

SERVICE DELIVERY STATEMENTS

Department of Justice

Queensland Budget 2026-27

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Service Delivery Statements

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**Queensland
Government**

Department of Justice

Portfolio overview

The Attorney-General and Minister for Justice and Minister for Integrity

The Honourable Deb Frecklington MP

Department of Justice

Director-General: Sarah Cruickshank

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

Crime and Corruption Commission

Chairperson: Bruce Barbour

Chief Executive Officer: Jen O'Farrell

Legal Aid Queensland

Chief Executive Officer: Nicky Davies

Office of the Information Commissioner

Information Commissioner: Joanne Kummrow

Office of the Queensland Integrity Commissioner

Integrity Commissioner: Linda Waugh

Queensland Family and Child Commission

Principal Commissioner: Luke Twyford

Queensland Human Rights Commission

Human Rights Commissioner: Deborah Platz APM

Electoral Commission of Queensland

Electoral Commissioner: Pat Vidgen PSM

Office of the Queensland Ombudsman

Queensland Ombudsman and Inspector of Detention Services: Anthony Reilly

Queensland Public Trustee

Public Trustee of Queensland: Samay Zhouand

Additional information about these agencies can be sourced from:

justice.qld.gov.au

ccc.qld.gov.au

legalaid.qld.gov.au

oic.qld.gov.au

integrity.qld.gov.au

qfcc.qld.gov.au

qhrc.qld.gov.au

ecq.qld.gov.au

ombudsman.qld.gov.au

pt.qld.gov.au

Department of Justice

Overview

The Department of Justice's (the department) vision is a safer Queensland which prioritises victims, supports business and provides faster, more reliable access to justice. Our purpose is to deliver trusted, efficient, and client-focused justice services that promote a fair and safe Queensland.

Our department's strategic objectives include:

- Safer communities and supporting victims of crime
- Client-focused community services and consumer protection and supporting business
- Strengthening government integrity and confidence in the justice system.

The department contributes to the *Government's objectives for the community*¹ by working to provide:

- *Safety where you live*: Making Queensland safer with stronger laws, better-equipped courts that deliver faster access to justice, and giving victims more rights and better support
- *A better lifestyle through a stronger economy*: Streamlining processes to reduce red tape and improving outcomes for the community
- *A plan for Queensland's future*: Delivering fit-for-purpose courthouse infrastructure and preserving important government records for current and future generations.

Key deliverables

In 2026-27, the department will:

- continue to uplift court facilities, infrastructure, accessibility and digital capacity to improve service delivery and efficiency
- continue to support victims as they navigate the justice system and ensure their cases are heard sooner
- continue to drive collaboration across the justice portfolio to ensure Queensland's laws, justice system and legal services prioritise community safety, victims and opportunities for law reform
- work to reduce unnecessary regulation and make it easier for businesses to operate through streamlined processes that reduce red tape and improve outcomes for the community
- provide effective regulatory oversight of liquor, gaming, fair trading, body corporate management services, and the integrity of our casinos
- minimise gambling harm through prevention and early intervention, with a particular focus on raising community awareness of gambling risks and promoting support tools and resources
- continue to strengthen and streamline worker screening services to keep Queensland children and people with disability safe and ensure Queenslanders are job and volunteer ready
- strengthen accountability and transparency through the delivery of important legislative reform
- work to establish the Queensland Protection Commission as a dedicated child safeguarding entity, bringing together the Reportable Conduct Scheme, Child Safe Standards and Working with Children Check functions under one roof.

¹ To find out more, go to qld.gov.au and search "government's objectives for the community".

Budget highlights

In the 2026-27 Queensland Budget, the government is providing:

- \$39.3 million over four years and \$3.3 million per annum ongoing for judges, judicial support services and delivery of essential justice services that prioritise the rights of victims and enable faster access to justice
- \$37.1 million over four years and \$6.9 million per annum ongoing to deliver a modernised Forensic Science Queensland, with greater leadership, accountability, governance and quality to build confidence in our forensic services so Forensic Science Queensland can continue to address major crime backlogs and conduct historical case reviews
- \$22.1 million over four years and \$7.3 million per annum ongoing to invest in digital systems to improve the timeliness and efficiency of court proceedings throughout Queensland and ensure a fair and transparent justice system with the needs of victims at the centre of service delivery
- \$12.9 million over four years and \$3.3 million per annum ongoing for the expanded and permanent youth electronic monitoring framework as part of recent stronger youth bail monitoring laws
- \$11.0 million over five years and \$2.4 million per annum ongoing to appoint additional Supreme and District Court Judges to address increasing demand to deliver faster access to justice for victims and to facilitate the expeditious finalisation of civil matters
- \$10.6 million over four years and \$3.7 million per annum ongoing to enhance the capacity and capability of prosecution services and reduce administrative burden through additional digital functionality to deliver faster access to justice
- \$6.0 million over four years and \$1.8 million per annum ongoing for the delivery of enhanced security across priority courthouses in Queensland to improve the safety of victims and the community
- \$4.2 million over two years to fast track the implementation of the Reportable Conduct Scheme, a new child safeguarding framework, to commence on 1 July 2026, to deliver better protection for Queensland children
- \$2.1 million over four years and \$551,000 per annum ongoing for legal services to support comprehensive and timely coronial investigations.
- more than \$250 million to implement the In Plain Sight child protection reforms over four years and establish the Queensland Protection Commission to enhance oversight, accountability and coordination to better protect children

Further information about new policy decisions can be found in *Budget Paper No. 4: Budget Measures*.

Performance statement

Courts and Tribunals

Objective

To deliver modern, safe and accessible courts and tribunals which meet the needs of the judiciary and the community.

Description

Courts and Tribunals provide the community with fair, timely and accessible court services.

Service standards	2025-26 Target/Est.	2025-26 Est. Actual	2026-27 Target/Est.
Effectiveness measures			
Backlog indicator (greater than 24 months) per cent			
• Supreme Court Trial Division – Civil law	5%	6%	5%
• Supreme Court Trial Division – Criminal law	5%	5%	5%
• District Court – Civil law	5%	5%	5%
• District Court – Criminal law	5%	6%	5%
• Coroners Court ¹	5%	22%	5%
• Land Court and Tribunals ²	5%	15%	5%
Backlog indicator (greater than 12 months) per cent			
• Magistrates Court – Civil law	7.5%	10%	7.5%
• Magistrates Court – Criminal law	15%	19%	15%
• Childrens Court – Civil law ³	20%	29%	20%
• Childrens Court – Criminal law	7%	7%	7%
Clearance rate (finalisations/lodgements) per cent			
• Supreme Court Trial Division – Civil law ⁴	100%	85%	100%
• Supreme Court Trial Division – Criminal law ⁴	100%	80%	100%
• District Court – Civil law	100%	97%	100%
• District Court – Criminal law ⁴	100%	90%	100%
• Coroners Court	100%	100%	100%
• Land Court and Tribunals	100%	100%	100%
• Magistrates Court – Civil law	100%	100%	100%
• Magistrates Court – Criminal law	100%	95%	100%
• Childrens Court – Civil law ³	100%	90%	100%
• Childrens Court – Criminal law	100%	100%	100%
• Queensland Civil and Administrative Tribunal	100%	100%	100%
Overall user satisfaction with services provided (Queensland Civil and Administrative Tribunal)	80%	75%	80%

Service standards	2025-26 Target/Est.	2025-26 Est. Actual	2026-27 Target/Est.
<i>Efficiency measures</i>			
Average cost per hour of Court Services Queensland operations ⁵	\$66	\$67	\$69
Average cost per hour of Queensland Civil and Administrative Tribunal operations	\$65	\$62	\$65

Notes:

1. The variance between the 2025-26 Target/Estimate and the 2025-26 Estimated Actual is primarily attributable to a higher proportion of cases greater than 24 months, due to a higher clearance of more recent cases and factors outside the court's control that can influence its ability to finalise complex cases. Coroners rely on external sources of information, including autopsy, toxicology, and police investigation reports; coroners await outcomes of other investigative processes (e.g. workplace health and safety investigations) and criminal proceedings before finalising coronial investigations.
2. The variance between the 2025-26 Target/Estimate and the 2025-26 Estimated Actual is due to decreases in filings and a small number of cases reaching two years old which impacted the percentage.
3. The variance between the 2025-26 Target/Estimate and the 2025-26 Estimated Actual is due to an increasing volume of child protection proceedings. In addition, part of the process to finalise applications are Family Group meetings which are facilitated by external agencies and are outside the control of the courts. These processes have a significant impact on the length of time a proceeding takes to finalise. Adjournments are increasingly required to accommodate these processes. While finalisations have increased when compared to previous years, the rate of lodgements has also been higher.
4. The variance between the 2025-26 Target/Estimate and the 2025-26 Estimated Actual is due to a higher number of lodgements being received, which is outside the control of the Courts. While the number of cases finalised has been consistent, Courts require time to finalise the additional new matters.
5. The 2026-27 Target/Estimate has been increased due to expected salary increases under the Enterprise Bargaining Agreement.

Legal and Prosecutions

Objective

To support the administration of justice with quality, timely and reliable services.

Description

Legal and Prosecutions encompasses services that can be engaged by government to provide legal advice, prosecution services for criminal cases, and child protection order applications to ensure they are supported by good quality evidence, promoting efficiency and evidence-based decision making.

Service standards	2025-26 Target/Est.	2025-26 Est. Actual	2026-27 Target/Est.
Service: Child protection legal services			
Effectiveness measures			
Rate of final child protection orders made by the Childrens Court when determining Director of Child Protection Litigation (DCPL) child protection applications (per cent)	99%	99%	99%
Clearance rate (finalisations/lodgements) per cent of applications for child protection order	100%	91%	100%
Efficiency measure			
Average number of child protection applications made per DCPL Applicant Lawyer	116	136	116
Service: Legal services to government			
Effectiveness measure			
Overall client satisfaction with services provided (feedback rating 1-5)	4.6	4.6	4.6
Efficiency measure			
Average revenue earned per day, per professional author (lawyer) ¹	\$1,490	\$1,635	\$1,660
Service: Prosecution services			
Effectiveness measures			
Conviction rate of defendants who are prosecuted on indictment by the Office of the Director of Public Prosecutions	85%	90%	85%
Percentage of indictments signed from committal within:			
• 4 months or under	60%	59%	60%
• 4 months – 6 months	40%	41%	40%
Efficiency measure			
Average number of indictments signed per Crown Prosecutor ²	56	60	52

Notes:

1. The variance between the 2025-26 Target/Estimate and the 2025-26 Estimated Actual is due to Crown Law's scheduled fee increases implemented in 2025-26, along with above average lawyer billable productivity. The 2026-27 Target/Estimate has been increased to reflect Crown Law's new fee schedule.
2. The 2026-27 Target/Estimate has been reduced due to a steady increase in case complexity (measured by charges per incoming file) over the past four years. Additionally, the increased number of Crown Prosecutors employed has further reduced the average.

Service Delivery and Consumer Protection¹

Objective

Safer communities by delivering and improving timely and effective customer service, reducing harm, improving system integrity, and protecting the most vulnerable.

Description

Service Delivery and Consumer Protection improves services for clients, regulates the liquor and gaming industries, promotes responsible practices, ensures fair trading to protect consumers and maintain community standards, and streamlines processes to reduce red tape.

Service standards	2025-26 Target/Est.	2025-26 Est. Actual	2026-27 Target/Est.
Service: Queensland Worker Screening Services			
Effectiveness measure			
Average time to process online blue card applications (where no police or other relevant information is returned) (days)	5	2.1	5
Efficiency measures			
Total system cost per blue card application finalised	\$112	\$110	\$112
Total system cost per disability worker screening application finalised	\$167	\$168	\$167
Service: Liquor, Gaming and Fair Trading			
Effectiveness measures			
Percentage of conciliated consumer complaints finalised with a positive outcome	80%	82%	80%
Percentage of licensees found to have resolved identified issues of non-compliance at follow-up visit	85%	90%	85%
Percentage of Gambling Help clients who report that counselling has helped resolve their gambling problem	88%	93%	88%
Efficiency measure			
Average cost of provision of occupational licensing services ²	\$78	\$78	\$80
Service: Public Guardianship			
Effectiveness measure			
Average number of days to finalise complaints ³	New measure	New measure	35
Efficiency measure			
Average cost per hour of Office of the Public Guardian operations	\$77	\$74	\$77
Service: Queensland State Archives			
Effectiveness measure			

Service standards	2025-26 Target/Est.	2025-26 Est. Actual	2026-27 Target/Est.
Public requests for access to open (not restricted) records clearance rate: finalisations/requests	New measure	New measure	≥90%
Efficiency measure			
Average cost per record to manage and maintain the Queensland State Archives collection	≤\$5	\$3.71	<\$5
Service: Registration of births, deaths, marriages and name changes			
Effectiveness measures			
Average time to register life events (days)			
• Births	4.5	3	4.5
• Deaths	3	2	3
• Marriages	4	3	4
• Change of name	4	4	4
Average time to issue life event certificate (days)	4.5	4.5	4.5
Accuracy of life event registration	95%	98%	95%
Efficiency measure			
Average cost per life event registration ²	\$57	\$57	\$59
Discontinued measure			
Percentage of guardianship decisions made in consultation with the client ³	80%	..	Discontinued measure

Notes:

1. This service area has been renamed from 'Safety and Regulation' in the 2025-26 *Service Delivery Statement* to better align with the department's organisational restructure that commenced on 2 February 2026.
2. The 2026-27 Target/Estimate has been increased due to expected salary increases under the Enterprise Bargaining Agreement.
3. A new service standard '*Average number of days to finalise complaints*' has been introduced that responds to Queensland Audit Office recommendations to improve reporting on complaint performance. This replaces the service standard '*Percentage of guardianship decisions made in consultation with the client*', which has been discontinued due to client management system upgrades meaning that it is no longer possible for the Office of Public Guardian to retrieve comparative data sets to report a 2025-26 Estimated Actual.

Departmental budget summary

The table below shows the total resources available in 2026-27 from all sources and summarises how resources will be applied by service area and by controlled and administered classifications.

