

State Budget 2013-14

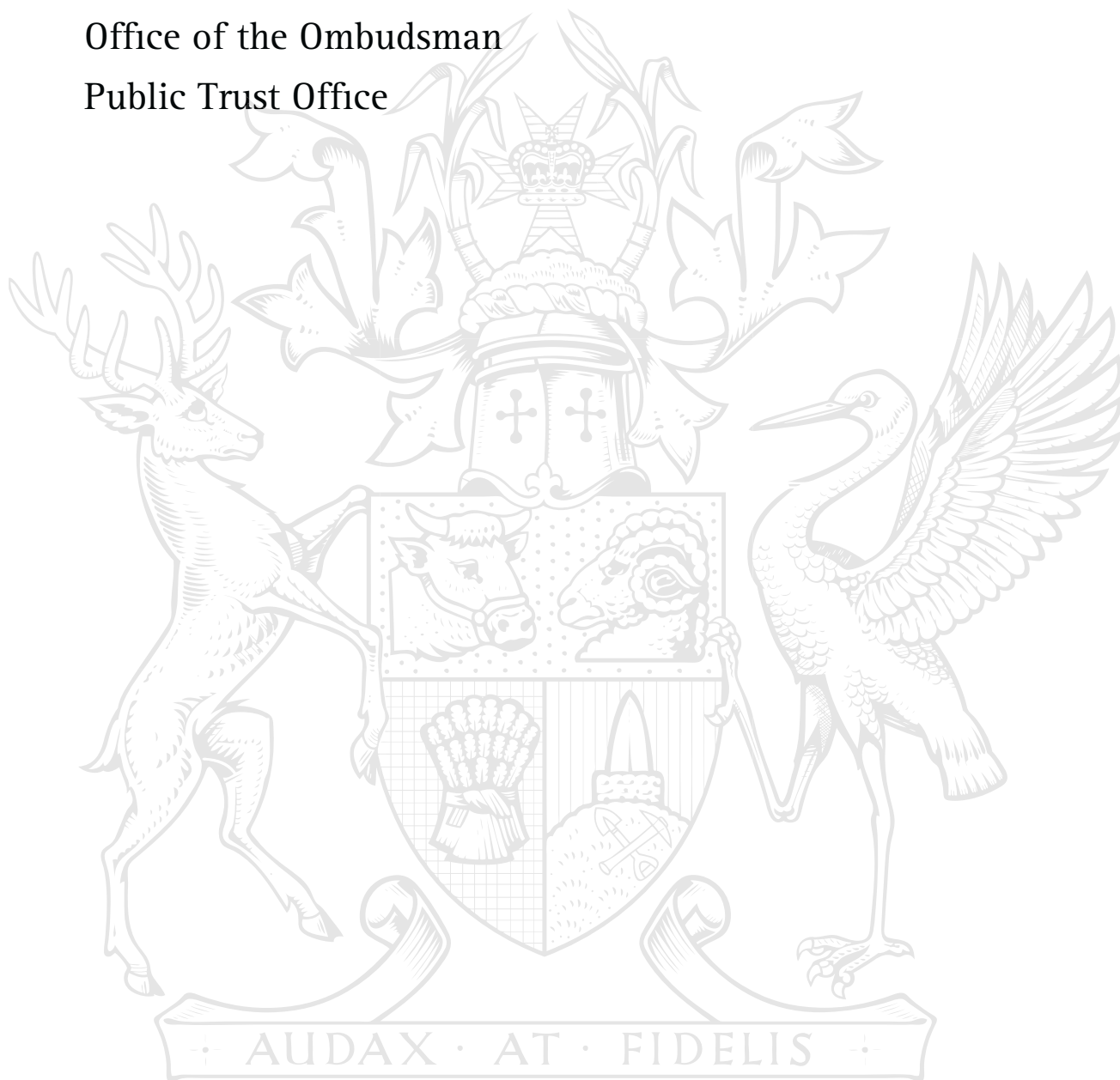
# Service Delivery Statements

Department of Justice and Attorney-General

Electoral Commission of Queensland

Office of the Ombudsman

Public Trust Office



# **2013–14 State Budget Papers**

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**Concessions Statement**

The suite of Budget Papers is similar to that published in 2012-13.

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**Service Delivery Statements**

**ISSN 1445-4890 (Print)**

**ISSN 1445-4904 (Online)**



# Department of Justice and Attorney-General

## Summary of portfolio budgets

Page	Agency	2012-13 Budget \$'000	2012-13 Est. Actual \$'000	2013-14 Estimate \$'000
3	Department of Justice and Attorney-General - controlled	726,558	720,417	698,948
	Department of Justice and Attorney-General - administered	293,980	296,414	294,030
40	Anti-Discrimination Commission of Queensland	5,316	5,248	5,323
46	Crime and Misconduct Commission	50,037	50,056	49,596
54	Legal Aid Queensland	125,922	123,101	125,540
60	Office of the Information Commissioner	6,581	6,065	6,614
68	Electoral Commission of Queensland - controlled	43,348	19,178	22,743
	Electoral Commission of Queensland - administered	..	..	..
86	Office of the Ombudsman	7,563	7,480	7,914
100	The Public Trustee of Queensland - controlled	75,062	77,505	79,653
	The Public Trustee of Queensland - administered	..	..	..

### Notes:

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

# 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:

**Attorney-General and Minister for Justice**  
The Honourable Jarrod Bleijie MP

**Department of Justice and Attorney-General**  
Director-General: John Sosso

**Service Area 1:** Criminal and Civil Justice

**Service Area 2:** Fair and Safe Work

**Service Area 3:** Legal

**Service Area 4:** Human Rights Protection

**Service Area 5:** Liquor, Gaming and Fair Trading

**Service Area 6:** Youth Justice

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

**Objective:** To resolve complaints under the Queensland *Anti-Discrimination Act 1991*; provide information to the community about its rights and responsibilities; and promote understanding, acceptance and public discussion of human rights in Queensland.

**Crime and Misconduct Commission**

Acting Chairperson and Acting Chief Executive Officer: Dr Ken Levy

**Objective:** To combat major crime and promote public sector integrity.

**Legal Aid Queensland**

Chief Executive Officer: Anthony Reilly

**Objective:** To provide frontline legal services to financially disadvantaged people.

**Office of the Information Commissioner**

Acting Information Commissioner: Clare Smith

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

Additional information about these agencies can be sourced from:

**Department of Justice and Attorney-General:** [www.justice.qld.gov.au](http://www.justice.qld.gov.au)

**Anti-Discrimination Commission Queensland:** [www.adcq.qld.gov.au](http://www.adcq.qld.gov.au)

**Crime and Misconduct Commission Queensland:** [www.cmc.qld.gov.au](http://www.cmc.qld.gov.au)

**Legal Aid Queensland:** [www.legalaid.qld.gov.au](http://www.legalaid.qld.gov.au)

**Office of the Information Commissioner:** [www.oic.qld.gov.au](http://www.oic.qld.gov.au)

# RESOURCES AND PERFORMANCE

## DEPARTMENTAL OVERVIEW

### Strategic direction

The Department of Justice and Attorney-General's purpose is to contribute to a fair and just society and safe, healthy, productive workplaces and community. It works towards a fair, safe and just Queensland through the following strategic objectives:

- improve the administration of Queensland's justice system
- improve frontline justice services for Queenslanders
- improve youth justice services
- improve health, safety and fairness in workplaces and the community
- improve safety and fairness for Queensland businesses and consumers
- improve our organisational effectiveness.

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

- revitalise frontline services by:
  - aligning laws to community needs;
  - breaking the cycle of youth crime;
  - improving support for victims of crime; and
  - contributing to the One-Stop Shop initiative and developing other innovative models for more effective and efficient service delivery
- lower the cost of living by reducing red tape relating to the department's services, legislation and regulations
- grow a four pillar economy through:
  - responsible financial management that contributes to the Government's fiscal strategies and targets; and
  - aligning service delivery priorities and delivery models and identifying opportunities to redirect resources to frontline service delivery
- restore accountability in government by contributing to the Government's Public Sector Renewal Program and the Open Data initiative.

In 2013-14 the department will contribute to the Government's commitments by:

- implementing the Government's response to the review of the *Youth Justice Act 1992*
- developing a *Blueprint for the Future of Youth Justice*
- providing \$2.8 million for the youth boot camp trial. The department has internally reallocated to provide increased funding of \$3.1 million over two years to expand the youth boot camp trial to new locations at Townsville, Rockhampton and the Fraser Coast/Sunshine Coast, so that more young people may attend boot camp programs. This will bring the total funding to \$5.6 million over the life of the trial. The programs offered include physical activity, individual and family support and a mentoring program to support the young person to not offend or reoffend. The increased funding will also provide for an evaluation of the programs' effectiveness
- providing funding of \$1.4 million in 2013-14 (\$3.5 million over four years) to continue the JP (QCAT) pilot program and to revitalise and refocus the Justices of the Peace (JP) Branch on compliance and support. Under the pilot program, JP panels hear some minor civil dispute matters in the Queensland Civil and Administrative Tribunal (QCAT)

- continuing to support victims of crime who may have been directly or indirectly affected by violent crime, through the provision of \$0.53 million in 2013-14 (\$2 million over four years) for additional services
- providing funding of \$0.25 million in 2013-14 (\$0.75 million over three years) to Women's Legal Service to support vulnerable Queensland women with assisted legal advice sessions, a telephone support service and to assist women suffering from violence and abuse
- implementing the recommendations from the review of the allocation of funds from the Legal Practitioner Interest on Trust Accounts Fund (LPITAF), with a new funding model to commence in the 2014-15 financial year. This will strengthen the delivery of legal assistance services across Queensland
- responding to the Callinan/Aroney Inquiry report, *Review of the Crime and Misconduct Act and related matters*, and the relevant recommendations of the Parliamentary Crime and Misconduct Committee, *Report No 90 Inquiry on the CMC's release and destruction of Fitzgerald Inquiry documents*
- providing additional funding of \$3 million to fund the Commission of Inquiry into the Queensland racing industry commencing in July 2013. The inquiry will examine and report on key issues of concern relating to the operation of Racing Queensland Limited and other Queensland racing entities
- responding to the review of the *Electoral Act 1992*
- introducing the *Implementation Guidelines to the Queensland Code of Practice for the Building and Construction Industry* and establishing the Building Construction Compliance Branch to improve productivity, reduce costs and stop unlawful industrial activity in Queensland's building and construction industry
- responding to the review of the *Work Health and Safety Act 2011*
- continuing to respond to the outcomes of the Parliamentary Inquiry into Queensland's Workers' Compensation Scheme
- responding to the review of the *Electrical Safety Regulation 2002* aimed at enhancing electrical safety while reducing red tape for business
- continuing to support the Drink Safe Precinct trials and evaluation
- contributing to the Government's commitment to transform the public sector to be the best, most efficient, modern and service-oriented in Australia through Public Sector Renewal Program initiatives, including the Births, Deaths and Marriages Revitalisation Program and the One-Stop Shop solution
- continuing to implement savings allocated through rigorous review of services, particularly to back office services and processes.

Capital measures for 2013-14 include providing \$15.9 million to continue the \$183.8 million expansion of the Cleveland Youth Detention Centre at Townsville.

Achievements in 2012-13 included:

- implementing two youth boot camp programs, including a sentenced program and a voluntary early intervention program. Boot camps at the Gold Coast and Cairns commenced in early 2013
- providing the first year of increased funding (\$3.5 million over four years) to expand and better support the role of Justices of the Peace, including trialling the use of JP (QCAT) to hear suitable tribunal matters
- completing the outsourcing of JP and C.dec training to registered training organisations as part of the Government's commitment to improve and refocus the role of JPs in the community
- providing the first year of increased funding (\$2 million over four years) to support victims of crime who may have been directly or indirectly affected by violent crime. Funding was allocated to approved organisations in December 2012 and services commenced between February and March 2013

- providing \$0.25 million to Women’s Legal Service to support vulnerable Queensland women with assisted legal advice sessions and a telephone support service and to assist women suffering from violence and abuse
- establishing a permanent coroner’s office in Central Queensland to help reduce waiting times in the finalisation of these sensitive matters
- introducing a new administration levy on all criminal justice related outcomes of \$300 for Supreme and District Court matters and \$100 for Magistrates Court matters where an offender is found guilty
- completing the Review of the allocation of funds from the Legal Practitioner Interest on Trust Accounts Fund (LPITAF), which identified a model for transparent decision making in relation to future LPITAF funding allocations that maximises service delivery to Queenslanders across the State, while ensuring the ongoing viability of the LPITAF
- cracking down on serious drug crimes and organised crime by improving Queensland’s criminal laws and establishing a scheme for recovering unexplained wealth
- amending laws to address synthetic drugs, penalties for child pornography and some child sex offences, and establishing a new child grooming offence
- providing additional funding of \$5 million over 2012-13 and 2013-14 to establish the Queensland Health Payroll System Commission of Inquiry to examine and report on the implementation of the Queensland Health payroll system
- establishing the Queensland Child Protection Commission of Inquiry (Carmody Inquiry) to review the progress of the implementation of the Report of the Commission of Inquiry into the Abuse of Children in Queensland Institutions (the Forde Inquiry); the *Protecting Children: A report on the abuse of children in foster care* by the Crime and Misconduct Commission; to chart a new road map for child protection over the next decade. The department also met the costs of the Commission’s two-month extension (from 30 April 2013 to 30 June 2013).
- amending the *Holidays Act 1983* to move Labour Day to the first Monday in October and return the Queen’s Birthday public holiday to the second Monday in June to reduce the concentration of holidays in the first half of the year and better align Queensland’s holidays with those of the other States
- providing additional funding of \$11.8 million over five years (\$2.6 million ongoing from 2016-17) to appoint three new commissioners to the Queensland Industrial Relations Commission to conciliate and arbitrate industrial matters
- providing business, workers and the community with the opportunity to voice their preference on the best industrial relations arrangements for Queensland’s non-incorporated private sector
- responding to recommendations from the Parliamentary Inquiry into the Workers’ Compensation Scheme
- providing funding of \$1 million per annum to address workload pressures in the Supreme Court, by the appointment of an additional Supreme Court Judge, court staff and supporting resources
- appointing a new Public Advocate for Queensland and amending the *Guardianship and Administration Act 2000* to enable the Public Advocate to request data and information to support the performance of its functions, and to table a report in the legislative assembly on a systemic issue
- implementing savings allocated through rigorous review of services, particularly to back office services and processes.

The department considers a number of environmental factors in its planning and service delivery. These factors include: demand pressures from population growth and changing demographics in Queensland, the impact of the Government’s commitment to fiscal repair, the impact of a competitive workforce market and the effects of emerging technologies. These are managed through the department’s objectives and strategies.



## Departmental Budget Summary

The table below shows the total resources available in 2013-14 from all sources and summarises how resources will be applied by service area and by controlled and administered classifications.

Name of Department	2012-13 Budget \$'000	2012-13 Est. Actual \$'000	2013-14 Estimate \$'000
<b>CONTROLLED</b>			
<b>Income</b>			
Appropriation for services <sup>1,2</sup>			
Deferred from previous year/s	856	856	7,065
Balance of service appropriation	519,089	525,243	530,347
Other revenue	206,613	194,318	161,536
<b>Total income</b>	<b>726,558</b>	<b>720,417</b>	<b>698,948</b>
<b>Expenses</b>			
Criminal and Civil Justice	288,080	291,266	273,766
Fair and Safe Work	112,255	113,042	108,143
Legal	57,468	52,423	54,914
Human Rights Protection	39,007	38,019	38,674
Liquor, Gaming and Fair Trading	81,067	82,499	79,346
Youth Justice	148,681	143,168	144,105
<b>Total expenses</b>	<b>726,558</b>	<b>720,417</b>	<b>698,948</b>
<b>Operating surplus/deficit</b>	<b>..</b>	<b>..</b>	<b>..</b>
<b>Net assets</b>	<b>1,619,928</b>	<b>1,512,721</b>	<b>1,521,073</b>
<b>ADMINISTERED</b>			
<b>Revenue</b>			
Commonwealth revenue	..	..	..
Appropriation of administered items	242,449	243,918	292,564
Other administered revenue	168,748	180,570	122,844
<b>Total revenue</b>	<b>411,197</b>	<b>424,488</b>	<b>415,408</b>
<b>Expenses</b>			
Transfers to government	117,371	128,228	121,378
Administered expenses	293,980	296,414	294,030
<b>Total expenses</b>	<b>411,351</b>	<b>424,642</b>	<b>415,408</b>
<b>Net assets</b>	<b>13,904</b>	<b>13,898</b>	<b>13,898</b>
<b>APPROPRIATIONS</b>			
<b>Controlled Items</b>			
Departmental services <sup>1,3</sup>	520,012	526,166	537,412
Equity adjustment	38,918	(8,468)	(19,671)
<b>Administered items<sup>4,5</sup></b>	<b>239,092</b>	<b>236,421</b>	<b>292,564</b>
<b>VOTE TOTAL<sup>6</sup></b>	<b>798,022</b>	<b>754,119</b>	<b>810,305</b>

Notes:

1. Appropriation for services does not match appropriation for departmental services in the 2012-13 Budget due to the receipt of an appropriation receivable of \$0.07 million from 2011-12.
2. Includes State and Commonwealth funding.
3. Appropriation for services does not match appropriation for departmental services in the 2012-13 Estimated Actual due to the receipt of an appropriation receivable of \$0.07 million from 2011-12.
4. Administered Items does not match Appropriation of administered items in the 2012-13 Budget due to an appropriated equity withdrawal of \$4.9 million, partially offset by the receipt of an appropriation receivable of \$1.5 million from 2011-12.
5. Administered Items does not match Appropriation of administered items in the 2012-13 Estimated Actual due to an appropriated equity withdrawal of \$6.1 million and an appropriation receivable of \$1.4 million from 2011-12.
6. As represented in the 2013-14 Appropriation Bills.

## Budget Measures Summary

The table shows a summary of Budget measures relating to the Department since the 2012-13 Budget. Further details are contained in Budget Paper No. 4.

Name of Department	2012-13 \$'000	2013-14 \$'000	2014-15 \$'000	2015-16 \$'000	2016-17 \$'000
<b>Revenue measures</b>					
Administered	..	..	..	..	..
Departmental	..	200	400	400	400
<b>Expense measures</b>					
Administered	..	..	..	..	..
Departmental	3,998	(2,147)	(5,628)	(5,602)	(5,602)
<b>Capital measures</b>					
Administered	..	..	..	..	..
Departmental	..	..	..	..	..

Notes:

1. The total for 2013-14 reconciles with Budget Paper 4.

## Staffing<sup>1</sup>

Service Areas	Notes	2012-13 Budget	2012-13 Est. Actual	2013-14 Estimate
Criminal and Civil Justice		1,609	1,610	1,585
Fair and Safe Work		663	668	658
Legal		360	359	324
Human Rights Protection		299	299	295
Liquor, Gaming and Fair Trading		554	550	543
Youth Justice		1,067	1,066	1,051
<b>Total Services</b>	2, 3	<b>4,552</b>	<b>4,552</b>	<b>4,456</b>
<b>Administered</b>				
Judicial Officers		160	163	163
Liquor, Gaming and Fair Trading		3	..	..
<b>Total Administered</b>		<b>163</b>	<b>163</b>	<b>163</b>
<b>TOTAL</b>		<b>4,715</b>	<b>4,715</b>	<b>4,619</b>

### Notes:

1. Full-time funded equivalents (FTEs) as at 30 June.
2. Corporate FTEs are allocated across the service to which they relate.
3. The decrease in FTEs between the 2013-14 Estimate and the 2012-13 Budget is mainly due to a continued revision of the departmental staffing profile to meet the Government's objective of fiscal repair in line with the commitment to cut waste, reduce debt and focus on front-line service delivery.

## **SERVICE PERFORMANCE**

### **Services**

Our service areas are:

#### **Criminal and Civil Justice**

Criminal and Civil Justice includes Queensland's courts and tribunals and provides coronial and prosecution services. This service area also provides Justice of the Peace services, and civil and criminal mediation services across the State. It contributes to the department's objectives to improve the administration of Queensland's justice system and frontline justice services for Queenslanders.

#### **Fair and Safe Work**

Fair and Safe Work provides workplace health and safety services and workers' compensation policy advice. It supports an industrial relations framework for the private sector in Queensland. It develops and enforces standards for electrical safety and promotes strategies for improved electrical safety performance. This service area contributes to the department's objective to improve health, safety, and fairness in workplaces and the community.

#### **Legal**

Legal provides independent legal services for public sector agencies and the State. It also develops and coordinates proposals for justice related legislation and provides advice on law reform and justice policy. This service area contributes to the department's objectives to improve the administration of Queensland's justice system and improve justice services for Queenslanders.

#### **Human Rights Protection**

Human Rights Protection provides guardianship and victims of crime services. It also provides births, deaths and marriages registration services. It contributes to the department's objective to improve frontline justice services for Queenslanders.

#### **Liquor, Gaming and Fair Trading**

Liquor, Gaming and Fair Trading provides regulatory and consumer protection services across the liquor, gaming, and general services sectors. It encourages marketplace and industry integrity, fostering business and consumer confidence while implementing initiatives that minimise harm and impact on community amenity from liquor and gambling, and educating and protecting vulnerable consumers. This service area contributes to the department's objective to improve safety and fairness for Queensland businesses and consumers.

#### **Youth Justice**

Youth Justice provides early intervention, statutory youth justice and detention services to hold young people to account for their actions, encourage their reintegration into the community and promote community safety. This includes boot camps, conferencing and detention centres. Youth Justice also develops and implements strategies to meet the needs of youth justice clients and their families. This service area contributes to the department's objective of improving youth justice services.

## Red tape reduction

In 2012-13, the department's contribution to the Government's commitment to red tape reduction included:

- commencing a review of the *Youth Justice Act 1992* to identify ways to deliver better youth justice responses. Part of the review will include looking for potential regulatory and legislative efficiencies
- developing the *Director's Liability Reform Amendment Bill 2012* to reduce red tape and the regulatory burden placed upon Queensland businesses and provide for greater consistency of approach to the liability of executive officers of corporations with other jurisdictions
- transferring certain functions and responsibilities under the *Classification of Films Act 1991* to the Director of the (Commonwealth) Classification Board so that organisers of travelling film festivals need apply only once for approval to screen the film and not in every state or territory where they wish to show the film
- repealing the mandatory Code of Practice for Outworkers in the Clothing Industry. The repeal of 31 pages of regulation and nine forms reduced the reporting burden for businesses. Changes in the Federal modern award and, more recently, amendments to the *Fair Work Act 2009* provide protections for outworkers
- commencing a review of the *Electrical Safety Regulation 2002* by releasing a consultation Regulatory Assessment Statement (RAS) for a 28 day public comment period that closed on 26 April 2013. The RAS included a number of red tape reduction initiatives which are expected to deliver cost savings to Queensland businesses if implemented in full. These include:
  - limiting circumstances where rescue and resuscitation training is required for non-electrical workers in relation to low risk electrical work;
  - removing registration and technical requirements for cathodic protection (corrosion prevention) systems powered by extra low voltage;
  - removing current restrictions on the type of work that may be completed by electrical apprentices and trainees in the first six months of their training; and
  - replacing the test and tag requirements with provisions for plug in electrical equipment up to 20 amps to be protected by a safety switch and visually inspected for defects before use.
- conducting public consultation and a red tape reduction review to split the *Property Agents and Motor Dealers Act 2000* into four industry specific Bills to reduce the regulatory burden for real estate agents, property developers, auctioneers, motor dealers and commercial agents
- amending the *Body Corporate and Community Management Act 1997* to remove the requirement for a seller of an existing lot to give the buyer a copy of the community management statement for the related scheme. This reduces and simplifies paperwork for each contract of sale
- commencing a significant review of red tape in the regulation of liquor and gaming by:
  - introducing the Liquor and Gaming (Red Tape Reduction) and Other Legislation Amendment Bill 2013 to deliver the first phase of red tape reduction for the liquor and gaming industry;
  - establishing an expert panel to review liquor licensing laws, gaming, trading hours and noise restrictions;
  - releasing the Red Tape Reduction and Other Reform Proposals for Regulation of Liquor and Gaming discussion paper to seek Queenslanders' views on a number of proposals for the future regulation of liquor and gaming in Queensland. Over 300 submissions were received and responses will inform the expert panel's recommendations to Government by the end of 2013. Recommendations accepted by Government will inform a second phase of red tape reduction for the liquor and gaming industry; and
  - abolishing the Queensland Gaming Commission and replacing it with a single Commissioner for Liquor and Gaming in order to reduce processing times.

In 2013-14, the department will continue to reduce red tape by:

- implementing the Government's response to outcomes of the review of the *Youth Justice Act 1992*
- providing more efficient and modern online services for Queenslanders, family historians and agencies requiring validation services by continuing to digitalise birth, death and marriage records and launching further online registration and payment tools
- reviewing legislation where appropriate to ensure red tape is reduced
- reviewing the *Workers' Accommodation Act 1952* and the *Pastoral Workers' Accommodation Act 1980* to make sure they are relevant in view of the operation of the Queensland Development Code and other industrial relations arrangements for the provision of workers' accommodation
- allowing high risk licence holders under the *Work Health and Safety Regulations 2011* to notify the department by telephone when they change their address or need a replacement licence. Licence holders are currently required to provide this notification in writing. Allowing them to change their address or apply for a replacement licence over the phone will significantly reduce the administrative burden on both stakeholders and Government
- implementing the outcomes of the review of the *Electrical Safety Regulation 2002*. Subject to the outcomes of public consultation, it is expected that a replacement regulation will commence on 1 January 2014
- reviewing the *Land Sales Act 1984* to contemporise marketplace practice and clarify rights and responsibilities to reduce time and costs in the contractual process
- commencing a formal review of the *Body Corporate and Community Management Act 1997* as part of a broader review of property laws in Queensland
- progressing legislation to split the *Property Agents and Motor Dealers Act 2000* into four industry specific Bills to reduce the regulatory burden for real estate agents, property developers, auctioneers, motor dealers and commercial agents
- progressing phase two red tape reduction initiatives for the liquor and gaming industry. Responses to the discussion paper will inform the expert panel's recommendations to Government by the end of 2013. Recommendations accepted by Government will inform a second phase of red tape reduction for the liquor and gaming industry.

## 2013-14 Service Summary

Service area	Sources of Revenue				
	Total cost \$'000	State Contribution \$'000	User Charges \$'000	C'wealth Revenue \$'000	Other Revenue \$'000
Criminal and Civil Justice	273,766	236,730	31,439	..	5,597
Fair and Safe Work	108,143	38,582	4,205	..	65,356
Legal	54,914	18,844	30,445	..	5,625
Human Rights Protection	38,674	24,189	13,358	..	1,127
Liquor, Gaming and Fair Trading	79,346	75,630	3,636	..	80
Youth Justice	144,105	143,437	504	..	164
<b>TOTAL</b>	<b>698,948</b>	<b>537,412</b>	<b>83,587</b>	<b>..</b>	<b>77,949</b>

Notes:

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



## Performance Statement

To improve accountability for performance, service standards for the 2013-14 State Budget will only present measures relating to the efficiency or effectiveness of services delivered by government. Measures of input and/or activity, which do not demonstrate effectiveness or efficiency and are no longer relevant measures of the agency's services will be discontinued from being reported in the Service Delivery Statements. Discontinued measures that remain relevant to the agency's services will continue to be publicly available through alternative communication channels. For details on measures which are being discontinued and where this information may be accessed in the future, please refer to the 2013-14 Budget website at [www.budget.qld.gov.au](http://www.budget.qld.gov.au).

