18 estimated actuals as the current level of training demand may not be sustained.
9. The increase in employee expenses reflects the filling of vacancies and salary increases.
10. The decrease in the 2018-19 budget for supplies and services is primarily attributable to reduced expenditure on agency staff.
11. The forecast deficit of \$45,000 resulted from an accounting treatment, in accordance with Australian accounting standards, of the Office relocation in 2015-16.

Balance sheet

Major variations between 2017-18 Budget and 2017-18 Estimated Actual include:

12. Cash assets are higher than budget primarily due to the deferral of \$120,000 budgeted to be expended on the Office's complaints management system.
13. Intangibles are lower than budget due to the deferral of expenditure to commence the upgrade to the Office's complaints management system.

Major variations between 2017-18 Budget and 2018-19 Budget include:

14. The increase in year-end cash assets reflects the deferral of expenditure on the Office's complaints management system as well as depreciation and amortisation exceeding payments for investments.
15. The reduction in year-end intangibles is due to the deferral of expenditure to commence the upgrade to the Office's complaints management system and the amortisation expense.

Cash flow statement

Major variations between 2017-18 Budget and 2017-18 Estimated Actual include:

16. The reduction in appropriation revenue primarily resulted from a carryover of funding and a reprioritisation of funding by the State.
17. The increase in user charges and fees reflects increased demand for the Office's training courses.
18. Employee expenses were lower due to the use of agency staff with specialist skills and a higher level of staff movements.

19. The increase in supplies and services as compared with budget, includes payments for agency staff to provide specialist skills and to meet temporary vacancies.
20. The reduction in payments for non-financial assets reflects the deferral of expenditure to commence the upgrade to the Office's complaints management system.

Major variations between 2017-18 Budget and 2018-19 Budget include:

21. The increase in appropriation revenue is primarily attributable to net carryovers of appropriation and funding of standard salary increases.
22. The increase in employee costs is consistent with the broader Queensland public sector wages policy.
23. The reduction in payments for non-financial assets reflects the deferral of expenditure to commence the upgrade to the Office's complaints management system.

Major variations between 2017-18 Estimated Actual and the 2018-19 Budget include:

24. The increase in appropriation revenue reflects the carryover of funding from the previous year and a reprioritisation of funding by the State.
25. The budget for user charges and fees is lower than the 2017-18 estimated actuals as the current high level of training demand may not be sustained.
26. The increase in employee costs reflects the filling of vacancies and salary increases.
27. The decrease in the 2018-19 budget for supplies and services is primarily attributable to reduced expenditure on agency staff.



The Public Trustee of Queensland

Departmental overview

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

The Public Trustee's vision is to be the independent trustee for Queenslanders providing security and peace of mind. The Public Trustee's services aim to ensure prudent management of the financial assets of members of the community, ensure an orderly succession of assets between generations and to 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 drive value for clients through tailored services to meet changing needs, deliver the surplus required to enable sustainable reinvestment that supports current and future business objectives, strengthen the Queensland community and Government's confidence and value in the Public Trustee's services, implement targeted service delivery models that increase client satisfaction and improve efficiency, and develop an engaged, empowered and flexible workforce with the agility to readily respond to changing imperatives.

The key priorities for 2018-19 include providing ongoing financial management for Queenslanders with impaired financial decision-making capacity, continuing to provide a range of Community Service Obligations at no cost to Government, investing in new technologies and harnessing the benefits to be innovative and competitive in our service delivery, implementing digital transformation to enhance core business platforms and build strong digital capabilities, investing in upgrading facilities at regional offices to better service clients, enhancing frontline service delivery in response to client survey outcomes, and providing services to the philanthropic sector.

In 2018-19, 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 in part 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 is expected to 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 maintaining quality frontline services, ensuring the service delivery model and information technology adapt and respond to client, community and business needs, 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, supporting our clients to access the National Disability Insurance Scheme, refining our business model to meet increasing complexity associated with client needs, and maintaining community confidence in the quality and value of the services the Public Trustee provides.