Department of Justice	2025-26 Budget \$'000	2025-26 Est. Actual \$'000	2026-27 Budget \$'000
CONTROLLED			
Income			
Appropriation revenue ¹	933,683	958,416	882,790
Other revenue	182,487	192,338	202,911
Total income	1,116,170	1,150,754	1,085,701
Expenses			
Courts and Tribunals	504,507	508,741	493,992
Legal and Prosecutions	269,785	285,651	269,900
Service Delivery and Consumer Protection	341,878	356,362	321,809
Total expenses	1,116,170	1,150,754	1,085,701
Operating surplus/deficit	..	..	..
Net assets	1,310,922	1,435,370	1,460,385
ADMINISTERED			
Revenue			
Commonwealth revenue	158,525	158,525	161,231
Appropriation revenue	554,189	561,558	556,831
Other administered revenue	220,416	253,208	263,584
Total revenue	933,130	973,291	981,646
Expenses			
Transfers to government	218,982	251,805	258,058
Administered expenses	714,148	721,486	723,588
Total expenses	933,130	973,291	981,646
Net assets	5,148	5,148	5,148

Note:

1. Includes state and Federal Government funding.

Staffing

The table below shows the Full Time Equivalents (FTEs) as at the 30 June in the respective years.

Service area	2025-26 Budget	2025-26 Est. Actual	2026-27 Budget
Courts and Tribunals ^{1,2}	1,828	1,867	1,851
Legal and Prosecutions ¹	1,294	1,285	1,293
Service Delivery and Consumer Protection ^{1,2}	1,501	1,501	1,455
Administered – Judicial Officers ³	205	207	206
Total FTEs	4,828	4,860	4,805

Notes:

1. Corporate FTEs are allocated across the service to which they relate.
2. The variance between 2025-26 Estimated Actual and 2026-27 Budget represents the completion of limited life programs.
3. There is no actual reduction in Judicial Officers in 2026-27, the variance reflects a technical adjustment.

Capital program

The department's 2026-27 capital purchases of \$91.1 million include \$26.4 million for the ongoing program of minor capital works in courthouses, \$24.9 million for completion of the domestic and family violence courthouse improvements program, \$10.7 million to continue courtroom expansions at Townsville Courthouse and Brisbane Supreme and District Court. It also includes \$10.5 million for critical remediation work at the heritage-listed Bowen and Maryborough courthouses, \$6 million for strategic land acquisition in Townsville and Beenleigh for future courthouse development, and \$1 million to commence remediation works at the Innisfail Courthouse.

The 2026-27 capital grants of \$1.5 million will support the delivery of a larger and more accessible office space for the Gold Coast Community Legal Centre in Southport.

The table below shows the total capital outlays by the agency in the respective years.

	2025-26 Budget \$'000	2025-26 Est. Actual \$'000	2026-27 Budget \$'000
Capital purchases	113,652	101,661	91,085
Capital grants	1,000	..	1,500
Total capital outlays	114,652	101,661	92,585

Further information about the Department of Justice capital outlays can be found in *Budget Paper No. 3: Capital Statement*.

Budgeted financial statements

Departmental income statement

Controlled income statement

In 2026-27, total budgeted expenditure is \$1.086 billion, compared to the 2025-26 Estimated Actual budget of \$1.151 billion.

The movement is primarily due to completion of limited life initiatives in 2025-26. This is partially offset by additional funding provided in the 2026-27 Budget to sustain the delivery of essential justice services that prioritise the rights of victims and faster access to justice, invest in a contemporary case management system for Queensland worker screening, support the implementation of the Reportable Conduct Scheme, and enhance the capacity and capability of prosecution services.

Administered income statement

The department's total administered expenses budget is \$981.6 million in 2026-27, an increase of \$8.4 million from the 2025-26 Estimated Actual budget of \$973.3 million.

The increase mainly reflects increased revenue transfers to government in relation to interest earned on funds held in Queensland Solicitors' trust accounts.

Departmental balance sheet

The department is projecting a net asset position of \$1.460 billion at the end of the 2026-27 financial year. This reflects the department's significant investment in property, plant and equipment of \$1.399 billion that is primarily related to courthouses located across Queensland.

Controlled income statement

Department of Justice	2025-26 Adjusted Budget \$`000	2025-26 Est. Actual \$`000	2026-27 Budget \$`000
INCOME			
Appropriation revenue	933,683	958,416	882,790
Taxes	..	..	..
User charges and fees	170,739	178,883	190,628
Royalties and land rents	..	..	..
Grants and other contributions	11,126	12,262	11,241
Interest and distributions from managed funds	350	850	750
Other revenue	272	343	292
Gains on sale/revaluation of assets	..	..	..
Total income	1,116,170	1,150,754	1,085,701
EXPENSES			
Employee expenses	655,898	667,787	645,035
Supplies and services	363,350	385,225	329,570
Grants and subsidies	825	704	2,522
Depreciation and amortisation	94,640	95,581	107,117
Finance/borrowing costs	..	..	..
Other expenses	1,457	1,457	1,457
Losses on sale/revaluation of assets	..	..	..
Total expenses	1,116,170	1,150,754	1,085,701
OPERATING SURPLUS/(DEFICIT)	..	..	..

As a result of the adoption of a new Whole of Government chart of accounts this year, there may be some re-allocations between categories in these SDS financial statements.

Controlled balance sheet

Department of Justice	2025-26 Adjusted Budget \$`000	2025-26 Est. Actual \$`000	2026-27 Budget \$`000
CURRENT ASSETS			
Cash assets	62,129	73,953	78,145
Receivables	22,327	26,762	26,762
Other financial assets	..	..	..
Inventories	995	436	436
Other	8,489	12,619	12,619
Non-financial assets held for sale	..	..	..
Total current assets	93,940	113,770	117,962
NON-CURRENT ASSETS			
Receivables	..	..	..
Other financial assets	..	..	..
Property, plant and equipment	1,262,182	1,372,168	1,398,897
Intangibles	7,128	8,099	4,915
Other	..	..	..
Total non-current assets	1,269,310	1,380,267	1,403,812
TOTAL ASSETS	1,363,250	1,494,037	1,521,774
CURRENT LIABILITIES			
Payables	31,007	34,747	34,747
Accrued employee benefits	20,959	23,158	25,880
Interest bearing liabilities and derivatives	..	..	..
Provisions	..	..	..
Other	207	575	575
Total current liabilities	52,173	58,480	61,202
NON-CURRENT LIABILITIES			
Payables	..	..	..
Accrued employee benefits	55	87	87
Interest bearing liabilities and derivatives	..	..	..
Provisions	..	..	..
Other	100	100	100
Total non-current liabilities	155	187	187
TOTAL LIABILITIES	52,328	58,667	61,389
NET ASSETS/(LIABILITIES)	1,310,922	1,435,370	1,460,385
EQUITY			
TOTAL EQUITY	1,310,922	1,435,370	1,460,385

As a result of the adoption of a new Whole of Government chart of accounts this year, there may be some re-allocations between categories in these SDS financial statements.

Controlled cash flow statement

Department of Justice	2025-26 Adjusted Budget \$'000	2025-26 Est. Actual \$'000	2026-27 Budget \$'000
CASH FLOWS FROM OPERATING ACTIVITIES			
Inflows:			
Appropriation receipts	933,683	925,559	882,790
User charges and fees	170,739	178,883	190,628
Royalties and land rent receipts	..	..	..
Grants and other contributions	9,831	10,967	9,914
Interest and distribution from managed funds received	350	850	750
Taxes	..	..	..
Other	272	20,511	292
Outflows:			
Employee costs	(653,287)	(665,176)	(642,313)
Supplies and services	(362,055)	(404,098)	(328,243)
Grants and subsidies	(825)	(704)	(2,522)
Borrowing costs	..	..	..
Other	(1,457)	(1,457)	(1,457)
Net cash provided by or used in operating activities	97,251	65,335	109,839
CASH FLOWS FROM INVESTING ACTIVITIES			
Inflows:			
Sales of non-financial assets	..	..	..
Investments redeemed	..	..	..
Loans and advances redeemed	..	..	..
Outflows:			
Payments for non-financial assets	(113,652)	(101,661)	(91,085)
Payments for investments	..	..	..
Loans and advances made	..	..	..
Net cash provided by or used in investing activities	(113,652)	(101,661)	(91,085)
CASH FLOWS FROM FINANCING ACTIVITIES			
Inflows:			
Borrowings	..	..	..
Equity injections	106,294	82,611	84,798
Appropriated equity injections	106,294	82,611	84,798
Non-appropriated equity injections	..	..	..
Outflows:			
Borrowing redemptions	..	..	..
Finance lease payments	..	..	..
Equity withdrawals	(86,785)	(86,201)	(99,360)
Appropriated equity withdrawals	(86,785)	(83,858)	(99,360)
Non-appropriated equity withdrawals	..	(2,343)	..
Net cash provided by or used in financing activities	19,509	(3,590)	(14,562)
Net increase/(decrease) in cash held	3,108	(39,916)	4,192
Cash at the beginning of financial year	59,021	113,869	73,953
Cash transfers from restructure	..	..	..
Cash at the end of financial year	62,129	73,953	78,145

As a result of the adoption of a new Whole of Government chart of accounts this year, there may be some re-allocations between categories in these SDS financial statements.

Administered income statement

Department of Justice	2025-26 Adjusted Budget \$`000	2025-26 Est. Actual \$`000	2026-27 Budget \$`000
INCOME			
Appropriation revenue	712,714	720,083	718,062
Taxes	..	..	..
User charges and fees	80,138	92,867	90,933
Royalties and land rents	..	..	..
Grants and other contributions	176	277	4,382
Interest and distributions from managed funds	134,000	151,500	161,500
Other revenue	6,102	8,564	6,769
Gains on sale/revaluation of assets	..	..	..
Total income	933,130	973,291	981,646
EXPENSES			
Employee expenses	96,819	99,823	100,738
Supplies and services	5,504	5,664	9,861
Grants and subsidies	609,426	613,600	610,590
Depreciation and amortisation	..	..	..
Finance/borrowing costs	..	..	..
Other expenses	1,549	1,549	1,549
Losses on sale/revaluation of assets	850	850	850
Administered revenue transferred to Government	218,982	251,805	258,058
Total expenses	933,130	973,291	981,646
OPERATING SURPLUS/(DEFICIT)	..	..	..

As a result of the adoption of a new Whole of Government chart of accounts this year, there may be some re-allocations between categories in these SDS financial statements.

Administered balance sheet

Department of Justice	2025-26 Adjusted Budget \$`000	2025-26 Est. Actual \$`000	2026-27 Budget \$`000
CURRENT ASSETS			
Cash assets	7,126	7,383	6,185
Receivables	29,093	31,943	31,943
Other financial assets	..	..	..
Inventories	..	..	..
Other	235	..	..
Non-financial assets held for sale	..	..	..
Total current assets	36,454	39,326	38,128
NON-CURRENT ASSETS			
Receivables	..	..	..
Other financial assets	..	..	..
Property, plant and equipment	..	..	..
Intangibles	..	..	..
Other	..	..	..
Total non-current assets	..	..	..
TOTAL ASSETS	36,454	39,326	38,128
CURRENT LIABILITIES			
Payables	410	500	500
Transfers to Government payable	12,800	13,000	13,000
Accrued employee benefits	14,641	15,885	15,885
Interest bearing liabilities and derivatives	..	..	..
Provisions	..	..	..
Other	413	1,664	466
Total current liabilities	28,264	31,049	29,851
NON-CURRENT LIABILITIES			
Payables	..	..	..
Accrued employee benefits	3,042	3,129	3,129
Interest bearing liabilities and derivatives	..	..	..
Provisions	..	..	..
Other	..	..	..
Total non-current liabilities	3,042	3,129	3,129
TOTAL LIABILITIES	31,306	34,178	32,980
NET ASSETS/(LIABILITIES)	5,148	5,148	5,148
EQUITY			
TOTAL EQUITY	5,148	5,148	5,148

As a result of the adoption of a new Whole of Government chart of accounts this year, there may be some re-allocations between categories in these SDS financial statements.

Administered cash flow statement

Department of Justice	2025-26 Adjusted Budget \$'000	2025-26 Est. Actual \$'000	2026-27 Budget \$'000
CASH FLOWS FROM OPERATING ACTIVITIES			
Inflows:			
Appropriation receipts	712,714	718,062	718,062
User charges and fees	79,288	92,017	90,083
Royalties and land rent receipts	..	..	..
Grants and other contributions	176	1,475	3,184
Interest and distribution from managed funds received	134,000	151,500	161,500
Taxes	..	..	..
Other	6,102	8,564	6,769
Outflows:			
Employee costs	(96,819)	(99,823)	(100,738)
Supplies and services	(5,504)	(18,995)	(9,861)
Grants and subsidies	(609,426)	(613,718)	(610,590)
Borrowing costs	..	..	..
Other	(1,549)	(16,004)	(1,549)
Transfers to Government	(218,982)	(283,295)	(258,058)
Net cash provided by or used in operating activities	..	(60,217)	(1,198)
CASH FLOWS FROM INVESTING ACTIVITIES			
Inflows:			
Sales of non-financial assets	..	..	..
Investments redeemed	..	..	..
Loans and advances redeemed	..	..	..
Outflows:			
Payments for non-financial assets	..	..	..
Payments for investments	..	..	..
Loans and advances made	..	..	..
Net cash provided by or used in investing activities	..	..	..
CASH FLOWS FROM FINANCING ACTIVITIES			
Inflows:			
Borrowings	..	..	..
Equity injections	..	..	..
Appropriated equity injections	..	..	..
Non-appropriated equity injections	..	..	..
Outflows:			
Borrowing redemptions	..	..	..
Finance lease payments	..	..	..
Equity withdrawals	..	..	..
Appropriated equity withdrawals	..	..	..
Non-appropriated equity withdrawals	..	..	..
Net cash provided by or used in financing activities	..	..	..
Net increase/(decrease) in cash held	..	(60,217)	(1,198)
Cash at the beginning of financial year	7,126	67,600	7,383
Cash transfers from restructure	..	..	..
Cash at the end of financial year	7,126	7,383	6,185

As a result of the adoption of a new Whole of Government chart of accounts this year, there may be some re-allocations between categories in these SDS financial statements.

Statutory bodies

Crime and Corruption Commission

Overview

The Crime and Corruption Commission (CCC) is an independent agency established under the *Crime and Corruption Act 2001* to combat major crime and reduce corruption for the benefit of the Queensland community.