Department of Justice and Attorney-General	Notes	2012-13 Target/Est.	2012-13 Est. Actual	2013-14 Target/Est.
<b>Service Area: Criminal and civil justice</b>				
<b>Service standards</b>				
<i>Court services</i>				
<i>Supreme Court – Court of Appeal</i>				
Clearance rate (finalisations/lodgments) per cent				
• Civil law	1	100%	93%	100%
• Criminal law		105%	101%	100%
Backlog indicator (greater than 24 months) per cent				
• Civil law		0%	0%	0%
• Criminal law		0%	0%	0%
<i>Supreme Court – Trial Division</i>				
Clearance rate (finalisations/lodgments) per cent				
• Civil law		105%	107%	100%
• Criminal law	2	100%	125%	100%
Backlog indicator (greater than 24 months) per cent				
• Civil law	3	5%	11%	5%
• Criminal law	3	5%	9.5%	5%
<i>District Court</i>				
Clearance rate (finalisations/lodgments) per cent				
• Civil law	4	100%	108%	100%
• Criminal law		100%	103%	100%

<b>Department of Justice and Attorney-General</b>	<b>Notes</b>	<b>2012-13 Target/Est.</b>	<b>2012-13 Est. Actual</b>	<b>2013-14 Target/Est.</b>
Backlog indicator (greater than 24 months) per cent				
• Civil law		5%	3.5%	5%
• Criminal law		5%	5.5%	5%
<i>District Court - Appeals</i>				
Clearance rate (finalisations/lodgments) per cent				
• Civil law		100%	105%	100%
• Criminal law		100%	99%	100%
Backlog indicator (greater than 24 months) per cent				
• Civil law	5	0%	4%	0%
• Criminal law	6	0%	65%	0%
<i>Magistrates Court</i>				
Clearance rate (finalisations/lodgments) per cent				
• Civil law		100%	99%	100%
• Criminal law		100%	97%	100%
Backlog indicator (greater than 12 months) per cent				
• Civil law	7	6%	8%	7.5%
• Criminal law		12%	11%	12%
<i>Childrens Court</i>				
Clearance rate (finalisations/lodgments) per cent				
• Civil law		100%	98%	100%
• Criminal law	8	100%	105%	102%
Backlog indicator (greater than 12 months) per cent				
• Civil law		8%	8%	8%
• Criminal law		8%	7%	8%
<i>Coroners Court</i>				
Clearance rate (finalisations/lodgments) per cent				
		100%	100%	100%
Backlog indicator (greater than 24 months) per cent	9	5%	10%	5%
<i>Land Court and Tribunals</i>				
Clearance rate (finalisations/lodgments) per cent				
		95%	93%	95%

<b>Department of Justice and Attorney-General</b>	<b>Notes</b>	<b>2012-13 Target/Est.</b>	<b>2012-13 Est. Actual</b>	<b>2013-14 Target/Est.</b>
Backlog indicator (greater than 24 months) per cent	10, 11	10%	29%	10%
<i>Dispute resolution services</i>				
Agreement rate per cent				
• Civil Law – mandatory mediations for QCAT	12	New measure	New measure	50%
• Civil law – voluntary community mediations	13	80%	85%	80%
• Criminal Law	14	95%	99%	95%
<i>Tribunal services</i>				
<i>Body Corporate and Community Management</i>				
Clearance rate (finalisations/lodgments) per cent		95%	95%	95%
<i>Queensland Civil and Administrative Tribunal</i>				
Clearance rate (finalisations/lodgments) per cent	15	95%	108%	100%
Overall client satisfaction with services provided	16	60%	71%	70%
<b>State contribution (\$000)</b>		<b>251,601</b>	<b>255,172</b>	<b>236,730</b>
<b>Other revenue (\$000)</b>		<b>36,479</b>	<b>36,094</b>	<b>37,036</b>
<b>Total cost (\$000)</b>		<b>288,080</b>	<b>291,266</b>	<b>273,766</b>

### **Service Area: Fair and safe work**

#### **Service standards**

##### *Industrial relations services*

##### *Private sector industrial relations*

Overall client satisfaction with inspectorate's effectiveness and professionalism	17	New measure	New measure	85%
Cost of PSIR services per Queenslander	18	New measure	New measure	\$3.25
<i>Administration of the Industrial Court and Commission system</i>				
Percentage of matters resolved at conference	19	65%	70%	65%
Average time for decisions to be published and made available to the community (days)	20	2	1	2
Level of client satisfaction with registry services	21	85%	85%	85%

<b>Department of Justice and Attorney-General</b>	<b>Notes</b>	<b>2012-13 Target/Est.</b>	<b>2012-13 Est. Actual</b>	<b>2013-14 Target/Est.</b>
<i>Workplace health and safety services</i>				
Percentage of successful prosecutions	22	85%	69%	65%
Overall client satisfaction with:				
• inspectorate's effectiveness and professionalism	23	..	..	85%
• business engagement programs	23, 24	..	..	..
Cost of WHSQ services per worker covered by the workers' compensation scheme	25	\$26.52	\$26.67	\$27.88
<i>Electrical safety services</i>				
The number of reported serious electrical incidents involving powerlines, installations and electrical equipment per million population	26	10	5.48	10
Overall client satisfaction with:				
• inspectorates effectiveness and professionalism	27	..	..	85%
• access to and relevance of electrical safety seminar programs	24, 27	..	..	..
Cost of electrical safety services per person in Queensland	28	\$3.40	\$3.68	\$3.40
<b>State contribution (\$000)</b>		<b>40,165</b>	<b>44,487</b>	<b>38,582</b>
<b>Other revenue (\$000)</b>		<b>72,090</b>	<b>68,555</b>	<b>69,561</b>
<b>Total cost (\$000)</b>		<b>112,255</b>	<b>113,042</b>	<b>108,143</b>
<b>Service Area: Legal</b>				
<b>Service standards</b>				
<i>Legal services to Government</i>				
Overall client satisfaction with services provided (rating 1-5)		3.57	3.57	3.57
Productivity for chargeable hours		100%	100%	100%
<b>State contribution (\$000)</b>		<b>15,572</b>	<b>20,426</b>	<b>18,844</b>
<b>Other revenue (\$000)</b>		<b>41,896</b>	<b>31,997</b>	<b>36,070</b>
<b>Total cost (\$000)</b>		<b>57,468</b>	<b>52,423</b>	<b>54,914</b>

Department of Justice and Attorney-General	Notes	2012-13 Target/Est.	2012-13 Est. Actual	2013-14 Target/Est.
<b>Service Area: Human rights protection</b>				
<b>Service standards</b>				
<i>Life event registration services</i>				
Average time to register life events (days):				
• births	29	7	6.5	6
• marriages		5	5	5
• deaths		3	3	3
• changes of name	29	15	7	10
Average time to issue life event certificates (days)	29	5	5	4.5
<i>Victims of crime assistance services</i>				
Average length of time (calendar days) for financial assistance				
• interim assessments	30	21	16.1	21
• funeral assessments	31	21	21.5	21
• general assessments	32	90	75.4	90
• general assessments for secondary and related victims	33	180	112.2	150
Percentage of clients satisfied with the overall service:				
• financial assistance	34	70%	84.7%	75%
• LinkUp	34	70%	92%	80%
<i>Guardianship services</i>				
Average time to complete referred investigations (months)	35	5.5	7.6	5.5
<b>State contribution (\$000)</b>		<b>24,611</b>	<b>23,999</b>	<b>24,189</b>
<b>Other revenue (\$000)</b>		<b>14,396</b>	<b>14,020</b>	<b>14,485</b>
<b>Total cost (\$000)</b>		<b>39,007</b>	<b>38,019</b>	<b>38,674</b>

**Service Area: Liquor, gaming and fair trading**

**Service standards**

Proportion of licensing applications and registration services processed within timeframes established in service delivery standards

36 90% 87.5% 90%

Consumer redress facilitated by the Office of Fair Trading

37 \$3 million \$6 million \$3 million

<b>Department of Justice and Attorney-General</b>	<b>Notes</b>	<b>2012-13 Target/Est.</b>	<b>2012-13 Est. Actual</b>	<b>2013-14 Target/Est.</b>
Cost of liquor, gaming and fair trading services per Queenslanders	38	New measure	New measure	\$18.00
<b>State contribution (\$000)</b>		<b>39,959</b>	<b>39,512</b>	<b>75,630</b>
<b>Other revenue (\$000)</b>		<b>41,108</b>	<b>42,987</b>	<b>3,716</b>
<b>Total cost (\$000)</b>		<b>81,067</b>	<b>82,499</b>	<b>79,346</b>

### Service Area: Youth justice

#### Service standards

Percentage of orders supervised in the community that are successfully completed:

• Aboriginal and Torres Strait Islander young people		72%	73%	72%
• Other young people		80%	82%	81%
• All young people		76%	78%	78%

Percentage of completed referrals to the conditional bail program that are successful:

• Aboriginal and Torres Strait Islander young people	39	71%	59%	57%
• Other young people	39	71%	62%	59%
• All young people	39	72%	61%	62%

Percentage of youth justice conferencing participants (including the victim) that are satisfied with the outcome

	40	98%	98%	98%
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Rate per 1,000 young people (aged 10-16 years) in detention:

• Aboriginal and Torres Strait Islander young people	41	3.3	3.7	3.5
• Other young people	41	0.14	0.14	0.14
• All young people	41	0.34	0.37	0.35

Proportion of case plans reviewed within 6 weeks of a young person commencing a youth justice order:

• Sentenced community-based order	42	New measure	New measure	80%
• Sentenced detention order	42	New measure	New measure	80%

<b>State contribution (\$000)</b>		<b>148,037</b>	<b>142,503</b>	<b>143,437</b>
<b>Other revenue (\$000)</b>		<b>644</b>	<b>665</b>	<b>668</b>
<b>Total cost (\$000)</b>		<b>148,681</b>	<b>143,168</b>	<b>144,105</b>

Notes:

1. The court has no control over the number of lodgements. There has been an increase of 12.3% in civil lodgements in 2012-13. This has resulted in a clearance rate of less than 100%.
2. The increase in the criminal jurisdiction of the District Court under the *Civil and Criminal Jurisdiction Reform and Modernisation Amendment Act 2010* has resulted in a reduction in criminal lodgements in the Supreme Court. This has allowed the court to reduce its pending caseload and resulted in a clearance rate greater than 100%.
3. This variance is due to a decrease in the total number of active pending cases while matters greater than 24 months old have remained constant.
4. The court has no control over the number of lodgements. There has been a decrease of 11% in civil lodgements in 2012-13. The court has maintained its finalisation rate, allowing its pending caseload to be reduced and resulting in a clearance rate greater than 100%.
5. This variance is based on a very small number of matters. The progression of matters to finalisation is dependant on the readiness of parties to proceed and is not within the court's control.
6. The court has no control over the number of lodgements. The variance is due to a significant number of lodgements made in Townsville about a particular aspect of liquor licensing law. These matters are unable to be finalised until a determination is made in a test case at the High Court of Australia. Once this occurs, all matters will proceed to finalisation.
7. The target has been revised in 2013-14 after consideration of performance over the past 24 months. The progression of matters to finalisation is dependant on the readiness of parties to proceed and the complexity of the litigation being undertaken. This is not within the court's control. The Magistrates Court achieved a result of 8% in 2011-12. A target of 7.5% is an appropriate stretch target.
8. The target has been revised in 2013-14 after consideration of performance over the past 24 months. The Childrens Court achieved a result of 101.1% in 2011-12. There has been an increase in the proportion of lodgements relating to offence types that are able to be finalised faster. This has resulted in a clearance rate above target. A target of 102% is an appropriate stretch target.
9. The progression of matters to finalisation is dependant on other agencies to provide autopsy, toxicology and police reports. Coroners are required to await outcomes of investigative processes (for example: workplace health and safety investigations) and criminal proceedings before proceeding to inquest.
10. The progression of matters to finalisation is dependant on availability of persons providing expert evidence and the readiness of parties to proceed. This is not within the court's control.
11. The backlog indicator timeframe for this service standard is amended from 2013-14 from 'greater than 12 months' to 'greater than 24 months' because increasing numbers of matters coming before the Land Court are complex and require extensive case management which can often take longer than 24 months.
12. This new service standard has been introduced because there has been a significant increase in mandatory civil law mediations provided to Queensland Civil and Administrative Tribunal (QCAT) clients.
13. This positive result is indicative of the high quality service provided by Dispute Resolution Branch mediators and staff in assisting people to resolve their disputes through the voluntary 12 step mediation model.
14. This positive result is indicative of the high quality service provided by Dispute Resolution Branch mediators and staff in preparing parties for mediation and assisting them to resolve disputes.
15. This positive result is due to streamlining processes and prioritising backlogs in Building, Retail Shop Leases and Minor Civil Disputes lists. This has resulted in a clearance rate greater than 100%. The target has been revised in 2013-14 after consideration of performance.
16. This is a positive result. The client satisfaction survey found that QCAT scored highly in courtesy and respect, prompt response, accessibility and staff knowledge and advice. After consideration of performance, the target has been revised in 2013-14.
17. This new service standard has been introduced to align reporting for private sector industrial relations with the existing performance reporting for the fair and safe work service area. As such, a target estimate of 85% has been selected in line with other fair and safe work client satisfaction service standards.
18. This new service standard has been introduced to align reporting for private sector industrial relations with the existing performance reporting for the fair and safe work service area. A target of \$3.25 has been selected because of the decline in spend over the previous two years and a further 15% reduction from 2012-13 to 2013-14. The actual spend in 2011-12 was \$5.60 and the estimated actual spend in 2012-13 is \$3.41.

19. This positive result is due to the Queensland Industrial Relations Commission's successful conference process, resulting in fewer matters proceeding to a hearing.
20. Improved publishing processes have continued to result in faster publishing of decisions on the Queensland Industrial Relations Commission website.
21. The estimated actual of 85% is based on the result of the 2011-12 survey. The 2012-13 survey will be carried out in April 2013. Results of the 2012-13 survey will be published in the department's 2012-13 annual report.
22. An enforceable undertaking may be proposed as an alternative to legal proceedings. This is a better outcome for worker health and safety and also delivers benefits to industry and the broader community. The number of enforceable undertakings has increased. These are classified as unsuccessful prosecutions. Therefore the target has been revised for 2013-14. The number of unsuccessful prosecutions also increased because a number of prosecutions were withdrawn and then presented to the court again following clarification of the appropriate defendant. This increased the number of withdrawn matters and therefore also contributed to the increase in the number of unsuccessful prosecutions.
23. The description of this service standard has been amended to provide greater clarity. Two surveys are conducted measuring overall client satisfaction with (1) the inspectorate's effectiveness and professionalism and (2) business engagement programs. The surveys are conducted biennially in alternate years.
24. This survey will not be conducted in 2013-14. Therefore no target has been set. The next survey will be conducted in 2014-15.
25. The 2013-14 target has been increased by 5.1% in line with the projected increase in the cost of Workplace Health and Safety Queensland service delivery. This is based on a combination of five yearly average growth in the compensation of employees from the Queensland State Accounts, Queensland's inflation rate and labour force growth.
26. The number of serious electrical incidents have decreased significantly (39 in 2011-12 to 25 in 2012-13), even though the Queensland population increased in 2012-13. This has resulted in a dramatic difference in the rate of serious electrical incidents in 2012-13 as compared to previous years. This is a positive indicator of electrical safety advisory and inspectorate services.
27. The description of this service standard has been amended to provide greater clarity. Two surveys are conducted measuring overall client satisfaction with (1) the inspectorate's effectiveness and professionalism and (2) access to and relevance of electrical safety seminar programs. The surveys are conducted biennially in alternate years.
28. The 2012-13 target was calculated using an estimate of Queensland's population from the Australian Bureau of Statistics. However, following the 2011 Census, Queensland's population was revised and found to have grown by approximately 106,000 people less than was originally thought. Also, a 2.21% increase in the Electrical Safety Office budget occurred in 2012-13 in line with inflation, which was not calculated when the original target was set. These factors resulted in a higher cost of electrical safety services per person for 2012-13.
29. This positive result is due to enhanced resource planning and client communication to minimise follow up. The target has been revised for 2013-14 after consideration of performance.
30. This positive result is due to prioritising interim applications which raise urgent expenses. Victim Assist Queensland is a young agency. As demand for financial assistance increases and applications become more complex, the average number of days to assess will continue to increase. Therefore, targets have not been reduced for 2013-14 but will continue to be monitored.
31. This variance is based on a small number of applications. Completion of assessment is often dependent on the police to provide information. This is outside of Victim Assist Queensland's control.
32. This positive result is due to a redirection of resources to assessment activities. Victim Assist Queensland was only established in 2009. As demand for financial assistance increases and applications become more complex, the average number of days to assess will continue to increase. Therefore, targets have not been reduced for 2013-14 but will continue to be monitored.
33. This positive result is due to a redirection of resources to assessment activities. The target has been revised in 2013-14. Current performance and growing demand for financial assistance have been taken into consideration when setting the 2013-14 target.
34. This positive result is due to enhanced resource planning and customer service practices. An online form has been introduced in 2012-13 to capture client satisfaction. This has resulted in a significant increase in the number of surveys completed and accuracy of results. The target has been revised for 2013-14 after consideration of performance.



35. This variance is due to efforts made to finalise investigations which are highly complex and have been open for a significant period of time. As the measure is an indication of the age of investigations at the time of finalisation, this has resulted in an average completion time greater than target. Timeframes should improve once all dated investigations are finalised.
36. Following the transition of responsibility for the Business Names function to the Commonwealth in 2011-12, the Office of Fair Trading was required to redirect staff resources to the transition process which impacted on overall processing timeliness. The impact continued in 2012-13 due to the complexity of the transition of the business name's register.
37. Redress is the compensation or the in-kind value to address issues a consumer has complained about. The amount of redress can vary significantly as it depends on the nature of complaints on hand. The department has no control over the amount of redress achieved. Redress can be achieved through conciliation, investigations, prosecutions, restitution and from the Property Agents and Motor Dealers Claim Fund.
38. This new efficiency service standard has been introduced to measure the cost of liquor, gaming and fair trading services per Queenslander. The result is calculated by dividing the total cost of delivering liquor, gaming and fair trading services by the estimated residential population figure in Queensland published by the Australian Bureau of Statistics.
39. Strategies have been put in place to divert young people away from being remanded in detention by providing courts with the option of the conditional bail program. The increased use of conditional bail has also seen a higher proportion of unsuccessful completions. Youth Justice Services is examining the factors contributing to non-compliance with bail. This includes analysing factors such as bail duration, bail conditions and interventions delivered within the context of bail programs, and developing a range of operational and policy responses. This work will be incorporated into the *Blueprint for the Future of Youth Justice* currently being developed and expected to be released in 2014.
40. Court referred conferencing was discontinued from 31 January 2013 through legislative changes to the *Youth Justice Act 1992*. However, police referred conferencing continues and victim satisfaction has remained constant.
41. In recent years, the profile of a young offender has changed, with more young people presenting with increasingly complex issues such as drug and alcohol use, poor mental and physical health, low levels of education, exposure to violence during childhood and early adolescence, severe and long-term neglect and family dysfunction. These factors have created increased demand across the youth justice system, including detention.
42. This new service standard has been introduced to measure how efficiently Youth Justice Services meets its statutory responsibility for administering youth justice orders. If case plans are not prepared or reviewed within six weeks, appropriate interventions may not have been identified. Also interventions currently in place may need review to assess whether the particular interventions are appropriate to young people's current circumstances.

## 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 trials that were discontinued or successfully appealed against on a question of law, or ordered to be paid by a presiding judicial officer in relation to an appeal on a question of law. The purpose of the Act is to ensure that participants in the legal system are not financially inconvenienced by the illness of a judge or magistrate, the inability of a jury to reach a conclusion or judicial errors of law.

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

### Financial Assistance to Victims of Crime

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

### Criminal Injuries Compensation

Victims of an indictable offence who incurred physical or mental injury were able to seek compensation from the offender under the *Criminal Code Act 1899* for injuries before 18 December 1995 or the *Criminal Offence Victims Act 1995* (COVA) for injuries incurred on or after 18 December 1995. If the offender was not known or could not be located or if the offender was financially unable to pay the compensation, the victim could apply for an ex-gratia payment of compensation. This legislation was repealed on 1 December 2009. However, this scheme continues to receive applications due to transitional provisions in new legislation which provided for applications to be made to the courts for criminal injury compensation up to 1 February 2010. Outstanding matters not finalised under COVA/Code lodged with the department and the Supreme and District Courts continue to be dealt with under the COVA/Code provisions. It is expected that matters under COVA/Code will be finalised by 30 June 2014.

### Families of Victims of Homicide

COVA provided assistance for the burial or cremation of a person who is a victim of a homicide, payment of certain expenses to family members, and payment of compensation to dependants of the victim. Applications under COVA which were not finalised by 1 December 2009 will continue to be dealt with under the old Act by a team located within the new scheme. There are only five families of victims of homicide matters still proceeding under the COVA Act and it is anticipated that these matters will be finalised by June 2013.

### **Funding for Independent Agencies**

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

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

### **Fair and Safe Work**

The majority of administered revenues collected by Fair and Safe Work are workplace health and safety regulatory fees primarily relating to:

- Construction work notification levy
- Registration of plant and plant designs
- High risk work licenses.

### **Liquor, Gaming and Fair Trading**

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

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

### **PAMDA Claim Fund**

The *Property Agents and Motor Dealers Act 2000* enables consumers to make a claim for compensation if they suffer a financial loss due to certain actions or omissions by a real estate agent, motor dealer, auctioneer or commercial agent. Approximately \$1.5 million is received in administered appropriation each year for the Property Agents and Motor Dealers' Claim Fund to provide redress to consumers who suffer financial loss because a licensee contravenes a claimable offence under the Act. Any unused balance is returned to the Consolidated Fund.

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

## CAPITAL

### Capital program

The department's capital purchases for 2013-14 of \$47 million will primarily be focused on the expansion and refurbishment of the Cleveland Youth Detention Centre, the enhancement, maintenance and upgrade of Youth Justice facilities and the programmed renewal and maintenance of courthouses.

The Cleveland Youth Detention Centre is currently being expanded by 48 beds and will accommodate up to 96 young people on completion. When complete the expansion will enable young females from North Queensland to be detained in a facility closer to their community rather than being transported to the Brisbane Youth Detention Centre at Wacol. The expansion includes the required infrastructure and facilities to enable the delivery of the necessary support, health, education and vocational programs that address offending behaviours and assist young people to re-enter the community.

The construction at Cleveland Youth Detention Centre is being undertaken in two main stages. Stage 1 is substantially complete with the new 48 beds forecast to be operational in the first quarter of 2013-14. Stage 2 construction work will commence in 2013-14 and involves upgrades to the existing accommodation units, construction of female facilities, demolition of superseded buildings and the refurbishment of auxiliary buildings within the current centre perimeter.

### Capital budget statement

Department of Justice and Attorney-General	Notes	2012-13 Budget \$'000	2012-13 Est. Actual \$'000	2013-14 Estimate \$'000
<b>Capital Purchases<sup>1</sup></b>				
Total land, buildings and infrastructure	2, 3	95,435	52,902	38,008
Total plant and equipment		5,869	1,751	2,895
Total other capital		3,785	2,009	6,079
<b>Total Capital Purchases</b>		<b>105,089</b>	<b>56,662</b>	<b>46,982</b>

Notes:

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

Major variations between 2012-13 Budget and 2012-13 Estimated Actual is mainly due to:

2. A revised capital expenditure schedule for the Cleveland Youth Detention Centre - \$19.1 million, savings associated with the construction of the Queen Elizabeth II Courts of Law building - \$15 million and conversion of capital funding to operating funding to meet operational costs associated with the construction of the Queen Elizabeth II Courts of Law building - \$4.5 million.

Major variations between 2012-13 Budget and 2013-14 Estimate is mainly due to:

3. A revised capital expenditure schedule for the Cleveland Youth Detention Centre - \$14.5 million and finalisation of the construction of the Queen Elizabeth II Courts of Law Building - \$46 million, and are offset by a realignment of Youth Justice Facilities projects from 2012-13 to 2013-14.

# BUDGETED FINANCIAL STATEMENTS

## ANALYSIS OF BUDGETED FINANCIAL STATEMENTS

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

### Departmental income statement

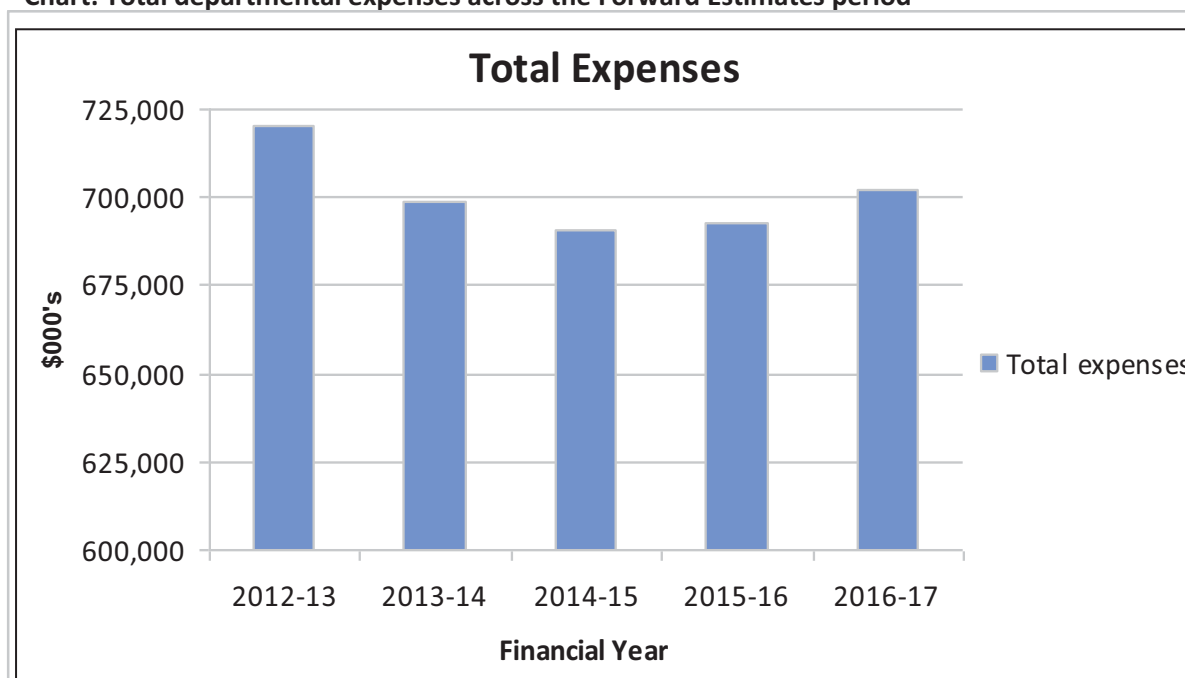
Total expenses are estimated to be \$698.9 million in 2013-14, a decrease of \$27.6 million from the 2012-13 Budget. The decrease primarily relates to the impact on the budget of the first full year of fiscal repair measures announced in the 2012-13 Budget. The reduction also reflects the completion of the Queensland Child Protection Commission of Inquiry.

The department received additional funding for the Queensland Racing Inquiry and the appointment of three new commissioners to the Queensland Industrial Relations Commission.

The department has reprioritised funding to 2013-14 and 2014-15 to expand the youth boot camp trial to three additional locations so that more young people may attend boot camp programs.

The decrease in 2014-15 is mainly due to the completion of the Commissions of Inquiry and the realignment of funding from 2012-13 for one-off projects. The increase in 2015-16 and 2016-17 primarily relates to the provision for enterprise bargaining outcomes.

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



## **Departmental balance sheet**

The department is projecting a net asset position of \$1.521 billion at the end of the 2013-14 financial year. This reflects the department's significant investment in Property, Plant and Equipment (\$1.48 billion) that is primarily courthouse land and buildings distributed across the State.

In 2013-14, the department will spend \$15.9 million on the Cleveland Youth Detention Centre expansion. The department will also ensure that its significant property base is maintained by spending approximately \$21 million on the programmed building renewal and maintenance of courthouses, youth justice facilities.