Service performance

Performance statement

Client Experience and Delivery

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

Client experience and delivery is the frontline interface with our clients and the community, providing:

- deceased estate administration - the Public Trustee of Queensland (the Public Trustee) administers deceased estates pursuant to Wills or on intestacy, delivering quality service to beneficiaries
- financial management - the Public Trustee acts as 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*
- a Will making service - the Public Trustee prepares Wills free of charge for all Queenslanders.

The Public Trustee of Queensland	Notes	2017-18 Target/Est.	2017-18 Est. Actual	2018-19 Target/Est.
Service area: Client Experience and Delivery	1			
Service standards				
<i>Effectiveness measures</i>				
Overall client satisfaction with the deceased estate administration service as measured by client satisfaction index	2	70%	72%	70%
Overall client satisfaction with financial management service as measured by client satisfaction index	3	70%	72%	70%
Overall client satisfaction with Will preparation services	4	90%	97%	90%
<i>Efficiency measure</i>				
Cost per Will	5	\$198	\$180	\$180

Notes:

- This service area was previously comprised of three material services: deceased estate administration, financial management, and Will making. Services have been consolidated to better reflect materiality.
- The satisfaction index is calculated by an independent market research provider on an annual basis. The index is calculated by summing 50 per cent of the overall satisfaction score and 50 per cent of the single overall weighted satisfaction factors score to obtain a total index score.
- The satisfaction index is calculated by an independent market research provider on an annual basis. The index is calculated by summing 50 per cent of the overall satisfaction score and 50 per cent of the single overall weighted satisfaction factors score to obtain a total index score.
- All clients preparing a Will with the Public Trustee receive a Wills Questionnaire. The Wills Questionnaire contains eight questions relating to the quality and delivery of the Will making service provided. The overall satisfaction level is calculated as a percentage of positive responses to total number of responses received.
- This measure is calculated using the total cost of making free Wills divided by the number of Wills drafted and completed in the financial year.

Discontinued measures

Performance measures included in the 2017-18 *Service Delivery Statements* that have been discontinued or replaced are reported in the following table with estimated actual results.

The Public Trustee of Queensland	Notes	2017-18 Target/Est.	2017-18 Est. Actual	2018-19 Target/Est.
Percentage of deceased estates administered within target timeframe	1	70%	73%	Discontinued measure

Note:

1. This measure is to be discontinued as it does not fully represent the effectiveness or efficiency of the service. It will be reported in the annual report.

Administered items

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

Under section 25 of the *Public Trustee Act 1978*, the Public Trustee of Queensland 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 2018-19 from all sources and summarises how resources will be applied by service area and by controlled and administered classifications.

The Public Trustee of Queensland	2017-18 Budget \$'000	2017-18 Est. Actual \$'000	2018-19 Budget \$'000
CONTROLLED			
Income			
Other revenue	88,096	89,258	91,797
Total income	88,096	89,258	91,797
Expenses			
Client Experience & Delivery	88,061	88,154	95,362
Total expenses	88,061	88,154	95,362
Operating surplus/deficit	35	1,104	(3,565)
Net assets	198,820	200,504	196,939
ADMINISTERED			
Revenue			
Other administered revenue	3,320	3,285	3,812
Total revenue	3,320	3,285	3,812
Expenses			
Transfers to government	2,186	2,681	2,862
Administered expenses	1,134	604	950
Total expenses	3,320	3,285	3,812
Net assets	..	..	..

Departmental capital program

The Public Trustee of Queensland's (the Public Trustee's) estimated capital expenditure for 2017-18 is \$8.3 million against its 2017-18 Budget of \$13.5 million. Expected works on the Public Trustee's Brisbane head office have not yet eventuated. The existing Asset Strategic Plan is being reviewed and a number of capital projects intended for 2017-18 are scheduled to be completed in 2018-19.