The CCC's vision is safe communities supported by fair and ethical public institutions.

The CCC's strategic objectives are:

- Delivering efficient and effective outcomes to reduce the incidence of major crime and corruption and improve the integrity of the public sector in Queensland
- Being accessible and engaging with our community in a meaningful way that demonstrates our accountability and promotes confidence in the functions and services we provide
- Anticipating and responding effectively to our dynamic and challenging operating environment.

Key deliverables

In 2026-27, the CCC will:

- investigate and shape effective responses to serious and organised crime utilising our hearing powers, working with and sharing intelligence with the Queensland Police Service and other law enforcement partners and confiscating criminal profits
- investigate complaints which involve conduct which is serious, systemic or of strategic risk to trust and confidence in public institutions in Queensland
- advance our digital transformation by strategically investing in technology and tools that strengthen digital capability, enhance system cross functionality, and maximise operational efficiency and effectiveness
- continue to strengthen our information security posture through targeted investment and ongoing capability uplift
- effectively communicate with stakeholders, partners and the community about our work to promote a culture of transparency, accountability and confidence.

Performance statement

Crime Fighting and Anti-Corruption

Objective

Protect Queenslanders from major crime and corruption.

Description

The agency makes a unique contribution to keeping our communities as free as possible from major crime and corruption through its effective investigations, complaints management, and use of special powers.

This work also includes proceeds confiscation, prevention, research, intelligence and witness protection activities.

Service standards	2025-26 Target/Est.	2025-26 Est. Actual	2026-27 Target/Est.
Effectiveness measures			
Percentage of targeted criminal organisation participants subject to an intelligence outcome as a result of CCC intelligence operations	≥90%	100%	≥90%
Percentage of hearings that add value to referred crime investigations	≥90%	100%	≥90%
Percentage of corruption investigations resulting in significant outcomes	≥75%	77%	≥75%
Corruption investigation clearance rate: finalised/commenced ¹	≥80%	130%	≥80%
Average days to finalise a referred crime investigation	≤180 days	155 days	≤180 days
Confiscation Recovery Ratio ²	\$1:≤\$1	\$1:\$0.20	\$1:≤\$1
Efficiency measure			
Average cost per witness appearance for referred crime investigations	≤\$6,000	\$7,919	≤\$6,000
Average cost per assessment of corrupt conduct and police misconduct complaints ³	≤\$700	\$580	≤\$700

Notes:

1. The variance between the 2025-26 Target/Estimate and the 2025-26 Estimated Actual is due to the finalisation of some complex and protracted investigations involving many complaints in 2025-26. Estimates are based on an anticipated total of 20 investigations commenced in 2025-26 and 26 investigations being finalised in the same period.
2. The variance between the 2025-26 Target/Estimate and the 2025-26 Estimated Actual is due to a single high value matter reported in the first quarter of 2025-26.
3. As at 31 March 2026, complaints assessed by the CCC were 6% higher than the same period in 2024-25. This results in a lower average cost per assessment.

Budgeted summary

Staffing

The table below shows the Full Time Equivalents (FTEs) as at the 30 June in the respective years.

Service area	2025-26 Budget	2025-26 Est. Actual	2026-27 Budget
Crime Fighting and Anti-Corruption	377	377	372
Total FTEs	377	377	372

Note:

1. The reduction in 2026-27 reflects the cessation of 5 temporary FTEs in relation to response to the Commission of Inquiry into Crime and Corruption Commission.

Capital program

The table below shows the total capital outlays by the agency in the respective years.

	2025-26 Budget \$'000	2025-26 Est. Actual \$'000	2026-27 Budget \$'000
Capital purchases	5,200	6,500	2,600
Total capital outlays	5,200	6,500	2,600

Further information about the Crime and Corruption Commission capital outlays can be found in *Budget Paper No. 3: Capital Statement*.

Financial statements

Income statement

In 2026-27, total budgeted expenditure is \$82.1 million, an increase of \$3.7 million from the 2025-26 Estimated Actual of \$78.4 million. The 2026-27 increase is due to the full year impact of the whole of government wages policy for the CCC's 372 full time equivalent employees in the 2026-27 Budget. The decrease from the 2025-26 Budget to the 2025-26 Estimated Actual is primarily due to a deferral of \$4 million for implementation of a new case management system.

Balance sheet

The CCC is projecting a net asset position of \$31.0 million at the end of the 2026-27 financial year. This reflects the investment in property, plant and equipment and intangibles of \$9 million that is primarily related to the CCC's office fit out and associated surveillance equipment.

Cash assets are as a result of prior year equity contributions and cash held to fund future capital requirements. In 2026-27, the CCC will spend \$2.6 million on capital expenditure with the ongoing replacement of operational and surveillance equipment.

Income statement

Crime and Corruption Commission	2025-26 Adjusted Budget \$`000	2025-26 Est. Actual \$`000	2026-27 Budget \$`000
INCOME			
Taxes	..	..	..
User charges and fees	..	..	..
Grants and other contributions	80,606	77,471	81,154
Interest and distributions from managed funds	800	800	800
Other revenue	102	102	102
Gains on sale/revaluation of assets	25	25	25
Total income	81,533	78,398	82,081
EXPENSES			
Employee expenses	57,255	57,120	58,414
Supplies and services	20,232	17,232	19,591
Grants and subsidies	..	..	..
Depreciation and amortisation	2,635	2,635	2,635
Finance/borrowing costs	17	17	17
Other expenses	1,369	1,369	1,399
Losses on sale/revaluation of assets	25	25	25
Total expenses	81,533	78,398	82,081
OPERATING SURPLUS/(DEFICIT)	..	..	..

As a result of the adoption of a new Whole of Government chart of accounts this year, there may be some re-allocations between categories in these SDS financial statements.

Balance sheet

Crime and Corruption Commission	2025-26 Adjusted Budget \$`000	2025-26 Est. Actual \$`000	2026-27 Budget \$`000
CURRENT ASSETS			
Cash assets	24,102	23,469	23,450
Receivables	1,129	1,130	1,130
Other financial assets	..	..	..
Inventories	..	..	..
Other	1,309	1,548	1,548
Non-financial assets held for sale	..	..	..
Total current assets	26,540	26,147	26,128
NON-CURRENT ASSETS			
Receivables	..	..	..
Other financial assets	..	..	..
Property, plant and equipment	7,864	8,951	8,748
Intangibles	349	251	245
Other	144	30	30
Total non-current assets	8,357	9,232	9,023
TOTAL ASSETS	34,897	35,379	35,151
CURRENT LIABILITIES			
Payables	2,286	1,459	1,509
Accrued employee benefits	1,197	1,385	1,385
Interest bearing liabilities and derivatives	322	345	345
Provisions	..	..	..
Other	13	14	14
Total current liabilities	3,818	3,203	3,253
NON-CURRENT LIABILITIES			
Payables	..	..	..
Accrued employee benefits	..	..	..
Interest bearing liabilities and derivatives	969	912	624
Provisions	257	254	264
Other	..	..	..
Total non-current liabilities	1,226	1,166	888
TOTAL LIABILITIES	5,044	4,369	4,141
NET ASSETS/(LIABILITIES)	29,853	31,010	31,010
EQUITY			
TOTAL EQUITY	29,853	31,010	31,010

As a result of the adoption of a new Whole of Government chart of accounts this year, there may be some re-allocations between categories in these SDS financial statements.

Cash flow statement

Crime and Corruption Commission	2025-26 Adjusted Budget \$'000	2025-26 Est. Actual \$'000	2026-27 Budget \$'000
CASH FLOWS FROM OPERATING ACTIVITIES			
Inflows:			
User charges and fees	..	..	..
Grants and other contributions	79,357	76,222	79,875
Interest and distribution from managed funds received	800	800	800
Taxes	..	..	..
Other	102	102	102
Outflows:			
Employee costs	(57,255)	(57,120)	(58,414)
Supplies and services	(20,176)	(17,176)	(19,536)
Grants and subsidies	..	..	..
Borrowing costs	(12)	(12)	(12)
Other	(120)	(120)	(120)
Net cash provided by or used in operating activities	2,696	2,696	2,695
CASH FLOWS FROM INVESTING ACTIVITIES			
Inflows:			
Sales of non-financial assets	174	174	174
Investments redeemed	..	..	..
Loans and advances redeemed	..	..	..
Outflows:			
Payments for non-financial assets	(5,200)	(6,500)	(2,600)
Payments for investments	..	..	..
Loans and advances made	..	..	..
Net cash provided by or used in investing activities	(5,026)	(6,326)	(2,426)
CASH FLOWS FROM FINANCING ACTIVITIES			
Inflows:			
Borrowings	..	..	..
Equity injections	-	-	-
Outflows:			
Borrowing redemptions	..	..	..
Finance lease payments	(288)	(288)	(288)
Equity withdrawals	-	-	-
Net cash provided by or used in financing activities	(288)	(288)	(288)
Net increase/(decrease) in cash held	(2,618)	(3,918)	(19)
Cash at the beginning of financial year	26,720	27,387	23,469
Cash transfers from restructure	..	..	..
Cash at the end of financial year	24,102	23,469	23,450

As a result of the adoption of a new Whole of Government chart of accounts this year, there may be some re-allocations between categories in these SDS financial statements.

Legal Aid Queensland

Overview

Legal Aid Queensland's vision is to be a leader in a fair justice system where people can understand and protect their legal and human rights. We pursue this vision by providing legal assistance to financially disadvantaged people throughout Queensland.

Legal Aid Queensland's purpose is to maintain the rule of law, protect legal rights, contribute to the fairness and efficiency of the justice system, and reduce the social impacts of legal problems.

Legal Aid Queensland's strategic objectives are:

- Provide quality and cost-effective legal services to our clients
- Progress our vision through collaboration and policy leadership
- Contribute to the administration of justice.

Legal Aid Queensland contributes to the *Government's objectives for the community*¹ by working to provide *Safety where you live* by supporting early resolution of legal problems, capably responding to people most at risk of social exclusion including Aboriginal and Torres Strait Islander people, partnering with private lawyers and community legal centres to help ensure quality services, innovating to maximise the reach of services to rural and regional communities, and leading policy on issues affecting our service delivery and engaging collaboratively with service providers.

Key deliverables

In 2026-27, Legal Aid Queensland will:

- continue to provide services in line with the requirements of the *National Access to Justice Partnership 2025-2030* and any bilateral schedule
- support early resolution of legal problems by delivering legal assistance including in collaboration with service delivery partners across the state at a reasonable cost to the community and in the most cost effective and innovative way
- ensure we capably respond to people most at risk of social exclusion including Aboriginal and Torres Strait Islander peoples.

¹ To find out more, go to qld.gov.au and search "government's objectives for the community."

Performance statement

Provision of Legal Services

Objective

To provide quality and cost-effective legal services to our clients.

Description

Legal Aid Queensland is the leading provider of legal assistance to financially disadvantaged people throughout Queensland, including:

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

Service standards	2025-26 Target/Est.	2025-26 Est. Actual	2026-27 Target/Est.
<i>Effectiveness measure</i>			
Percentage of decisions to refuse an application for legal assistance that are referred to the external review process, where the decision to refuse is overturned	5%	5.4%	5%
<i>Efficiency measures</i>			
Average cost per client for crime duty lawyer service	\$71	\$66	\$71
Average cost for calls received through the contact centre ¹	\$6.40	\$6.63	\$6.60

Note:

1. The 2026-27 Target/Estimate has been increased due to expected salary increases (under the Enterprise Bargaining Agreement).

Budgeted summary

Staffing

The table below shows the Full Time Equivalents (FTEs) as at the 30 June in the respective years.

Service area	2025-26 Budget	2025-26 Est. Actual	2026-27 Budget
Provision of Legal Services	796	804	787
Total FTEs	796	804	787

Note:

1. The reduction in 2026-27 reflects the cessation of some temporary roles.

Capital program

The table below shows the total capital outlays by the agency in the respective years.

	2025-26 Budget \$'000	2025-26 Est. Actual \$'000	2026-27 Budget \$'000
Capital purchases	1,500	3,000	48,688
Total capital outlays	1,500	3,000	48,688

Further information about the Legal Aid Queensland capital outlays can be found in *Budget Paper No. 3: Capital Statement*.

Financial statements

Income statement

Legal Aid Queensland's budgeted income statement for 2026-27 is expected to be in a planned deficit operating position, utilising accumulated surplus to invest in a new Legal Services System. Income from Grants and other contributions have increased in 2026-27. The forecasted fair-value gain on investment is due to Legal Aid Queensland's investment in the Long-Term Diversified Fund with Queensland Investment Corporation. Employee expenses are expected to moderate from 2025-26 to 2026-27, reflecting the conclusion of a number of temporary roles. Variations in supplies and services expenses over the same period reflect a range of factors, including changing service delivery requirements, adjustments to preferred supplier fee arrangements, and investment in initiatives such as the Legal Services System project. Depreciation, amortisation and finance costs are increasing in 2026-27 due to new right-of-use leased assets.

The budgeted operating result for 2026-27 is a Board approved planned deficit of \$13.1 million to invest in a new Legal Services System, which is funded by accumulated surpluses.

Balance sheet

Legal Aid Queensland's budgeted balance sheet for 2026-27 is expected to remain stable over the 2026-27 financial year. Current and non-current provisions are expected to increase for 2026-27 primarily due to increase in preferred supplier fees. The increase in non-current assets and interest-bearing liabilities and derivatives are primarily related to \$38.7 million in right-of-use assets and corresponding lease liabilities associated with new office accommodation leases commencing in the 2026-27 financial year. Existing leases have also contributed to the increase through renewals and annual CPI escalations. Property, Plant and Equipment is expected to decrease in 2026-27 and cash assets are expected to increase due to the proposed sale of land and building assets in 2026-27.

A key measure for Legal Aid Queensland in monitoring its Balance Sheets health is the current ratio (current assets / current liabilities). The 2025-26 Estimated Actual current ratio is 200 per cent, while the 2026-27 budgeted current ratio is 221 per cent. This budget result remains sound.