## INCOME STATEMENT

Department of Justice and Attorney-General	Notes	2012-13 Budget \$'000	2012-13 Est. Act. \$'000	2013-14 Estimate \$'000
<b>Income</b>				
Service revenue	1, 5, 10	519,945	526,099	537,412
User charges	2, 6	95,271	83,296	83,587
Grants and other contributions	7, 11	109,694	109,649	76,969
Other revenue		1,648	1,373	980
Gains on sale/revaluation of property, plant and equipment and investments		..	..	..
<b>Total income</b>		<b>726,558</b>	<b>720,417</b>	<b>698,948</b>
<b>Expenses</b>				
Employee expenses	3, 8, 12	457,530	446,403	421,323
Supplies and services	4, 9	175,818	183,050	181,128
Grants and subsidies		24,078	23,227	27,743
Depreciation and amortisation		66,949	66,289	66,588
Finance/borrowing costs		..	..	..
Other expenses		2,183	1,448	2,166
Losses on sale/revaluation of property, plant and equipment and investments		..	..	..
<b>Total expenses</b>		<b>726,558</b>	<b>720,417</b>	<b>698,948</b>
<b>OPERATING SURPLUS/(DEFICIT)</b>		<b>..</b>	<b>..</b>	<b>..</b>

## STATEMENT OF CHANGES IN EQUITY

Department of Justice and Attorney-General	Notes	2012-13 Budget \$'000	2012-13 Est. Act. \$'000	2013-14 Estimate \$'000
Net effect of the changes in accounting policies and prior year adjustments		..	..	..
Increase/(decrease) in asset revaluation reserve		14,800	(39,050)	28,023
Net amount of all revenue and expense adjustments direct to equity not disclosed above		..	..	..
<b>Net income recognised directly in equity</b>		<b>14,800</b>	<b>(39,050)</b>	<b>28,023</b>
Surplus/(deficit) for the period		..	..	..
<b>Total recognised income and expense for the period</b>		<b>14,800</b>	<b>(39,050)</b>	<b>28,023</b>
Equity injection/(withdrawal)		35,742	(11,644)	(19,671)
Equity adjustments (MoG transfers)	13	..	(13,500)	..
<b>Total movement in equity for period</b>		<b>50,542</b>	<b>(64,194)</b>	<b>8,352</b>

## BALANCE SHEET

Department of Justice and Attorney-General	Notes	2012-13 Budget \$'000	2012-13 Est. Act. \$'000	2013-14 Estimate \$'000
<b>CURRENT ASSETS</b>				
Cash assets	14, 20, 25	36,967	22,933	9,898
Receivables	15	37,809	42,173	39,173
Other financial assets		..	..	..
Inventories		390	323	323
Other		2,845	3,279	3,103
Non-financial assets held for sale		..	..	..
<b>Total current assets</b>		<b>78,011</b>	<b>68,708</b>	<b>52,497</b>
<b>NON-CURRENT ASSETS</b>				
Receivables		..	..	..
Other financial assets		..	..	..
Property, plant and equipment	16, 21, 26	1,576,267	1,471,204	1,479,757
Intangibles		24,670	25,637	25,501
Other		1,564	793	793
<b>Total non-current assets</b>		<b>1,602,501</b>	<b>1,497,634</b>	<b>1,506,051</b>
<b>TOTAL ASSETS</b>		<b>1,680,512</b>	<b>1,566,342</b>	<b>1,558,548</b>
<b>CURRENT LIABILITIES</b>				
Payables	17, 22, 27	47,435	38,078	22,924
Accrued employee benefits		9,748	10,201	10,209
Interest-bearing liabilities and derivatives		..	..	..
Provisions		..	..	..
Other		900	1,792	1,792
<b>Total current liabilities</b>		<b>58,083</b>	<b>50,071</b>	<b>34,925</b>
<b>NON-CURRENT LIABILITIES</b>				
Payables		2,282	3,333	2,333
Accrued employee benefits		149	147	147
Interest-bearing liabilities and derivatives		..	..	..
Provisions		..	..	..
Other		70	70	70
<b>Total non-current liabilities</b>		<b>2,501</b>	<b>3,550</b>	<b>2,550</b>
<b>TOTAL LIABILITIES</b>		<b>60,584</b>	<b>53,621</b>	<b>37,475</b>
<b>NET ASSETS/(LIABILITIES)</b>		<b>1,619,928</b>	<b>1,512,721</b>	<b>1,521,073</b>
<b>EQUITY</b>				
Capital/contributed equity	18, 23, 28	1,022,262	961,381	941,710
Accumulated surplus/(accumulated deficit)		271,509	273,057	273,057
Reserves:				
- Asset revaluation surplus	19, 24, 29	326,157	278,283	306,306
- Other		..	..	..
<b>TOTAL EQUITY</b>		<b>1,619,928</b>	<b>1,512,721</b>	<b>1,521,073</b>



## CASH FLOW STATEMENT

Department of Justice and Attorney-General	Notes	2012-13 Budget \$'000	2012-13 Est. Act. \$'000	2013-14 Estimate \$'000
<b>CASH FLOWS FROM OPERATING ACTIVITIES</b>				
<b>Inflows:</b>				
Service receipts	30, 38, 46	520,012	526,166	537,412
User charges	31, 39	100,923	92,520	89,239
Grants and other contributions	40, 47	105,497	105,452	72,772
Other		13,985	14,962	15,374
<b>Outflows:</b>				
Employee costs	32, 41, 48	(457,522)	(446,395)	(421,315)
Supplies and services	33, 42	(182,836)	(190,068)	(188,149)
Grants and subsidies		(24,078)	(23,227)	(27,743)
Borrowing costs		..	..	..
Other	34, 43, 49	(7,835)	(28,100)	(23,972)
<b>Net cash provided by/(used in) operating activities</b>		<b>68,146</b>	<b>51,310</b>	<b>53,618</b>
<b>CASH FLOWS FROM INVESTING ACTIVITIES</b>				
<b>Inflows:</b>				
Sales of property, plant and equipment		..	..	..
Investments redeemed		..	..	..
Loans and advances redeemed		..	..	..
<b>Outflows:</b>				
Payments for property, plant and equipment and intangibles	35, 44, 50	(105,089)	(56,662)	(46,982)
Payments for investments		..	..	..
Loans and advances made		..	..	..
<b>Net cash provided by/(used in) investing activities</b>		<b>(105,089)</b>	<b>(56,662)</b>	<b>(46,982)</b>
<b>CASH FLOWS FROM FINANCING ACTIVITIES</b>				
<b>Inflows:</b>				
Borrowings		..	..	..
Equity injections	36, 45, 51	82,643	44,027	20,538
<b>Outflows:</b>				
Borrowing redemptions		..	..	..
Finance lease payments		..	..	..
Equity withdrawals	37, 52	(43,725)	(52,495)	(40,209)
<b>Net cash provided by/(used in) financing activities</b>		<b>38,918</b>	<b>(8,468)</b>	<b>(19,671)</b>
<b>Net increase/(decrease) in cash held</b>		<b>1,975</b>	<b>(13,820)</b>	<b>(13,035)</b>
<b>Cash at the beginning of financial year</b>		<b>34,992</b>	<b>36,753</b>	<b>22,933</b>
Cash transfers from restructure		..	..	..
<b>Cash at the end of financial year</b>		<b>36,967</b>	<b>22,933</b>	<b>9,898</b>

## ADMINISTERED INCOME STATEMENT

Department of Justice and Attorney-General	Notes	2012-13 Budget \$'000	2012-13 Est. Act. \$'000	2013-14 Estimate \$'000
<b>Revenues</b>				
Commonwealth grants		..	..	..
Taxes, fees and fines	53, 57, 63	112,437	123,294	116,457
Royalties, property income and other territorial Revenue		..	..	..
Interest		187	437	187
Administered revenue	54, 58, 64	242,449	243,918	292,564
Other	59, 65	56,124	56,839	6,200
<b>Total revenues</b>		<b>411,197</b>	<b>424,488</b>	<b>415,408</b>
<b>Expenses</b>				
Supplies and services		6,260	6,339	4,268
Depreciation and amortisation		..	..	..
Grants and subsidies		197,231	197,775	197,712
Benefit payments		25,530	25,530	25,530
Borrowing costs		..	..	..
Other	55, 60	64,959	66,770	66,520
<b>Total expenses</b>		<b>293,980</b>	<b>296,414</b>	<b>294,030</b>
<b>Net surplus or deficit before transfers to Government</b>		<b>117,217</b>	<b>128,074</b>	<b>121,378</b>
<b>Transfers of administered revenue to Government</b>	56, 61, 66	<b>117,371</b>	<b>128,228</b>	<b>121,378</b>
<b>OPERATING SURPLUS/(DEFICIT)</b>	62, 67	<b>(154)</b>	<b>(154)</b>	<b>..</b>

## ADMINISTERED BALANCE SHEET

Department of Justice and Attorney-General	Notes	2012-13 Budget \$'000	2012-13 Est. Act. \$'000	2013-14 Estimate \$'000
<b>CURRENT ASSETS</b>				
Cash assets		33,961	35,005	35,605
Receivables	68, 74	89,023	95,848	95,248
Inventories		..	..	..
Other	69, 75	23	2,467	2,467
Non-financial assets held for sale		..	..	..
<b>Total current assets</b>		<b>123,007</b>	<b>133,320</b>	<b>133,320</b>
<b>NON-CURRENT ASSETS</b>				
Receivables		..	..	..
Other financial assets		..	..	..
Property, plant and equipment		..	..	..
Intangibles		..	..	..
Other	70, 76, 80	88,753	78,520	76,053
<b>Total non-current assets</b>		<b>88,753</b>	<b>78,520</b>	<b>76,053</b>
<b>TOTAL ADMINISTERED ASSETS</b>		<b>211,760</b>	<b>211,840</b>	<b>209,373</b>
<b>CURRENT LIABILITIES</b>				
Payables	71, 77	8,855	11,270	11,270
Transfers to Government payable		67,862	69,774	69,774
Interest-bearing liabilities		..	..	..
Other	72, 78	18,604	21,737	21,737
<b>Total current liabilities</b>		<b>95,321</b>	<b>102,781</b>	<b>102,781</b>
<b>NON-CURRENT LIABILITIES</b>				
Payables		5,329	6,327	6,327
Interest-bearing liabilities		..	..	..
Other	73, 79, 81	97,206	88,834	86,367
<b>Total non-current liabilities</b>		<b>102,535</b>	<b>95,161</b>	<b>92,694</b>
<b>TOTAL ADMINISTERED LIABILITIES</b>		<b>197,856</b>	<b>197,942</b>	<b>195,475</b>
<b>ADMINISTERED NET ASSETS/(LIABILITIES)</b>		<b>13,904</b>	<b>13,898</b>	<b>13,898</b>
<b>EQUITY</b>				
Capital/Contributed equity		36,519	36,519	36,519
Accumulated surplus/(Accumulated deficit)		(22,615)	(22,621)	(22,621)
Reserves:		..	..	..
- Asset revaluation surplus		..	..	..
- Other		..	..	..
<b>TOTAL ADMINISTERED EQUITY</b>		<b>13,904</b>	<b>13,898</b>	<b>13,898</b>

## ADMINISTERED CASH FLOW STATEMENT

Department of Justice and Attorney-General	Notes	2012-13 Budget \$'000	2012-13 Est. Act. \$'000	2013-14 Estimate \$'000
<b>CASH FLOWS FROM OPERATING ACTIVITIES</b>				
<b>Inflows:</b>				
Administered item receipts	83, 88	243,954	242,533	292,564
Grants and other contributions	84, 89	49,911	50,626	..
Taxes, fees and fines	85, 90	106,295	106,852	110,315
Royalties, property income and other territorial revenues		..	..	..
Other		12,712	12,962	12,699
<b>Outflows:</b>				
Transfers to Government	82, 86, 91	(117,371)	(127,335)	(121,378)
Grants and subsidies		(222,761)	(223,305)	(223,242)
Supplies and services	87, 92	(6,561)	(6,640)	(4,569)
Borrowing costs		..	..	..
Other		(64,228)	(66,039)	(65,789)
<b>Net cash provided by/(used in) operating activities</b>		<b>1,951</b>	<b>(10,346)</b>	<b>600</b>
<b>CASH FLOWS FROM INVESTING ACTIVITIES</b>				
<b>Inflows:</b>				
Sales of property, plant and equipment		..	..	..
Investments redeemed		..	..	..
Loans and advances redeemed		..	..	..
<b>Outflows:</b>				
Payments for property, plant and equipment and intangibles		..	..	..
Payments for investments		..	..	..
Loans and advances made		..	..	..
<b>Net cash provided by/(used in) investing activities</b>		<b>..</b>	<b>..</b>	<b>..</b>
<b>CASH FLOWS FROM FINANCING ACTIVITIES</b>				
<b>Inflows:</b>				
Borrowings		..	..	..
Equity injections		..	..	..
<b>Outflows:</b>				
Borrowing redemptions		..	..	..
Finance lease payments		..	..	..
Equity withdrawals		..	..	..
<b>Net cash provided by/(used in) financing activities</b>		<b>..</b>	<b>..</b>	<b>..</b>
<b>Net increase/(decrease) in cash held</b>		<b>1,951</b>	<b>(10,346)</b>	<b>600</b>
<b>Administered cash at beginning of financial year</b>		<b>32,010</b>	<b>45,351</b>	<b>35,005</b>
Cash transfers from restructure		..	..	..
<b>Administered cash at end of financial year</b>		<b>33,961</b>	<b>35,005</b>	<b>35,605</b>

## EXPLANATION OF VARIANCES IN THE FINANCIAL STATEMENTS

### Income statement

Major variations between 2012-13 Budget and 2012-13 Estimated actual include:

1. The increase primarily reflects funding allocated to the cost of redundancies related to the fiscal repair measures announced in the 2012-13 Budget, installation of low value equipment in the new Queen Elizabeth II Courts of Law building, funding for the Queensland Health Payroll Commission of Inquiry and ongoing funding for appointments to the Queensland Industrial Relations Commission. These increases are partially offset by funding for initiatives realigned to 2013-14 and 2014-15, a revision of the enterprise bargaining provision, and 2012-13 fiscal repair measures.
2. The decrease primarily reflects reduced activities in Crown Law and lower than forecast revenue for the industrial relations compliance services for the private sector on behalf of the Australian Government.
3. The decrease primarily reflects reduced activities in Crown Law, a revision of the enterprise bargaining provision, funding for initiatives realigned to 2013-14 and 2014-15, and a realignment of resources to reflect operational requirements of the department. These decreases are partially offset by the cost of redundancies related to the fiscal repair measures announced in the 2012-13 Budget. At the time of the 2012-13 Budget, the cost of redundancies was held centrally. The decreases are also partially offset by costs of the Queensland Health Payroll Commission of Inquiry and expenses related to appointments to the Queensland Industrial Relations Commission.
4. The increase primarily reflects the installation of low value equipment in the new Queen Elizabeth II Courts of Law building, expenditure for the Queensland Health Payroll Commission of Inquiry and a realignment of resources to reflect operational requirements of the department. These increases are partially offset by savings from 2012-13 fiscal repair measures and reduced activities in Crown Law.

Major variations between 2012-13 Budget and 2013-14 Estimate include:

5. The increase primarily reflects the new financial arrangements for liquor and gaming services, funding for initiatives realigned from 2012-13, additional funding for the Racing Commission of Inquiry and additional funding for appointments to the Queensland Industrial Relations Commission. These are partially offset by the full year impact of fiscal repair measures implemented in 2012-13, completion of election commitment funding for the Child Protection Commission of Inquiry and lower enterprise bargaining provision for 2013-14.
6. The variance primarily reflects reduced activities in Crown Law, the new financial arrangements for liquor and gaming services and completion of the industrial relations compliance services for the private sector.
7. The decrease primarily reflects the new financial arrangements for liquor and gaming services and a lower level of funding received for the Healthy Worker Initiatives.
8. The decrease primarily reflects the full year impact of fiscal repair measures implemented in 2012-13, reduced activities in Crown Law, a realignment of resources to reflect operational requirements of the department and completion of election commitment funding for the Child Protection Commission of Inquiry. This is partially offset by funding for initiatives realigned from 2012-13 and expenses related to appointments to the Queensland Industrial Relations Commission.
9. The increase primarily reflects a realignment of resources to reflect operational requirements of the department and costs for the Racing Commission of Inquiry, partially offset by completion of election commitment funding for the Child Protection Commission of Inquiry and savings for fiscal repair measures announced in 2012-13.

Major variations between 2012-13 Estimated actual and the 2013-14 Estimate include:

10. The increase primarily reflects the new financial arrangements for liquor and gaming services, funding for initiatives realigned from 2012-13, enterprise bargaining provision for 2013-14 and additional funding for the Racing Commission of Inquiry. This is partially offset by the full year impact of fiscal repair measures implemented in 2012-13, funding allocated to the cost of redundancies related to the fiscal repair measures announced in the 2012-13 Budget and completion of funding for Commissions of Inquiry.
11. The decrease primarily reflects the new financial arrangements for liquor and gaming services.
12. The decrease primarily reflects the full year impact of fiscal repair measures implemented in 2012-13, the cost of redundancies related to the fiscal repair measures announced in the 2012-13 Budget and completion of funding for Commissions of Inquiry. This is partially offset by enterprise bargaining provision for 2013-14 and the cost of initiatives realigned from 2012-13.

## Statement of change in equity

13. The amount relates to the transfer of the former Law Courts Complex to the Department of Housing and Public Works (DHPW) and the transfer of the new Queen Elizabeth II Courts of Law from DHPW.

## Balance sheet

Major variations between 2012-13 Budget and 2012-13 Estimated actual include:

14. The decrease in the cash balance primarily reflects payments to DHPW for the new Queen Elizabeth II Courts of Law building.
15. The increase primarily reflects a higher than projected opening balance.
16. The decrease primarily reflects the change in property, plant and equipment values as a result of the annual revaluation in accordance with accounting policies, a revised capital funding schedule for the Cleveland Youth Justice Detention Centre project and lower than forecast construction costs of the new Queen Elizabeth II Courts of Law building. The reduction also reflects the transfer of the former Law Courts Complex to DHPW and the transfer of the new Queen Elizabeth II Courts of Law from DHPW.
17. The decrease primarily reflects payments to DHPW for the new Queen Elizabeth II Courts of Law building, partially offset by recognition of money owing to the Department of Communities, Child Safety and Disability Services (DCCSDS) relating to the 2011-12 machinery-of-Government changes.
18. The decrease primarily reflects a revised capital funding schedule for the Cleveland Youth Justice Detention Centre project and lower than forecast construction costs of the new Queen Elizabeth II Courts of Law building. The reduction also reflects the transfer of the former Law Courts Complex to DHPW and the transfer of the new Queen Elizabeth II Courts of Law from DHPW.
19. The decrease reflects a revised revaluation of property, plant and equipment in accordance with accounting policies.

Major variations between 2012-13 Budget and 2013-14 Estimate include:

20. The decrease in the cash balance primarily reflects payments to DCCSDS following the finalisation of machinery-of-Government changes announced in 2011-12 and payments to DHPW for the new Queen Elizabeth II Courts of Law building.
21. The decrease primarily reflects annual depreciation for property, plant and equipment, lower than forecast construction costs of the new Queen Elizabeth II Courts of Law building, the transfer of the former Law Courts Complex to DHPW and the transfer of the new Queen Elizabeth II Courts of Law from DHPW, and the change in property, plant and equipment values as a result of the annual revaluation in accordance with accounting policies.
22. The decrease primarily reflects payments to DCCSDS following the finalisation of machinery-of-Government changes announced in 2011-12 and payments to DHPW for the new Queen Elizabeth II Courts of Law building.
23. The decrease primarily reflects annual depreciation for property, lower construction costs of the new Queen Elizabeth II Courts of Law building and the transfer of the former Law Courts Complex to DHPW and the transfer of the new Queen Elizabeth II Courts of Law from DHPW.
24. The decrease reflects the annual revaluation of property, plant and equipment in accordance with accounting policies.

Major variations between 2012-13 Estimated actual and the 2013-14 Estimate include:

25. The decrease in the cash balance primarily reflects payments to DCCSDS following the finalisation of machinery-of-Government changes announced in 2011-12.
26. The increase primarily reflects the capital investment for the Cleveland Youth Justice Detention Centre project and the change in property, plant and equipment values as a result of the annual revaluation in accordance with accounting policies, partially offset by the annual depreciation for property.
27. The decrease reflects payments to DCCSDS following the finalisation of machinery-of-Government changes announced in 2011-12.
28. The decrease primarily reflects annual depreciation for property partially offset by the capital investment for the Cleveland Youth Justice Detention Centre project.
29. The increase reflects the annual revaluation of property, plant and equipment in accordance with accounting policies.

## Cash flow statement

Major variations between 2012-13 Budget and 2012-13 Estimated actual include:

30. The increase primarily reflects funding allocated to the cost of redundancies related to the fiscal repair measures announced in the 2012-13 Budget, installation of low value equipment in the new Queen Elizabeth II Courts of Law building, funding for the Queensland Health Payroll Commission of Inquiry and ongoing funding for appointments to the Queensland Industrial Relations Commission. This is partially offset by funding for initiatives realigned to 2013-14 and 2014-15, a revision of funding allocated to the enterprise bargaining provision, and 2012-13 fiscal repair measures.
31. The decrease primarily reflects reduced activities in Crown Law and lower than forecast revenues for the industrial relations compliance services for the private sector on behalf of the Australian Government.
32. The decrease primarily reflects reduced activities in Crown Law, a revision of the enterprise bargaining provision, funding for initiatives realigned to 2013-14 and 2014-15, and a realignment of resources to reflect operational requirements of the department. These decreases are partially offset by the cost of redundancies related to the fiscal repair measures announced in the 2012-13 Budget. At the time of the 2012-13 Budget, the cost of redundancies was held centrally. The decreases are also partially offset by costs of the Queensland Health Payroll Commission of Inquiry and expenses related to appointments to the Queensland Industrial Relations Commission.
33. The increase primarily reflects the installation of low value equipment in the new Queen Elizabeth II Courts of Law building, expenditure for the Queensland Health Payroll Commission of Inquiry and a realignment of resources to reflect operational requirements of the department. These increases are partially offset by savings from 2012-13 fiscal repair measures and reduced activities in Crown Law.
34. The increase primarily reflects payments to DHPW for the new Queen Elizabeth II Courts of Law building.
35. The decrease primarily reflects a revised capital funding schedule for the Cleveland Youth Justice Detention Centre project and lower than forecast construction costs of the new Queen Elizabeth II Courts of Law building.
36. The decrease primarily reflects a revised capital funding schedule for the Cleveland Youth Justice Detention Centre project and lower than forecast construction costs of the new Queen Elizabeth II Courts of Law building.
37. The increase primarily reflects a revised capital funding schedule for capital projects realigned to 2013-14.

Major variations between 2012-13 Budget and 2013-14 Estimate include:

38. The increase primarily reflects the new financial arrangements for liquor and gaming services, funding for initiatives realigned from 2012-13, additional funding for the Racing Commission of Inquiry and additional funding for appointments to the Queensland Industrial Relations Commission. These are partially offset by the full year impact of fiscal repair measures implemented in 2012-13, completion of election commitment funding for the Child Protection Commission of Inquiry and a lower enterprise bargaining provision for 2013-14.
39. The variance primarily reflects reduced activities in Crown Law, the new financial arrangements for liquor and gaming services and completion of the industrial relations compliance services for the private sector.
40. The decrease primarily reflects the new financial arrangements for liquor and gaming services and a lower level of funding received for the Healthy Worker Initiatives.
41. The decrease primarily reflects the full year impact of fiscal repair measures implemented in 2012-13, reduced activities in Crown Law, a realignment of resources to reflect operational requirements of the department and completion of election commitment funding for the Child Protection Commission of Inquiry. This is partially offset by the costs of initiatives realigned from 2012-13 and expenses related to appointments to the Queensland Industrial Relations Commission.
42. The increase primarily reflects a realignment of resources to reflect operational requirements of the department and costs for the Racing Commission of Inquiry. This is partially offset by the completion of election commitment funding for the Child Protection Commission of Inquiry and savings from 2012-13 fiscal repair measures.
43. The increase primarily reflects payments to DCCSDS following the finalisation of machinery-of-Government changes announced in 2011-12 and payments to DHPW for the new Queen Elizabeth II Courts of Law building.

44. The decrease primarily reflects the completion of the new Queen Elizabeth II Courts of Law building and revised capital funding schedule for the Cleveland Youth Justice Detention Centre project.
45. The decrease primarily reflects the completion of the new Queen Elizabeth II Courts of Law building and revised capital funding schedule for the Cleveland Youth Justice Detention Centre project.

Major variations between 2012-13 Estimated actual and the 2013-14 Estimate include:

46. The increase primarily reflects the new financial arrangements for liquor and gaming services, funding for initiatives realigned from 2012-13, enterprise bargaining provision for 2013-14 and additional funding for the Racing Commission of Inquiry. These are partially offset by the full year impact of fiscal repair measures implemented in 2012-13, funding allocated to the cost of redundancies related to the 2012-13 fiscal repair measures and the completion of funding for the Commissions of Inquiry.
47. The decrease primarily reflects the new financial arrangements for liquor and gaming services.
48. The decrease primarily reflects the full year impact of fiscal repair measures implemented in 2012-13, cost of redundancies related to the 2012-13 fiscal repair measures and completion of funding for the Commissions of Inquiry. This is partially offset by enterprise bargaining provision for 2013-14 and the cost of initiatives realigned from 2012-13.
49. The decrease primarily reflects payments to DCCSDS in relation to machinery-of-Government changes announced in 2011-12.
50. The decrease primarily reflects completion of the new Queen Elizabeth II Courts of Law building.
51. The decrease primarily reflects completion of the new Queen Elizabeth II Courts of Law building.
52. The decrease primarily reflects a revised capital funding schedule for capital projects realigned to 2013-14.

### **Administered income statement**

Major variations between 2012-13 Budget and 2012-13 Estimated actual include:

53. The increase primarily reflects higher than forecast Construction Work Notification fees.
54. The variance reflects the annual increase to judicial remuneration and allowances.
55. The variance reflects the annual increase to judicial remuneration and allowances.
56. The increase primarily reflects higher than forecast Construction Work Notification fees.

Major variations between 2012-13 Budget and 2013-14 Estimate include:

57. The increase primarily reflects indexation for taxes, fees and fines.
58. The increase primarily reflects the new financial arrangements for liquor and gaming services and an increase in judicial remuneration and allowances.
59. The decrease primarily reflects the new financial arrangements for liquor and gaming services.
60. The variance reflects the annual increase to judicial remuneration and allowances.
61. The increase primarily reflects indexation for taxes, fees and fines.
62. The deficit in 2012-13 reflects the contribution to annual maintenance and support costs for Queensland Treasury and Trade's Grants Management System. The balanced operating result in 2013-14 reflects the new financial arrangements for liquor and gaming services.

Major variations between 2012-13 Estimated actual and the 2013-14 Estimate include:

63. The decrease primarily reflects Construction Work Notification fees partially offset by indexation for taxes, fees and fines.
64. The increase primarily reflects the new financial arrangements for liquor and gaming services.
65. The decrease primarily reflects the new financial arrangements for liquor and gaming services.
66. The decrease primarily reflects Construction Work Notification fees partially offset by indexation for taxes, fees and fines.
67. The deficit in 2012-13 reflects the contribution to annual maintenance and support costs for Queensland Treasury and Trade's Grants Management System. The balanced operating result in 2013-14 reflects the new financial arrangements for liquor and gaming services.

### **Administered balance sheet**

Major variations between 2012-13 Budget and 2012-13 Estimated actual include:

68. The increase primarily reflects Construction Notification fees and the recognition of funding required to meet future liabilities in respect of victims of crime financial assistance and compensation schemes and judicial long leave, partially offset by a lower than projected opening balance.



- 69. The increase reflects adjustments to the split between current and non-current prepaid casino licences and rent.
- 70. The decrease reflects adjustments to the split between current and non-current prepaid casino licences and rent, and the annual recognition of revenue earned for casino licences and rent.
- 71. The increase primarily reflects higher than projected opening balance.
- 72. The increase reflects adjustments to the split between current and non-current prepaid casino licences and rent.
- 73. The decrease reflects adjustments to the split between current and non-current prepaid casino licences and rent, and the annual recognition of revenue earned for casino licences and rent.

Major variations between 2012-13 Budget and 2013-14 Estimate include:

- 74. The increase primarily reflects Construction Notification fees and the recognition of funding required to meet future liabilities in respect of victims of crime financial assistance and compensation schemes and judicial long leave, partially offset by a lower than projected opening balance.
- 75. The increase reflects adjustments to the split between current and non-current prepaid casino licences and rent.
- 76. The decrease reflects adjustments to the split between current and non-current prepaid casino licences and rent, and the annual recognition of revenue earned for casino licences and rent.
- 77. The increase primarily reflects a higher than projected opening balance.
- 78. The increase reflects adjustments to the split between current and non-current prepaid casino licences and rent.
- 79. The decrease reflects adjustments to the split between current and non-current prepaid casino licences and rent, and the annual recognition of revenue earned for casino licences and rent.

Major variations between 2012-13 Estimated actual and the 2013-14 Estimate include:

- 80. The decrease reflects adjustments to the annual recognition of revenue earned for casino licences and rent.
- 81. The decrease reflects adjustments to the annual recognition of revenue earned for casino licences and rent.

### **Administered cash flow statement**

Major variations between 2012-13 Budget and 2012-13 Estimated actual include:

- 82. The increase primarily reflects the transfer of prior years' fees and charges revenue.

Major variations between 2012-13 Budget and 2013-14 Estimate include:

- 83. The increase primarily reflects the new financial arrangements for liquor and gaming services.
- 84. The decrease primarily reflects the new financial arrangements for liquor and gaming services.
- 85. The increase primarily reflects indexation for taxes, fees and fines.
- 86. The increase primarily reflects indexation for taxes, fees and fines.
- 87. The decrease primarily reflects the new financial arrangements for liquor and gaming services.

Major variations between 2012-13 Estimated actual and the 2013-14 Estimate include:

- 88. The increase primarily reflects the new financial arrangements for liquor and gaming services.
- 89. The decrease primarily reflects the new financial arrangements for liquor and gaming services.
- 90. The increase primarily reflects indexation for taxes, fees and fines.
- 91. The decrease primarily reflects the transfer of prior years' fees and charges revenue, partially offset by indexation for taxes, fees and fines.
- 92. The decrease primarily reflects the new financial arrangements for liquor and gaming services.



# STATUTORY BODIES

## ANTI-DISCRIMINATION COMMISSION QUEENSLAND

### AGENCY 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.

### Strategic direction

The ADCQ's main services include:

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

Objectives for the immediate future are to:

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

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

### RESOURCES AND PERFORMANCE

The ADCQ performed strongly throughout the 2012-13 financial year, meeting or exceeding the majority of performance targets across core service delivery areas. Highlights include:

- Schools Project - developing and trialling new rights and responsibilities resources for students in their senior years at school to help prepare them for the workforce
- Small Business Project - developing a new suite of practical resources for small businesses
- resolving 57% of accepted complaints and finalising 91% within six months
- delivering training to over 3,500 people - over 14,400 people trained in the last three years
- over 450 visits to community groups - exceeding target by 20%
- launching a new website and telecommunications system to increase reach into the community and deliver services using web based technology and social media.

During 2013-14 the ADCQ will focus on refining resources for schools and enhancing services to the business community through the increased use of online services.

## STATEMENTS

### Staffing

Anti-Discrimination Commission Queensland	Notes	2012-13 Budget	2012-13 Est. Actual	2013-14 Estimate
	1	34	34	34

Note:

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

### Performance Statement

To improve accountability for performance, service standards for the 2013-14 State Budget will only present measures that relate to the efficiency or effectiveness of services delivered. Measures of input and/or activity which do not demonstrate the effectiveness or efficiency of the agency's services have been discontinued. Discontinued measures that remain relevant to the agency's services will continue to be publicly available through alternative communication channels. For details on measures which are being discontinued and where this information may be accessed in the future, please refer to the 2013-14 Budget website at [www.budget.qld.gov.au](http://www.budget.qld.gov.au).

Anti-Discrimination Commission Queensland	Notes	2012-13 Target/Est.	2012-13 Est. Actual	2013-14 Target/Est.
<b>Service standards</b>				
Percentage of accepted complaints resolved by conciliation		55%	57%	55%
Percentage of clients satisfied with complaint handling service measured via client survey		85%	89%	85%
Percentage of clients satisfied with training sessions measured via client survey	1	90%	99%	95%
Percentage of accepted complaints referred to the Tribunal		25%	22%	25%
Percentage of complaints where time from acceptance notice to complaint being closed is:	2, 3			
• within three months		60%	76%	60%
• within six months		20%	15%	20%
• within nine months		10%	4%	10%
• within 12 months		5%	3%	5%
• over 12 months		5%	2%	5%

Notes:

1. This is a positive result. The client satisfaction survey found that ADCQ scored highly in training relevance and delivery. After consideration of performance, the target has been revised in 2013-14.
2. This measure was previously included under Other measures. It is included as a Service standard as it is a measure of efficiency and a part of ADCQ's core business/services delivered.
3. This variance is due to greater stability in staffing levels. This has resulted in improved management of complaint files and reduced timeframes.