The total capital budget for 2018-19 is \$21.7 million, which includes: \$6.7 million on building improvements and refurbishment of existing offices throughout the State; and \$1.6 million on plant and equipment, including an investment for fit out of offices and investment in computer hardware to manage the upgrading of equipment on a rolling replacement strategy. The Public Trustee will also invest \$13.3 million in software during the year.

This capital expenditure will enable the Public Trustee to continue to provide a wide range of efficient services to the Queensland community, as well as continuing to maintain appropriate workplace health and safety standards for clients and staff.

Capital budget

The Public Trustee of Queensland	Notes	2017-18 Budget \$'000	2017-18 Est. Actual \$'000	2018-19 Budget \$'000
Capital purchases	1			
Total land, buildings and infrastructure		8,750	4,060	6,717
Total plant and equipment		3,931	3,204	1,611
Total other capital		800	1,000	13,333
Total capital purchases		13,481	8,264	21,661

Note:

1. For more detail on the agency's capital acquisitions please refer to *Capital Statement (Budget Paper 3)*.

Staffing¹

The Public Trustee of Queensland	Notes	2017-18 Budget	2017-18 Est. Actual	2018-19 Budget
The Public Trustee of Queensland	2, 3	609	611	615

Notes:

1. Full-time equivalents (FTEs) as at 30 June 2018.
2. The total staff profile is fully funded by the Public Trustee at no cost to Government.
3. The 2018-19 Budget reflects fully funded positions and assumes a modest increase to FTEs.

Controlled income statement

Public Trustee of Queensland	Notes	2017-18 Budget \$'000	2017-18 Est. Act. \$'000	2018-19 Budget \$'000
INCOME				
Appropriation revenue		..	..	..
Taxes		..	..	..
User charges and fees	1,5,10	54,600	57,768	59,502
Royalties and land rents		..	..	..
Grants and other contributions		2,014	2,014	1,975
Interest	2,6	30,494	27,949	27,139
Other revenue		988	1,003	1,061
Gains on sale/revaluation of assets		..	524	2,120
Total income		88,096	89,258	91,797
EXPENSES				
Employee expenses	3,7,11	54,667	52,643	57,356
Supplies and services	4,8,12	16,628	18,846	21,955
Grants and subsidies		1,399	1,599	1,517
Depreciation and amortisation		2,170	2,227	2,486
Finance/borrowing costs	9	12,124	11,732	10,943
Other expenses		1,073	1,123	1,105
Losses on sale/revaluation of assets		..	(16)	..
Total expenses		88,061	88,154	95,362
OPERATING SURPLUS/(DEFICIT)		35	1,104	(3,565)

Controlled balance sheet

Public Trustee of Queensland	Notes	2017-18 Budget \$'000	2017-18 Est. Act. \$'000	2018-19 Budget \$'000
CURRENT ASSETS				
Cash assets	13,17,21	162,335	246,993	224,253
Receivables		14,659	15,684	15,684
Other financial assets	14,18	510,156	456,708	456,708
Inventories		..	..	..
Other		884	622	622
Non-financial assets held for sale		..	..	..
Total current assets		688,034	720,007	697,267
NON-CURRENT ASSETS				
Receivables		..	..	..
Other financial assets	15,19	202,848	180,292	180,292
Property, plant and equipment	16,22	50,607	42,972	49,434
Intangibles	20,23	934	1,215	13,928
Other		..	..	..
Total non-current assets		254,389	224,479	243,654
TOTAL ASSETS		942,423	944,486	940,921
CURRENT LIABILITIES				
Payables		729,386	729,937	729,937
Accrued employee benefits		12,554	12,717	12,717
Interest bearing liabilities and derivatives		..	..	..
Provisions		..	..	..
Other		..	..	..
Total current liabilities		741,940	742,654	742,654
NON-CURRENT LIABILITIES				
Payables		..	..	..
Accrued employee benefits		1,663	1,328	1,328
Interest bearing liabilities and derivatives		..	..	..
Provisions		..	..	..
Other		..	..	..
Total non-current liabilities		1,663	1,328	1,328
TOTAL LIABILITIES		743,603	743,982	743,982
NET ASSETS/(LIABILITIES)		198,820	200,504	196,939
EQUITY				
TOTAL EQUITY		198,820	200,504	196,939