Income statement

Legal Aid Queensland	2025-26 Adjusted Budget \$`000	2025-26 Est. Actual \$`000	2026-27 Budget \$`000
INCOME			
Taxes	..	..	..
User charges and fees	1,350	1,350	1,350
Grants and other contributions	252,163	253,838	255,695
Interest and distributions from managed funds	5,230	5,805	5,900
Other revenue	138	313	138
Gains on sale/revaluation of assets	..	..	2,100
Total income	258,881	261,306	265,183
EXPENSES			
Employee expenses	118,171	115,839	114,046
Supplies and services	142,427	142,383	151,396
Grants and subsidies	..	..	..
Depreciation and amortisation	4,000	5,042	9,402
Finance/borrowing costs	325	750	3,143
Other expenses	207	207	207
Losses on sale/revaluation of assets	85	85	85
Total expenses	265,215	264,306	278,279
OPERATING SURPLUS/(DEFICIT)	(6,334)	(3,000)	(13,096)

As a result of the adoption of a new Whole of Government chart of accounts this year, there may be some re-allocations between categories in these SDS financial statements.

Balance sheet

Legal Aid Queensland	2025-26 Adjusted Budget \$`000	2025-26 Est. Actual \$`000	2026-27 Budget \$`000
CURRENT ASSETS			
Cash assets	89,430	105,267	123,642
Receivables	2,360	2,325	2,325
Other financial assets	..	..	..
Inventories	..	..	..
Other	1,976	1,477	1,477
Non-financial assets held for sale	..	..	..
Total current assets	93,766	109,069	127,444
NON-CURRENT ASSETS			
Receivables	218	..	..
Other financial assets	25,000	25,963	25,963
Property, plant and equipment	53,944	53,925	70,335
Intangibles	1	..	..
Other	(78)	..	..
Total non-current assets	79,085	79,888	96,298
TOTAL ASSETS	172,851	188,957	223,742
CURRENT LIABILITIES			
Payables	6,987	3,743	3,821
Accrued employee benefits	8,914	10,138	10,238
Interest bearing liabilities and derivatives	3,740	3,908	6,708
Provisions	30,648	36,283	36,511
Other	122	515	515
Total current liabilities	50,411	54,587	57,793
NON-CURRENT LIABILITIES			
Payables	..	..	..
Accrued employee benefits	46	23	46
Interest bearing liabilities and derivatives	17,363	18,046	62,640
Provisions	6,410	7,353	7,411
Other	..	..	..
Total non-current liabilities	23,819	25,422	70,097
TOTAL LIABILITIES	74,230	80,009	127,890
NET ASSETS/(LIABILITIES)	98,621	108,948	95,852
EQUITY			
TOTAL EQUITY	98,621	108,948	95,852

As a result of the adoption of a new Whole of Government chart of accounts this year, there may be some re-allocations between categories in these SDS financial statements.

Cash flow statement

Legal Aid Queensland	2025-26 Adjusted Budget \$'000	2025-26 Est. Actual \$'000	2026-27 Budget \$'000
CASH FLOWS FROM OPERATING ACTIVITIES			
Inflows:			
User charges and fees	1,265	1,350	1,350
Grants and other contributions	252,163	252,838	255,695
Interest and distribution from managed funds received	5,230	5,805	5,900
Taxes	..	..	..
Other	138	313	138
Outflows:			
Employee costs	(118,048)	(115,716)	(113,923)
Supplies and services	(142,349)	(142,390)	(151,403)
Grants and subsidies	..	(1,319)	..
Borrowing costs	(325)	(750)	(3,143)
Other	79	904	79
Net cash provided by or used in operating activities	(1,847)	1,035	(5,307)
CASH FLOWS FROM INVESTING ACTIVITIES			
Inflows:			
Sales of non-financial assets	66	66	31,567
Investments redeemed	..	..	2,100
Loans and advances redeemed	..	..	..
Outflows:			
Payments for non-financial assets	(1,500)	(3,000)	(9,985)
Payments for investments	..	..	..
Loans and advances made	..	..	..
Net cash provided by or used in investing activities	(1,434)	(2,934)	23,682
CASH FLOWS FROM FINANCING ACTIVITIES			
Inflows:			
Borrowings	..	..	..
Equity injections	-	-	-
Outflows:			
Borrowing redemptions	..	..	..
Finance lease payments	(2,584)	..	..
Equity withdrawals	-	-	-
Net cash provided by or used in financing activities	(2,584)	..	..
Net increase/(decrease) in cash held	(5,865)	(1,899)	18,375
Cash at the beginning of financial year	95,295	107,166	105,267
Cash transfers from restructure	..	..	..
Cash at the end of financial year	89,430	105,267	123,642

As a result of the adoption of a new Whole of Government chart of accounts this year, there may be some re-allocations between categories in these SDS financial statements.

Office of the Information Commissioner

Overview

The Office of the Information Commissioner's (OIC) vision is of an informed community and accountable government.

Our purpose is to drive government transparency and best practice information privacy.

The OIC's strategic objectives are:

- Proactively uphold and advance information access and privacy rights to deliver impactful outcomes for the Queensland community
- Build understanding and capability in information access and privacy rights through the delivery of accessible and effective information, education and engagement programs
- Advance effective and efficient regulatory practice and governance through risk-based, data-driven, and sustainable operations.

Key deliverables

In 2026-27, the OIC will:

- continue to implement reforms made to the *Information Privacy Act 2009* (IP Act) and *Right to Information Act 2009* (RTI Act) under the *Information Privacy and Other Legislation Amendment Act 2023* to strengthen information access and privacy frameworks, including the extension of the Mandatory Notification of Data Breach scheme to local governments, and the transfer of annual statistical reporting on the operation of the IP and RTI Acts from the Department of Justice to the OIC
- facilitate enhanced digital access by the community and government agencies to the OIC's information access and privacy services, and customer-focused agency training, communications and information resources
- continue to champion awareness in the public sector and a commitment to government transparency and best practice information privacy through statewide community and public sector education and engagement
- apply a risk based, intelligence-led approach to sectoral changes affecting information access and privacy, such as data breaches, artificial intelligence, cyber threats and increased community demand for access to government-held information
- maximise the use of data to provide targeted information, education and engagement activities, regulatory oversight, and operational performance and reporting.

Performance statement

Independent right to information and information privacy services and reporting

Objective

To promote and protect the Queensland community's right to access government information and the safeguarding of their personal information by the public sector.

Description

The Office of the Information Commissioner (OIC) is an independent statutory body that conducts reviews of decisions made by agencies and Ministers under the *Right to Information Act 2009* (RTI Act) and provides an independent, timely and fair privacy complaint mediation service under the *Information Privacy Act 2009* (IP Act). The OIC also receives, and may investigate, mandatory data breach notifications reported by government agencies and undertakes regulatory monitoring, reviews and audits under the IP and RTI Acts, with reports tabled in the Parliament. In line with the objectives of the RTI Act and IP Act, the OIC works with agencies to promote the adoption of proactive and administrative access to government-held information and compliance with the Queensland Privacy Principles. The OIC promotes awareness of information access and privacy rights in the community and provides free information and education to the Queensland public sector to strengthen its information access and privacy practices to serve the community and strengthen our democracy.

Service standards	2025-26 Target/Est.	2025-26 Est. Actual	2026-27 Target/Est.
Effectiveness measures			
Applicant overall satisfaction with the service provided in assessment and conduct of external review of agency or Minister decisions about access to and amendment of government-held information under the RTI and IP Acts	70%	74%	70%
Percentage of finalised external review applications resolved informally without a decision	75%	78%	75%
Agency overall satisfaction with the privacy complaint mediation service provided ¹	80%	91%	80%
Agency overall satisfaction with the information resources provided by OIC	90%	95%	90%
Agency overall satisfaction with the OIC enquiries service ²	90%	98%	90%
Efficiency measures			
Percentage of external review applications finalised to received ³	100%	72%	100%
Cost of providing advice and guidance per enquiry service response	<\$65	\$61.1	<\$65

Notes:

1. The variance between the 2025-26 Target/Estimate and 2025-26 Estimated Actual relates to positive survey responses. The measure is subject to some variability due to low survey numbers received.
2. The variance between the 2025-26 Target/Estimate and 2025-26 Estimated Actual reflects continued high levels of satisfaction from government agencies and the community with information and resource materials prepared and provided by the OIC.
3. The variance between the 2025-26 Target/Estimate and the 2025-26 Estimated Actual is due to an increase in external review applications.

Budgeted summary

Staffing

The table below shows the Full Time Equivalents (FTEs) as at 30 June in the respective years.

Service area	2025-26 Budget	2025-26 Est. Actual	2026-27 Budget
Independent right to information and information privacy services and reporting	51	51	51
Total FTEs	51	51	51

Financial statements

Income statement

The OIC continues to manage its budget, which is taken up predominantly by employee expenses. The balance of the OIC's budget is spent on rent, supplies and services to support our operations and the implementation of legislative reforms made to the *Information Privacy Act 2009* and *Right to Information Act 2009* under the *Information Privacy and Other Legislation Amendment Act 2023*.

An estimated \$3.9 million operating deficit is expected in 2025-26 due to critical key technology, operational, service delivery and resourcing initiatives funded through cash reserves.

Balance sheet

The OIC does not have any significant assets or liabilities other than cash.

Income statement

Office of the Information Commissioner	2025-26 Adjusted Budget \$`000	2025-26 Est. Actual \$`000	2026-27 Budget \$`000
INCOME			
Taxes	..	..	..
User charges and fees	..	..	..
Grants and other contributions	11,816	11,980	12,751
Interest and distributions from managed funds	30	30	30
Other revenue	..	..	..
Gains on sale/revaluation of assets	..	..	..
Total income	11,846	12,010	12,781
EXPENSES			
Employee expenses	9,132	10,264	10,063
Supplies and services	2,678	5,626	2,690
Grants and subsidies	..	..	..
Depreciation and amortisation	8	8	..
Finance/borrowing costs	..	..	..
Other expenses	28	28	28
Losses on sale/revaluation of assets	..	..	..
Total expenses	11,846	15,926	12,781
OPERATING SURPLUS/(DEFICIT)	..	(3,916)	..

As a result of the adoption of a new Whole of Government chart of accounts this year, there may be some re-allocations between categories in these SDS financial statements.

Balance sheet

Office of the Information Commissioner	2025-26 Adjusted Budget \$`000	2025-26 Est. Actual \$`000	2026-27 Budget \$`000
CURRENT ASSETS			
Cash assets	3,156	813	813
Receivables	170	230	230
Other financial assets	..	..	..
Inventories	..	..	..
Other	110	208	208
Non-financial assets held for sale	..	..	..
Total current assets	3,436	1,251	1,251
NON-CURRENT ASSETS			
Receivables	..	..	..
Other financial assets	..	..	..
Property, plant and equipment	..	..	..
Intangibles	..	..	..
Other	..	..	..
Total non-current assets	..	..	..
TOTAL ASSETS	3,436	1,251	1,251
CURRENT LIABILITIES			
Payables	234	615	615
Accrued employee benefits	228	293	293
Interest bearing liabilities and derivatives	..	..	..
Provisions	..	..	..
Other	..	..	..
Total current liabilities	462	908	908
NON-CURRENT LIABILITIES			
Payables	..	..	..
Accrued employee benefits	..	..	..
Interest bearing liabilities and derivatives	..	..	..
Provisions	..	..	..
Other	..	..	..
Total non-current liabilities	..	..	..
TOTAL LIABILITIES	462	908	908
NET ASSETS/(LIABILITIES)	2,974	343	343
EQUITY			
TOTAL EQUITY	2,974	343	343

As a result of the adoption of a new Whole of Government chart of accounts this year, there may be some re-allocations between categories in these SDS financial statements.

Cash flow statement

Office of the Information Commissioner	2025-26 Adjusted Budget \$'000	2025-26 Est. Actual \$'000	2026-27 Budget \$'000
CASH FLOWS FROM OPERATING ACTIVITIES			
Inflows:			
User charges and fees	..	..	..
Grants and other contributions	11,816	11,980	12,751
Interest and distribution from managed funds received	30	30	30
Taxes	..	..	..
Other	..	..	..
Outflows:			
Employee costs	(9,132)	(10,264)	(10,063)
Supplies and services	(2,678)	(5,311)	(2,690)
Grants and subsidies	..	..	..
Borrowing costs	..	..	..
Other	(28)	(28)	(28)
Net cash provided by or used in operating activities	8	(3,593)	..
CASH FLOWS FROM INVESTING ACTIVITIES			
Inflows:			
Sales of non-financial assets	..	..	..
Investments redeemed	..	..	..
Loans and advances redeemed	..	..	..
Outflows:			
Payments for non-financial assets	..	..	..
Payments for investments	..	..	..
Loans and advances made	..	..	..
Net cash provided by or used in investing activities	-	..	-
CASH FLOWS FROM FINANCING ACTIVITIES			
Inflows:			
Borrowings	..	..	..
Equity injections	-	-	-
Outflows:			
Borrowing redemptions	..	..	..
Finance lease payments	..	..	..
Equity withdrawals	-	-	-
Net cash provided by or used in financing activities	-	-	-
Net increase/(decrease) in cash held	8	(3,593)	..
Cash at the beginning of financial year	3,148	4,406	813
Cash transfers from restructure	..	..	..
Cash at the end of financial year	3,156	813	813

As a result of the adoption of a new Whole of Government chart of accounts this year, there may be some re-allocations between categories in these SDS financial statements.

Office of the Queensland Integrity Commissioner

Overview

The Queensland Integrity Commissioner is an independent statutory officer and officer of the Queensland Parliament, whose role and functions are set out in the *Integrity Act 2009*.

The Office of the Queensland Integrity Commissioner (OQIC) is a statutory body consisting of the Queensland Integrity Commissioner, the Deputy Integrity Commissioner and Integrity Officers. The OQIC's vision is to be the recognised leader of integrity in public office in Queensland.

The OQIC strives to achieve this vision by working towards its strategic objectives. The OQIC's purpose is to build trust in public office by guiding the integrity of leaders and lobbyists.

The OQIC promotes integrity in public office by fostering trust and confidence through courageous and independent guidance to leaders, public officials, lobbyists, and other stakeholders. By collaborating with all stakeholders, including government representatives, opposition representatives, and the lobbying sector, the OQIC builds shared understanding and awareness of ethical principles and integrity standards. Guided by excellence, the OQIC develops practical resources, good practice standards, and tailored guidance to ensure all stakeholders meet their obligations under the *Integrity Act 2009* and act in the public interest.