## INCOME STATEMENT

Anti-Discrimination Commission Queensland	Notes	2012-13 Budget \$'000	2012-13 Est. Act. \$'000	2013-14 Estimate \$'000
<b>Income</b>				
User charges		197	197	203
Grants and other contributions		5,038	4,970	5,039
Other revenue		81	81	81
Gains on sale/revaluation of property, plant and equipment and investments		..	..	..
<b>Total income</b>		<b>5,316</b>	<b>5,248</b>	<b>5,323</b>
<b>Expenses</b>				
Employee expenses		3,599	3,346	3,575
Supplies and services	1, 2	1,429	1,585	1,423
Grants and subsidies		10	10	10
Depreciation and amortisation		254	279	287
Finance/borrowing costs		..	..	..
Other expenses		24	28	28
Losses on sale/revaluation of property, plant and equipment and investments		..	..	..
<b>Total expenses</b>		<b>5,316</b>	<b>5,248</b>	<b>5,323</b>
<b>OPERATING SURPLUS/(DEFICIT)</b>		<b>..</b>	<b>..</b>	<b>..</b>

## STATEMENT OF CHANGES IN EQUITY

Anti-Discrimination Commission Queensland	Notes	2012-13 Budget \$'000	2012-13 Est. Act. \$'000	2013-14 Estimate \$'000
Net effect of the changes in accounting policies and prior year adjustments		..	..	..
Increase/(decrease) in asset revaluation reserve		..	..	..
Net amount of all revenue and expense adjustments direct to equity not disclosed above		..	..	..
<b>Net income recognised directly in equity</b>		<b>..</b>	<b>..</b>	<b>..</b>
Surplus/(deficit) for the period		..	..	..
<b>Total recognised income and expense for the period</b>		<b>..</b>	<b>..</b>	<b>..</b>
Equity injection/(withdrawal)		..	..	..
Equity adjustments (MoG transfers)		..	..	..
<b>Total movement in equity for period</b>		<b>..</b>	<b>..</b>	<b>..</b>

## BALANCE SHEET

Anti-Discrimination Commission Queensland	Notes	2012-13 Budget \$'000	2012-13 Est. Act. \$'000	2013-14 Estimate \$'000
<b>CURRENT ASSETS</b>				
Cash assets	3, 5	998	812	979
Receivables		76	63	63
Other financial assets		..	..	..
Inventories		50	48	48
Other		27	38	38
Non-financial assets held for sale		..	..	..
<b>Total current assets</b>		<b>1,151</b>	<b>961</b>	<b>1,128</b>
<b>NON-CURRENT ASSETS</b>				
Receivables		..	..	..
Other financial assets		..	..	..
Property, plant and equipment	3	1,118	1,236	1,027
Intangibles	3	304	352	304
Other		..	..	..
<b>Total non-current assets</b>		<b>1,422</b>	<b>1,588</b>	<b>1,331</b>
<b>TOTAL ASSETS</b>		<b>2,573</b>	<b>2,549</b>	<b>2,459</b>
<b>CURRENT LIABILITIES</b>				
Payables		172	206	206
Accrued employee benefits	4	293	189	189
Interest-bearing liabilities and derivatives		..	..	..
Provisions		..	..	..
Other		97	97	97
<b>Total current liabilities</b>		<b>562</b>	<b>492</b>	<b>492</b>
<b>NON-CURRENT LIABILITIES</b>				
Payables		429	428	338
Accrued employee benefits		65	88	88
Interest-bearing liabilities and derivatives		..	..	..
Provisions		..	..	..
Other		..	..	..
<b>Total non-current liabilities</b>		<b>494</b>	<b>516</b>	<b>426</b>
<b>TOTAL LIABILITIES</b>		<b>1,056</b>	<b>1,008</b>	<b>918</b>
<b>NET ASSETS/(LIABILITIES)</b>		<b>1,517</b>	<b>1,541</b>	<b>1,541</b>
<b>EQUITY</b>				
Capital/contributed equity		338	338	338
Accumulated surplus/(accumulated deficit)		1,179	1,203	1,203
Reserves:				
- Asset revaluation surplus		..	..	..
- Other (specify)		..	..	..
<b>TOTAL EQUITY</b>		<b>1,517</b>	<b>1,541</b>	<b>1,541</b>

## CASH FLOW STATEMENT

Anti-Discrimination Commission Queensland	Notes	2012-13 Budget \$'000	2012-13 Est. Act. \$'000	2013-14 Estimate \$'000
<b>CASH FLOWS FROM OPERATING ACTIVITIES</b>				
<b>Inflows:</b>				
User charges		197	197	203
Grants and other contributions		5,038	4,970	5,039
Other		81	81	81
<b>Outflows:</b>				
Employee costs		(3,599)	(3,346)	(3,575)
Supplies and services	6, 8	(1,429)	(1,585)	(1,423)
Grants and subsidies		(10)	(10)	(10)
Borrowing costs		..	..	..
Other		(114)	(118)	(118)
<b>Net cash provided by/(used in) operating activities</b>		<b>164</b>	<b>189</b>	<b>197</b>
<b>CASH FLOWS FROM INVESTING ACTIVITIES</b>				
<b>Inflows:</b>				
Sales of property, plant and equipment		..	..	..
Investments redeemed		..	..	..
Loans and advances redeemed		..	..	..
<b>Outflows:</b>				
Payments for property, plant and equipment and intangibles	7, 9	(30)	(219)	(30)
Payments for investments		..	..	..
Loans and advances made		..	..	..
<b>Net cash provided by/(used in) investing activities</b>		<b>(30)</b>	<b>(219)</b>	<b>(30)</b>
<b>CASH FLOWS FROM FINANCING ACTIVITIES</b>				
<b>Inflows:</b>				
Borrowings		..	..	..
Equity injections		..	..	..
<b>Outflows:</b>				
Borrowing redemptions		..	..	..
Finance lease payments		..	..	..
Equity withdrawals		..	..	..
<b>Net cash provided by/(used in) financing activities</b>		<b>..</b>	<b>..</b>	<b>..</b>
<b>Net increase/(decrease) in cash held</b>		<b>134</b>	<b>(30)</b>	<b>167</b>
<b>Cash at the beginning of financial year</b>		<b>864</b>	<b>842</b>	<b>812</b>
Cash transfers from restructure		..	..	..
<b>Cash at the end of financial year</b>		<b>998</b>	<b>812</b>	<b>979</b>

## **EXPLANATION OF VARIANCES IN THE FINANCIAL STATEMENTS**

### **Income statement**

Major variations between 2012-13 Budget and 2012-13 Estimated actual include:

1. Increase relates to costs of an independent operational review of the commission and purchase of new telecommunications systems.

Major variations between 2012-13 Estimated actual and the 2013-14 Estimate include:

2. Decrease reflects return to normal levels after one off investments in an independent operational review of the commission and new telecommunications systems.

### **Balance sheet**

Major variations between 2012-13 Budget and 2012-13 Estimated actual include:

3. Cash has been used to fund the creation of a new website and network enhancements.
4. Payment of leave balances to staff on extended leave.

Major variations between 2012-13 Estimated actual and the 2013-14 Estimate include:

5. Investment in asset creation returning to normal levels.

### **Cash flow statement**

Major variations between 2012-13 Budget and 2012-13 Estimated actual include:

6. Increase relates to costs of an independent operational review of the commission and purchase of new telecommunications systems.
7. Cash has been used to fund the creation of a new website and network enhancements.

Major variations between 2012-13 Estimated actual and the 2013-14 Estimate include:

8. Decrease reflects return to normal levels after one off investments in an independent operational review of the commission and new telecommunications systems.
9. Investment in asset creation returning to normal levels.



# CRIME AND MISCONDUCT COMMISSION

## AGENCY OVERVIEW

### Strategic direction

The Crime and Misconduct Commission (CMC) is an independent specialist agency established under the *Crime and Misconduct Act 2001* to combat major crime and promote public sector integrity.

The CMC's 2013-17 strategic plan has the following objectives:

- reduced impact of major crime in Queensland
- a trustworthy public sector
- an effective witness protection service
- an organisation of high public value.

In pursuing these objectives, the CMC makes a unique contribution to keeping our children safe; our institutions, politicians and public officials ethical and accountable; our police honest; and our communities as free as possible of corruption and major crime. These activities support the Government's objectives for the community, and contribute directly to the objectives to restore accountability in government and revitalise frontline services.

## RESOURCES AND PERFORMANCE

During 2012-13 the CMC:

- restrained assets to the value of \$15.6 million and forfeited \$4.7 million to the State
- closed down two high threat organised crime networks resulting in 212 charges against 30 persons and the seizure of drugs with a street value of \$0.61 million and property to the value of \$0.34 million
- finalised 11 criminal paedophilia investigations resulting in 303 charges against 12 persons, including two persons charged with new commonwealth aggravating networking offences
- held 145 days of hearings to progress major crime investigations across Queensland
- developed 143 recommendations for improvements from three assessments of Government department integrity systems
- released a public report on 20 December 2012 regarding political donations legislation which showed Queensland's position in relation to other jurisdictions

Also during 2012-13:

- in August 2012, the CMC's consideration of the report by the Honourable John Jerrard QC found no evidence of criminal or official misconduct by Wivenhoe Dam flood engineers
- an independent report by Mr Richard Chesterman QC into alleged medical misconduct matters was tabled by the Parliamentary Crime and Misconduct Committee (PCMC) on 23 July 2012.

In 2013-14 the priorities for the CMC are to:

- gain maximum impact from proceeds of crime activity consistent with available resources
- target and prevent major crime in our highest threat illicit drug market
- respond to changes to the police complaints, discipline and misconduct system and other external initiatives, including the recommendations from the PCMC's Inquiry report 90 of April 2013 and government approved recommendations from the report of 28 March 2013 prepared by the advisory panel reviewing the *Crime and Misconduct Act 2001*.

## STATEMENTS

### Staffing<sup>1</sup>

Crime and Misconduct Commission	Notes	2012-13 Budget	2012-13 Est. Actual	2013-14 Estimate
Crime Fighting and Prevention Services		..	109	109
Public Sector Integrity Services		..	142	142
Witness Protection Services		..	67	69
<b>TOTAL</b>	2,3	<b>350</b>	<b>318</b>	<b>320</b>

#### Notes:

1. Permanent position full-time equivalents (FTEs) as at 30 June 2013 inclusive of other corporate services.
2. A breakdown by Service Area was not provided in 2012-13.
3. The variance is the result of the realignment of the CMC's establishment to its budget resulting in the abolition of permanent full-time equivalent positions.

### Performance Statement

To improve accountability for performance, service standards for the 2013-14 State Budget will only present measures that relate to the efficiency or effectiveness of services delivered. Measures of input and/or activity which do not demonstrate the effectiveness or efficiency of the agency's services have been discontinued. Discontinued measures that remain relevant to the agency's services will continue to be publicly available through alternative communication channels. For details on measures which are being discontinued and where this information may be accessed in the future, please refer to the 2013-14 Budget website at [www.budget.qld.gov.au](http://www.budget.qld.gov.au).

Crime and Misconduct Commission	Notes	2012-13 Target/Est.	2012-13 Est. Actual	2013-14 Target/Est.
<b>Service Area: Crime Fighting and Prevention</b>				
<b>Service standards</b>				
Percentage of targeted criminal entities which are disrupted as a result of CMC crime investigations	1	95%	95%	95%
Net value of criminal proceeds restrained (\$'000)		18,000	17,500	18,000
Net value of assets forfeited (\$'000)	2	7,000	17,000	7,000
Percentage of coercive hearings which add value to major crime investigations		95%	95%	95%
<b>Service Area: Public Sector Integrity</b>				
<b>Service standards</b>				
Percentage of recommendations to agencies accepted		85%	90%	85%
Percentage of investigated matters finalised within 12 months	3	80%	80%	85%
Median days to finalise a review matter	4	20	15	15

<b>Crime and Misconduct Commission</b>	<b>Notes</b>	<b>2012-13 Target/Est.</b>	<b>2012-13 Est. Actual</b>	<b>2013-14 Target/Est.</b>
<b>Service Area: Witness Protection</b>				
<b>Service standards</b>				
Median time to conduct initial witness protection assessment		New measure	New measure	48 hours

Notes:

1. A successful outcome may include a criminal charge, and/or the restraint or seizure of assets.
2. The Morehu-Barlow matter is expected to be resolved by way of court order prior to 30 June 2013. This matter is valued at \$12.1 million.
3. In 2013-14, new strategies will be developed to improve the timeliness of our misconduct investigations.
4. The CMC continues to ensure that our reviews of matters dealt with by public sector agencies are conducted in a timely and appropriate manner.

## INCOME STATEMENT

Crime and Misconduct Commission	Notes	2012-13 Budget \$'000	2012-13 Est. Act. \$'000	2013-14 Estimate \$'000
<b>Income</b>				
User charges		..	..	..
Grants and other contributions	1, 4, 8	49,204	49,668	48,801
Other revenue		743	669	705
Gains on sale/revaluation of property, plant and equipment and investments		90	90	90
<b>Total income</b>		<b>50,037</b>	<b>50,427</b>	<b>49,596</b>
<b>Expenses</b>				
Employee expenses	5, 9	35,920	35,936	35,569
Supplies and services	2, 6	11,619	11,389	11,348
Grants and subsidies		..	..	..
Depreciation and amortisation	3, 7	2,411	2,583	2,551
Finance/borrowing costs		..	37	40
Other expenses		85	108	86
Losses on sale/revaluation of property, plant and equipment and investments		2	3	2
<b>Total expenses</b>		<b>50,037</b>	<b>50,056</b>	<b>49,596</b>
<b>OPERATING SURPLUS/(DEFICIT)</b>		<b>..</b>	<b>371</b>	<b>..</b>

## STATEMENT OF CHANGES IN EQUITY

Crime and Misconduct Commission	Notes	2012-13 Budget \$'000	2012-13 Est. Act. \$'000	2013-14 Estimate \$'000
Net effect of the changes in accounting policies and prior year adjustments		..	..	..
Increase/(decrease) in asset revaluation reserve		..	..	..
Net amount of all revenue and expense adjustments direct to equity not disclosed above		..	..	..
<b>Net income recognised directly in equity</b>		<b>..</b>	<b>..</b>	<b>..</b>
Surplus/(deficit) for the period	10	..	371	..
<b>Total recognised income and expense for the period</b>		<b>..</b>	<b>371</b>	<b>..</b>
Equity injection/(withdrawal)	11	(1,351)	(1,351)	..
Equity adjustments (MoG transfers)		..	..	..
<b>Total movement in equity for period</b>		<b>(1,351)</b>	<b>(980)</b>	<b>..</b>

## BALANCE SHEET

Crime and Misconduct Commission	Notes	2012-13 Budget \$'000	2012-13 Est. Act. \$'000	2013-14 Estimate \$'000
<b>CURRENT ASSETS</b>				
Cash assets	12, 16, 19	9,836	9,260	10,151
Receivables	13	620	945	845
Other financial assets		..	..	..
Inventories		..	..	..
Other		606	532	582
Non-financial assets held for sale		..	..	..
<b>Total current assets</b>		<b>11,062</b>	<b>10,737</b>	<b>11,578</b>
<b>NON-CURRENT ASSETS</b>				
Receivables		..	..	..
Other financial assets		..	..	..
Property, plant and equipment	14, 20	13,166	13,705	12,267
Intangibles		460	513	400
Other		55	36	36
<b>Total non-current assets</b>		<b>13,681</b>	<b>14,254</b>	<b>12,703</b>
<b>TOTAL ASSETS</b>		<b>24,743</b>	<b>24,991</b>	<b>24,281</b>
<b>CURRENT LIABILITIES</b>				
Payables		2,908	2,878	2,878
Accrued employee benefits	15, 17	2,353	1,920	1,570
Interest-bearing liabilities and derivatives		..	..	..
Provisions		..	..	..
Other		312	309	309
<b>Total current liabilities</b>		<b>5,573</b>	<b>5,107</b>	<b>4,757</b>
<b>NON-CURRENT LIABILITIES</b>				
Payables		..	..	..
Accrued employee benefits		814	728	728
Interest-bearing liabilities and derivatives		..	..	..
Provisions	14	1,394	1,927	1,964
Other	18, 21	2,826	2,820	2,423
<b>Total non-current liabilities</b>		<b>5,034</b>	<b>5,475</b>	<b>5,115</b>
<b>TOTAL LIABILITIES</b>		<b>10,607</b>	<b>10,582</b>	<b>9,872</b>
<b>NET ASSETS/(LIABILITIES)</b>		<b>14,136</b>	<b>14,409</b>	<b>14,409</b>
<b>EQUITY</b>				
Capital/contributed equity		12,220	12,220	12,220
Accumulated surplus/(accumulated deficit)		1,916	2,181	2,181
Reserves:				
- Asset revaluation surplus		..	8	8
- Other (specify)		..	..	..
<b>TOTAL EQUITY</b>		<b>14,136</b>	<b>14,409</b>	<b>14,409</b>

## CASH FLOW STATEMENT

Crime and Misconduct Commission	Notes	2012-13 Budget \$'000	2012-13 Est. Act. \$'000	2013-14 Estimate \$'000
<b>CASH FLOWS FROM OPERATING ACTIVITIES</b>				
<b>Inflows:</b>				
User charges		..	..	..
Grants and other contributions	22, 25, 26	49,204	49,668	48,801
Other		2,637	2,739	2,621
<b>Outflows:</b>				
Employee costs	23, 27	(35,970)	(36,191)	(35,819)
Supplies and services	24	(13,103)	(13,669)	(13,286)
Grants and subsidies		..	..	..
Borrowing costs		..	(37)	(40)
Other		(311)	(305)	(474)
<b>Net cash provided by/(used in) operating activities</b>		<b>2,457</b>	<b>2,205</b>	<b>1,803</b>
<b>CASH FLOWS FROM INVESTING ACTIVITIES</b>				
<b>Inflows:</b>				
Sales of property, plant and equipment		279	214	269
Investments redeemed		..	..	..
Loans and advances redeemed		..	..	..
<b>Outflows:</b>				
Payments for property, plant and equipment and intangibles	28	(1,383)	(1,383)	(1,181)
Payments for investments		..	..	..
Loans and advances made		..	..	..
<b>Net cash provided by/(used in) investing activities</b>		<b>(1,104)</b>	<b>(1,169)</b>	<b>(912)</b>
<b>CASH FLOWS FROM FINANCING ACTIVITIES</b>				
<b>Inflows:</b>				
Borrowings		..	..	..
Equity injections		..	..	..
<b>Outflows:</b>				
Borrowing redemptions		..	..	..
Finance lease payments		..	..	..
Equity withdrawals		(1,351)	(1,351)	..
<b>Net cash provided by/(used in) financing activities</b>		<b>(1,351)</b>	<b>(1,351)</b>	<b>..</b>
<b>Net increase/(decrease) in cash held</b>		<b>2</b>	<b>(315)</b>	<b>891</b>
<b>Cash at the beginning of financial year</b>		<b>9,834</b>	<b>9,575</b>	<b>9,260</b>
Cash transfers from restructure		..	..	..
<b>Cash at the end of financial year</b>		<b>9,836</b>	<b>9,260</b>	<b>10,151</b>

## EXPLANATION OF VARIANCES IN THE FINANCIAL STATEMENTS

### Income statement

Major variations between 2012-13 Budget and 2012-13 Estimated actual include:

1. The increase is primarily due to one-off funding received for redundancy payments, partially offset by delays in the Core enterprise bargaining agreement.
2. The decrease is mainly the result of lower than expected travel, computer and motor vehicle costs and contractor fees.
3. The increase in depreciation is mainly the result of a reduction in the useful life of motor vehicles.

Major variations between 2012-13 Budget and 2013-14 Estimate include:

4. The decrease is primarily due to a reduction in grant funding to reflect the Government's commitment to fiscal repair.
5. The decrease is due to a reduction in staff as a consequence of re-aligning the staff establishment to funding levels.
6. The decrease is primarily due to lower IT-related costs and contractor fees in 2013-14.
7. The increase in depreciation is mainly the result of a reduction in the useful life of motor vehicles.

Major variations between 2012-13 Estimated actual and 2013-14 Estimate include:

8. The 2012-13 Estimated actual includes a one-off payment of \$1 million for redundancy payments.
9. The decrease is primarily due to one-off redundancy payments made in 2012-13, as a result of re-aligning the staff establishment to funding levels.

### Statement of changes in equity

Major variations between 2012-13 Budget and 2012-13 Estimated actual include:

10. The expected surplus is primarily due to lower than budgeted expenditure in staff training and development. In addition, the Public Attitudes Survey which is conducted three-yearly has been deferred to 2013-14.

Major variations between 2012-13 Estimated actual and 2013-14 Estimate include:

11. Return of cash reserves to Treasury in 2012-13.

### Balance sheet

Major variations between 2012-13 Budget and 2012-13 Estimated actual include:

12. The decrease in cash is primarily due to annual and long service leave termination payouts as a result of re-aligning the staff establishment to funding levels.
13. The increase in receivables is mainly as a result of long service leave on termination payouts due to be reimbursed from QSuper.
14. The increase in property, plant and equipment and provisions is primarily due to an additional amount recognised as a provision at 30 June 2012 for the estimate of restoration costs for leased premises.
15. The decrease in accrued employee benefits is due to staff terminations, coupled with the Commission's commitment to work-life balance by monitoring and addressing excessive annual leave balances.

Major variations between 2012-13 Budget and 2013-14 Estimate include:

16. The increase primarily due to lower than expected capital purchases in addition to higher depreciation write-offs.
17. The decrease in accrued employee benefits is primarily due to an expected reduction in annual leave balances due to the Commission's commitment to work-life balance.
18. The decrease is due to a straight line reduction of the lease incentive liability over the term of the lease.

Major variations between 2012-13 Estimated actual and 2013-14 Estimate include:

19. The increase is primarily due to lower than expected capital purchases in addition to higher depreciation write-offs.
20. The decrease is primarily due to the straight line depreciation write-off of leasehold improvements.
21. The decrease is due to a straight line reduction of the lease incentive liability over the term of the lease.

## Cash flow statement

Major variations between 2012-13 Budget and 2012-13 Estimated actual include:

22. The increase is primarily due to a one-off funding of \$1 million received for redundancy payments, offset by delays in the Core enterprise bargaining agreement.
23. The increase is mainly the result of annual and long service leave payouts on termination.
24. The increase is mainly due to higher GST expected to be paid to suppliers during the financial year.

Major variations between 2012-13 Budget and 2013-14 Estimate include:

25. The decrease is primarily due to a reduction in grant funding to reflect the Government's commitment to fiscal repair.

Major variations between 2012-13 Estimated actual and 2013-14 Estimate include:

26. The decrease is primarily due to a reduction in grant funding to reflect the Government's commitment to fiscal repair.
27. The decrease is due to a reduction in staff as a consequence of re-aligning the staff establishment to funding levels.
28. The decrease in payments for property, plant and equipment is primarily due to lower motor vehicle purchases in 2013-14.



# LEGAL AID QUEENSLAND

## AGENCY OVERVIEW

### Strategic direction

Legal Aid Queensland's (LAQ) purpose is to provide front-line legal services to financially disadvantaged Queenslanders. These 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 and social inclusion; provide quality legal services State-wide; progress our vision through collaboration and policy leadership; and build on our business capability and sustainability.

LAQ contributes to the Government's objective of revitalising front-line service delivery. Factors likely to impact on LAQ in the coming year include the outcomes of the National Partnership Agreement on Legal Assistance Services review, the Legal Practitioner Interest on Trust Accounts Fund review, and the Queensland Child Protection Commission of Inquiry.

## RESOURCES AND PERFORMANCE

During 2012-13, LAQ:

- increased its preventative legal services, which include legal education, information (via telephone, face-to-face and website) and referrals, with clients accessing these services on more than 1.6 million occasions
- delivered 51,440 early intervention legal advice, minor assistance and advocacy services
- provided more than 69,000 duty lawyer services
- invested \$58 million in grants to private lawyers to provide legal aid services
- administered Commonwealth and State Government funding for 43 Community Legal Centres
- increased fees to private lawyers for sessional duty lawyer services and domestic violence grants of aid by 10%, and also increased advice fees
- released a new online Criminal Law Duty Lawyer Handbook to support quality services
- upgraded the regional IT network and equipment, improving regional service capability
- completed an IT support capability review to improve service delivery
- upgraded the grants IT systems to improve useability for private law firms
- released a new online Grants Handbook
- implemented an electronic document records management system
- completed a third round of funding from the Community Legal Education Collaboration Fund
- finalised assistance to people affected by the 2011 floods and began a new Flood Legal Help service for people affected by the 2013 floods
- began planning its head office refurbishment to ensure ongoing rental savings.

During 2013-14 LAQ expects to:

- continue to provide quality front-line legal services
- increase fees to private lawyers for family law grants of aid by 5%
- redevelop the LAQ website to improve accessibility for clients, lawyers and the community
- expand its referral pathways for advice program to Toowoomba
- implement the IT support capability review's recommendations
- continue to focus on its financial sustainability
- complete the initial phase of its head office refurbishment to ensure ongoing rental savings.

## STATEMENTS

### Staffing

Legal Aid Queensland	Notes	2012-13 Budget	2012-13 Est. Actual	2013-14 Estimate
Number of Full Time Equivalents	1, 2	440	437	431

Notes:

1. Full-time equivalents (FTEs) as at 30 June.
2. The decrease in FTEs between the 2012-13 Budget and the 2012-13 Estimated Actual and the 2013-14 Estimate is mainly due to a continued revision of LAQ's staffing profile to meet the Government's objectives.

### Performance Statement

To improve accountability for performance, service standards for the 2013-14 State Budget will only present measures that relate to the efficiency or effectiveness of services delivered. Measures of input and/or activity which do not demonstrate the effectiveness or efficiency of the agency's services have been discontinued. Discontinued measures that remain relevant to the agency's services will continue to be publicly available through alternative communication channels. For details on measures which are being discontinued and where this information may be accessed in the future, please refer to the 2013-14 Budget website at [www.budget.qld.gov.au](http://www.budget.qld.gov.au)

Legal Aid Queensland	Notes	2012-13 Target/Est.	2012-13 Est. Actual	2013-14 Target/Est.
Percentage of refusals that go to external review and are overturned on review	1	6%	4%	6%
Average cost of State services provided – legal representation	2, 3	\$2,400	\$2,500	\$2,460
Average cost of State services provided – legal advice	2	\$80	\$82	\$82
Average cost of State services provided – duty lawyer	2	\$80	\$70	\$82

Notes:

1. The target is utilised by legal aid commissions as a common benchmark.
2. The unit rate targets for legal representation, legal advice and duty lawyer have remained unchanged for the past two years. The targets have been adjusted by the average CPI (2.6%) for the past two years.
3. The Estimated Actual for the average cost of State-based legal representation services is approximately 4% above the target. This outcome is being driven by increases in the unit rates for both crime and civil litigation.