Controlled cash flow statement

Public Trustee of Queensland	Notes	2017-18 Budget \$'000	2017-18 Est. Act. \$'000	2018-19 Budget \$'000
CASH FLOWS FROM OPERATING ACTIVITIES				
Inflows:				
Appropriation receipts		..	..	..
User charges and fees	24,30,38	54,600	56,469	59,502
Royalties and land rent receipts		..	..	..
Grants and other contributions		..	..	..
Interest received	25,31	30,494	27,949	27,139
Taxes		..	..	..
Other		988	1,003	1,061
Outflows:				
Employee costs	32,39	(54,667)	(53,308)	(57,356)
Supplies and services	33,40	(14,614)	(16,442)	(19,980)
Grants and subsidies		(1,399)	(1,599)	(1,517)
Borrowing costs	26,34	(12,124)	(10,132)	(10,943)
Other		(1,073)	1,066	(1,105)
Net cash provided by or used in operating activities		2,205	5,006	(3,199)
CASH FLOWS FROM INVESTING ACTIVITIES				
Inflows:				
Sales of non-financial assets		..	..	2,120
Investments redeemed	27,35,41	152,653	187,811	105,980
Loans and advances redeemed		..	..	..
Outflows:				
Payments for non-financial assets	28,36,42	(13,481)	(8,264)	(21,661)
Payments for investments	29,37,43	(152,653)	(122,497)	(105,980)
Loans and advances made		..	..	..
Net cash provided by or used in investing activities		(13,481)	57,050	(19,541)
CASH FLOWS FROM FINANCING ACTIVITIES				
Inflows:				
Borrowings		..	..	..
Equity injections		..	..	..
Outflows:				
Borrowing redemptions		..	..	..
Finance lease payments		..	..	..
Equity withdrawals		..	..	..
Net cash provided by or used in financing activities		..	..	..
Net increase/(decrease) in cash held		(11,276)	62,056	(22,740)
Cash at the beginning of financial year		173,611	184,937	246,993
Cash transfers from restructure		..	..	..
Cash at the end of financial year		162,335	246,993	224,253

Administered income statement

Public Trustee of Queensland	Notes	2017-18 Budget \$'000	2017-18 Est. Act. \$'000	2018-19 Budget \$'000
INCOME				
Appropriation revenue	
Taxes	
User charges and fees	
Royalties and land rents	
Grants and other contributions	
Interest		704	717	824
Other revenue		2,616	2,568	2,988
Gains on sale/revaluation of assets	
Total income		3,320	3,285	3,812
EXPENSES				
Employee expenses	
Supplies and services	
Grants and subsidies	
Depreciation and amortisation	
Finance/borrowing costs	
Other expenses		1,134	604	950
Losses on sale/revaluation of assets	
Transfers of Administered Revenue to Government		2,186	2,681	2,862
Total expenses		3,320	3,285	3,812
OPERATING SURPLUS/(DEFICIT)	

Administered balance sheet

Public Trustee of Queensland	Notes	2017-18 Budget \$'000	2017-18 Est. Act. \$'000	2018-19 Budget \$'000
CURRENT ASSETS				
Cash assets	
Receivables		3,320	3,285	3,812
Other financial assets	
Inventories	
Other	
Non-financial assets held for sale	
Total current assets		3,320	3,285	3,812
NON-CURRENT ASSETS				
Receivables	
Other financial assets	
Property, plant and equipment	
Intangibles	
Other	
Total non-current assets	
TOTAL ASSETS		3,320	3,285	3,812
CURRENT LIABILITIES				
Payables		1,134	604	950
Transfers to Government payable		2,186	2,681	2,862
Accrued employee benefits	
Interest bearing liabilities and derivatives	
Provisions	
Other	
Total current liabilities		3,320	3,285	3,812
NON-CURRENT LIABILITIES				
Payables	
Accrued employee benefits	
Interest bearing liabilities and derivatives	
Provisions	
Other	
Total non-current liabilities	
TOTAL LIABILITIES		3,320	3,285	3,812
NET ASSETS/(LIABILITIES)	
EQUITY				
TOTAL EQUITY	