Key deliverables

In 2026-27, the OQIC will:

- deepen its functional expertise in ethics and integrity to extend our influence with stakeholders
- develop a prioritisation framework to maximise its clarity and focus for the collective and individuals
- develop a workforce strategy to ensure it has the required capability, now and into the future
- improve efficiency in critical and frequently performed tasks
- improve its own governance and compliance through enhanced risk management.

Performance statement

Office of the Queensland Integrity Commissioner

Objective

To deliver timely and high-quality services and advice as Queensland's recognised leader of integrity in public office.

Description

The purpose of the Office of the Queensland Integrity Commissioner (OQIC) is to build trust in public office by promoting and guiding integrity among leaders and lobbyists. This is achieved by:

- providing advice to designated persons on ethics and integrity issues
- raising public awareness of ethics and integrity matters
- advising the Premier on standard-setting for ethics and integrity issues, when requested
- regulating lobbying activities in Queensland.

These services aim to build trust in public institutions by ensuring transparency, accountability, and ethical behaviour across government and lobbying activities.

Service standards	2025-26 Target/Est.	2025-26 Est. Actual	2026-27 Target/Est.
<i>Effectiveness measures</i>			
Median number of business days to approve individual lobbyist registration applications	New measure	New measure	5
Median number of business days to finalise requests for ethics and integrity advice	New measure	New measure	7
Median number of business days to finalise lobbying enquiries	New measure	New measure	3

Budgeted summary

Staffing

The table below shows the Full Time Equivalents (FTEs) as at the 30 June in the respective years.

Service area	2025-26 Budget	2025-26 Est. Actual	2026-27 Budget
Office of the Queensland Integrity Commissioner	18	18	17
Total FTEs	18	18	17

Note:

1. The reduction in 2026-27 is attributed to the conclusion of the limited life funding that was provided to support the organisation's transition to operating as an independent statutory body.

Financial statements

Income statement

In 2026-27, total budgeted expenditure is \$4.9 million, representing a decrease of \$1.9 million compared to the 2025-26 Estimated Actual which is primarily due to the conclusion of limited life funding to support OQIC's transition to operating as an independent statutory body.

Balance sheet

The OQIC's balance sheet is primarily represented by cash and intangible assets.

Income statement

Office of the Queensland Integrity Commissioner	2025-26 Adjusted Budget \$`000	2025-26 Est. Actual \$`000	2026-27 Budget \$`000
INCOME			
Taxes	..	..	..
User charges and fees	..	..	..
Grants and other contributions	5,575	6,862	4,939
Interest and distributions from managed funds	..	..	..
Other revenue	..	..	..
Gains on sale/revaluation of assets	..	..	..
Total income	5,575	6,862	4,939
EXPENSES			
Employee expenses	3,395	3,885	3,568
Supplies and services	2,066	2,819	1,218
Grants and subsidies	..	..	..
Depreciation and amortisation	69	70	70
Finance/borrowing costs	..	..	..
Other expenses	45	88	83
Losses on sale/revaluation of assets	..	..	..
Total expenses	5,575	6,862	4,939
OPERATING SURPLUS/(DEFICIT)	..	..	..

As a result of the adoption of a new Whole of Government chart of accounts this year, there may be some re-allocations between categories in these SDS financial statements.

Balance sheet

Office of the Queensland Integrity Commissioner	2025-26 Adjusted Budget \$`000	2025-26 Est. Actual \$`000	2026-27 Budget \$`000
CURRENT ASSETS			
Cash assets	158	189	259
Receivables	..	..	..
Other financial assets	..	..	..
Inventories	..	..	..
Other	..	..	..
Non-financial assets held for sale	..	..	..
Total current assets	158	189	259
NON-CURRENT ASSETS			
Receivables	..	..	..
Other financial assets	..	..	..
Property, plant and equipment	18	3	1
Intangibles	173	127	59
Other	..	..	..
Total non-current assets	191	130	60
TOTAL ASSETS	349	319	319
CURRENT LIABILITIES			
Payables	..	50	50
Accrued employee benefits	..	..	..
Interest bearing liabilities and derivatives	..	..	..
Provisions	..	..	..
Other	..	..	..
Total current liabilities	..	50	50
NON-CURRENT LIABILITIES			
Payables	..	..	..
Accrued employee benefits	..	..	..
Interest bearing liabilities and derivatives	..	..	..
Provisions	..	..	..
Other	..	..	..
Total non-current liabilities	..	..	..
TOTAL LIABILITIES	..	50	50
NET ASSETS/(LIABILITIES)	349	269	269
EQUITY			
TOTAL EQUITY	349	269	269

As a result of the adoption of a new Whole of Government chart of accounts this year, there may be some re-allocations between categories in these SDS financial statements.

Cash flow statement

Office of the Queensland Integrity Commissioner	2025-26 Adjusted Budget \$'000	2025-26 Est. Actual \$'000	2026-27 Budget \$'000
CASH FLOWS FROM OPERATING ACTIVITIES			
Inflows:			
User charges and fees	..	400	..
Grants and other contributions	5,575	6,862	4,939
Interest and distribution from managed funds received	..	..	..
Taxes	..	..	..
Other	..	..	..
Outflows:			
Employee costs	(3,395)	(3,885)	(3,568)
Supplies and services	(2,066)	(3,100)	(1,218)
Grants and subsidies	..	..	..
Borrowing costs	..	..	..
Other	(45)	(88)	(83)
Net cash provided by or used in operating activities	69	189	70
CASH FLOWS FROM INVESTING ACTIVITIES			
Inflows:			
Sales of non-financial assets	..	..	..
Investments redeemed	..	..	..
Loans and advances redeemed	..	..	..
Outflows:			
Payments for non-financial assets	..	..	..
Payments for investments	..	..	..
Loans and advances made	..	..	..
Net cash provided by or used in investing activities	-	-	-
CASH FLOWS FROM FINANCING ACTIVITIES			
Inflows:			
Borrowings	..	..	..
Equity injections	-	-	-
Outflows:			
Borrowing redemptions	..	..	..
Finance lease payments	..	..	..
Equity withdrawals	-	-	-
Net cash provided by or used in financing activities	-	-	-
Net increase/(decrease) in cash held	69	189	70
Cash at the beginning of financial year	89	..	189
Cash transfers from restructure	..	..	..
Cash at the end of financial year	158	189	259

As a result of the adoption of a new Whole of Government chart of accounts this year, there may be some re-allocations between categories in these SDS financial statements.

Queensland Family and Child Commission

Overview

The Queensland Family and Child Commission's (QFCC) vision is that every Queensland child is loved, respected and has their rights upheld. Our purpose is to influence change that improves the safety and wellbeing of Queensland's children and their families.

The QFCC's strategic objectives are:

- Shape system performance in the best interests of children and their families by producing rigorous analysis and evidence-based advice
- Advance the rights, safety and wellbeing of children by collaborating with organisations, entities and individuals
- Increase opportunities for children and families to influence decisions that affect their lives
- Support First Nations children to grow up strong in their identity, culture, and community, free from racism and discrimination
- Ensure Queensland organisations meet their obligations to safeguard children and prevent abuse through the strategic use of our regulatory powers.

The QFCC contributes to the *Government's objectives for the community*¹ of working to provide *Safety where you live* and *A plan for Queensland's future* by raising awareness and advocating for children and their families; empowering children and their families to influence decisions that affect their lives; and supporting, connecting and collaborating with organisations that advance the rights, safety and wellbeing of children.

Key deliverables

In 2026-27, the QFCC will:

- provide effective oversight of the child protection system by delivering multiple system reviews as outlined in the Commission's *Oversight Forward Workplan 2026-27*
- commence operating the Reportable Conduct Scheme in accordance with the *Child Safe Organisations Act 2024*, including undertaking community awareness campaigns and commencing regulatory activities
- monitor the performance of the child protection system including reforms implemented in response to *In Plain Sight: Review into System Responses to Child Sexual Abuse*
- support the Child Death Review Board to carry out systems reviews following child deaths connected to the child protection system and make recommendations for system improvements
- empower children, young people, and their families to contribute to the submissions we make to the Queensland and Federal Parliaments.

¹ To find out more, go to qld.gov.au and search "government's objectives for the community".

Performance statement

Queensland Family and Child Commission

Objective

To influence change that improves the safety and wellbeing of Queensland's children and their families.

Description

The Queensland Family and Child Commission (QFCC) drives continuous improvement to the systems that uphold the safety, rights and wellbeing of children and their families. It raises awareness of the issues experienced by children and their families, supports solutions to address them and acts on the views of young Queenslanders and their families. Through connection and collaboration, the QFCC also supports organisations that advance the rights, safety and wellbeing of children and their families.

Service standards	2025-26 Target/Est.	2025-26 Est. Actual	2026-27 Target/Est.
<i>Effectiveness measures</i>			
Percentage of surveyed stakeholders that feel the QFCC contributes to improving the child protection and youth justice systems	80%	80%	80%
Proportion of reportable conduct reports that are assessed within 5 business days (following submission of all essential documentation)	New measure	New measure	90%
<i>Efficiency measure</i>			
QFCC expenditure per young Queenslander	\$18.00	\$18.00	\$18.00

Child Death Review Board

Objective

To identify opportunities to help protect children and prevent deaths that may be avoidable through recommendations for system improvements.

Description

The Child Death Review Board receives and considers internal agency review report findings and adopts a broad systems focus to identify improvements needed to help keep children safe and well and prevent deaths that may be avoidable.

Service standards	2025-26 Target/Est.	2025-26 Est. Actual	2026-27 Target/Est.
<i>Effectiveness measure</i>			
Average time taken to review final internal agency review reports once received (months)	6	6	6
<i>Efficiency measure</i>			
Average cost per review of child death case received ¹	\$25,000	\$20,000	\$25,000

Note:

1. The variance between the 2025-26 Target/Estimate and the 2025-26 Estimated Actual is attributed to the increase in the number of cases reviewed and finalised by the Child Death Review Board Secretariat as a result of increased process efficiencies and full complement of Secretariat staff for the majority of the reporting period.

Budgeted summary

Staffing

The table below shows the Full Time Equivalents (FTEs) as at the 30 June in the respective years.

Service area	2025-26 Budget	2025-26 Est. Actual	2026-27 Budget
Queensland Family and Child Commission ^{1,2}	70	79	81
Child Death Review Board ^{1,3}	10	10	8
Total FTEs	80	89	89

Notes:

1. Corporate FTEs are allocated across the service to which they relate.
2. The 2025-26 Estimated Actual reflects additional FTEs approved during the year.
3. The 2026-27 Budget reflects the cessation of limited life funding for two temporary FTEs.

Financial statements

Income statement

In 2026-27, total budgeted expenditure is \$22.8 million, representing a decrease of \$1.8 million from the 2025-26 Estimated Actual due mainly to a large deferral from 2024-25 which resulted in total funding of \$24.6 million in 2025-26. QFCC's 2025-26 Estimated Actual includes two one-off funding adjustments, namely, deferred expenditure of \$1.9 million from 2024-25 to implement a Child Safe Organisations ICT project and \$0.8 million of additional budget for the accelerated implementation of the Child Safe Organisations legislation.

Balance sheet

The QFCC does not hold any significant assets or liabilities other than cash. Equity is not expected to significantly change in 2026-27.

Income statement

Queensland Family and Child Commission	2025-26 Adjusted Budget \$`000	2025-26 Est. Actual \$`000	2026-27 Budget \$`000
INCOME			
Taxes	..	..	..
User charges and fees	..	..	..
Grants and other contributions	23,120	24,205	22,428
Interest and distributions from managed funds	125	360	331
Other revenue	..	..	..
Gains on sale/revaluation of assets	..	..	..
Total income	23,245	24,565	22,759
EXPENSES			
Employee expenses	13,429	13,853	16,054
Supplies and services	8,435	9,283	5,286
Grants and subsidies	..	..	..
Depreciation and amortisation	4	4	4
Finance/borrowing costs	..	..	..
Other expenses	1,377	1,425	1,415
Losses on sale/revaluation of assets	..	..	..
Total expenses	23,245	24,565	22,759
OPERATING SURPLUS/(DEFICIT)	..	..	..

As a result of the adoption of a new Whole of Government chart of accounts this year, there may be some re-allocations between categories in these SDS financial statements.

Balance sheet

Queensland Family and Child Commission	2025-26 Adjusted Budget \$`000	2025-26 Est. Actual \$`000	2026-27 Budget \$`000
CURRENT ASSETS			
Cash assets	3,754	4,956	4,956
Receivables	453	756	756
Other financial assets	..	..	..
Inventories	..	..	..
Other	..	..	..
Non-financial assets held for sale	..	..	..
Total current assets	4,207	5,712	5,712
NON-CURRENT ASSETS			
Receivables	..	..	..
Other financial assets	..	..	..
Property, plant and equipment	(1)	(1)	(5)
Intangibles	..	..	..
Other	..	..	..
Total non-current assets	(1)	(1)	(5)
TOTAL ASSETS	4,206	5,711	5,707
CURRENT LIABILITIES			
Payables	191	1,037	1,033
Accrued employee benefits	294	347	347
Interest bearing liabilities and derivatives	..	..	..
Provisions	..	..	..
Other	..	..	..
Total current liabilities	485	1,384	1,380
NON-CURRENT LIABILITIES			
Payables	..	..	..
Accrued employee benefits	..	..	..
Interest bearing liabilities and derivatives	..	..	..
Provisions	..	..	..
Other	..	..	..
Total non-current liabilities	..	..	..
TOTAL LIABILITIES	485	1,384	1,380
NET ASSETS/(LIABILITIES)	3,721	4,327	4,327
EQUITY			
TOTAL EQUITY	3,721	4,327	4,327

As a result of the adoption of a new Whole of Government chart of accounts this year, there may be some re-allocations between categories in these SDS financial statements.