## INCOME STATEMENT

Legal Aid Queensland	Notes	2012-13 Budget \$'000	2012-13 Est. Act. \$'000	2013-14 Estimate \$'000
<b>Income</b>				
User charges		2,219	2,379	2,200
Grants and other contributions		121,927	122,914	121,565
Other revenue		1,776	1,776	1,775
Gains on sale/revaluation of property, plant and equipment and investments		..	..	..
<b>Total income</b>		<b>125,922</b>	<b>127,069</b>	<b>125,540</b>
<b>Expenses</b>				
Employee expenses		41,882	41,252	40,567
Supplies and services	1, 2	10,470	8,379	10,493
Grants and subsidies		13,992	13,992	14,318
Depreciation and amortisation		1,920	1,120	1,610
Finance/borrowing costs		..	..	..
Other expenses		57,333	58,033	58,302
Losses on sale/revaluation of property, plant and equipment and investments		325	325	250
<b>Total expenses</b>		<b>125,922</b>	<b>123,101</b>	<b>125,540</b>
<b>OPERATING SURPLUS/(DEFICIT)</b>		<b>..</b>	<b>3,968</b>	<b>..</b>

## STATEMENT OF CHANGES IN EQUITY

Legal Aid Queensland	Notes	2012-13 Budget \$'000	2012-13 Est. Act. \$'000	2013-14 Estimate \$'000
Net effect of the changes in accounting policies and prior year adjustments		..	..	..
Increase/(decrease) in asset revaluation reserve		..	..	..
Net amount of all revenue and expense adjustments direct to equity not disclosed above		..	..	..
<b>Net income recognised directly in equity</b>		<b>..</b>	<b>..</b>	<b>..</b>
Surplus/(deficit) for the period		..	3,968	..
<b>Total recognised income and expense for the period</b>		<b>..</b>	<b>3,968</b>	<b>..</b>
Equity injection/(withdrawal)		..	..	..
Equity adjustments (MoG transfers)		..	..	..
<b>Total movement in equity for period</b>		<b>..</b>	<b>3,968</b>	<b>..</b>

## BALANCE SHEET

Legal Aid Queensland	Notes	2012-13 Budget \$'000	2012-13 Est. Act. \$'000	2013-14 Estimate \$'000
<b>CURRENT ASSETS</b>				
Cash assets	3, 6, 8	23,686	32,494	27,764
Receivables		1,419	1,419	1,419
Other financial assets		..	..	..
Inventories		..	..	..
Other		417	417	417
Non-financial assets held for sale		..	..	..
<b>Total current assets</b>		<b>25,522</b>	<b>34,330</b>	<b>29,600</b>
<b>NON-CURRENT ASSETS</b>				
Receivables		632	632	632
Other financial assets		..	..	..
Property, plant and equipment	4, 9	24,551	19,929	24,688
Intangibles		3,532	3,314	3,285
Other		..	..	..
<b>Total non-current assets</b>		<b>28,715</b>	<b>23,875</b>	<b>28,605</b>
<b>TOTAL ASSETS</b>		<b>54,237</b>	<b>58,205</b>	<b>58,205</b>
<b>CURRENT LIABILITIES</b>				
Payables		2,378	2,378	2,278
Accrued employee benefits		3,423	3,423	3,523
Interest-bearing liabilities and derivatives		..	..	..
Provisions		13,517	13,517	13,517
Other		330	330	330
<b>Total current liabilities</b>		<b>19,648</b>	<b>19,648</b>	<b>19,648</b>
<b>NON-CURRENT LIABILITIES</b>				
Payables		..	..	..
Accrued employee benefits		993	993	993
Interest-bearing liabilities and derivatives		..	..	..
Provisions		4,403	4,403	4,403
Other		..	..	..
<b>Total non-current liabilities</b>		<b>5,396</b>	<b>5,396</b>	<b>5,396</b>
<b>TOTAL LIABILITIES</b>		<b>25,044</b>	<b>25,044</b>	<b>25,044</b>
<b>NET ASSETS/(LIABILITIES)</b>		<b>29,193</b>	<b>33,161</b>	<b>33,161</b>
<b>EQUITY</b>				
Capital/contributed equity		..	..	..
Accumulated surplus/(accumulated deficit)	5, 7	18,893	22,861	22,861
Reserves:				
- Asset revaluation surplus		10,300	10,300	10,300
- Other (specify)		..	..	..
<b>TOTAL EQUITY</b>		<b>29,193</b>	<b>33,161</b>	<b>33,161</b>

## CASH FLOW STATEMENT

Legal Aid Queensland	Notes	2012-13 Budget \$'000	2012-13 Est. Act. \$'000	2013-14 Estimate \$'000
<b>CASH FLOWS FROM OPERATING ACTIVITIES</b>				
<b>Inflows:</b>				
User charges		1,969	2,129	1,950
Grants and other contributions		121,927	122,914	121,565
Other		5,852	5,852	5,851
<b>Outflows:</b>				
Employee costs		(41,782)	(41,152)	(40,467)
Supplies and services	10, 13	(14,611)	(12,520)	(14,634)
Grants and subsidies		(13,992)	(13,992)	(14,318)
Borrowing costs		..	..	..
Other		(57,368)	(58,068)	(58,337)
<b>Net cash provided by/(used in) operating activities</b>		<b>1,995</b>	<b>5,163</b>	<b>1,610</b>
<b>CASH FLOWS FROM INVESTING ACTIVITIES</b>				
<b>Inflows:</b>				
Sales of property, plant and equipment		(75)	(75)	..
Investments redeemed		..	..	..
Loans and advances redeemed		..	..	..
<b>Outflows:</b>				
Payments for property, plant and equipment and intangibles	11, 12, 14	(8,136)	(2,496)	(6,340)
Payments for investments		..	..	..
Loans and advances made		..	..	..
<b>Net cash provided by/(used in) investing activities</b>		<b>(8,211)</b>	<b>(2,571)</b>	<b>(6,340)</b>
<b>CASH FLOWS FROM FINANCING ACTIVITIES</b>				
<b>Inflows:</b>				
Borrowings		..	..	..
Equity injections		..	..	..
<b>Outflows:</b>				
Borrowing redemptions		..	..	..
Finance lease payments		..	..	..
Equity withdrawals		..	..	..
<b>Net cash provided by/(used in) financing activities</b>		<b>..</b>	<b>..</b>	<b>..</b>
<b>Net increase/(decrease) in cash held</b>		<b>(6,216)</b>	<b>2,592</b>	<b>(4,730)</b>
<b>Cash at the beginning of financial year</b>		<b>29,902</b>	<b>29,902</b>	<b>32,494</b>
Cash transfers from restructure		..	..	..
<b>Cash at the end of financial year</b>		<b>23,686</b>	<b>32,494</b>	<b>27,764</b>

## EXPLANATION OF VARIANCES IN THE FINANCIAL STATEMENTS

### Income Statement

Major variations between 2012-13 Budget and 2012-13 Estimated Actual include:

1. Delayed expenditure on multiple small projects and savings from the strict control of expenditure, for example, travel.

Major variations between 2012-13 Estimated Actual and 2013-14 Estimate include:

2. Additional expenditure to upgrade to Windows 7 and Microsoft Office 2010 scheduled in 2013-14.

### Balance sheet

Major variations between 2012-13 Budget and 2012-13 Estimated Actual include:

3. The forecast operating surplus resulting from additional revenue and delayed project expenditure and from delays in major capital expenditure.
4. The deferral of major capital expenditure mainly due to delays in the refurbishment of LAQ's Brisbane office from 2012-13 to 2013-14.
5. The forecast operating surplus resulting from additional revenue and delayed project expenditure.

Major variations between 2012-13 Budget and 2013-14 Estimate include:

6. The forecast operating surplus for 2012-13.
7. The forecast operating surplus resulting from additional revenue and delayed project expenditure.

Major variations between 2012-13 Estimated Actual and 2013-14 Estimate include:

8. Capital expenditure associated with the refurbishment of LAQ's Brisbane office, expected in 2013-14.
9. The deferral of major capital expenditure mainly due to delays in the refurbishment of LAQ's Brisbane office from 2012-13 to 2013-14.

### Cash flow Statement

Major variations between 2012-13 Budget and 2012-13 Estimated Actual include:

10. Delayed expenditure on multiple small projects and savings from the strict control of expenditure, for example, travel.
11. The deferral of major capital expenditure mainly due to delays in the refurbishment of LAQ's Brisbane office from 2012-13 to 2013-14.

Major variations between 2012-13 Budget and 2013-14 Estimate include:

12. The anticipated decrease in major capital expenditure in 2013-14.

Major variations between 2012-13 Estimated Actual and 2013-14 Estimate include:

13. Additional IT expenditure to upgrade to Windows 7 and Microsoft Office 2010 scheduled in 2013-14.
14. The deferral of major capital expenditure mainly due to delays in the refurbishment of LAQ's Brisbane office from 2012-13 to 2013-14.

# OFFICE OF THE INFORMATION COMMISSIONER

## AGENCY OVERVIEW

### Strategic direction

The Office of the Information Commissioner (the Office) has a statutory role to assist the achievement of an open and transparent government.

The main services delivered by this Office include:

- providing an independent, timely and fair review of decisions made under the *Right to Information Act 2009* (RTI Act) and the *Information Privacy Act 2009* (IP Act)
- providing an independent and timely privacy complaints resolution service
- fostering improvements in the quality of practice in right to information and information privacy in Queensland Government agencies
- promoting the principles and practices of right to information and information privacy in the community and in government.

Access to public sector information supports the Government's objective of restoring accountability in Government, improves public administration and the transparency of government decision making. The community expects its requests for personal information and for government information held by agencies to be dealt with in an open and timely manner. The proactive release of government information is a primary object of the RTI Act. The Office is involved in the Open Data initiative that seeks to proactively release information in open and reusable formats.

## RESOURCES AND PERFORMANCE

The Office continues to meet its service standards in an environment where the number of external review applications remains high. This is due to a number of efficiencies that have been put in place over the previous three financial years and with the assistance of temporary resources. The Office will seek to implement more strategies to reduce demand on its services. However, timeliness in finalising external reviews may be affected by the high demand.

In 2012-13, the Office implemented new initiatives to manage demand and improve public sector efficiency and effectiveness including:

- providing a suite of online training courses to agencies
- releasing the *Model protocols for Queensland agencies of Reporting to Ministers and Senior Executives on Right to Information and Information Privacy Applications*
- providing advice to agencies and developing practical tools including publishing of guidelines to support implementing open data reforms
- timely finalisation of external reviews and privacy complaints
- providing a number of community information sheets.

Major deliverables for 2013-14 include:

- providing further online training courses to agencies that allow for flexible and low-cost training accessible to metropolitan and regional areas and providing targeted face-to-face training for specific identified agencies and topics of interest
- conducting audits of local councils and universities on their compliance with certain obligations under the RTI Act and the IP Act

- continuing to support open data initiatives
- continuing to finalise external reviews and privacy complaints in a timely manner
- promoting understanding of right to information and privacy rights and responsibilities in the community, particularly in rural and regional areas
- providing educational resources for both agencies and the community in the area of privacy and complaints
- reporting to Parliament on the results of the 2013 Agency Self-Assessed Electronic Audit of compliance with the RTI Act and the IP Act across the public sector.

The Office will focus on red tape reduction in 2013-14 by:

- continuing to promote open government by providing advice and developing practical tools to support open data reforms and the free flow of information to the community
- continuing to educate agencies that privacy does not limit the free flow of information across government or prohibit the release of data sets to business and the community at large
- continuing to promote early resolution of access applications, through such things as the Fast track negotiating skills training course and the production of new tools for practitioners, so that agencies focus on dealing with access applications informally without the need for a time consuming formal written access application process
- holding regular RTI and IP practitioners meetings for networking and information sharing with the aim of promoting best practice so that access applications are dealt with across agencies in a consistent and streamlined manner.



## STATEMENTS

### Staffing

Office of the Information Commissioner	Notes	2012-13 Budget	2012-13 Est. Actual	2013-14 Estimate
	1	33	33	33

Notes:

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

### Performance Statement

To improve accountability for performance, service standards for the 2013-14 State Budget will only present measures that relate to the efficiency or effectiveness of services delivered. Measures of input and/or activity which do not demonstrate the effectiveness or efficiency of the agency's services have been discontinued. Discontinued measures that remain relevant to the agency's services will continue to be publicly available through alternative communication channels. For details on measures which are being discontinued and where this information may be accessed in the future, please refer to the 2013-14 Budget website at [www.budget.qld.gov.au](http://www.budget.qld.gov.au).

Office of the Information Commissioner	Notes	2012-13 Target/Est.	2012-13 Est. Actual	2013-14 Target/Est.
<b>Service standards</b>				
Percentage of reviews resolved informally compared to reviews resolved by written determination	1	75%	85%	75%
Percentage of agencies satisfied with the information and assistance provided from the Office	2	75%	80%	80%
Percentage of applicants satisfied with the conduct of the review		70%	70%	70%
Median days to finalise review		90	90	90
Percentage of agencies satisfied with the privacy service provided		75%	75%	75%
Percentage of privacy complainants satisfied with the mediation service	3	70%	70%	70%
Mean average days to make a decision to accept a privacy complaint	4	New measure	New measure	14
Mean average days to finalise an accepted privacy complaint	4	New measure	New measure	90

Notes:

1. The target was exceeded because additional temporary resources were available in 2012-13. Target will be reviewed once a permanent solution to demand is in place.
2. The 2013-14 target has been increased to 80%, which represents a more accurate target as evidenced by consistently higher levels of satisfaction in previous years' results. This is due to a number of factors including the creation of an extensive suite of information resources.
3. The description of this service standard has been amended from 'conciliation' service to 'mediation' service. While there are similarities between 'conciliation' and 'mediation' the IP Act uses the term 'mediation' throughout and the service standard has been amended to reflect this.

4. The Office does not accept about two-thirds of the privacy complaints it receives. In most cases the decision to do so is made quickly because they are clearly outside jurisdiction. The remainder require research and discussions with parties to determine eligibility. The former measure of median days was replaced with mean average days as a more accurate measure of the Office's performance in dealing with complaints.

## INCOME STATEMENT

Office of the Information Commissioner	Notes	2012-13 Budget \$'000	2012-13 Est. Act. \$'000	2013-14 Estimate \$'000
<b>Income</b>				
User charges		..	..	..
Grants and other contributions		6,080	6,054	6,112
Other revenue		12	12	12
Gains on sale/revaluation of property, plant and equipment and investments		..	..	..
<b>Total income</b>		<b>6,092</b>	<b>6,066</b>	<b>6,124</b>
<b>Expenses</b>				
Employee expenses	1, 4	4,702	4,172	4,460
Supplies and services	5	1,765	1,777	2,038
Grants and subsidies		..	..	..
Depreciation and amortisation	2	109	116	116
Finance/borrowing costs		..	..	..
Other expenses		5	..	..
Losses on sale/revaluation of property, plant and equipment and investments		..	..	..
<b>Total expenses</b>		<b>6,581</b>	<b>6,065</b>	<b>6,614</b>
<b>OPERATING SURPLUS/(DEFICIT)</b>	3	<b>(489)</b>	<b>1</b>	<b>(490)</b>

## STATEMENT OF CHANGES IN EQUITY

Office of the Information Commissioner	Notes	2012-13 Budget \$'000	2012-13 Est. Act. \$'000	2013-14 Estimate \$'000
Net effect of the changes in accounting policies and prior year adjustments		..	..	..
Increase/(decrease) in asset revaluation reserve		..	..	..
Net amount of all revenue and expense adjustments direct to equity not disclosed above		..	..	..
<b>Net income recognised directly in equity</b>		<b>..</b>	<b>..</b>	<b>..</b>
Surplus/(deficit) for the period		(489)	1	(490)
<b>Total recognised income and expense for the period</b>		<b>(489)</b>	<b>1</b>	<b>(490)</b>
Equity injection/(withdrawal)		(3,511)	(3,511)	..
Equity adjustments (MoG transfers)		..	..	..
<b>Total movement in equity for period</b>		<b>(4,000)</b>	<b>(3,510)</b>	<b>(490)</b>

## BALANCE SHEET

Office of the Information Commissioner	Notes	2012-13 Budget \$'000	2012-13 Est. Act. \$'000	2013-14 Estimate \$'000
<b>CURRENT ASSETS</b>				
Cash assets	6, 7,	1,088	2,574	2,180
Receivables		47	45	45
Other financial assets		..	..	..
Inventories		..	..	..
Other		35	27	27
Non-financial assets held for sale		..	..	..
<b>Total current assets</b>		<b>1,170</b>	<b>2,646</b>	<b>2,252</b>
<b>NON-CURRENT ASSETS</b>				
Receivables		..	..	..
Other financial assets		..	..	..
Property, plant and equipment		481	506	410
Intangibles		..	..	..
Other		..	..	..
<b>Total non-current assets</b>		<b>481</b>	<b>506</b>	<b>410</b>
<b>TOTAL ASSETS</b>		<b>1,651</b>	<b>3,152</b>	<b>2,662</b>
<b>CURRENT LIABILITIES</b>				
Payables		109	94	94
Accrued employee benefits		302	315	315
Interest-bearing liabilities and derivatives		..	..	..
Provisions		..	..	..
Other		1	1	1
<b>Total current liabilities</b>		<b>412</b>	<b>410</b>	<b>410</b>
<b>NON-CURRENT LIABILITIES</b>				
Payables		..	..	..
Accrued employee benefits		78	65	65
Interest-bearing liabilities and derivatives		..	..	..
Provisions		..	..	..
Other		..	..	..
<b>Total non-current liabilities</b>		<b>78</b>	<b>65</b>	<b>65</b>
<b>TOTAL LIABILITIES</b>		<b>490</b>	<b>475</b>	<b>475</b>
<b>NET ASSETS/(LIABILITIES)</b>		<b>1,161</b>	<b>2,677</b>	<b>2,187</b>
<b>EQUITY</b>				
Capital/contributed equity		(4,151)	(4,167)	(4,167)
Accumulated surplus/(accumulated deficit)		5,312	6,844	6,354
Reserves:				
- Asset revaluation surplus		..	..	..
- Other (specify)		..	..	..
<b>TOTAL EQUITY</b>		<b>1,161</b>	<b>2,677</b>	<b>2,187</b>

## CASH FLOW STATEMENT

Office of the Information Commissioner	Notes	2012-13 Budget \$'000	2012-13 Est. Act. \$'000	2013-14 Estimate \$'000
<b>CASH FLOWS FROM OPERATING ACTIVITIES</b>				
<b>Inflows:</b>				
User charges		..	..	..
Grants and other contributions		6,080	6,054	6,112
Other		12	12	12
<b>Outflows:</b>				
Employee costs		(4,702)	(4,172)	(4,460)
Supplies and services		(1,765)	(1,777)	(2,038)
Grants and subsidies		..	..	..
Borrowing costs		..	..	..
Other		(5)	..	..
<b>Net cash provided by/(used in) operating activities</b>		<b>(380)</b>	<b>117</b>	<b>(374)</b>
<b>CASH FLOWS FROM INVESTING ACTIVITIES</b>				
<b>Inflows:</b>				
Sales of property, plant and equipment		..	..	..
Investments redeemed		..	..	..
Loans and advances redeemed		..	..	..
<b>Outflows:</b>				
Payments for property, plant and equipment and intangibles		(13)	(20)	(20)
Payments for investments		..	..	..
Loans and advances made		..	..	..
<b>Net cash provided by/(used in) investing activities</b>		<b>(13)</b>	<b>(20)</b>	<b>(20)</b>
<b>CASH FLOWS FROM FINANCING ACTIVITIES</b>				
<b>Inflows:</b>				
Borrowings		..	..	..
Equity injections		..	..	..
<b>Outflows:</b>				
Borrowing redemptions		..	..	..
Finance lease payments		..	..	..
Equity withdrawals	8	(3,511)	(3,511)	..
<b>Net cash provided by/(used in) financing activities</b>		<b>(3,511)</b>	<b>(3,511)</b>	<b>..</b>
<b>Net increase/(decrease) in cash held</b>		<b>(3,904)</b>	<b>(3,414)</b>	<b>(394)</b>
<b>Cash at the beginning of financial year</b>		<b>4,992</b>	<b>5,988</b>	<b>2,574</b>
Cash transfers from restructure		..	..	..
<b>Cash at the end of financial year</b>	9	<b>1,088</b>	<b>2,574</b>	<b>2,180</b>

## EXPLANATION OF VARIANCES IN THE FINANCIAL STATEMENTS

### Income statement

Major variations between 2012-13 Budget and 2012-13 Estimated actual include:

1. Decrease in 2012-13 Estimated actual comprised of enterprise bargaining adjustment from 2.5% to 2.2% commencing on 1 November 2012 predicated on outcome of certification hearing at the QIRC on 17 May 2013, and deferred \$.490M to 2013-14 to fund temporary external review staffing pending a legislative review outcome.
2. Increase in 2012-13 Estimated actual represented by acquisition of additional fixed assets.
3. \$.489M deferred from 2011-12 to 2012-13. Decrease in 2012-13 Estimated actual represented by deferral of \$.490M to 2013-14.

Major variations between 2012-13 Estimated actual and the 2013-14 Estimate include:

4. Increase in 2013-14 Estimated budget comprised of enterprise bargaining adjustment and deferred employee expenses.
5. Increase in 2013-14 Estimated budget comprised of reversal of OIC enterprise bargaining contribution, and deferred supplies and services expenses, and transfer to depreciation budget.

### Balance sheet

Major variations between 2012-13 Budget and 2012-13 Estimated actual include:

6. Increase in 2012-13 Estimated actual results from accumulated interest on cash holdings, provision for a new enterprise bargaining agreement, funded annual leave, funded and accumulated depreciation, and accumulated surpluses.

Major variations between 2012-13 Estimated actual and the 2013-14 Estimate include:

7. Decrease in 2013-14 Estimate is due to expected expenditure of provision for enterprise bargaining funding and expenditure of deferred funding for temporary staff in external review.

### Cash flow statement

Major variations between 2012-13 Estimated actual and the 2013-14 Estimate include:

8. Decrease in 2013-14 Estimate reflects a one-off return in 2012-13 of retained surplus cash assets to Consolidated Fund.
9. Decrease in 2013-14 Estimated reflects expected expenditure of provision for enterprise bargaining funding and expected expenditure of deferred funding for temporary staff in external review.



# Electoral Commission of Queensland

# RESOURCES AND PERFORMANCE

## DEPARTMENTAL OVERVIEW

### Ministerial responsibility

The Electoral Commission of Queensland (the Commission) is an independent statutory authority, which falls within the portfolio of the Attorney-General and Minister for Justice.

### Strategic direction

The Commission is required to carry out the statutory functions set down in section 7 of the *Electoral Act 1992*.

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

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

The Commission's effective delivery of electoral services and the provision of a free, honest and fair electoral system ensure that all Queenslanders have the opportunity to participate equitably in the democratic life of the State. This contributes to the Government's objectives through the delivery of an open, accountable and accessible electoral service for all Queenslanders. The Commission will also contribute to the Government's commitment to fiscal repair by improving operational efficiency through reductions in administrative expenses.

The major activities of the Commission for 2013-14 will include:

- continued planning and preparation for the next State General election and Quadrennial Local Government elections
- conduct of elections for the newly de-amalgamated councils of Noosa, Livingstone, Douglas and Mareeba
- continued delivery of the Commission's community awareness program to increase electors' awareness of their responsibilities towards enrolment and voting
- conduct of industrial elections, as well as protected action ballots as required under the *Industrial Relations Act 1999*
- continued administration of the political party registration and financial disclosure schemes
- further investigation into potential vision-impaired voting systems and processes
- review of references of local government matters received from the Minister for Local Government, Community Recovery and Resilience
- management of Queensland's electoral roll in conjunction with the Australian Electoral Commission.

The major achievements of the Commission during 2012-13 included:

- finalisation of post-election processes including the evaluations of the conduct of the 2012 State general election, quadrennial local government elections and the South Brisbane State by-election



- conduct of the failure to vote processes associated with the 2012 State and local government elections, South Brisbane State by-election, local government by-elections and de-amalgamation polls
- conduct of six local government by-elections and four de-amalgamation polls
- continued delivery of the Commission's community awareness program to increase electors' awareness of their responsibilities towards enrolment and voting
- conduct of 24 industrial elections, as well as nine protected action ballots as required under the *Industrial Relations Act 1999*
- review of four references of local government matters received from the Minister for Local Government, Community Recovery and Resilience
- conduct of two audits on candidate pre-selection processes
- providing pre-poll voting assistance for five interstate electoral events to assist voters currently in Queensland
- administration of political party registration requirements and funding and disclosure schemes including the finalisation of payments required under the election funding and administrative funding schemes
- management of the Queensland electoral roll which grew from 2.773 million in 2012 to 2.784 million electors in 2013.

## Departmental Budget Summary

The table below shows the total resources available in 2013-14 from all sources and summarises how resources will be applied by service area and by controlled and administered classifications.

Electoral Commission of Queensland	2012-13 Budget \$'000	2012-13 Est. Actual \$'000	2013-14 Estimate \$'000
<b>CONTROLLED</b>			
<b>Income</b>			
Appropriation for services <sup>1</sup>			
Deferred from previous year/s	22,931	..	..
Balance of service appropriation	20,381	19,110	22,703
Other revenue	36	68	40
<b>Total income</b>	<b>43,348</b>	<b>19,178</b>	<b>22,743</b>
<b>Expenses</b>			
Electoral Services	43,348	19,178	22,743
<b>Total expenses</b>	<b>43,348</b>	<b>19,178</b>	<b>22,743</b>
<b>Operating surplus/deficit</b>	<b>..</b>	<b>..</b>	<b>..</b>
<b>Net assets</b>	<b>5,953</b>	<b>4,553</b>	<b>5,887</b>
<b>ADMINISTERED</b>			
<b>Revenue</b>			
Commonwealth revenue	..	..	..
Appropriation of administered items	..	..	..
Other administered revenue	11,891	6,218	4,240
<b>Total revenue</b>	<b>11,891</b>	<b>6,218</b>	<b>4,240</b>
<b>Expenses</b>			
Transfers to government	11,891	6,218	4,240
Administered expenses	..	..	..
<b>Total expenses</b>	<b>11,891</b>	<b>6,218</b>	<b>4,420</b>
<b>Net assets</b>	<b>..</b>	<b>..</b>	<b>..</b>
<b>APPROPRIATIONS</b>			
<b>Controlled Items</b>			
Departmental services <sup>1</sup>	55,270	31,068	22,703
Equity adjustment	1,823	423	1,334
<b>Administered items</b>	<b>..</b>	<b>..</b>	<b>..</b>
<b>VOTE TOTAL</b>	<b>57,093</b>	<b>31,491</b>	<b>24,037</b>

Notes:

- As represented in the 2013-14 Appropriation Bills.

## Budget Measures Summary

The Electoral Commission of Queensland has no new Budget measures relating to 2013-14 and the outyears.

### Staffing<sup>1</sup>

Service Areas	Notes	2012-13 Budget	2012-13 Est. Actual	2013-14 Estimate
Electoral Services	2	48	48	48
<b>TOTAL</b>		<b>48</b>	<b>48</b>	<b>48</b>

Notes:

1. Full-time equivalents (FTEs) as at 30 June 2013.
2. During 2012-13 the Commission engaged a large number of polling officials to conduct the 6 local government by-elections and 4 de-amalgamation polls, most for one day only (polling day). Such staff are not included in the above totals.

## SERVICE PERFORMANCE

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

### Performance Statement

To improve accountability for performance, service standards for the 2013-14 State Budget will only present measures relating to the efficiency or effectiveness of services delivered by government. Measures of input and/or activity, which do not demonstrate effectiveness or efficiency and are no longer relevant measures of the agency's services, will be discontinued from being reported in the Service Delivery Statements. Discontinued measures that remain relevant to the agency's services will continue to be publicly available through alternative communication channels. For details on measures which are being discontinued and where this information may be accessed in the future, please refer to the 2013-14 Budget website at [www.budget.qld.gov.au](http://www.budget.qld.gov.au).

Electoral Commission of Queensland	Notes	2012-13 Target/Est.	2012-13 Est. Actual	2013-14 Target/Est.
<b>Service Area: Electoral Services</b>				
<b>Service standards</b>				
Level of Voter turnout State general election	1	..	..	..
Level of Voter turnout Local Government elections	2, 3	New measure	New measure	80%
Level of informal voting State general election	1	..	..	..
Level of informal voting Local Government elections	2, 3	New measure	New measure	2.15%
Cost of State general election per elector	1	..	..	..
Cost of Local Government elections per elector	2, 3	New measure	New Measure	..
<b>State contribution (\$000)</b>		<b>43,312</b>	<b>19,110</b>	<b>22,703</b>
<b>Other revenue (\$000)</b>		<b>36</b>	<b>68</b>	<b>40</b>
<b>Total cost (\$000)</b>		<b>43,348</b>	<b>19,178</b>	<b>22,743</b>

Notes:

1. There are no Queensland State general events scheduled for 2013-14.
2. During 2012-13 ECQ conducted six local government by-elections and four de-amalgamation polls. These measures represent an average of all these events.
3. Service standards reflect ECQ's new legislative responsibility for the management of local government elections.

## Administered Items

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

The Electoral Commission of Queensland 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 did not attain the required number of first preference votes in the election for the electoral district
- recovery of costs from local governments for the conduct of local government quadrennial elections and by-elections.

During 2012-13 the Commission collected Administered revenue which included:

- non-voter fines from the 2012 State and local government quadrennial elections, and the South Brisbane State by-election
- recovery of costs of the 2012 local government quadrennial elections from local governments
- recovery of the annual costs of the local government elections branch from local governments.

The collection of fines for failure to vote at electoral events is episodic in nature and of limited duration. The process relates to a specific electoral event and the collection process is essentially completed in the 12 month period following the election.

During 2013-14 the Commission will:

- recover the annual costs of the Local Government Elections Branch and the costs of any by-elections held from local governments
- continue administration of the non-voter process for State and local government electoral events.

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

## CAPITAL

### Capital program

An amount of \$0.5 million was expended during 2012-13 to develop a replacement non-voter system, the development of systems to administer funding and disclosure schemes and the on-going replacement program of plant and equipment.

Staffing resources were reprioritised to meet the requirements of electoral events during 2012-13, resulting in a delay to the non-voter system project. An amount of \$1.4 million has been deferred from 2012-13 to continue the replacement of obsolete CITEC legacy systems in 2013-14.

An amount of \$0.05 million has also been allocated in 2013-14 for the on-going replacement program of plant and equipment.

These capital initiatives provide for the ongoing operational requirements associated with the efficient and effective provision of electoral services for the State of Queensland.

### Capital budget statement

Electoral Commission of Queensland	Notes	2012-13 Budget \$'000	2012-13 Est. Actual \$'000	2013-14 Estimate \$'000
<b>Capital Purchases<sup>1</sup></b>				
Total land, buildings and infrastructure		..	..	..
Total plant and equipment	2	1,939	539	1,450
Total other capital		..	..	..
<b>Total Capital Purchases</b>		<b>1,939</b>	<b>539</b>	<b>1,450</b>

Notes:

1. For more detail on the agency's capital acquisitions please refer to Budget Paper 3.
2. A total of \$1.4M has been deferred to 2013-14 to finalise the activity.

# BUDGETED FINANCIAL STATEMENTS

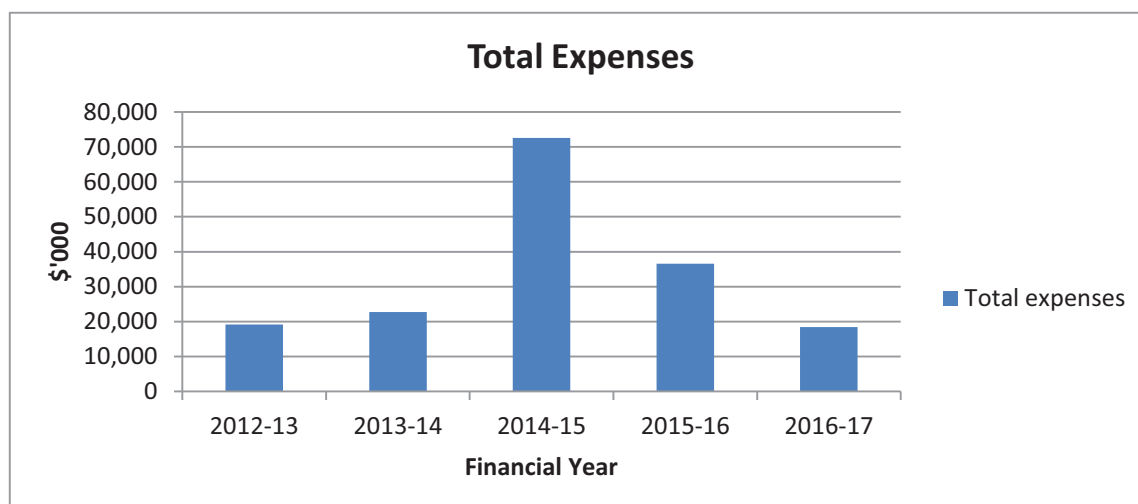
## ANALYSIS OF BUDGETED FINANCIAL STATEMENTS

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

### Commission income statement

Total expenses are estimated to be \$22.7 million in 2013-14, a decrease of \$20.6 million from the 2012-13 financial year. The decrease is mainly due to the impact of the post-election processes that were finalised during 2012-13 for the 2012 State and quadrennial local government elections and South Brisbane State by-election. The variations over the forward estimates period reflect a provision for a State general election, and associated processes, currently expected to be held during 2014-15 and quadrennial local government elections during March 2016.