Administered cash flow statement

Public Trustee of Queensland	Notes	2017-18 Budget \$'000	2017-18 Est. Act. \$'000	2018-19 Budget \$'000
CASH FLOWS FROM OPERATING ACTIVITIES				
Inflows:				
Appropriation receipts	
User charges and fees	
Royalties and land rent receipts	
Grants and other contributions	
Interest received		704	704	824
Taxes	
Other		3,076	3,061	2,988
Outflows:				
Employee costs	
Supplies and services	
Grants and subsidies	
Borrowing costs	
Other		(1,134)	(693)	(950)
Transfers to Government		(2,646)	(3,072)	(2,862)
Net cash provided by or used in operating activities	
CASH FLOWS FROM INVESTING ACTIVITIES				
Inflows:				
Sales of non-financial assets	
Investments redeemed	
Loans and advances redeemed	
Outflows:				
Payments for non-financial assets	
Payments for investments	
Loans and advances made	
Net cash provided by or used in investing activities	
CASH FLOWS FROM FINANCING ACTIVITIES				
Inflows:				
Borrowings	
Equity injections	
Outflows:				
Borrowing redemptions	
Finance lease payments	
Equity withdrawals	
Net cash provided by or used in financing activities	
Net increase/(decrease) in cash held	
Cash at the beginning of financial year	
Cash transfers from restructure	
Cash at the end of financial year	

Explanation of variances in the financial statements

Income statement

Major variations between 2017-18 Budget and 2017-18 Estimated Actual include:

1. User charges for 2017-18 Estimated Actuals is higher due to professional services and other revenue.
2. Interest revenue for 2017-18 Estimated Actuals is lower due to lower interest rates.
3. Employee expenses for 2017-18 Estimated Actuals are lower due to staff vacancies throughout the financial year. Some of the vacancies have been filled by agency temps, the cost of which is included in supplies and services.
4. Supplies and services for 2017-18 Estimated Actuals are higher due to staff vacancies being filled by agency temps.

Major variations between 2017-18 Budget and 2018-19 Budget include:

5. User charges for 2018-19 Budget is higher due to professional services revenue.
6. Interest revenue for 2018-19 Budget is lower due to lower interest rates.
7. Employee expenses for 2018-19 Budget is higher due to a wage increase for staff and a modest increase in Full-Time-Equivalents (FTEs).
8. Supplies and services for 2018-19 Budget are higher due to increased contractor costs for planned digitisation projects and business transformation program of works. Higher computer expenses also contribute.
9. Finance and borrowing costs for 2018-19 Budget are lower due to lower interest rates.

Major variations between 2017-18 Estimated Actual and the 2018-19 Budget include:

10. User charges for 2018-19 Budget is higher due to professional services revenue.
11. Employee expenses for 2017-18 Estimated Actuals are lower due to staff vacancies throughout the financial year. The budget for 2018-19 reflects all funded FTEs, a wage increase for staff and a modest increase in FTEs.
12. Supplies and services for 2018-19 Budget are higher due to increased contractor costs for planned digitisation projects and business transformation program of works. Higher computer expenses also contribute.

Balance sheet

Major variations between 2017-18 Budget and 2017-18 Estimated Actual include:

13. Cash assets are higher in 2017-18 Estimated Actuals with maturing investments being held in cash pending improved interest rate conditions.
14. Other Financial Assets - Current are lower in 2017-18 Estimated Actuals with fewer purchases of available for sale assets than assumed in the 2017-18 Budget.
15. Other Financial Assets - Non-Current are lower in 2017-18 Estimated Actuals with fewer purchases of held to maturity assets than assumed in the 2017-18 Budget.
16. Property, plant and equipment is lower in 2017-18 Estimated Actuals due to the deferral of capital expenditure on buildings, plant and equipment and digitisation projects which are now expected to occur in 2018-19 financial year.