Cash flow statement

Queensland Family and Child Commission	2025-26 Adjusted Budget \$'000	2025-26 Est. Actual \$'000	2026-27 Budget \$'000
CASH FLOWS FROM OPERATING ACTIVITIES			
Inflows:			
User charges and fees	..	..	..
Grants and other contributions	23,120	24,205	22,428
Interest and distribution from managed funds received	125	360	331
Taxes	..	..	..
Other	..	..	..
Outflows:			
Employee costs	(13,429)	(13,853)	(16,054)
Supplies and services	(8,439)	(9,287)	(5,290)
Grants and subsidies	..	..	..
Borrowing costs	..	..	..
Other	(1,377)	(1,425)	(1,415)
Net cash provided by or used in operating activities	..	..	..
CASH FLOWS FROM INVESTING ACTIVITIES			
Inflows:			
Sales of non-financial assets	..	..	..
Investments redeemed	..	..	..
Loans and advances redeemed	..	..	..
Outflows:			
Payments for non-financial assets	..	..	..
Payments for investments	..	..	..
Loans and advances made	..	..	..
Net cash provided by or used in investing activities	-	-	-
CASH FLOWS FROM FINANCING ACTIVITIES			
Inflows:			
Borrowings	..	..	..
Equity injections	-	-	-
Outflows:			
Borrowing redemptions	..	..	..
Finance lease payments	..	..	..
Equity withdrawals	-	-	-
Net cash provided by or used in financing activities	-	-	-
Net increase/(decrease) in cash held	..	..	..
Cash at the beginning of financial year	3,754	4,956	4,956
Cash transfers from restructure	..	..	..
Cash at the end of financial year	3,754	4,956	4,956

As a result of the adoption of a new Whole of Government chart of accounts this year, there may be some re-allocations between categories in these SDS financial statements.

Queensland Human Rights Commission

Overview

The Queensland Human Rights Commission's (QHRC) strategic vision is a Queensland where human rights are real for everyone. The QHRC's purpose is to prevent discrimination and strengthen human rights in Queensland, to build a fairer, safer and more inclusive community.

The QHRC's strategic objectives are:

- promoting self-determination for First Nations Peoples
- promoting equitable communities
- preventing and responding to harm
- optimising our capacity.

The QHRC is an independent statutory body with functions under the *Anti-Discrimination Act 1991* (Anti-Discrimination Act) and the *Human Rights Act 2019* (Human Rights Act), which include:

- dealing with complaints of discrimination, sexual harassment, vilification, reprisal (under the *Public Interest Disclosure Act 2010*), and contraventions of the Human Rights Act
- reviewing public entities' policies, programs, procedures, practices and services in relation to their compatibility with human rights
- promoting an understanding, acceptance, and public discussion of human rights and the Human Rights Act in Queensland
- providing education about human rights and the Human Rights Act.

Key deliverables

In 2026-27, the QHRC will:

- maintain an effective complaints process to manage the assessment and resolution of complaints under both the Anti-Discrimination Act and Human Rights Act, with a focus on modernising systems and processes and providing additional temporary resources to reduce wait times
- intervene where appropriate in proceedings involving human rights issues to provide expert assistance to courts and tribunals
- publish reports on unresolved human rights complaints to encourage transparency and promote best practice decision making in government service delivery
- modernise and improve its education and engagement functions
- support public entities to comply with their obligations under the Anti-Discrimination Act and Human Rights Act
- continue the delivery of the QHRC's operational digitisation efforts, enhancing operational efficiency.

Performance statement

Human Rights and Anti-Discrimination

Objective

Prevent discrimination and strengthen human rights in Queensland, to help build a fairer, safer, and more inclusive community.

Description

Prevent discrimination and ensure that people understand, protect, and respect human rights.

Service standards	2025-26 Target/Est.	2025-26 Est. Actual	2026-27 Target/Est.
Effectiveness measures			
Percentage of accepted <i>Anti-Discrimination Act 1991</i> (ADA) complaints resolved by conciliation	50%	47%	50%
Percentage of accepted ADA complaints not referred to a tribunal and finalised within the Commission	70%	73%	70%
Percentage of accepted <i>Human Rights Act 2019</i> (HRA) complaints resolved by conciliation	30%	26%	30%
Clients' overall satisfaction with complaint handling service ¹	85%	42%	85%
Clients' overall satisfaction with training sessions	95%	93%	95%
Percentage of clients whose understanding of rights and responsibilities under anti-discrimination and/or human rights law increased following training	85%	98%	85%
Efficiency measure			
Clearance rate for accepted complaints dealt with under the ADA and the HRA ²	100%	73%	100%

Notes:

1. The variance between the 2025-26 Target/Estimate and the 2025-26 Estimated Actual is due to increasing complaint volumes impacting wait times and overall customer satisfaction.
2. The variance between the 2025-26 Target/Estimate and the 2025-26 Estimated Actual is largely driven by the higher complaint numbers the QHRC has received in 2025-26.

Budgeted summary

Staffing

The table below shows the Full Time Equivalents (FTEs) as at the 30 June in the respective years.

Service area	2025-26 Budget	2025-26 Est. Actual	2026-27 Budget
Queensland Human Right Commission	79	79	79
Total FTEs	79	79	79

Financial statements

Income statement

The increase between 2025-26 and 2026-27 Budget is primarily due to additional funding for the Enterprise Bargaining Agreement.

Balance sheet

The Queensland Human Rights Commission balance sheet is predominantly represented by cash and non-current assets.

Income statement

Queensland Human Rights Commission	2025-26 Adjusted Budget \$`000	2025-26 Est. Actual \$`000	2026-27 Budget \$`000
INCOME			
Taxes	..	..	..
User charges and fees	233	113	242
Grants and other contributions	15,821	15,953	16,750
Interest and distributions from managed funds	10	130	10
Other revenue	..	..	..
Gains on sale/revaluation of assets	..	..	..
Total income	16,064	16,196	17,002
EXPENSES			
Employee expenses	11,776	11,908	12,248
Supplies and services	4,045	4,045	4,508
Grants and subsidies	10	..	..
Depreciation and amortisation	182	182	182
Finance/borrowing costs	..	..	..
Other expenses	51	61	64
Losses on sale/revaluation of assets	..	..	..
Total expenses	16,064	16,196	17,002
OPERATING SURPLUS/(DEFICIT)	..	..	..

As a result of the adoption of a new Whole of Government chart of accounts this year, there may be some re-allocations between categories in these SDS financial statements.

Balance sheet

Queensland Human Rights Commission	2025-26 Adjusted Budget \$`000	2025-26 Est. Actual \$`000	2026-27 Budget \$`000
CURRENT ASSETS			
Cash assets	4,421	6,902	6,934
Receivables	281	138	138
Other financial assets	..	..	..
Inventories	..	..	..
Other	64	69	69
Non-financial assets held for sale	..	..	..
Total current assets	4,766	7,109	7,141
NON-CURRENT ASSETS			
Receivables	..	..	..
Other financial assets	..	..	..
Property, plant and equipment	826	66	58
Intangibles	348	(22)	(46)
Other	..	..	..
Total non-current assets	1,174	44	12
TOTAL ASSETS	5,940	7,153	7,153
CURRENT LIABILITIES			
Payables	159	469	469
Accrued employee benefits	757	949	949
Interest bearing liabilities and derivatives	..	..	..
Provisions	..	..	..
Other	391	..	..
Total current liabilities	1,307	1,418	1,418
NON-CURRENT LIABILITIES			
Payables	..	..	..
Accrued employee benefits	..	..	..
Interest bearing liabilities and derivatives	..	..	..
Provisions	..	..	..
Other	..	..	..
Total non-current liabilities	..	..	..
TOTAL LIABILITIES	1,307	1,418	1,418
NET ASSETS/(LIABILITIES)	4,633	5,735	5,735
EQUITY			
TOTAL EQUITY	4,633	5,735	5,735

As a result of the adoption of a new Whole of Government chart of accounts this year, there may be some re-allocations between categories in these SDS financial statements.

Cash flow statement

Queensland Human Rights Commission	2025-26 Adjusted Budget \$'000	2025-26 Est. Actual \$'000	2026-27 Budget \$'000
CASH FLOWS FROM OPERATING ACTIVITIES			
Inflows:			
User charges and fees	233	113	242
Grants and other contributions	15,821	15,953	16,750
Interest and distribution from managed funds received	10	130	10
Taxes	..	..	..
Other	..	..	..
Outflows:			
Employee costs	(11,776)	(11,908)	(12,248)
Supplies and services	(4,045)	(4,045)	(4,508)
Grants and subsidies	(10)	..	..
Borrowing costs	..	..	..
Other	(51)	(61)	(64)
Net cash provided by or used in operating activities	182	182	182
CASH FLOWS FROM INVESTING ACTIVITIES			
Inflows:			
Sales of non-financial assets	..	..	..
Investments redeemed	..	..	..
Loans and advances redeemed	..	..	..
Outflows:			
Payments for non-financial assets	(88)	(88)	(150)
Payments for investments	..	..	..
Loans and advances made	..	..	..
Net cash provided by or used in investing activities	(88)	(88)	(150)
CASH FLOWS FROM FINANCING ACTIVITIES			
Inflows:			
Borrowings	..	..	..
Equity injections	-	-	-
Outflows:			
Borrowing redemptions	..	..	..
Finance lease payments	..	..	..
Equity withdrawals	-	-	-
Net cash provided by or used in financing activities	-	-	-
Net increase/(decrease) in cash held	94	94	32
Cash at the beginning of financial year	4,327	6,808	6,902
Cash transfers from restructure	..	..	..
Cash at the end of financial year	4,421	6,902	6,934

As a result of the adoption of a new Whole of Government chart of accounts this year, there may be some re-allocations between categories in these SDS financial statements.



Electoral Commission of Queensland

Electoral Commission of Queensland

Overview

The Electoral Commission of Queensland's (ECQ) vision is to deliver electoral excellence with integrity for Queensland. Its purpose is to deliver accessible, fair and transparent electoral services for all Queenslanders.

The ECQ's strategic objectives are:

- Trusted to deliver Queensland elections
- Increase electoral awareness and participation
- Maintain election readiness
- Promote and enforce compliance with electoral laws.

The ECQ contributes to the *Government's objective for the community*¹, *A plan for Queensland's future*, by delivering accessible, fair and transparent elections and electoral boundary reviews.

Key deliverables

In 2026-27, the ECQ will:

- deliver state and local government by-elections as required to maintain representation in Queensland's Parliament and councils
- engage with Queensland's local government sector and strengthen relationships for the 2028 local government elections, through the local government engagement strategy
- undertake planning and preparation for the 2028 local government quadrennial and State general elections
- support the Local Government Change Commission to deliver divisional boundary reviews to ensure each person's vote has the same value at the 2028 local government elections.

¹ To find out more, go to qld.gov.au and search "government's objectives for the community."

Performance statement

Electoral Services

Objective

To deliver accessible, fair and transparent electoral services for all Queenslanders.

Description

Electoral Services prepares, plans and delivers impartial state and local government elections in Queensland and regulates the funding and disclosure activities of political parties and candidates participating in these elections.

The service area also maintains equitable representation through periodic reviews of Queensland electoral district boundaries and assessing proposals for changes to local government boundaries and electoral arrangements.

These services are provided to electoral stakeholders and conducted in accordance with the *Electoral Act 1992*, the *Local Government Electoral Act 2011*, the *Local Government Act 2009* and the *City of Brisbane Act 2010*.

Service standards	2025-26 Target/Est.	2025-26 Est. Actual	2026-27 Target/Est.
Effectiveness measures			
Level of informal voting – State general election ¹
Level of informal voting – local government quadrennial elections (Mayoral) ¹
Level of stakeholder overall satisfaction with the voting experience – State general election ¹
Level of stakeholder overall satisfaction with the voting experience – local government quadrennial elections ¹
Proportion of disclosure returns audited that are deemed compliant with electoral law ²	80%	89.81%	80%
Efficiency measures			
Cost of State general election per elector ¹
Cost of local government quadrennial elections per elector ¹

Notes:

1. The Target/Estimate and Estimated Actual are only presented as required for the relevant year when the election is held. A State general election and local government quadrennial elections are not due to be held during the 2026-27 financial year.
2. The Electoral Commission of Queensland regularly audits disclosure returns made by candidates, registered political parties, third parties and donors to ensure compliance with legislative obligations. Audited disclosure returns that are found to have minor or inconsequential errors are also counted as compliant. The variance between 2025-26 Target/Estimate and the 2025-26 Estimated Actual is due to the lower complexity for majority of compliance matters reviewed in the period following the 2024 State general election and subsequent state and local by-elections. More complex matters will take time to complete, extending into the next financial year. It is expected that the variance will narrow as these are completed.

Departmental budget summary

The table below shows the total resources available in 2026-27 from all sources and summarises how resources will be applied by service area and by controlled and administered classifications.

Electoral Commission of Queensland	2025-26 Budget \$'000	2025-26 Est. Actual \$'000	2026-27 Budget \$'000
CONTROLLED			
Income			
Appropriation revenue	44,533	38,033	55,106
Other revenue	30	30	30
Total income	44,563	38,063	55,136
Expenses			
Electoral Services	44,563	38,063	55,136
Total expenses	44,563	38,063	55,136
Operating surplus/deficit	..	..	..
Net assets	29,523	38,379	38,342
ADMINISTERED			
Revenue			
Commonwealth revenue	..	..	..
Appropriation revenue	..	..	..
Other administered revenue	4,429	4,429	4,429
Total revenue	4,429	4,429	4,429
Expenses			
Transfers to government	4,429	4,429	4,429
Administered expenses	..	..	..
Total expenses	4,429	4,429	4,429
Net assets	..	..	..

Staffing

The table below shows the Full Time Equivalents (FTEs) as at the 30 June in the respective years.

Service area	2025-26 Budget	2025-26 Est. Actual	2026-27 Budget
Electoral Services	91	91	98
Total FTEs	91	91	98

Note:

1. The increase in FTE in 2026-27 is due to additional FTEs approved for election readiness.

Financial statements

Income statement

Controlled income statement

The budgeted expenses in 2026-27 are \$55.1 million, an increase of \$17 million over the 2025-26 Estimated Actual of \$38.1 million. This increase is primarily due to the preparation and planning activities commencing to deliver local government elections in March 2028 and the State general election in October 2028.

Administered income statement

The budgeted administered expenses in 2026-27 are \$4.4 million, consistent with the prior year.

Balance sheet

There is nothing material to note in the movements of either the controlled or administered balance sheets.