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



### Commission balance sheet

The Commission's major assets are in intangibles (\$1.8 million in 2012-13), which will increase during 2013-14 (up to \$3.2 million). This increase reflects the Commission's one-off investment to improve essential electoral information technology systems. The Commission's main liabilities relate to payables (\$1 million) which will remain stable over the forward estimates period due to electoral preparations for upcoming electoral events in 2014-15 and 2015-16, and return to lower levels by 2016-17.

## INCOME STATEMENT

Electoral Commission of Queensland	Notes	2012-13 Budget \$'000	2012-13 Est. Act. \$'000	2013-14 Estimate \$'000
<b>Income</b>				
Service revenue	1, 4	43,312	19,110	22,703
User charges	2, 6	36	68	40
Grants and other contributions		..	..	..
Other revenue		..	..	..
Gains on sale/revaluation of property, plant and equipment and investments		..	..	..
<b>Total income</b>		<b>43,348</b>	<b>19,178</b>	<b>22,743</b>
<b>Expenses</b>				
Employee expenses		7,537	6,932	7,528
Supplies and services	3, 5, 7	35,647	12,083	15,051
Grants and subsidies		..	..	..
Depreciation and amortisation		125	125	125
Finance/borrowing costs		..	..	..
Other expenses		39	38	39
Losses on sale/revaluation of property, plant and equipment and investments		..	..	..
<b>Total expenses</b>		<b>43,348</b>	<b>19,178</b>	<b>22,743</b>
<b>OPERATING SURPLUS/(DEFICIT)</b>		<b>..</b>	<b>..</b>	<b>..</b>

## STATEMENT OF CHANGES IN EQUITY

Electoral Commission of Queensland	Notes	2012-13 Budget \$'000	2012-13 Est. Act. \$'000	2013-14 Estimate \$'000
Net effect of the changes in accounting policies and prior year adjustments		..	..	..
Increase/(decrease) in asset revaluation reserve		..	..	..
Net amount of all revenue and expense adjustments direct to equity not disclosed above		..	..	..
<b>Net income recognised directly in equity</b>		<b>..</b>	<b>..</b>	<b>..</b>
Surplus/(deficit) for the period		..	..	..
<b>Total recognised income and expense for the period</b>		<b>..</b>	<b>..</b>	<b>..</b>
Equity injection/(withdrawal)		1,823	423	1,334
Equity adjustments (MoG transfers)		..	..	..
<b>Total movement in equity for period</b>		<b>1,823</b>	<b>423</b>	<b>1,334</b>



## BALANCE SHEET

Electoral Commission of Queensland	Notes	2012-13 Budget \$'000	2012-13 Est. Act. \$'000	2013-14 Estimate \$'000
<b>CURRENT ASSETS</b>				
Cash assets	8, 14	1,277	1,700	1,709
Receivables	9, 15	305	646	646
Other financial assets		..	..	..
Inventories		441	464	464
Other		72	89	89
Non-financial assets held for sale		..	..	..
<b>Total current assets</b>		<b>2,095</b>	<b>2,899</b>	<b>2,908</b>
<b>NON-CURRENT ASSETS</b>				
Receivables		..	..	..
Other financial assets		..	..	..
Property, plant and equipment	10, 16	1,475	824	796
Intangibles	11, 17	3,088	1,841	3,194
Other		..	..	..
<b>Total non-current assets</b>		<b>4,563</b>	<b>2,665</b>	<b>3,990</b>
<b>TOTAL ASSETS</b>		<b>6,658</b>	<b>5,564</b>	<b>6,898</b>
<b>CURRENT LIABILITIES</b>				
Payables	12, 18	526	879	879
Accrued employee benefits		179	132	132
Interest-bearing liabilities and derivatives		..	..	..
Provisions		..	..	..
Other		..	..	..
<b>Total current liabilities</b>		<b>705</b>	<b>1,011</b>	<b>1,011</b>
<b>NON-CURRENT LIABILITIES</b>				
Payables		..	..	..
Accrued employee benefits		..	..	..
Interest-bearing liabilities and derivatives		..	..	..
Provisions		..	..	..
Other		..	..	..
<b>Total non-current liabilities</b>		<b>..</b>	<b>..</b>	<b>..</b>
<b>TOTAL LIABILITIES</b>		<b>705</b>	<b>1,011</b>	<b>1,011</b>
<b>NET ASSETS/(LIABILITIES)</b>		<b>5,953</b>	<b>4,553</b>	<b>5,887</b>
<b>EQUITY</b>				
Capital/contributed equity	13, 19	4,219	2,819	4,153
Accumulated surplus/(accumulated deficit)		1,734	1,734	1,734
Reserves:				
- Asset revaluation surplus		..	..	..
- Other (specify)		..	..	..
<b>TOTAL EQUITY</b>		<b>5,953</b>	<b>4,553</b>	<b>5,887</b>

## CASH FLOW STATEMENT

Electoral Commission of Queensland	Notes	2012-13 Budget \$'000	2012-13 Est. Act. \$'000	2013-14 Estimate \$'000
<b>CASH FLOWS FROM OPERATING ACTIVITIES</b>				
<b>Inflows:</b>				
Service receipts	20, 24, 28	55,270	31,068	22,703
User charges	21, 29	38	70	42
Grants and other contributions		..	..	..
Other		890	890	890
<b>Outflows:</b>				
Employee costs		(7,537)	(6,932)	(7,528)
Supplies and services	22, 25, 30	(47,692)	(24,128)	(15,941)
Grants and subsidies		..	..	..
Borrowing costs		..	..	..
Other		(41)	(40)	(41)
<b>Net cash provided by/(used in) operating activities</b>		<b>928</b>	<b>928</b>	<b>125</b>
<b>CASH FLOWS FROM INVESTING ACTIVITIES</b>				
<b>Inflows:</b>				
Sales of property, plant and equipment		..	..	..
Investments redeemed		..	..	..
Loans and advances redeemed		..	..	..
<b>Outflows:</b>				
Payments for property, plant and equipment and intangibles	26, 31	(1,939)	(539)	(1,450)
Payments for investments		..	..	..
Loans and advances made		..	..	..
<b>Net cash provided by/(used in) investing activities</b>		<b>(1,939)</b>	<b>(539)</b>	<b>(1,450)</b>
<b>CASH FLOWS FROM FINANCING ACTIVITIES</b>				
<b>Inflows:</b>				
Borrowings		..	..	..
Equity injections	23, 27, 32	1,899	499	1,410
<b>Outflows:</b>				
Borrowing redemptions		..	..	..
Finance lease payments		..	..	..
Equity withdrawals		(76)	(76)	(76)
<b>Net cash provided by/(used in) financing activities</b>		<b>1,823</b>	<b>423</b>	<b>1,334</b>
<b>Net increase/(decrease) in cash held</b>		<b>812</b>	<b>812</b>	<b>9</b>
<b>Cash at the beginning of financial year</b>		<b>465</b>	<b>888</b>	<b>1,700</b>
Cash transfers from restructure		..	..	..
<b>Cash at the end of financial year</b>		<b>1,277</b>	<b>1,700</b>	<b>1,709</b>

## ADMINISTERED INCOME STATEMENT

Electoral Commission of Queensland	Notes	2012-13 Budget \$'000	2012-13 Est. Act. \$'000	2013-14 Estimate \$'000
<b>Revenues</b>				
Commonwealth grants		..	..	..
Taxes, fees and fines	35, 38	3,309	3,309	340
Royalties, property income and other territorial Revenue		..	..	..
Interest		..	..	..
Administered revenue		..	..	..
Other	33, 36, 39	8,582	2,909	3,900
<b>Total revenues</b>		<b>11,891</b>	<b>6,218</b>	<b>4,240</b>
<b>Expenses</b>				
Supplies and services		..	..	..
Depreciation and amortisation		..	..	..
Grants and subsidies		..	..	..
Benefit payments		..	..	..
Borrowing costs		..	..	..
Other		..	..	..
<b>Total expenses</b>		<b>..</b>	<b>..</b>	<b>..</b>
<b>Net surplus or deficit before transfers to Government</b>		<b>11,891</b>	<b>6,218</b>	<b>4,240</b>
<b>Transfers of administered revenue to Government</b>	34, 37, 40	<b>11,891</b>	<b>6,218</b>	<b>4,240</b>
<b>OPERATING SURPLUS/(DEFICIT)</b>		<b>..</b>	<b>..</b>	<b>..</b>

## ADMINISTERED BALANCE SHEET

Electoral Commission of Queensland	Notes	2012-13 Budget \$'000	2012-13 Est. Act. \$'000	2013-14 Estimate \$'000
<b>CURRENT ASSETS</b>				
Cash assets	41, 42	..	778	778
Receivables	43	..	74	74
Inventories				
Other		..	..	..
Non-financial assets held for sale		..	..	..
<b>Total current assets</b>		..	<b>852</b>	<b>852</b>
<b>NON-CURRENT ASSETS</b>				
Receivables		..	..	..
Other financial assets		..	..	..
Property, plant and equipment		..	..	..
Intangibles		..	..	..
Other		..	..	..
<b>Total non-current assets</b>		..	..	..
<b>TOTAL ADMINISTERED ASSETS</b>		..	<b>852</b>	<b>852</b>
<b>CURRENT LIABILITIES</b>				
Payables		..	1	1
Transfers to Government payable	44	..	851	851
Interest-bearing liabilities		..	..	..
Other		..	..	..
<b>Total current liabilities</b>		..	<b>852</b>	<b>852</b>
<b>NON-CURRENT LIABILITIES</b>				
Payables		..	..	..
Interest-bearing liabilities		..	..	..
Other		..	..	..
<b>Total non-current liabilities</b>		..	..	..
<b>TOTAL ADMINISTERED LIABILITIES</b>		..	<b>852</b>	<b>852</b>
<b>ADMINISTERED NET ASSETS/(LIABILITIES)</b>		..	..	..
<b>EQUITY</b>				
Capital/Contributed equity		..	..	..
Accumulated surplus/(Accumulated deficit)		..	..	..
Reserves:				
- Asset revaluation surplus		..	..	..
- Other (specify)		..	..	..
<b>TOTAL ADMINISTERED EQUITY</b>		..	..	..

## ADMINISTERED CASH FLOW STATEMENT

Electoral Commission of Queensland	Notes	2012-13 Budget \$'000	2012-13 Est. Act. \$'000	2013-14 Estimate \$'000
<b>CASH FLOWS FROM OPERATING ACTIVITIES</b>				
<b>Inflows:</b>				
Administered item receipts		..	..	..
Grants and other contributions		..	..	..
Taxes, fees and fines	47, 50	3,309	3,309	340
Royalties, property income and other territorial revenues		..	..	..
Other	45, 48, 51	20,700	15,027	3,900
<b>Outflows:</b>				
Transfers to Government	46, 49, 52	(24,009)	(18,336)	(4,240)
Grants and subsidies		..	..	..
Supplies and services		..	..	..
Borrowing costs		..	..	..
Other		..	..	..
<b>Net cash provided by/(used in) operating activities</b>		..	..	..
<b>CASH FLOWS FROM INVESTING ACTIVITIES</b>				
<b>Inflows:</b>				
Sales of property, plant and equipment		..	..	..
Investments redeemed		..	..	..
Loans and advances redeemed		..	..	..
<b>Outflows:</b>				
Payments for property, plant and equipment and intangibles		..	..	..
Payments for investments		..	..	..
Loans and advances made		..	..	..
<b>Net cash provided by/(used in) investing activities</b>		..	..	..
<b>CASH FLOWS FROM FINANCING ACTIVITIES</b>				
<b>Inflows:</b>				
Borrowings		..	..	..
Equity injections		..	..	..
<b>Outflows:</b>				
Borrowing redemptions		..	..	..
Finance lease payments		..	..	..
Equity withdrawals		..	..	..
<b>Net cash provided by/(used in) financing activities</b>		..	..	..
<b>Net increase/(decrease) in cash held</b>		..	..	..
<b>Administered cash at beginning of financial year</b>		..	..	..
Cash transfers from restructure		..	..	..
<b>Administered cash at end of financial year</b>		..	..	..

## EXPLANATION OF VARIANCES IN THE FINANCIAL STATEMENTS

### Income statement

Major variations between 2012-13 Budget and 2012-13 Estimated actual include:

1. Funding returned to the Consolidated Fund relates to unutilised funds provided for the completion of election related activities including local government by-elections and State election funding claims.
2. The increase of user charges is the result of increased sale of roll products to local governments over the period.
3. The reduction in supplies and services relates to lower than forecast expenses for various activities including local government by-elections and lower than forecast election funding claimed by candidates and registered political parties.

Major variations between 2012-13 Budget and 2013-14 Estimate include:

4. The reduction in service revenue to 2013-14 relates to once off funding provided in 2012-13 to finalise post-election processes and election funding payments.
5. The decrease in supplies and services in 2013-14 relates to lower than forecast expenses in 2012-13 to finalise post-election activities for both State and local government and election funding payments.

Major variations between 2012-13 Estimated actual and 2013-14 Estimate include:

6. User charges in 2013-14 is lower due to less sales of electoral roll data in a non-election year.
7. The increase in supplies and services relates to increased planning and preparations for the next major electoral events.

### Balance sheet

Major variations between 2012-13 Budget and 2012-13 Estimated actual include:

8. The variation in cash assets is due to the lower level of expenditure than forecast.
9. The increased level of receivables relates to the recovery of costs from the administration of local government elections.
10. The decrease in property plant and equipment relates to funding deferred to 2013-14 to acquire additional hardware in association with the continued replacement of obsolete CITEC legacy systems.
11. The 2012-13 intangibles budget included a significant program of work. This work was not completed in 2012-13 and as a result funds were deferred to 2013-14 to finalise the project. Further explanation is provided in the Capital Budget Statement.
12. The increase in payables relates to finalising outstanding election funding claims.
13. The 2012-13 capital budget included a significant program of work. This work was not completed in 2012-13 and as a result equity injection funding was deferred to 2013-14 to allow the work to be finalised.

Major variations between 2012-13 Budget and 2013-14 Estimate include:

14. The variation in cash assets is due to the lower level of expenditure than forecast.
15. The increased level of receivables relates to the recovery of costs from the administration of local government elections.
16. The 2012-13 property plant and equipment activity was not completed in 2012-13 and as a result funds were deferred to 2013-14 to acquire additional hardware in association with the continued replacement of obsolete CITEC legacy systems.
17. The 2012-13 intangibles budget included a significant program of work. This work was not completed in 2012-13 and as a result funds were deferred to 2013-14 to finalise the project. Further explanation is provided in the Capital Budget Statement.
18. The increase in payables relates to heightened operational activity in line with the commencement of planning activities for the next state election.

Major variations between 2012-13 Estimated actual and the 2013-14 Estimate include:

19. The 2013-14 capital budget includes equity injection funding deferred from 2013-14 to allow capital works to be finalised.

## Cash flow statement

Major variations between 2012-13 Budget and 2012-13 Estimated actual include:

20. The decrease is due to unutilised funds provided for the completion of election related activities including local government by-elections and State election funding claims which have been returned to the Consolidated Fund.
21. The increase in user charges relates to a higher level of roll product sales to local governments over the period.
22. The decrease in supplies and services in 2012-13 relates to lower than expected election funding payments to candidates and registered political parties and lower than forecast expenditure for local government elections.
23. The decrease in equity injections relates to the deferral of capital funds from 2012-13 to 2013-14 to finalise the replacement of CITEC legacy systems.

Major variations between 2012-13 Budget and 2013-14 Estimate include:

24. The reduction in service revenue to 2013-14 relates to once off expenses in 2012-13 to finalise post-election processes and election funding payments.
25. The decrease in supplies and services in 2013-14 relates to once off funding provided in 2012-13 to finalise post-election activities for both State and local government and election funding payments.
26. The 2012-13 property plant and equipment and intangibles budget included a significant program of work. This work was not completed in 2012-13 and as a result funds were deferred to 2013-14 to finalise the project.
27. The 2012-13 Budget included funding for a significant amount of work that was not completed and funding will now be expended over two years to allow the work to be finalised.

Major variations between 2012-13 Estimated actual and the 2013-14 Estimate include:

28. The decrease in service revenue to 2013-14 relates to once off funding provided in 2012-13 to finalise post-election processes and election funding payments.
29. The decrease in user charges in 2013-14 is due to a reduction in sale of electoral roll data in a non-election year.
30. The decrease in supplies and services in 2013-14 relates to once off expenditure in 2012-13 to finalise post-election activities for both State and local government and election funding payments.
31. The 2012-13 property plant and equipment and intangibles budget included a significant program of work. This work was not completed in 2012-13 and as a result funds were deferred to 2013-14 to finalise the project.
32. The 2012-13 Budget included funding for a significant amount of work that was not completed and funding will now be expended over two years to allow the work to be finalised.

## Administered income statement

Major variations between 2012-13 Budget and 2012-13 Estimated actual include:

33. Although the Commission conducted more local government by-elections than anticipated, many by-elections were small in nature and the costs of conducting them were less than budgeted resulting in lower than anticipated administered revenues recovered from local governments.
34. The decrease in the amount remitted to the Consolidated Fund is due to a reduction in forecast administered revenues resulting from the lower than anticipated costs for the conduct of local government by-elections.

Major variations between 2012-13 Budget and 2013-14 Estimate include:

35. The lower level of taxes, fees and fines is representative of the level of non-voter activity for forecast by-election activity in 2013-14.
36. The decrease in other revenue relates to the expected amounts to be recovered in 2013-14 from local governments in relation to the administration of local government activity in 2013-14 compared to 2012-13.
37. The decrease in the amount remitted to the Consolidated Fund relates to the amount to be recovered in relation to the administration of local government activity in 2013-14.

Major variations between 2012-13 Estimated actual and the 2013-14 Estimate include:

38. The lower level of taxes, fees and fines is representative of the level of non-voter activity for forecast by-election activity in 2013-14.
39. The level of other revenue in 2013-14 directly relates to the anticipated level of local government election activity during the year.
40. The decrease in the amount remitted to the Consolidated Fund relates to the amount to be recovered in relation to the administration of local government activity in 2013-14.

### **Administered balance sheet**

Major variations between 2012-13 Budget and 2012-13 Estimated actual include:

41. The increase in cash assets is due to higher than anticipated non-voter fines for the 2012 local government elections.

Major variations between 2012-13 Budget and 2013-14 Estimate include:

42. The increase in cash assets is due to higher than forecast non-voter fines for the 2012 local government elections.
43. The increase represents the end of year receivables in 2012-13 relating to the Commission's recovery from local governments of the costs of administering local government elections from local governments.
44. The decrease in amounts remitted to the Consolidated Fund in 2012-13 is the result of actual liabilities occurring in the previous financial year.

### **Administered cash flow statement**

Major variations between 2012-13 Budget and 2012-13 Estimated actual include:

45. Although the Commission conducted more local government by-elections than anticipated, many by-elections were small in nature and the costs of conducting them were less than budgeted resulting in lower than anticipated administered revenues recovered from local governments.
46. The decrease in the amount remitted to the Consolidated Fund is due to a reduction in forecast administered revenues resulting from the lower than anticipated costs for the conduct of local government by-elections.

Major variations between 2012-13 Budget and 2013-14 Estimate include:

47. The lower level of taxes, fees and fines is representative of the level of non-voter activity for forecast by-election activity in 2013-14.
48. The decrease in other revenue relates to the expected amount to be recovered in 2013-14 in relation to the administration of local government activity.
49. The decrease in the amount remitted to the Consolidated Fund relates to the amount to be recovered in relation to the administration of local government activity in 2013-14.

Major variations between 2012-13 Estimated actual and the 2013-14 Estimate include:

50. The lower level of taxes, fees and fines is representative of the level of non-voter activity for forecast by-election activity in 2013-14.
51. The level of other revenue in 2013-14 directly relates to the level of controlled funding provided to the Commission to administer local government election activities and recovered from local governments as administered revenues in 2013-14.
52. The decrease in the amount remitted to the Consolidated Fund relates to the amount to be recovered in relation to the administration of local government activity in 2013-14.





# Office of the Ombudsman

# RESOURCES AND PERFORMANCE

## DEPARTMENTAL OVERVIEW

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

### Ministerial responsibility

The Office of the Ombudsman (the Office) is a department for the purposes of the *Financial Accountability Act 2009*. The Attorney-General and Minister for Justice has ministerial responsibility for the Office.

### Strategic direction

The purpose of the Office is to investigate complaints and public sector administrative actions, and to work with agencies to improve their decision making.

The objectives of the Office are:

- fair and reasonable treatment of people's complaints
- unfair or unjust public agencies decisions are rectified
- public sector agencies improve their decision making
- to ensure it is a capable and accountable organisation.

Environmental factors influencing the strategic direction of the Office include:

- reputation - the Office of the Ombudsman must maintain its reputation for independence and impartiality
- resources - the Office services all regions of the State and all sectors of the community. Providing equitable and accessible service within available resources is a critical issue
- capability - the Office must maintain and develop its professional workforce to continue to perform its statutory role and deliver its legislated functions.

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

The Office will continue to:

- complete high quality investigations
- use own motion investigations to address systemic problems in public administration
- provide timely assessment and investigation of complaints
- monitor the implementation of recommendations
- encourage the use of agency complaints management systems
- audit agency complaints management systems
- build community awareness about the Queensland Ombudsman to ensure community members know when and how to access services
- provide equitable access to services and target areas of need
- deliver high quality training, information and guidance materials
- recruit, retain and develop a skilled workforce
- ensure compliance with financial accountability standards.

Achievements in 2012-13 included:

- progressing the implementation of the approved recommendations of the Strategic Review of the Queensland Ombudsman's Office, by Mr Henry Smerdon AM, and tabled in Parliament in November 2012. Mr Smerdon examined the Ombudsman's functions and performance to assess whether they were being performed economically, effectively and efficiently
- managing some 15,000 contacts relating to complaints, referrals, inquiries and reviews of complaint decisions
- introducing *Ombudsman Advisory* to report on systemic issues that arose as part of unpublished investigations. This is in addition to the electronic newsletters published by the Office including:
  - *State Perspective* for decision makers in the State public sector;
  - *Local Perspective* for decision makers in local councils;
  - *Legal Perspective* for public sector lawyers and private sector lawyers with public sector clients;
  - *Corrections Perspective* for officers in Queensland Corrective Services; and
  - *Community Perspective* for staff and volunteers of community organisations and officers in state and local government agencies
- delivering 70 training sessions to agencies on good decision making, effective complaints management, administrative investigations and ethical decision making. Within these sessions:
  - 20 were held in regional Queensland in six locations outside of south-east Queensland;
  - 37 sessions were delivered to State agencies, 16 to local councils, and 15 open sessions; and
  - approximately 1,200 officers were trained
- continuing to carry out the corrections program which entailed:
  - visiting all correctional centres in Queensland, to investigate complaints and inspect records and systems, at least once;
  - finalising approximately 600 complaints about Queensland Corrections and Queensland Parole Board related issues; and
  - maintaining Prisoner PhoneLink, a free and confidential telephone service that prisoners at each correctional centre can use to call the Office (50 per cent of complaints about corrections issues were received via the Phonelink)
- continuing joint awareness activities with other independent complaint agencies targeting multicultural communities, Aboriginal people and Torres Strait Islanders, to communicate the message, *It's OK to complain*. These activities included continued sponsorship of a joint web portal, participating in community events specifically designed for Aboriginal people and Torres Strait Islanders and distributing information to access points including Indigenous councils, land councils and community/health/legal centres.

## Departmental Budget Summary

The table below shows the total resources available in 2013-14 from all sources and summarises how resources will be applied by service area and by controlled and administered classifications.

Office of the Ombudsman	2012-13 Budget \$'000	2012-13 Est. Actual \$'000	2013-14 Estimate \$'000
<b>CONTROLLED</b>			
<b>Income</b>			
Appropriation for services <sup>1</sup>			
Deferred from previous year/s	80	80	100
Balance of service appropriation	7,203	7,120	7,534
Other revenue	280	280	280
<b>Total income</b>	<b>7,563</b>	<b>7,480</b>	<b>7,914</b>
<b>Expenses</b>			
Independent Review of Complaints about Government Administration	7,563	7,480	7,914
<b>Total expenses</b>	<b>7,563</b>	<b>7,480</b>	<b>7,914</b>
<b>Operating surplus/deficit</b>	<b>..</b>	<b>..</b>	<b>..</b>
<b>Net assets</b>	<b>834</b>	<b>834</b>	<b>834</b>
<b>ADMINISTERED</b>			
<b>Revenue</b>			
Commonwealth revenue	..	..	..
Appropriation of administered items	..	..	..
Other administered revenue	..	..	..
<b>Total revenue</b>	<b>..</b>	<b>..</b>	<b>..</b>
<b>Expenses</b>			
Transfers to government	..	..	..
Administered expenses	..	..	..
<b>Total expenses</b>	<b>..</b>	<b>..</b>	<b>..</b>
<b>Net assets</b>	<b>..</b>	<b>..</b>	<b>..</b>
<b>APPROPRIATIONS</b>			
<b>Controlled Items</b>			
Departmental services <sup>1</sup>	7,253	7,170	7,634
Equity adjustment	..	..	..
<b>Administered items</b>	<b>..</b>	<b>..</b>	<b>..</b>
<b>VOTE TOTAL<sup>2</sup></b>	<b>7,253</b>	<b>7,170</b>	<b>7,634</b>

Notes:

1. Appropriation for services in the 2012-13 Budget does not match appropriation for departmental services due to appropriation payable of \$0.03 million.
2. As represented in the 2013-14 Appropriation Bills.

## Staffing<sup>1</sup>

Service Areas	Notes	2012-13 Budget	2012-13 Est. Actual	2013-14 Estimate
Office of the Ombudsman		55	56	57
<b>TOTAL</b>		<b>55</b>	<b>56</b>	<b>57</b>

Note:

1. Full-time equivalents (FTEs) as at 30 June, including increase of two FTEs as a result of the transfer of the Public Interest Disclosure function from the Public Service Commission to the Office.

## SERVICE PERFORMANCE

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

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

This is achieved by managing accessible and comprehensive complaints management and investigation programs, by undertaking major own-initiative investigations and by offering a significant and on-going program of training, system reviews and audits of agency internal review processes.

## Performance Statement

To improve accountability for performance, service standards for the 2013-14 State Budget will only present measures relating to the efficiency or effectiveness of services delivered by government. Measures of input and/or activity, which do not demonstrate effectiveness or efficiency and are no longer relevant measures of the agency's services will be discontinued from being reported in the Service Delivery Statements. Discontinued measures that remain relevant to the agency's services will continue to be publicly available through alternative communication channels. For details on measures which are being discontinued and where this information may be accessed in the future, please refer to the 2013-14 Budget website at [www.budget.qld.gov.au](http://www.budget.qld.gov.au).

Office of the Ombudsman	Notes	2012-13 Target/Est.	2012-13 Est. Actual	2013-14 Target/Est.
<b>Service Area: Independent Review of Complaints about Government Administration</b>				
Proportion of recommendations accepted and agreed actions by agencies	1	90%	99%	90%
Average time to complete assessments	2	New measure	New measure	10 days
Proportion of investigations completed within target timeframes	3	New measure	New measure	90%
Proportion of complaints finalised within 12 months of lodgement	4	95%	99%	99%
Proportion of investigations resulting in agency rectification action	5	New measure	New measure	10%
Proportion of complaints reviewed where original decision upheld	6	New measure	New measure	80%
Proportion of clients satisfied/very satisfied with the level of service provided by the Office	7	New measure	New measure	80%
Clearance rate for complaints	8	New measure	New measure	100%
<b>State contribution (\$000)</b>		<b>7,283</b>	<b>7,200</b>	<b>7,634</b>
<b>Other revenue (\$000)</b>		<b>280</b>	<b>280</b>	<b>280</b>
<b>Total cost (\$000)</b>		<b>7,563</b>	<b>7,480</b>	<b>7,914</b>

### Notes:

1. This service standard has been amended to include situations where agencies agree to a rectification action. Implementation is then monitored in a similar way to a recommendation resulting from an investigation.
2. This new service standard reports on timeliness of the assessment of complaints, stemming from the legislative strategic review completed in 2012.

3. The new measure includes other categories of investigation (straightforward, intermediate and complex) with targets shorter than a previous measure that has been discontinued. It also measures only the investigation stage of a complaint commensurate with the new service standard relating to the assessment of complaints.
4. The 2013-14 target has been increased to reflect new business processes flowing from the legislated strategic review completed in 2012.
5. This new service standard reports on outcomes achieved from investigations.
6. This new service standard reports on the quality of complaints assessments/investigations.
7. This new service standard reports on client satisfaction with service delivery by surveying complainants.
8. This new service standard has been introduced to show how efficiently the Office deals with complaints (cases closed as a percentage of cases opened in a financial year).