Major variations between 2017-18 Budget and 2018-19 Budget include:

17. Cash assets are higher in 2018-19 Budget with maturing investments being held in cash pending improved interest rate conditions.
18. Other Financial Assets - Current are lower in 2018-19 Budget with fewer purchases of available for sale assets than assumed in the 2017-18 Budget.
19. Other Financial Assets - Non-Current are lower in 2018-19 Budget with fewer purchases of held to maturity assets than assumed in the 2017-18 Budget.
20. Intangibles will increase in 2018-19 due to planned capital expenditure for digitisation projects and business transformation program of works.

Major variations between 2017-18 Estimated Actual and the 2018-19 Budget include:

21. Cash assets are lower in 2018-19 Budget primarily due to planned investment in Property, Plant & Equipment and Intangibles.
22. Property, plant and equipment will increase in 2018-19 due to planned capital expenditure.
23. Intangibles will increase in 2018-19 due to planned capital expenditure for digitisation projects and business transformation program of works.

Cash flow statement

Major variations between 2017-18 Budget and 2017-18 Estimated Actual include:

24. User charges and fees for 2017-18 Estimated Actuals is higher due to professional services and other revenue.
25. Interest received for 2017-18 Estimated Actuals is lower due to lower interest rates.
26. Borrowing costs for 2017-18 Estimated Actuals is lower due to lower interest rates.
27. Investments redeemed are higher in the 2017-18 Estimated Actuals due to a higher than anticipated volume of bond sales.
28. Payments for non-financial assets are lower in 2017-18 Estimated Actuals due to deferral of capital expenditure on buildings, plant and equipment and digitisation projects which are now expected to occur in 2018-19.
29. Payments for investments are lower due to the deferral of investment activity in anticipation of an improvement in interest rates.

Major variations between 2017-18 Budget and 2018-19 Budget include:

30. User charges and fees for 2018-19 Budget is higher due to increases in fees and charges pursuant to treasury guidelines, professional services and other revenue.
31. Interest received for 2018-19 Budget is lower due to lower interest rates.
32. Employee costs for 2018-19 Budget is higher due to a wage increase for staff and a modest increase in Full-Time-Equivalents (FTEs).
33. Supplies and services for 2018-19 Budget are higher due to increased contractor costs for planned digitisation projects and business transformation program of works. Higher computer expenses also contribute.
34. Borrowing costs for 2018-19 Budget is lower due to lower interest rates.
35. Investments redeemed are lower in the 2018-19 Budget due to a lower volume of investments scheduled to mature.
36. Payments for non-financial assets will increase in 2018-19 due to planned capital expenditure in Brisbane, regional offices, investment for fitout of offices, investment in technology network infrastructure, digitisation projects and business transformation program of works.
37. Payments for investments are lower in the 2018-19 Budget due to a lower volume of investments scheduled to mature.

Major variations between 2017-18 Estimated Actual and the 2018-19 Budget include:

38. User charges and fees for 2018-19 Budget is higher due to increases in fees and charges pursuant to treasury guidelines and other revenue.
39. Employee costs for 2017-18 Estimated Actuals are lower due to staff vacancies throughout the financial year. The budget for 2018-19 reflects all funded FTEs, a wage increase for staff and a modest increase in FTEs.
40. Supplies and services for 2018-19 Budget are higher due to increased contractor costs for planned digitisation projects and business transformation program of works. Higher computer expenses also contribute.
41. Investments redeemed are lower in the 2018-19 Budget due to a lower volume of investments scheduled to mature.
42. Payments for non-financial assets will increase in 2018-19 due to planned capital expenditure in Brisbane, regional offices, investment for fitout of offices, investment in technology network infrastructure, digitisation projects and business transformation program of works.
43. Payments for investments are lower in the 2018-19 Budget due to a lower volume of investments scheduled to mature.

Glossary of terms

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

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



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Service Delivery Statements

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