Controlled income statement

Electoral Commission of Queensland	2025-26 Adjusted Budget \$`000	2025-26 Est. Actual \$`000	2026-27 Budget \$`000
INCOME			
Appropriation revenue	44,533	38,033	55,106
Taxes	..	..	..
User charges and fees	30	30	30
Royalties and land rents	..	..	..
Grants and other contributions	..	..	..
Interest and distributions from managed funds	..	..	..
Other revenue	..	..	..
Gains on sale/revaluation of assets	..	..	..
Total income	44,563	38,063	55,136
EXPENSES			
Employee expenses	14,096	11,226	19,107
Supplies and services	29,545	25,915	35,107
Grants and subsidies	..	..	..
Depreciation and amortisation	860	860	860
Finance/borrowing costs	(33)	(33)	(33)
Other expenses	95	95	95
Losses on sale/revaluation of assets	..	..	..
Total expenses	44,563	38,063	55,136
OPERATING SURPLUS/(DEFICIT)	..	..	..

As a result of the adoption of a new Whole of Government chart of accounts this year, there may be some re-allocations between categories in these SDS financial statements.

Controlled balance sheet

Electoral Commission of Queensland	2025-26 Adjusted Budget \$`000	2025-26 Est. Actual \$`000	2026-27 Budget \$`000
CURRENT ASSETS			
Cash assets	11,888	31,324	32,035
Receivables	497	613	613
Other financial assets	..	..	..
Inventories	190	467	467
Other	932	433	433
Non-financial assets held for sale	..	..	..
Total current assets	13,507	32,837	33,548
NON-CURRENT ASSETS			
Receivables	..	..	..
Other financial assets	..	..	..
Property, plant and equipment	901	909	910
Intangibles	21,115	19,484	18,735
Other	..	..	..
Total non-current assets	22,016	20,393	19,645
TOTAL ASSETS	35,523	53,230	53,193
CURRENT LIABILITIES			
Payables	5,610	14,337	14,337
Accrued employee benefits	358	372	372
Interest bearing liabilities and derivatives	..	119	119
Provisions	..	..	..
Other	31	..	..
Total current liabilities	5,999	14,828	14,828
NON-CURRENT LIABILITIES			
Payables	..	..	..
Accrued employee benefits	..	..	..
Interest bearing liabilities and derivatives	1	23	23
Provisions	..	..	..
Other	..	..	..
Total non-current liabilities	1	23	23
TOTAL LIABILITIES	6,000	14,851	14,851
NET ASSETS/(LIABILITIES)	29,523	38,379	38,342
EQUITY			
TOTAL EQUITY	29,523	38,379	38,342

As a result of the adoption of a new Whole of Government chart of accounts this year, there may be some re-allocations between categories in these SDS financial statements.

Controlled cash flow statement

Electoral Commission of Queensland	2025-26 Adjusted Budget \$'000	2025-26 Est. Actual \$'000	2026-27 Budget \$'000
CASH FLOWS FROM OPERATING ACTIVITIES			
Inflows:			
Appropriation receipts	44,533	38,033	55,106
User charges and fees	30	30	30
Royalties and land rent receipts	..	..	..
Grants and other contributions	..	..	..
Interest and distribution from managed funds received	..	..	..
Taxes	..	..	..
Other	..	..	..
Outflows:			
Employee costs	(14,096)	(11,226)	(19,107)
Supplies and services	(29,545)	(25,915)	(35,107)
Grants and subsidies	..	..	..
Borrowing costs	33	33	33
Other	(95)	(95)	(95)
Net cash provided by or used in operating activities	860	860	860
CASH FLOWS FROM INVESTING ACTIVITIES			
Inflows:			
Sales of non-financial assets	..	..	..
Investments redeemed	..	..	..
Loans and advances redeemed	..	..	..
Outflows:			
Payments for non-financial assets	(79)	(79)	(79)
Payments for investments	..	..	..
Loans and advances made	..	..	..
Net cash provided by or used in investing activities	(79)	(79)	(79)
CASH FLOWS FROM FINANCING ACTIVITIES			
Inflows:			
Borrowings	..	..	..
Equity injections	39	39	39
Appropriated equity injections	39	39	39
Non-appropriated equity injections	..	..	..
Outflows:			
Borrowing redemptions	..	..	..
Finance lease payments	(33)	(33)	(33)
Equity withdrawals	(76)	(76)	(76)
Appropriated equity withdrawals	(76)	(76)	(76)
Non-appropriated equity withdrawals	..	..	..
Net cash provided by or used in financing activities	(70)	(70)	(70)
Net increase/(decrease) in cash held	711	711	711
Cash at the beginning of financial year	11,177	30,613	31,324
Cash transfers from restructure	..	..	..
Cash at the end of financial year	11,888	31,324	32,035

As a result of the adoption of a new Whole of Government chart of accounts this year, there may be some re-allocations between categories in these SDS financial statements.

Administered income statement

Electoral Commission of Queensland	2025-26 Adjusted Budget \$`000	2025-26 Est. Actual \$`000	2026-27 Budget \$`000
INCOME			
Appropriation revenue	..	..	..
Taxes	..	..	..
User charges and fees	3,769	3,769	3,769
Royalties and land rents	..	..	..
Grants and other contributions	..	..	..
Interest and distributions from managed funds	..	..	..
Other revenue	660	660	660
Gains on sale/revaluation of assets	..	..	..
Total income	4,429	4,429	4,429
EXPENSES			
Employee expenses	..	..	..
Supplies and services	..	..	..
Grants and subsidies	..	..	..
Depreciation and amortisation	..	..	..
Finance/borrowing costs	..	..	..
Other expenses	..	..	..
Losses on sale/revaluation of assets	..	..	..
Administered revenue transferred to Government	4,429	4,429	4,429
Total expenses	4,429	4,429	4,429
OPERATING SURPLUS/(DEFICIT)	..	..	..

As a result of the adoption of a new Whole of Government chart of accounts this year, there may be some re-allocations between categories in these SDS financial statements.

Administered balance sheet

Electoral Commission of Queensland	2025-26 Adjusted Budget \$`000	2025-26 Est. Actual \$`000	2026-27 Budget \$`000
CURRENT ASSETS			
Cash assets	403	530	530
Receivables	(1,424)	(5)	(5)
Other financial assets	..	..	..
Inventories	..	..	..
Other	..	..	..
Non-financial assets held for sale	..	..	..
Total current assets	(1,021)	525	525
NON-CURRENT ASSETS			
Receivables	..	..	..
Other financial assets	..	..	..
Property, plant and equipment	..	..	..
Intangibles	..	..	..
Other	..	..	..
Total non-current assets	..	..	..
TOTAL ASSETS	(1,021)	525	525
CURRENT LIABILITIES			
Payables	..	..	..
Transfers to Government payable	(1,021)	525	525
Accrued employee benefits	..	..	..
Interest bearing liabilities and derivatives	..	..	..
Provisions	..	..	..
Other	..	..	..
Total current liabilities	(1,021)	525	525
NON-CURRENT LIABILITIES			
Payables	..	..	..
Accrued employee benefits	..	..	..
Interest bearing liabilities and derivatives	..	..	..
Provisions	..	..	..
Other	..	..	..
Total non-current liabilities	..	..	..
TOTAL LIABILITIES	(1,021)	525	525
NET ASSETS/(LIABILITIES)	..	..	..
EQUITY			
TOTAL EQUITY	..	..	..

As a result of the adoption of a new Whole of Government chart of accounts this year, there may be some re-allocations between categories in these SDS financial statements.

Administered cash flow statement

Electoral Commission of Queensland	2025-26 Adjusted Budget \$'000	2025-26 Est. Actual \$'000	2026-27 Budget \$'000
CASH FLOWS FROM OPERATING ACTIVITIES			
Inflows:			
Appropriation receipts	..	..	..
User charges and fees	3,769	3,769	3,769
Royalties and land rent receipts	..	..	..
Grants and other contributions	..	..	..
Interest and distribution from managed funds received	..	..	..
Taxes	..	..	..
Other	660	660	660
Outflows:			
Employee costs	..	..	..
Supplies and services	..	..	..
Grants and subsidies	..	..	..
Borrowing costs	..	..	..
Other	..	..	..
Transfers to Government	(4,429)	(4,429)	(4,429)
Net cash provided by or used in operating activities	..	..	..
CASH FLOWS FROM INVESTING ACTIVITIES			
Inflows:			
Sales of non-financial assets	..	..	..
Investments redeemed	..	..	..
Loans and advances redeemed	..	..	..
Outflows:			
Payments for non-financial assets	..	..	..
Payments for investments	..	..	..
Loans and advances made	..	..	..
Net cash provided by or used in investing activities	..	..	..
CASH FLOWS FROM FINANCING ACTIVITIES			
Inflows:			
Borrowings	..	..	..
Equity injections	..	..	..
Appropriated equity injections	..	..	..
Non-appropriated equity injections	..	..	..
Outflows:			
Borrowing redemptions	..	..	..
Finance lease payments	..	..	..
Equity withdrawals	..	..	..
Appropriated equity withdrawals	..	..	..
Non-appropriated equity withdrawals	..	..	..
Net cash provided by or used in financing activities	..	..	..
Net increase/(decrease) in cash held	..	..	..
Cash at the beginning of financial year	403	530	530
Cash transfers from restructure	..	..	..
Cash at the end of financial year	403	530	530

As a result of the adoption of a new Whole of Government chart of accounts this year, there may be some re-allocations between categories in these SDS financial statements.



Office of the Queensland Ombudsman

Office of the Queensland Ombudsman

Overview

The vision for the Office of the Queensland Ombudsman (the Office) is for fair and accountable public administration in Queensland.

The purpose of the Office is to improve public administration by:

- investigating administrative decisions
- helping agencies improve their practices
- overseeing the system of Public Interest Disclosures
- improving detention services.

The Office's strategic objectives are to:

- proactively improve public administration
- respond to complaints about public administration
- ensure its services are inclusive
- continue to be adaptable, capable and sustainable.

The Office achieves its vision by assessing and investigating complaints, and working with state government departments, local councils and public authorities to improve their decision-making and administrative. The Office also inspects places of detention and makes recommendations to improve detention services.

Key deliverables

In 2026-27, the Office will:

- continue to deliver services that help people to know how and when to make a complaint
- provide a free and independent investigation service that reviews administrative actions of state government departments and agencies (including state schools, TAFE and non-government entities delivering services to the community), and local councils
- help agencies to improve their decision-making, administrative practices and Public Interest Disclosure management by making recommendations for improvement, delivering training programs, and providing information and advisory services
- inspect places of detention and make recommendations to improve detention services.

Performance statement

Public administration investigation and improvement services

Objective

To improve fairness and accountability in public administration.

Description

The Office investigates complaints about the actions and decisions of Queensland agencies, including state government departments, local councils, public authorities, and non-government entities who deliver services to the community on behalf of agencies.

The Office provides training and advice to help agencies improve their decision-making and administrative practices and oversees the system of public interest disclosures.

As the Inspector of Detention Services, the Office promotes the improvement of detention services and the humane treatment of detainees through inspection activity and public reporting.

These services are provided and conducted in accordance with the requirements of the *Ombudsman Act 2001*, *Public Interest Disclosure Act 2010*, and *Inspector of Detention Services Act 2022*.

Service standards	2025-26 Target/Est.	2025-26 Est. Actual	2026-27 Target/Est.
Service: Improving public administration			
Effectiveness measures			
Proportion of investigations resulting in agency rectification action ¹	15%	9%	15%
Participants who report training improves their decision-making capability ²	80%	89%	80%
Clearance rate for complaints	100%	97%	100%
Efficiency measure			
Average cost to manage each new contact ³	\$190	\$195	\$209
Service: Improving detention services			
Efficiency measure			
Inspectorate staff (FTE) per completed inspection or review ⁴	3.2	3.9	3.2

Notes:

1. The variance between the 2025-26 Target/Estimate and 2025-26 Estimated Actual is due to fewer matters requiring rectification being identified in investigations completed.
2. The variance between the 2025-26 Target/Estimate and the 2025-26 Estimated Actual is due to the small number of participants who completed a feedback survey which resulted in a high average feedback score.
3. The variance between the 2025-26 Target/Estimate and 2025-26 Estimated Actual, and the increased 2026-27 Target/Estimate, is due to growth in wages costs under Enterprise Bargaining arrangements.
4. The variance between the 2025-26 Target/Estimate and 2025-26 Estimated Actual is due to fewer reports being tabled during the year.

Departmental budget summary

The table below shows the total resources available in 2026-27 from all sources and summarises how resources will be applied by service area and by controlled and administered classifications.

Office of the Queensland Ombudsman	2025-26 Budget \$'000	2025-26 Est. Actual \$'000	2026-27 Budget \$'000
CONTROLLED			
Income			
Appropriation revenue	17,573	19,194	20,219
Other revenue	1	16	1
Total income	17,574	19,210	20,220
Expenses			
Improving public administration	14,362	15,932	16,783
Improving detention services	3,212	3,263	3,437
Total expenses	17,574	19,195	20,220
Operating surplus/deficit	..	15	..
Net assets	4,285	4,036	4,086
ADMINISTERED			
Revenue			
Commonwealth revenue	..	..	..
Appropriation revenue	..	..	..
Other administered revenue	100	..	100
Total revenue	100	..	100
Expenses			
Transfers to government	100	..	100
Administered expenses	..	..	..
Total expenses	100	..	100
Net assets	..	..	..

Staffing

The table below shows the Full Time Equivalents (FTEs) as at the 30 June in the respective years.

Service area	2025-26 Budget	2025-26 Est. Actual	2026-27 Budget
Improving public administration	75	76	78
Improving detention services	18	17	19
Total FTEs	93	93	97

Note:

1. Corporate FTEs are allocated across the service to which they relate.

Capital program

The table below shows the total capital outlays by the agency in the respective years.

	2025-26 Budget \$'000	2025-26 Est. Actual \$'000	2026-27 Budget \$'000
Capital purchases	2,072	1,751	50
Total capital outlays	2,072	1,751	50

Financial statements

Income statement

Controlled income statement

Total controlled expenses in 2026-27 is \$20.2 million, an increase of \$1 million from the 2025-26 Estimated Actual of \$19.2 million. The increase is mainly due to higher employee expenses associated with the enterprise bargaining agreement.