## CAPITAL

### Capital program

The Office of the Ombudsman has budgeted to spend \$0.08 million for the ongoing replacement of information communication technology hardware and software and office equipment.

### Capital budget statement

Office of the Ombudsman	Notes	2012-13 Budget \$'000	2012-13 Est. Actual \$'000	2013-14 Estimate \$'000
<b>Capital Purchases<sup>1</sup></b>				
Total land, buildings and infrastructure		..	..	..
Total plant and equipment	1	80	80	80
Total other capital		..	..	..
<b>Total Capital Purchases</b>		..	..	..

Note:

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



# BUDGETED FINANCIAL STATEMENTS

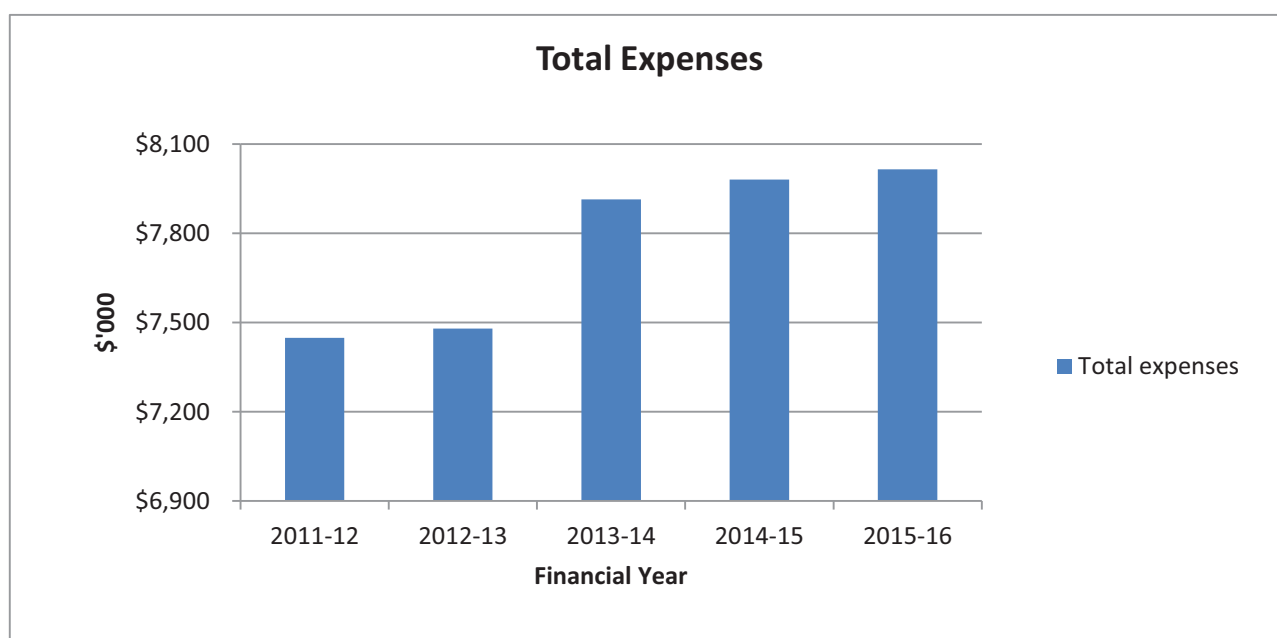
## ANALYSIS OF BUDGETED FINANCIAL STATEMENTS

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

### Departmental income statement

Total expenses are estimated to be \$7.9 million in 2013-14, an increase \$0.43 million from the 2012-13 financial year. The increase is mainly due to the impact of a full year of the public interest disclosure function (\$0.14 million), salaries increase (\$0.13 million) and \$0.1 million carried forward from 2012-13 to 2013-14 for archiving and electronic record keeping projects and enhancement of a shared website.

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



### Departmental balance sheet

The Department's major assets are in property, plant and equipment (\$1.1 million). This is expected to decrease by 20% over the next three years, as a result of depreciation of existing assets (predominantly the office fit out) exceeding the value of assets acquired.

The Department's main liabilities relate to payables (\$0.32 million) and the remaining balance (\$0.55 million) of the building owner's \$1.1 million contribution to the fit out of new accommodation in 2009. The contribution was capitalised and is being amortised over ten years at the rate of \$0.11 million per annum as it is taken to revenue.

## INCOME STATEMENT

Office of the Ombudsman	Notes	2012-13 Budget \$'000	2012-13 Est. Act. \$'000	2013-14 Estimate \$'000
<b>Income</b>				
Service revenue	1, 3, 6	7,283	7,200	7,634
User charges		200	200	200
Grants and other contributions		..	..	..
Other revenue		80	80	80
Gains on sale/revaluation of property, plant and equipment and investments		..	..	..
<b>Total income</b>		<b>7,563</b>	<b>7,480</b>	<b>7,914</b>
<b>Expenses</b>				
Employee expenses	4, 7	5,847	5,895	6,108
Supplies and services	2, 5, 8	1,404	1,273	1,494
Grants and subsidies		..	..	..
Depreciation and amortisation		260	260	260
Finance/borrowing costs		..	..	..
Other expenses		52	52	52
Losses on sale/revaluation of property, plant and equipment and investments		..	..	..
<b>Total expenses</b>		<b>7,563</b>	<b>7,480</b>	<b>7,914</b>
<b>OPERATING SURPLUS/(DEFICIT)</b>		<b>..</b>	<b>..</b>	<b>..</b>

## STATEMENT OF CHANGES IN EQUITY

Office of the Ombudsman	Notes	2012-13 Budget \$'000	2012-13 Est. Act. \$'000	2013-14 Estimate \$'000
Net effect of the changes in accounting policies and prior year adjustments		..	..	..
Increase/(decrease) in asset revaluation reserve		..	..	..
Net amount of all revenue and expense adjustments direct to equity not disclosed above		..	..	..
<b>Net income recognised directly in equity</b>		<b>..</b>	<b>..</b>	<b>..</b>
Surplus/(deficit) for the period		..	..	..
<b>Total recognised income and expense for the period</b>		<b>..</b>	<b>..</b>	<b>..</b>
Equity injection/(withdrawal)		..	..	..
Equity adjustments (MoG transfers)		..	..	..
<b>Total movement in equity for period</b>		<b>..</b>	<b>..</b>	<b>..</b>

## BALANCE SHEET

Office of the Ombudsman	Notes	2012-13 Budget \$'000	2012-13 Est. Act. \$'000	2013-14 Estimate \$'000
<b>CURRENT ASSETS</b>				
Cash assets	9, 11, 15	637	421	497
Receivables		271	290	292
Other financial assets		..	..	..
Inventories		..	..	..
Other		26	42	45
Non-financial assets held for sale		..	..	..
<b>Total current assets</b>		<b>934</b>	<b>753</b>	<b>834</b>
<b>NON-CURRENT ASSETS</b>				
Receivables		..	..	..
Other financial assets		..	..	..
Property, plant and equipment	12, 16	1,054	1,058	878
Intangibles		..	..	..
Other		..	..	..
<b>Total non-current assets</b>		<b>1,054</b>	<b>1,058</b>	<b>878</b>
<b>TOTAL ASSETS</b>		<b>1,988</b>	<b>1,811</b>	<b>1,712</b>
<b>CURRENT LIABILITIES</b>				
Payables	10, 13	487	318	329
Accrued employee benefits		8	..	..
Interest-bearing liabilities and derivatives		..	..	..
Provisions		..	..	..
Other		110	110	110
<b>Total current liabilities</b>		<b>605</b>	<b>428</b>	<b>439</b>
<b>NON-CURRENT LIABILITIES</b>				
Payables		..	..	..
Accrued employee benefits		..	..	..
Interest-bearing liabilities and derivatives		..	..	..
Provisions		..	..	..
Other	14, 17	549	549	439
<b>Total non-current liabilities</b>		<b>549</b>	<b>549</b>	<b>439</b>
<b>TOTAL LIABILITIES</b>		<b>1,154</b>	<b>977</b>	<b>878</b>
<b>NET ASSETS/(LIABILITIES)</b>		<b>834</b>	<b>834</b>	<b>834</b>
<b>EQUITY</b>				
Capital/contributed equity		881	881	881
Accumulated surplus/(accumulated deficit)		(47)	(47)	(47)
Reserves:				
- Asset revaluation surplus		..	..	..
- Other (specify)		..	..	..
<b>TOTAL EQUITY</b>		<b>834</b>	<b>834</b>	<b>834</b>

## CASH FLOW STATEMENT

Office of the Ombudsman	Notes	2012-13 Budget \$'000	2012-13 Est. Act. \$'000	2013-14 Estimate \$'000
<b>CASH FLOWS FROM OPERATING ACTIVITIES</b>				
<b>Inflows:</b>				
Service receipts	18, 20, 23	7,253	7,170	7,634
User charges		204	204	204
Grants and other contributions		..	..	..
Other		192	192	198
<b>Outflows:</b>				
Employee costs	21, 24	(5,850)	(5,898)	(6,111)
Supplies and services	19, 22, 25	(1,513)	(1,382)	(1,603)
Grants and subsidies		..	..	..
Borrowing costs		..	..	..
Other		(166)	(166)	(166)
<b>Net cash provided by/(used in) operating activities</b>		<b>120</b>	<b>120</b>	<b>156</b>
<b>CASH FLOWS FROM INVESTING ACTIVITIES</b>				
<b>Inflows:</b>				
Sales of property, plant and equipment		..	..	..
Investments redeemed		..	..	..
Loans and advances redeemed		..	..	..
<b>Outflows:</b>				
Payments for property, plant and equipment and intangibles		(80)	(80)	(80)
Payments for investments		..	..	..
Loans and advances made		..	..	..
<b>Net cash provided by/(used in) investing activities</b>		<b>(80)</b>	<b>(80)</b>	<b>(80)</b>
<b>CASH FLOWS FROM FINANCING ACTIVITIES</b>				
<b>Inflows:</b>				
Borrowings		..	..	..
Equity injections		..	..	..
<b>Outflows:</b>				
Borrowing redemptions		..	..	..
Finance lease payments		..	..	..
Equity withdrawals		..	..	..
<b>Net cash provided by/(used in) financing activities</b>		<b>..</b>	<b>..</b>	<b>..</b>
<b>Net increase/(decrease) in cash held</b>		<b>40</b>	<b>40</b>	<b>76</b>
<b>Cash at the beginning of financial year</b>		<b>597</b>	<b>381</b>	<b>421</b>
Cash transfers from restructure		..	..	..
<b>Cash at the end of financial year</b>		<b>637</b>	<b>421</b>	<b>497</b>

## FINANCIAL STATEMENTS

### Income statement

Major variations between 2012-13 Budget and 2012-13 Estimated actual include:

1. Decrease in service revenue in the 2012-13 Estimated Actual is due to the carry forward of \$0.10 million to 2013-14, the lapse of \$0.08 million and the reduction of \$0.04 million from budgeted salary increases. These decreases were partly offset by \$0.13 million in additional funding for the public interest disclosure function taken over from the Public Service Commission.
2. The decrease in supplies and services of \$0.13 million was due mainly to delays in the completion of the records archiving project, the establishment of an electronic record management system and the enhancement to a shared website.

Major variations between 2012-13 Budget and 2013-14 Estimate include:

3. Service revenue in the 2013-14 Estimate increases includes salary increases as well as a carry forward from 2012-13 of \$0.10 million and a full year of funding for the public interest disclosure function offset by an additional \$0.06 million savings from the 2012-13 budget.
4. Increase due to a provision for salary increases (\$0.15 million) and a full year of funding for the public interest disclosure function (\$0.13 million).
5. Increase due to the completion of the records archiving project, the establishment of an electronic record management system and the enhancement to a shared website with funding carried forward from 2012-13.

Major variations between 2012-13 Estimated actual and the 2013-14 Estimate include:

6. Increase in service revenue in the 2013-14 Estimate is due to salary increases and the carry forward of \$0.10 million from 2012-13.
7. Increase due to salary increases (\$0.13 million) and a full year of funding for the public interest disclosure function (\$0.13 million).
8. Increase due to the completion of the records archiving project, the establishment of an electronic record management system and the enhancement of to a shared website with funding carried forward from 2012-13.

### Balance sheet

Major variations between 2012-13 Budget and 2012-13 Estimated actual include:

9. Decrease in cash assets is due to long service leave and annual leave central scheme premiums being paid prior to the year end.
10. Decrease in Payables is due to long service leave and annual leave central scheme premiums being paid prior to the year end.

Major variations between 2012-13 Budget and 2013-14 Estimate include:

11. Decrease in cash assets is due to long service leave and annual leave central scheme premiums being paid prior to the year end.
12. Decrease in property, plant and equipment is due to existing assets being depreciated.
13. Decrease in payables is due to amounts owing to Treasury for long service leave and annual leave central scheme premiums being paid prior to the year end.
14. The non-current portion of the liability for the remaining balance (\$0.55 million) of the building owner's \$1.1 million contribution to the fit out of new accommodation in 2009. The contribution was capitalised and is being amortised over ten years at the rate of \$0.11 million per annum as it is taken to revenue. The balance shown in the 2013-14 Estimate has been reduced by the amount utilised during the year.

Major variations between 2012-13 Estimated actual and the 2013-14 Estimate include:

15. Increase in cash assets of \$0.08 million is due to the non-cash depreciation charge for the 2013-14 year exceeding the amount to be expended on capital acquisitions.
16. Decrease in property, plant and equipment is due to existing assets being depreciated

17. The non-current portion of the liability for the remaining balance (\$0.55 million) of the building owner's \$1.1 million contribution to the fit out of new accommodation in 2009. The contribution was capitalised and is being amortised over ten years at the rate of \$0.11 million per annum as it is taken to revenue. The balance shown is reduced by the amount taken to the income statement during the year.

## **Cash flow statement**

Major variations between 2012-13 Budget and 2012-13 Estimated actual include:

18. Decrease in service revenue in the 2012-13 Estimated Actual is due to the carry forward of \$0.10 million to 2013-14, the lapse of \$0.08 million and the reduction of \$0.04 million of the salary increase. These decreases were partly offset by \$0.13 in additional funding for the public interest disclosure function transferred from the Public Service Commission.
19. The decrease in supplies and services of \$0.13 million was due mainly to delays in the completion of the records archiving project, the establishment of an electronic record management system and the enhancement of to a shared website.

Major variations between 2012-13 Budget and 2013-14 Estimate include:

20. Service revenue in the 2013-14 Estimate includes salary increases as well as a carry forward from 2012-13 of \$0.10 million and a full year funding for the public interest disclosure function that was transferred from the Public Service Commission.
21. Increase due to salary increases (\$0.13 million) and a full year of funding for the public interest disclosure function that was transferred from the Public Service Commission (\$0.13 million).
22. Increase due to the completion of the records archiving project, the establishment of an electronic record management system and the enhancement to a shared website with funding carried forward from 2012-13.

Major variations between 2012-13 Estimated actual and the 2013-14 Estimate include:

23. Increase in service revenue in the 2013-14 Estimate is due to salary increases and the carry forward of \$0.10 million from 2012-13.
24. Increase due to salary increases and funding for the public interest disclosure function transferred from the Public Service Commission.
25. Increase in supplies and services is due to the completion of the records archiving project, the establishment of an electronic record management system and the enhancement of a shared website with funding carried forward from 2012-13.



# The Public Trustee of Queensland

# RESOURCES AND PERFORMANCE

## DEPARTMENTAL OVERVIEW

### Ministerial responsibility

The Attorney-General and Minister for Justice has responsibility for The Public Trustee of Queensland.

### Strategic direction

The Public Trustee of Queensland (The Public Trustee) has been serving Queenslanders since 1916 and is governed by the *Public Trustee Act 1978*. Operating as a corporation sole, it 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 both the Queensland Government Agent Program (QGAP) and the local court networks as its agents. The Public Trustee's services aim to:

- ensure prudent management of the financial assets of members of the community, with minimum recourse to the Queensland Civil and Administrative Tribunal or the Courts
- ensure an orderly succession of property between generations with minimum recourse to the court system
- assist the Queensland community by making wills free of charge and Enduring Powers of Attorney at an affordable cost
- provide members of the community with the assurance that The Public Trustee will act as their attorney.

In addition to its core services, The Public Trustee also provides the following services:

- trustee services for philanthropic foundations
- unclaimed moneys processing
- undertaking functions pursuant to various pieces of legislation, including the:
  - *Criminal Proceeds Confiscation Act 2002*;
  - *Associations Incorporation Act 1981*; and
  - *Trusts Act 1973*
- managing the financial affairs of prisoners that fall within Part 7 of the *Public Trustee Act 1978*.

Key achievements of The Public Trustee during 2012-13 included:

- protection and financial management of disadvantaged clients' interests
- provision of a range of Community Service Obligations (CSOs) including fees rebated for disadvantaged clients, provision of free will making service and public education in areas such as wills and enduring powers of attorney with an emphasis on planning for life with an estimated value of \$27 million at no cost to Government
- continued enhancements to its frontline service delivery through the completion of the implementation of the Welcome Desk, two centralised client service centres in Brisbane and Redcliffe relating to residential care and minors trusts, and the establishment of an intestacy entitlement unit
- continued business efficiency and effectiveness improvement through successful services contract renegotiation
- promotion of community awareness surrounding financial elder abuse and successfully pursuing, through legal processes, the recovery of funds misappropriated in the course of financial elder abuse
- maintained its self-funding status through delivery of a strong financial performance.



In 2013-14, The Public Trustee aims to achieve effective and efficient frontline service delivery by ensuring its business model is capable of meeting the increasing demand for its core services. The expected increase in demand for services is due to the effect of the “Baby Boomer” generation reaching retirement age. This generation controls much larger and more complex asset structures than any previous generation and will live longer. These factors will drive an increase in clients requiring financial management, and clients and estates requiring administration.

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

- improving the efficiency and effectiveness of frontline service delivery to meet increasing client expectations
- the further tightening of market conditions will impact on its ability to maintain the delivery of the CSOs at the current rate of growth
- the growing reliance on its services to meet the demand resulting from the changing socio-economic demographics and the consequences of the significant ageing of Queensland’s population
- the need to refine its business model to meet the increasing complexity associated with client needs.

The key 2013-14 budget highlights include:

- continued protection of the interests of disadvantaged clients and public education through the provision of CSOs at no cost to government
- delivering a budget surplus to ensure that all of The Public Trustee’s services are provided at no cost to government
- continued optimisation of The Public Trustee’s frontline service delivery through the implementation of a centralised service centre in Ipswich to manage the financial affairs of clients residing under the group housing regime
- investment in the enhancement of existing technology and the continual review of service delivery models and locations to better meet the growing and changing demographic needs of Queenslanders
- further investment in upgrading regional offices throughout the State to provide more efficient frontline services to the Queensland regional community.

## Departmental Budget Summary

The table below shows the total resources available in 2013-14 from all sources and summarises how resources will be applied by service area and by controlled and administered classifications.

Public Trustee of Queensland	2012-13 Budget \$'000	2012-13 Est. Actual \$'000	2013-14 Estimate \$'000
<b>CONTROLLED</b>			
<b>Income</b>			
Other revenue	75,098	83,554	79,721
<b>Total income</b>	<b>75,098</b>	<b>83,554</b>	<b>79,721</b>
<b>Expenses</b>			
<b>Total expenses</b>	<b>75,062</b>	<b>77,505</b>	<b>79,653</b>
<b>Operating surplus/deficit</b>	<b>36</b>	<b>6,049</b>	<b>68</b>
<b>Net assets</b>	<b>163,151</b>	<b>168,465</b>	<b>168,533</b>
<b>ADMINISTERED</b>			
<b>Revenue</b>			
Other administered revenue	4,435	3,232	3,237
<b>Total revenue</b>	<b>4,435</b>	<b>3,232</b>	<b>3,237</b>
<b>Expenses</b>			
Transfers to government	4,435	3,232	3,237
Administered expenses	..	..	..
<b>Total expenses</b>	<b>4,435</b>	<b>3,232</b>	<b>3,237</b>
<b>Net assets</b>	<b>..</b>	<b>..</b>	<b>..</b>

## Staffing<sup>1</sup>

Public Trustee of Queensland	Notes	2012-13 Budget	2012-13 Est. Actual	2013-14 Estimate
Public Trustee of Queensland	2, 3	549	553	558
<b>TOTAL</b>		<b>549</b>	<b>553</b>	<b>558</b>

Notes:

1. Full-time equivalents (FTEs) as at 30 June.
2. The total staff profile is fully funded by The Public Trustee at no cost to government.
3. Increase of FTEs in 2012-13 Estimated Actual and 2013-14 Estimate reflects higher frontline service delivery activity than assumed in 2012-13 Budget and that this increased activity is expected to continue into 2013-14.

## SERVICE PERFORMANCE

The Public Trustee provides financial, trustee and legal services to the people of Queensland. In doing so, The Public Trustee aims to achieve effective and efficient frontline service delivery by ensuring its business model is capable of meeting the increasing demand for its core services available to all Queenslanders.

The Public Trustee's core commitments to supporting the Government's objectives are presented in further detail below.

### Our clients

*Government objective: Revitalise frontline services for families*

Meet the needs of current and future clients of The Public Trustee in an ethical, professional and responsive way

- continuing to maintain focus on frontline service delivery for The Public Trustee's core purpose
- integrating demographic analysis into future service delivery planning and implementation
- providing professional and accessible services
- planning the business model to meet growing demand for frontline services
- establishing more effective and efficient delivery of resources to meet increasing stakeholder demand.

### Our services

*Government objective: Lower the cost of living for families*

Develop innovative services in a client responsive manner

- continuing to meet the growing demand for the delivery of services that assist the community
- alleviating the cost to Queenslanders associated with the administration of special purpose functions and unclaimed moneys
- ensuring that investment strategies are prudent, competitive and ethical.

### Our business

*Government objective: Grow a four pillar economy (focusing on agriculture, tourism, resources and construction) and Restoring accountability in government*

Maintain a viable business model and develop our internal operations to fund a broad range of services at no cost to Government and in line with Government objectives

- reviewing the future capacity of The Public Trustee's resources to assist all Queenslanders
- developing opportunities to grow business in areas that complement core services
- managing the business model through an efficient use of resources
- investigating opportunities within existing business practices to guarantee the continued viability of the office
- raising the public image and profile of the office through sustained community engagement
- promoting openness and transparency in our decision-making.

## **Our people**

*Government objective: Revitalise frontline services for families*

Develop and maintain a committed workforce

- attracting and retaining key personnel in a competitive labour market
- enhancing the skill of our people to promote higher levels of productivity
- creating opportunities for professional development
- developing knowledge pathways to support the future advancement of staff within the office environment.

Each of these elements is necessary to maintain The Public Trustee's frontline service delivery commitment to the people of Queensland and to promote the initiatives of the Government.

## Performance Statement

To improve accountability for performance, service standards for the 2013-14 State Budget will only present measures relating to the efficiency or effectiveness of services delivered by government. Measures of input and/or activity, which do not demonstrate effectiveness or efficiency and are no longer relevant measures of the agency's services, will be discontinued from being reported in the Service Delivery Statements. Discontinued measures that remain relevant to the agency's services will continue to be publicly available through alternative communication channels. For details on measures which are being discontinued and where this information may be accessed in the future, please refer to the 2013-14 Budget website at [www.budget.qld.gov.au](http://www.budget.qld.gov.au).

Public Trustee of Queensland	Notes	2012-13 Target/Est.	2012-13 Est. Actual	2013-14 Target/Est.
<b>Service standards</b>				
Overall client satisfaction with deceased estate administration service as measured by client satisfaction index	1	New Measure	New Measure	65%
Overall client satisfaction with will preparation service as measured by client satisfaction index	1	New Measure	New Measure	90%
Percentage of complex estates administered within target timeframe	2, 3	New Measure	New Measure	70%
Percentage of simple estates administered within target timeframe	2, 4	New Measure	New Measure	70%
<b>State contribution (\$000)</b>		..	..	..
<b>Other revenue (\$000)</b>		<b>75,098</b>	<b>83,554</b>	<b>79,721</b>
<b>Total cost (\$000)</b>		<b>75,062</b>	<b>77,505</b>	<b>79,653</b>

### Notes:

1. This new service standard has been introduced to measure the effectiveness of two of The Public Trustee's key services: estate administration and will preparation.
2. This new service standard has been introduced to measure the efficiency of The Public Trustee in delivering its estate administration service.
3. The 2013-14 target timeframe for complex estates is 10 months.
4. The 2013-14 target timeframe for simple estates is eight months.

## **Administered Items**

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

Under section 25 of the *Public Trustee Act 1978*, The Public Trustee administers the Unclaimed Moneys Fund on behalf of the Government. 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.

## **CAPITAL**

### **Capital program**

The Public Trustee is currently estimated to spend \$2.8 million against a budget of \$7.7 million on capital expenditure. Given the significant volatility in financial markets in the early part of the financial year, a cautious approach to capital expenditure was adopted in the first half of 2012-13. As the outlook improved during the year a number of projects, which had originally been delayed, were initiated in quarter three. Due to the delayed commencement of these projects this has resulted in the deferral of some capital expenditure into 2013-14. The current capital expenditure estimate for 2012-13 includes:

- \$2 million on refurbishment of regional offices and head office to meet the increase in service demand and to provide efficient front line services to the Brisbane Community
- \$0.25 million on new computer hardware and plant and equipment.

During 2013-14 The Public Trustee is proposing to spend \$5.7 million on capital projects. The Public Trustee is committed to meet the Government objectives to provide quality and efficient services to clients in the Queensland community. The Public Trustee continues to re-develop regional offices to improve front line services and accessibility to all Public Trustee clients, as well as continuing to maintain appropriate workplace health and safety standards for both staff and clients.

Program Highlights from the 2013-14 proposed budget are listed below:

- \$2.3 million on existing regional offices to provide efficient front line services for regional Queensland communities
- \$1.6 million as part of the strategy to upgrade business systems on an on-going basis
- \$1.4 million on the refurbishment of the Brisbane office to provide efficient front line services to the community
- \$0.43 million on plant and equipment and computer hardware reducing life cycle maintenance of the existing server fleet and add storage capacity.



## Capital budget statement

Public Trustee of Queensland	Notes	2012-13 Budget \$'000	2012-13 Est. Actual \$'000	2013-14 Estimate \$'000
<b>Capital Purchases<sup>1</sup></b>				
Total land, buildings and infrastructure		5,102	1,964	3,694
Total plant and equipment		750	250	432
Total other capital		1,820	590	1,600
<b>Total Capital Purchases</b>		<b>7,672</b>	<b>2,804</b>	<b>5,726</b>

Notes:

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

# BUDGETED FINANCIAL STATEMENTS

## ANALYSIS OF BUDGETED FINANCIAL STATEMENTS

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

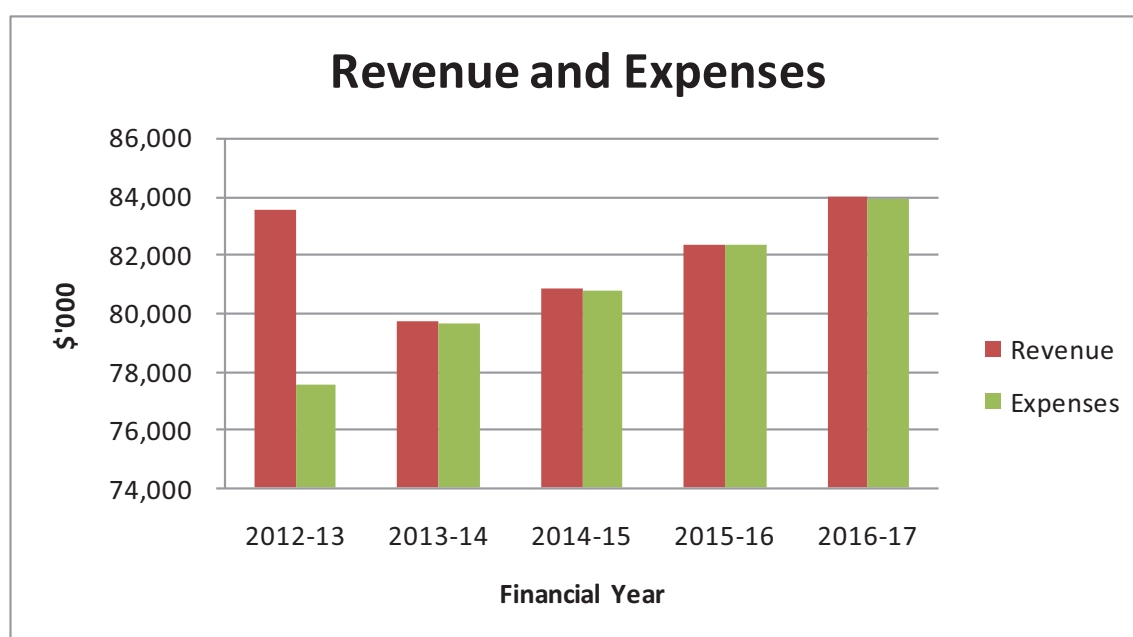
### Departmental income statement

The Public Trustee is a self-funding organisation that provides its services at no cost to Government.

Total income is estimated to be \$79.7 million in 2013-14 which represents an increase of \$4.6 million (6%) from the 2012-13 Budget and a decrease of \$3.8 million (5%) from the 2012-13 financial year Estimated Actual. The decrease from the 2012-13 Estimated Actual is due to a reduction in user charges from a reduction in auction revenue relating to QFleet vehicles, an increase in Community Service Obligations (CSOs) relating to clients with limited assets (these CSOs are deducted from revenue), and lower revenue from professional fees (the spike in this revenue in 2012-13 resulted from a number of large complex legal matters which are not expected to continue at the same levels in 2013-14). The increase in revenue for the forward estimates (i.e. 2014-15 and beyond) is driven by expected fee increases which are assumed to increase by 3.5% over the forward estimate years.

Total expenses are estimated to be \$79.7 million in 2013-14, an increase of \$2.1 million (3%) from the 2012-13 Estimated Actual. This increase is mainly driven by interest expenses paid on amounts held on behalf of clients and employee expenses. The higher amount of interest expense paid to clients is expected due to an increase in the Common Fund of amounts held on behalf of clients, primarily relating to further implementation of a change in investment strategy for clients with limited assets. Employee expenses are also expected to increase allowing for a possible increase in wages under the enterprise bargaining agreement. The increase in expenses over the forward estimate period is a result of general price level increases of goods and services.

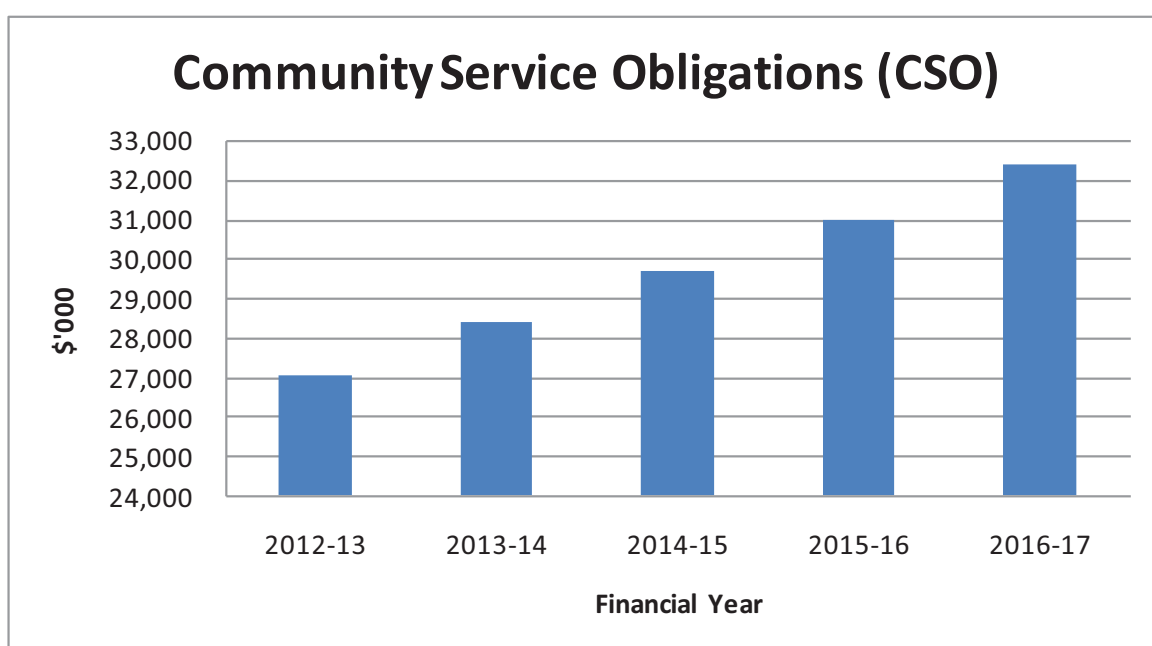
**Chart: Total departmental expenses and income across the Forward Estimates period**



The Government has approved that the interests of disadvantaged clients be protected by way of a scheme of Community Service Obligations (CSOs) for The Public Trustee’s fees. The subsidies are applied either as direct rebates at the time of charging the fees, placing no obligation on some clients to pay part or all of the fee, or as providing a service at no cost to clients. In addition, The Public Trustee provides funding to Office of the Adult Guardian, the Civil Law Legal Aid Scheme and the Queensland Community Foundation.

Total CSOs are estimated to be \$28.4 million in 2013-14, which is higher than the 2012-13 Estimated Actual of \$27 million. The forecast increase in CSOs over the following three years is due to the expected increases in the needs of clients with minimal assets (and, therefore, an increase in rebates), in line with forecast growth in the number and life expectancy of the ageing population.

**Chart: Total departmental community service obligations (CSOs) across the Forward Estimates period**



### Departmental balance sheet

An expected increase of approximately 6% in amounts held on behalf of clients, primarily driven by further implementation of a change in investment strategy for clients with limited assets, will drive an expected 5% increase in total assets held by The Public Trustee in its Common Fund. The increase in total assets will primarily be reflected in an increase in total financial assets (an expected 7% increase to \$468 million). Financial assets are expected to increase by 2.3% over the forward estimate period, due to an expected increase in the client base.

## INCOME STATEMENT

Public Trustee of Queensland	Notes	2012-13 Budget \$'000	2012-13 Est. Act. \$'000	2013-14 Estimate \$'000
<b>Income</b>				
Service revenue		..	..	..
User charges	1, 10	48,204	51,590	49,917
Grants and other contributions		..	..	..
Other revenue	2, 6	26,894	31,964	29,804
Gains on sale/revaluation of property, plant and equipment and investments		..	..	..
<b>Total income</b>		<b>75,098</b>	<b>83,554</b>	<b>79,721</b>
<b>Expenses</b>				
Employee expenses		46,361	45,872	47,637
Supplies and services	3, 7, 11	12,018	15,070	14,268
Grants and subsidies		1,104	1,183	1,233
Depreciation and amortisation		1,871	2,025	2,135
Finance/borrowing costs	4, 8, 12	8,917	11,907	13,089
Other expenses	5, 9	4,791	1,448	1,291
Losses on sale/revaluation of property, plant and equipment and investments		..	..	..
<b>Total expenses</b>		<b>75,062</b>	<b>77,505</b>	<b>79,653</b>
<b>OPERATING SURPLUS/(DEFICIT)</b>		<b>36</b>	<b>6,049</b>	<b>68</b>

## STATEMENT OF CHANGES IN EQUITY

Public Trustee of Queensland	Notes	2012-13 Budget \$'000	2012-13 Est. Act. \$'000	2013-14 Estimate \$'000
Net effect of the changes in accounting policies and prior year adjustments		..	..	..
Increase/(decrease) in asset revaluation reserve		..	..	..
Net amount of all revenue and expense adjustments direct to equity not disclosed above		..	..	..
<b>Net income recognised directly in equity</b>		<b>..</b>	<b>..</b>	<b>..</b>
Surplus/(deficit) for the period		36	6,049	68
<b>Total recognised income and expense for the period</b>		<b>36</b>	<b>6,049</b>	<b>68</b>
Equity injection/(withdrawal)		..	..	..
Equity adjustments (MoG transfers)		..	..	..
<b>Total movement in equity for period</b>		<b>36</b>	<b>6,049</b>	<b>68</b>

## BALANCE SHEET

Public Trustee of Queensland	Notes	2012-13 Budget \$'000	2012-13 Est. Act. \$'000	2013-14 Estimate \$'000
<b>CURRENT ASSETS</b>				
Cash assets	13, 24	97,823	197,532	199,496
Receivables	14, 25	21,019	17,213	17,213
Other financial assets	15, 26, 33	371,518	357,390	388,705
Inventories		..	..	..
Other		691	872	872
Non-financial assets held for sale	16	..	3,056	3,056
<b>Total current assets</b>		<b>491,051</b>	<b>576,063</b>	<b>609,342</b>
<b>NON-CURRENT ASSETS</b>				
Receivables		..	..	..
Other financial assets	17, 27	97,194	79,300	79,300
Property, plant and equipment	18	49,943	47,570	49,757
Intangibles	19, 28, 34	2,044	475	1,879
Other		..	..	..
<b>Total non-current assets</b>		<b>149,181</b>	<b>127,345</b>	<b>130,936</b>
<b>TOTAL ASSETS</b>		<b>640,232</b>	<b>703,408</b>	<b>740,278</b>
<b>CURRENT LIABILITIES</b>				
Payables	20, 29, 35	6,916	10,599	16,905
Accrued employee benefits	21, 30	5,132	3,905	3,905
Interest-bearing liabilities and derivatives	22, 31, 36	457,503	511,889	542,385
Provisions		..	1,020	1,020
Other		..	..	..
<b>Total current liabilities</b>		<b>469,551</b>	<b>527,413</b>	<b>564,215</b>
<b>NON-CURRENT LIABILITIES</b>				
Payables		..	..	..
Accrued employee benefits		7,530	7,530	7,530
Interest-bearing liabilities and derivatives		..	..	..
Provisions		..	..	..
Other		..	..	..
<b>Total non-current liabilities</b>		<b>7,530</b>	<b>7,530</b>	<b>7,530</b>
<b>TOTAL LIABILITIES</b>		<b>477,081</b>	<b>534,943</b>	<b>571,745</b>
<b>NET ASSETS/(LIABILITIES)</b>		<b>163,151</b>	<b>168,465</b>	<b>168,533</b>
<b>EQUITY</b>				
Capital/contributed equity		..	..	..
Accumulated surplus/(accumulated deficit)	23, 32	16,938	40,549	40,617
Reserves:				
- Asset revaluation surplus		39,293	40,329	40,329
- Other (specify)	23, 32	106,920	87,587	87,587
<b>TOTAL EQUITY</b>		<b>163,151</b>	<b>168,465</b>	<b>168,533</b>

## CASH FLOW STATEMENT

Public Trustee of Queensland	Notes	2012-13 Budget \$'000	2012-13 Est. Act. \$'000	2013-14 Estimate \$'000
<b>CASH FLOWS FROM OPERATING ACTIVITIES</b>				
<b>Inflows:</b>				
Service receipts		..	..	..
User charges	37, 46	45,115	51,331	49,917
Grants and other contributions		..	..	..
Other	38, 47	26,894	31,970	29,804
<b>Outflows:</b>				
Employee costs		(46,361)	(46,107)	(47,637)
Supplies and services		(12,018)	(11,794)	(11,485)
Grants and subsidies		(1,104)	(1,183)	(1,233)
Borrowing costs	39, 48	(8,917)	(10,053)	(9,566)
Other	40, 49	(4,791)	(594)	(1,291)
<b>Net cash provided by/(used in) operating activities</b>		<b>(1,182)</b>	<b>13,570</b>	<b>8,509</b>
<b>CASH FLOWS FROM INVESTING ACTIVITIES</b>				
<b>Inflows:</b>				
Sales of property, plant and equipment	41, 50	3,092	..	..
Investments redeemed	42, 51	10,784	183,813	4,793
Loans and advances redeemed		..	..	..
<b>Outflows:</b>				
Payments for property, plant and equipment and intangibles	43, 52	(7,672)	(2,804)	(5,726)
Payments for investments	44, 53	(42,881)	(184,087)	(36,108)
Loans and advances made		..	..	..
<b>Net cash provided by/(used in) investing activities</b>		<b>(36,677)</b>	<b>(3,078)</b>	<b>(37,041)</b>
<b>CASH FLOWS FROM FINANCING ACTIVITIES</b>				
<b>Inflows:</b>				
Borrowings	45, 54	19,930	73,596	30,496
Equity injections		..	..	..
<b>Outflows:</b>				
Borrowing redemptions		..	..	..
Finance lease payments		..	..	..
Equity withdrawals		..	..	..
<b>Net cash provided by/(used in) financing activities</b>		<b>19,930</b>	<b>73,596</b>	<b>30,496</b>
<b>Net increase/(decrease) in cash held</b>		<b>(17,929)</b>	<b>84,088</b>	<b>1,964</b>
<b>Cash at the beginning of financial year</b>		<b>115,752</b>	<b>113,444</b>	<b>197,532</b>
Cash transfers from restructure		..	..	..
<b>Cash at the end of financial year</b>		<b>97,823</b>	<b>197,532</b>	<b>199,496</b>

## ADMINISTERED INCOME STATEMENT

Public Trustee of Queensland	Notes	2012-13 Budget \$'000	2012-13 Est. Act. \$'000	2013-14 Estimate \$'000
<b>Revenues</b>				
Commonwealth grants		..	..	..
Taxes, fees and fines		..	..	..
Royalties, property income and other territorial Revenue		..	..	..
Interest	55, 57	435	576	546
Administered revenue		..	..	..
Other	56, 58	4,000	2,656	2,691
<b>Total revenues</b>		<b>4,435</b>	<b>3,232</b>	<b>3,237</b>
<b>Expenses</b>				
Supplies and services		..	..	..
Depreciation and amortisation		..	..	..
Grants and subsidies		..	..	..
Benefit payments		..	..	..
Borrowing costs		..	..	..
Other		..	..	..
<b>Total expenses</b>		<b>..</b>	<b>..</b>	<b>..</b>
<b>Net surplus or deficit before transfers to Government</b>		<b>4,435</b>	<b>3,232</b>	<b>3,237</b>
<b>Transfers of administered revenue to Government</b>		<b>4,435</b>	<b>3,232</b>	<b>3,237</b>
<b>OPERATING SURPLUS/(DEFICIT)</b>		<b>..</b>	<b>..</b>	<b>..</b>

## ADMINISTERED BALANCE SHEET

Public Trustee of Queensland	Notes	2012-13 Budget \$'000	2012-13 Est. Act. \$'000	2013-14 Estimate \$'000
<b>CURRENT ASSETS</b>				
Cash assets		57	57	57
Receivables		..	..	..
Inventories				
Other	59, 61	4,378	3,175	3,180
Non-financial assets held for sale		..	..	..
<b>Total current assets</b>		<b>4,435</b>	<b>3,232</b>	<b>3,237</b>
<b>NON-CURRENT ASSETS</b>				
Receivables		..	..	..
Other financial assets		..	..	..
Property, plant and equipment		..	..	..
Intangibles		..	..	..
Other		..	..	..
<b>Total non-current assets</b>		..	..	..
<b>TOTAL ADMINISTERED ASSETS</b>		<b>4,435</b>	<b>3,232</b>	<b>3,237</b>
<b>CURRENT LIABILITIES</b>				
Payables		..	..	..
Transfers to Government payable	60, 62	4,435	3,232	3,237
Interest-bearing liabilities		..	..	..
Other		..	..	..
<b>Total current liabilities</b>		<b>4,435</b>	<b>3,232</b>	<b>3,237</b>
<b>NON-CURRENT LIABILITIES</b>				
Payables		..	..	..
Interest-bearing liabilities		..	..	..
Other		..	..	..
<b>Total non-current liabilities</b>		..	..	..
<b>TOTAL ADMINISTERED LIABILITIES</b>		<b>4,435</b>	<b>3,232</b>	<b>3,237</b>
<b>ADMINISTERED NET ASSETS/(LIABILITIES)</b>		..	..	..
<b>EQUITY</b>				
Capital/Contributed equity		..	..	..
Accumulated surplus/(Accumulated deficit)		..	..	..
Reserves:		..	..	..
- Asset revaluation surplus		..	..	..
- Other (specify)		..	..	..
<b>TOTAL ADMINISTERED EQUITY</b>		..	..	..



## ADMINISTERED CASH FLOW STATEMENT

Public Trustee of Queensland	Notes	2012-13 Budget \$'000	2012-13 Est. Act. \$'000	2013-14 Estimate \$'000
<b>CASH FLOWS FROM OPERATING ACTIVITIES</b>				
<b>Inflows:</b>				
Administered item receipts		..	..	..
Grants and other contributions		..	..	..
Taxes, fees and fines		..	..	..
Royalties, property income and other territorial revenues		..	..	..
Other	63, 66, 67	4,775	3,572	3,237
<b>Outflows:</b>				
Transfers to Government	64, 68	(2,733)	(4,288)	(3,232)
Grants and subsidies		..	..	..
Supplies and services		..	..	..
Borrowing costs		(340)	..	..
Other		..	..	..
<b>Net cash provided by/(used in) operating activities</b>		<b>1,702</b>	<b>(716)</b>	<b>5</b>
<b>CASH FLOWS FROM INVESTING ACTIVITIES</b>				
<b>Inflows:</b>				
Sales of property, plant and equipment		..	..	..
Investments redeemed	69	..	732	..
Loans and advances redeemed		..	..	..
<b>Outflows:</b>				
Payments for property, plant and equipment and intangibles		..	..	..
Payments for investments	65	(1,686)	..	(5)
Loans and advances made		..	..	..
<b>Net cash provided by/(used in) investing activities</b>		<b>(1,686)</b>	<b>732</b>	<b>(5)</b>
<b>CASH FLOWS FROM FINANCING ACTIVITIES</b>				
<b>Inflows:</b>				
Borrowings		..	..	..
Equity injections		..	..	..
<b>Outflows:</b>				
Borrowing redemptions		..	..	..
Finance lease payments		..	..	..
Equity withdrawals		..	..	..
<b>Net cash provided by/(used in) financing activities</b>		<b>..</b>	<b>..</b>	<b>..</b>
<b>Net increase/(decrease) in cash held</b>		<b>16</b>	<b>16</b>	<b>..</b>
<b>Administered cash at beginning of financial year</b>		<b>41</b>	<b>41</b>	<b>57</b>
Cash transfers from restructure		..	..	..
<b>Administered cash at end of financial year</b>		<b>57</b>	<b>57</b>	<b>57</b>

## EXPLANATION OF VARIANCES IN THE FINANCIAL STATEMENTS

### Income statement

Major variations between 2012-13 Budget and 2012-13 Estimated Actual include:

1. User charges are higher than budgeted due to an increase in revenue from professional fees on legal and taxation services, and an increase in trust fees as a result of a growth in client numbers and fee indexation.
2. Other income is higher than budget due to an increase in clients' funds held in the Common Fund. This is due to the further implementation of the revised client investment strategy for clients with limited assets, higher than expected interest rates and realised gains on disposal of securities to take advantage of favourable price movements in the market.
3. Supplies and services have increased due to remapping and reallocation of other expenses to supplies and services. This increase is partially offset by a reduction in supplies and services expense resulting from tight control on business advertising, re-negotiation of service provider arrangements and auction expenses have also reduced due to the pending closure of the motor vehicle auctions.
4. Interest expenses are higher than budget due to an increase in client funds held due to the further implementation of the revised client investment strategy for clients with limited assets and higher than expected interest rates.
5. Other expenses have decreased due to remapping and reallocation of other expenses to supplies and services. This decrease is partially offset by impairment provisions made for outstanding balances relating to custodian clients.

Major variations between 2012-13 Budget and 2013-14 Estimate include:

6. Other revenue is higher due to investment income from increased client funds held. This has resulted from further implementation of the revised client investment strategy for clients with limited assets.
7. Supplies and services have increased due to remapping and reallocation of other expenses to supplies and services. This increase is partially offset by continued tight control on overall expenses, cessation of the motor vehicle auctions, and a renegotiated services contract which will realise significant savings in 2013-14.
8. Interest expenses are budgeted higher than the 2012-13 Budget due to the further implementation of the revised client investment strategy for clients with limited assets resulting in an increase in amounts held on behalf of clients in the Common Fund.
9. Other expenses have decreased due to remapping and reallocation of other expenses to supplies and services. This decrease is partially offset by further forecast impairment provisions made for outstanding balances relating to custodian clients.

Major variations between 2012-13 Estimated Actual and the 2013-14 Estimate include:

10. User charges are budgeted to decrease as auction commissions will reduce as the Public Trustee will no longer provide auction services for QFleet, higher Community Service Obligations (CSOs) relating to clients with limited assets (these CSOs are deducted from revenue), and lower revenue from professional fees. The significant increase in professional fee revenue experienced in 2012-13 was due to a number of large complex legal matters and is not expected to continue in 2013-14.
11. Supplies and services decrease due to continued tight expenditure controls and the full year benefit of the motor vehicle auction closures and a renegotiated services contract.
12. Interest expenses are higher due to an expected increase in clients' funds held in the Common Fund due to the further implementation of the revised client investment strategy for clients with limited assets.

### Balance sheet

Major variations between 2012-13 Budget and 2012-13 Estimated Actual include:

13. Higher cash assets have been held due to the current environment of declining interest rates. This has resulted in a short duration position in the investment portfolio to reduce risk to the portfolio.
14. The decrease in receivables is due to general timing of receipts relating to operating receivables.
15. Financial assets are lower than budgeted as securities which matured during the year were shifted to cash assets. The current environment of declining interest rates has resulted in a short duration position being taken in the investment portfolio to reduce risk.

16. Non-current assets not used in business were categorised as for sale with the intention to dispose of them based on the market conditions. These assets currently remain for sale, whereas the budget assumed all such designated properties would be disposed of during 2012-13.
17. The decrease in non-current financial assets is due to the general decline in the maturity profile of the portfolio from a reduction in longer term investments. The reduction is due to the current low interest rate environment whereby it is not beneficial to invest in longer dated securities along with the disposal of some securities to take advantage of favourable price movement in the market.
18. Capital expenditure did not eventuate this financial year as The Public Trustee waited for further stability in financial markets prior to making a number of capital investments.
19. Planned system development investment was deferred to 2013-14 due to uncertainty in financial markets and finalisation of development scope.
20. Payables are higher than the budget as credit terms extended by suppliers are used more effectively (but within 30 days terms).
21. Leave balances have reduced following an initiative to encourage employees to take leave.
22. Higher amounts held on behalf of clients, is primarily due to the further implementation of the revised client investment strategy for clients with limited assets.
23. Variances among reserves are due to alignment of opening balances after review of asset reserve requirements.

Major variations between 2012-13 Budget and 2013-14 Estimate include:

24. Higher cash assets are due to the current environment of declining interest rates which has resulted in a short duration position in the investment portfolio.
25. The decrease in receivables is due to general timing of receipts relating to operating receivables.
26. Increase in current financial assets due to some allocation of increase in amounts held on behalf of clients being invested in financial assets with the remainder invested in cash.
27. The decrease in non-current financial assets is due to general decline in the maturity profile of the portfolio from a reduction in longer term investments. The reduction is due to the current low interest rate environment whereby it is not beneficial to invest in longer dated securities along with the disposal of some securities to take advantage of favourable price movement in the market.
28. Reduction in intangible balance represents the forecast amortisation of assets.
29. Payables are expected to be higher than the 2012-13 budget as credit terms extended by suppliers are used more effectively (but within 30 days terms).
30. Utilisation of leave entitlements are expected to be at the same levels in 2013-14.
31. Higher amounts held on behalf of clients, is primarily due to the further implementation of the revised client investment strategy for clients with limited assets.
32. Variances among reserves are due to alignment of opening balances after review of asset reserve requirements.

Major variations between 2012-13 Estimated Actual and the 2013-14 Estimate include:

33. Increase in current financial assets is due to an increase in amounts held on behalf of clients being invested in financial assets.
34. Investment in system development previously scheduled to occur in 2012-13 has been deferred to 2013-14. This is due to uncertainty in financial markets and finalisation of development scope.
35. Payables are expected to be higher than the 2012-13 estimated actual as credit terms extended by suppliers are used more effectively (but within 30 days terms).
36. Higher amounts held on behalf of clients, is primarily due to the further implementation of the revised client investment strategy for clients with limited assets.

## Cash flow statement

Major variations between 2012-13 Budget and 2012-13 Estimated Actual include:

37. Cash flows associated with User charges are higher due to an increase in revenue from professional fees, on legal and taxation services, and an increase in trust fees as a result of a growth in client numbers and fee indexation.
38. Other income is higher due to an increase in investment income related to clients' funds held in the Common Fund resulting from implementation of the revised client investment strategy for clients with limited assets, higher than expected interest rates and realised gains on disposal of securities to take advantage of favourable price movements in the market.

39. Borrowing costs are higher due to higher amounts held on behalf of clients primarily as a result of the further implementation of the revised client investment strategy for clients with limited assets and higher than expected interest rates.
40. Other cash outflows have decreased due to remapping and reallocation of other expenses to supplies and services expense.
41. Planned disposals of properties did not eventuate due to less than ideal market conditions.
42. Investments redeemed are higher than budget due to redemption of marketable securities to invest in term deposits to enhance portfolio yield.
43. Outflows associated with Capital projects was delayed due to fluctuations in the capital market, a number of these projects have been deferred to 2013-14.
44. Payments for investments are higher than the budget due to investment in term deposits following redemption of marketable securities to enhance portfolio yield.
45. Borrowings representing funds held on behalf of clients increased primarily due to the further implementation of the revised client investment strategy for clients with limited assets.

Major variations between 2012-13 Budget and 2013-14 Estimate include:

46. User charges cash flows are budgeted to increase due to higher user charges from fee indexation and a reduction in operating receivables.
47. Other revenue is higher due to an increase in investment income resulting from an increase in client funds held, resulting from implementation of the revised client investment strategy for clients with limited assets.
48. Borrowing costs representing interest expense paid on funds held on behalf of clients will increase due to an increase in the amount of funds held on behalf of clients.
49. Other cash outflows have decreased due to remapping and reallocation of other expenses to supplies and services. This is partially offset by forecast payments in relation to further impairment provisions.
50. No disposal of properties is forecast in 2013-14.

Major variations between 2012-13 Estimated Actual and 2013-14 Estimate include:

51. Investments redeemed expected to be lower in 2013-14 as there will be less opportunity to redeem investments to invest in term deposits to enhance portfolio yield.
52. Capital expenditure previously intended for 2012-13 was delayed due to fluctuations in the capital market, a number of these projects will now occur in 2013-14.
53. Payments for investments will decrease in 2013-14 as there will be less opportunity to invest in term deposits to enhance portfolio yield.
54. Borrowings representing funds held on behalf of clients is expected to reduce in 2013-14 as the transition associated with the revised investment strategy for clients with limited assets mainly occurred in 2012-13.

### **Administered income statement**

Major variations between 2012-13 Budget and 2012-13 Estimated Actual include:

55. The increase in interest revenue reflects a higher than expected total fund balance.
56. The reduction in other revenue represents unclaimed monies held for a period greater than 6 years which are required to be remitted to the Consolidated Fund.

Major variations between 2012-13 Budget and 2013-14 Estimate include:

57. Higher interest returns are expected to continue in 2013-14.
58. Other revenue representing unclaimed monies held for a period greater than 6 years which are required to be remitted to the Consolidated Fund is expected to remain lower in line with sector trends moving towards electronic payment of funds.

### **Administered balance sheet**

Major variations between 2012-13 Budget and 2012-13 Estimated Actual include:

59. Other Assets primarily represents amounts (both interest revenue and unclaimed monies held for a period greater than 6 years) held prior to remittance to the Consolidated Fund. Unclaimed monies held for a period greater than 6 years were lower than originally forecast.
60. Transfers to government were less than budget as unclaimed monies held for a period greater than 6 years were lower than originally expected.

Major variations between 2012-13 Budget and 2013-14 Estimate include:

61. Other Assets primarily represents amounts (both interest revenue and unclaimed monies held for a period greater than 6 years) held prior to remittance to the Consolidated Fund. Unclaimed monies held for a period greater than 6 years is expected to remain lower in-line with sector trends to move towards greater use of electronic payments.
62. Transfers to government is expected to be lower as unclaimed monies held for a period greater than 6 years is expected to remain lower in line with sector trends to move towards greater use of electronic payments.

### **Administered cash flow**

Major variations between 2012-13 Budget and 2012-13 Estimated Actual include:

63. Other revenue representing unclaimed monies held for a period greater than 6 years required to be remitted to the Consolidated Fund is lower than originally forecast.
64. Transfer to government paid is higher than budget as payments relating to 2011-12 financial year have been included in cash payments.
65. No additional investments are expected to be made as unclaimed money funds total balance is not forecast to increase.

Major variations between 2012-13 Budget and 2013-14 Estimate include:

66. Other revenue representing unclaimed monies held for a period greater than 6 years required to be remitted to the Consolidated Fund is expected to remain lower in line with sector trends moving towards electronic payments.

Major variations between 2012-13 Estimated Actual and 2013-14 Estimate include:

67. Receipts on other income is expected to be lower as unclaimed monies held for a period greater than 6 years required to be remitted to the Consolidated Fund is expected to remain lower in line with sector trends moving towards electronic payments.
68. Transfers to government is expected to be lower as unclaimed monies held for a period greater than 6 years is expected to remain lower in line with sector trends to move towards greater use of electronic payments.
69. No redemption of investments expected in 2013-14.

# GLOSSARY OF TERMS

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**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.

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**Administered Items** — Assets, liabilities, revenues and expenses an entity administers, without discretion, on behalf of the Government.

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**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.

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**Appropriation** — Funds issued by the Treasurer, under Parliamentary authority, to agencies during a financial year for:

- delivery of agreed services
- administered items
- adjustment of the Government’s equity in agencies, including acquiring of capital.

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**Balance Sheet** — A financial statement that reports the assets, liabilities and equity of an entity as at a particular date.

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**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.

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**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.

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**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.

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**Depreciation** — The periodic allocation of the cost of physical assets, representing the amount of the asset consumed during a specified time.

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**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.

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<b>Equity Injection</b>	— An increase in the investment of the Government in a public sector agency.
<b>Financial Statements</b>	— Collective description of the Income Statement, the Balance Sheet and the Cash Flow Statement for an entity's controlled and administered activities.
<b>Income Statement</b>	— A financial statement highlighting the accounting surplus or deficit of an entity. It provides an indication of whether the entity has sufficient revenue to meet expenses in the current year, including non-cash costs such as depreciation.
<b>Outcomes</b>	— Whole-of-government outcomes are intended to cover all dimensions of community well being. They express the current needs and future aspirations of communities, within a social, economic and environment context.
<b>Own-Source Revenue</b>	— Revenue that is generated by an agency, generally through the sale of goods and services, but it may also include some Commonwealth funding.
<b>Priorities</b>	— Key policy areas that will be the focus of Government activity.
<b>Services</b>	— The actions or activities (including policy development) of an agency which contribute to the achievement of the agency's objectives.

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