Balance sheet

Controlled balance sheet

The Office has limited value in property, plant and equipment. A majority of the current property, plant and equipment pertains to fit-out works of new accommodation at 53 Albert Street.

The capital program for 2026-27 is \$50,000 for the replacement of minor plant and equipment.

The Office's cash assets of \$2.7 million are currently at a sustainable level, with the ability to fund total current liabilities comfortably.

Controlled income statement

Office of the Queensland Ombudsman	2025-26 Adjusted Budget \$`000	2025-26 Est. Actual \$`000	2026-27 Budget \$`000
INCOME			
Appropriation revenue	17,573	19,194	20,219
Taxes	..	..	..
User charges and fees	..	..	..
Royalties and land rents	..	..	..
Grants and other contributions	..	..	..
Interest and distributions from managed funds	..	..	..
Other revenue	1	16	1
Gains on sale/revaluation of assets	..	..	..
Total income	17,574	19,210	20,220
EXPENSES			
Employee expenses	13,572	15,129	16,319
Supplies and services	3,557	3,878	3,403
Grants and subsidies	..	..	..
Depreciation and amortisation	408	151	461
Finance/borrowing costs	..	..	..
Other expenses	37	37	37
Losses on sale/revaluation of assets	..	..	..
Total expenses	17,574	19,195	20,220
OPERATING SURPLUS/(DEFICIT)	..	15	..

As a result of the adoption of a new Whole of Government chart of accounts this year, there may be some re-allocations between categories in these SDS financial statements.

Controlled balance sheet

Office of the Queensland Ombudsman	2025-26 Adjusted Budget \$`000	2025-26 Est. Actual \$`000	2026-27 Budget \$`000
CURRENT ASSETS			
Cash assets	2,092	2,224	2,691
Receivables	325	791	793
Other financial assets	..	..	..
Inventories	..	..	..
Other	187	331	334
Non-financial assets held for sale	..	..	..
Total current assets	2,604	3,346	3,818
NON-CURRENT ASSETS			
Receivables	..	..	..
Other financial assets	..	..	..
Property, plant and equipment	2,280	2,286	1,875
Intangibles	1	2	2
Other	..	..	..
Total non-current assets	2,281	2,288	1,877
TOTAL ASSETS	4,885	5,634	5,695
CURRENT LIABILITIES			
Payables	227	1,473	1,484
Accrued employee benefits	373	107	107
Interest bearing liabilities and derivatives	..	..	..
Provisions	..	..	..
Other	..	..	..
Total current liabilities	600	1,580	1,591
NON-CURRENT LIABILITIES			
Payables	..	18	18
Accrued employee benefits	..	..	..
Interest bearing liabilities and derivatives	..	..	..
Provisions	..	..	..
Other	..	..	..
Total non-current liabilities	..	18	18
TOTAL LIABILITIES	600	1,598	1,609
NET ASSETS/(LIABILITIES)	4,285	4,036	4,086
EQUITY			
TOTAL EQUITY	4,285	4,036	4,086

As a result of the adoption of a new Whole of Government chart of accounts this year, there may be some re-allocations between categories in these SDS financial statements.

Controlled cash flow statement

Office of the Queensland Ombudsman	2025-26 Adjusted Budget \$'000	2025-26 Est. Actual \$'000	2026-27 Budget \$'000
CASH FLOWS FROM OPERATING ACTIVITIES			
Inflows:			
Appropriation receipts	17,203	18,410	20,219
User charges and fees	..	(15)	..
Royalties and land rent receipts	..	..	..
Grants and other contributions	..	..	..
Interest and distribution from managed funds received	..	..	..
Taxes	..	..	..
Other	119	134	119
Outflows:			
Employee costs	(13,575)	(15,132)	(16,322)
Supplies and services	(3,673)	(3,994)	(3,519)
Grants and subsidies	..	..	..
Borrowing costs	..	..	..
Other	(30)	(30)	(30)
Net cash provided by or used in operating activities	44	(627)	467
CASH FLOWS FROM INVESTING ACTIVITIES			
Inflows:			
Sales of non-financial assets	..	..	..
Investments redeemed	..	..	..
Loans and advances redeemed	..	..	..
Outflows:			
Payments for non-financial assets	(2,072)	(1,751)	(50)
Payments for investments	..	..	..
Loans and advances made	..	..	..
Net cash provided by or used in investing activities	(2,072)	(1,751)	(50)
CASH FLOWS FROM FINANCING ACTIVITIES			
Inflows:			
Borrowings	..	..	..
Equity injections	2,072	2,126	50
Appropriated equity injections	2,072	2,126	50
Non-appropriated equity injections	..	..	..
Outflows:			
Borrowing redemptions	..	..	..
Finance lease payments	..	..	..
Equity withdrawals	-	(321)	-
Appropriated equity withdrawals	..	(321)	..
Non-appropriated equity withdrawals	..	..	..
Net cash provided by or used in financing activities	2,072	1,805	50
Net increase/(decrease) in cash held	44	(573)	467
Cash at the beginning of financial year	2,048	2,797	2,224
Cash transfers from restructure	..	..	..
Cash at the end of financial year	2,092	2,224	2,691

As a result of the adoption of a new Whole of Government chart of accounts this year, there may be some re-allocations between categories in these SDS financial statements.

Administered income statement

Office of the Queensland Ombudsman	2025-26 Adjusted Budget \$`000	2025-26 Est. Actual \$`000	2026-27 Budget \$`000
INCOME			
Appropriation revenue	..	..	..
Taxes	..	..	..
User charges and fees	100	..	100
Royalties and land rents	..	..	..
Grants and other contributions	..	..	..
Interest and distributions from managed funds	..	..	..
Other revenue	..	..	..
Gains on sale/revaluation of assets	..	..	..
Total income	100	..	100
EXPENSES			
Employee expenses	..	..	..
Supplies and services	..	..	..
Grants and subsidies	..	..	..
Depreciation and amortisation	..	..	..
Finance/borrowing costs	..	..	..
Other expenses	..	..	..
Losses on sale/revaluation of assets	..	..	..
Administered revenue transferred to Government	100	..	100
Total expenses	100	..	100
OPERATING SURPLUS/(DEFICIT)	..	..	..

As a result of the adoption of a new Whole of Government chart of accounts this year, there may be some re-allocations between categories in these SDS financial statements.

Administered balance sheet

Office of the Queensland Ombudsman	2025-26 Adjusted Budget \$`000	2025-26 Est. Actual \$`000	2026-27 Budget \$`000
CURRENT ASSETS			
Cash assets
Receivables
Other financial assets
Inventories
Other
Non-financial assets held for sale
Total current assets
NON-CURRENT ASSETS			
Receivables
Other financial assets
Property, plant and equipment
Intangibles
Other
Total non-current assets
TOTAL ASSETS
CURRENT LIABILITIES			
Payables
Transfers to Government payable
Accrued employee benefits
Interest bearing liabilities and derivatives
Provisions
Other
Total current liabilities
NON-CURRENT LIABILITIES			
Payables
Accrued employee benefits
Interest bearing liabilities and derivatives
Provisions
Other
Total non-current liabilities
TOTAL LIABILITIES
NET ASSETS/(LIABILITIES)	-	-	-
EQUITY			
TOTAL EQUITY	-	-	-

As a result of the adoption of a new Whole of Government chart of accounts this year, there may be some re-allocations between categories in these SDS financial statements.

Administered cash flow statement

Office of the Queensland Ombudsman	2025-26 Adjusted Budget \$'000	2025-26 Est. Actual \$'000	2026-27 Budget \$'000
CASH FLOWS FROM OPERATING ACTIVITIES			
Inflows:			
Appropriation receipts	..	..	..
User charges and fees	100	..	100
Royalties and land rent receipts	..	..	..
Grants and other contributions	..	..	..
Interest and distribution from managed funds received	..	..	..
Taxes	..	..	..
Other	..	..	..
Outflows:			
Employee costs	..	..	..
Supplies and services	..	..	..
Grants and subsidies	..	..	..
Borrowing costs	..	..	..
Other	..	..	..
Transfers to Government	(100)	..	(100)
Net cash provided by or used in operating activities	..	..	..
CASH FLOWS FROM INVESTING ACTIVITIES			
Inflows:			
Sales of non-financial assets	..	..	..
Investments redeemed	..	..	..
Loans and advances redeemed	..	..	..
Outflows:			
Payments for non-financial assets	..	..	..
Payments for investments	..	..	..
Loans and advances made	..	..	..
Net cash provided by or used in investing activities	..	..	..
CASH FLOWS FROM FINANCING ACTIVITIES			
Inflows:			
Borrowings	..	..	..
Equity injections	..	..	..
Appropriated equity injections	..	..	..
Non-appropriated equity injections	..	..	..
Outflows:			
Borrowing redemptions	..	..	..
Finance lease payments	..	..	..
Equity withdrawals	..	..	..
Appropriated equity withdrawals	..	..	..
Non-appropriated equity withdrawals	..	..	..
Net cash provided by or used in financing activities	..	..	..
Net increase/(decrease) in cash held	..	..	..
Cash at the beginning of financial year	..	..	..
Cash transfers from restructure	..	..	..
Cash at the end of financial year	..	..	..

As a result of the adoption of a new Whole of Government chart of accounts this year, there may be some re-allocations between categories in these SDS financial statements.



Queensland
Government

Queensland Public Trustee

Queensland Public Trustee

Overview

Queensland Public Trustee's (QPT) vision is to be a value for money, independent state trustee service dedicated to advancing and safeguarding the rights, interests and wishes of Queenslanders in need of financial administration, estate and trust administration and support services. Our purpose is to provide trusted and transparent services, advocacy and education, and empower Queenslanders to plan and prepare for key life events.

Our people-focused approach helps us meet the individual needs of our customers and the community, with humanity, respect, integrity and diligence.

QPT's strategic objectives are:

- Our customers: Deliver an empathetic service and experience that is customer focused
- Our community: Accessible, inclusive community engagement that increases Queenslanders' awareness of the importance of planning ahead.

QPT contributes to the *Government's objectives for the community*¹ by working to provide *A better lifestyle through a stronger economy* by helping to support individuals' economic security, particularly for Queenslanders experiencing vulnerability. We deliver trusted services and community education to enhance Queenslanders' knowledge and awareness to enable them to plan and prepare for key life events.

Key deliverables

In 2026-27, the QPT will:

- continue to advance customer experience initiatives, including building and maintaining relationships with advocacy groups and support services to empower customers with their financial matters
- provide accessible, timely and transparent communication to customers, and promote positive and collaborative engagement between customers, their support networks and Queensland Public Trustee
- continue development and delivery of ICT and digital solutions that support modern, secure and human-centred systems and solutions
- continue to deliver trusted advice and community education initiatives that inform and empower the rights, choices and wishes of Queenslanders, including enhancing their knowledge and awareness to plan and prepare for key life events
- deliver accessible resources and initiatives that recognise diversity and help to improve equity and inclusion
- continue to engage with and consider advice from key stakeholders, including our Customer Representative and Government Reference Groups, and the Public Trustee Advisory and Monitoring Board.

¹ To find out more, go to qld.gov.au and search "government's objectives for the community."

Performance statement

Customer Experience and Delivery

Objective

To support Queenslanders to safeguard and manage their financial wellbeing by providing trusted and transparent services, advocacy and education.

Description

Queensland Public Trustee provides frontline services to our customers and the community:

- financial management – Queensland Public Trustee acts as administrator for financial matters for clients with impaired capacity for decision-making pursuant to the *Guardianship and Administration Act 2000* or as a financial attorney pursuant to the *Powers of Attorney Act 1998*
- estate administration – Queensland Public Trustee administers deceased estates pursuant to Wills or on intestacy, delivering quality service to beneficiaries
- Will-making service – Queensland Public Trustee prepares Wills free of charge for all Queenslanders
- Enduring Power of Attorney document-making service – Queensland Public Trustee prepares enduring power of attorney documents to assist customers to plan for their future
- trustee services – Queensland Public Trustee provides trustee services for a range of trusts including testamentary trusts and family trusts.

Our services empower Queenslanders to plan and prepare for key life events by supporting them with life-planning assistance and education, and providing reliable, independent, transparent and ethical services that safeguard the rights, interests and wishes of Queenslanders in need of financial management, estate and trust administration and support services.

Service standards	2025-26 Target/Est.	2025-26 Est. Actual	2026-27 Target/Est.
Effectiveness measure			
Customer satisfaction with financial management services and Will and Enduring Power of Attorney document making services as measured by the customer's overall experience score	8.0	8.4	8.0
Efficiency measure			
Cost per Will drafted ¹	\$315	\$340	\$340

Note:

1. The variance between the 2025-26 Target/Estimate and the 2025-26 Estimated Actual is due to an increase in employee and support costs. The 2026-27 Target/Estimate has been increased to reflect 2025-26 Estimated Actual costs.

Departmental budget summary

The table below shows the total resources available in 2026-27 from all sources and summarises how resources will be applied by service area and by controlled and administered classifications.

Queensland Public Trustee	2025-26 Budget \$'000	2025-26 Est. Actual \$'000	2026-27 Budget \$'000
CONTROLLED			
Income			
Appropriation revenue	..	..	..
User Charges and Fees	54,065	54,843	56,208
Grants and Other Contributions	15,043	20,043	4,074
Interest and distributions from managed funds	36,298	41,325	45,143
Other Revenue	745	444	119
Gains on sale/revaluation of assets and investments	23	236	..
Total income	106,174	116,891	105,544
Expenses			
Employee expenses	78,475	77,489	81,433
Supplies and services	34,246	22,599	22,504
Grants and subsidies	1,771	1,771	1,815
Depreciation and amortisation	4,079	4,206	4,403
Finance/borrowing costs	25,202	24,871	28,731
Other expenses	3,684	3,586	3,677
Losses on sale/revaluation of assets	..	..	..
Total expenses	147,457	134,522	142,563
Operating surplus/deficit¹	(41,283)	(17,631)	(37,019)
Net assets	66,471	106,699	69,680
ADMINISTERED			
Revenue			
Interest and distributions from managed funds	3,789	4,120	4,834
Appropriation revenue	..	..	..
Other administered revenue	4,629	4,825	4,904
Total revenue	8,418	8,945	9,738
Expenses			
Transfers to government	7,444	7,761	8,552
Administered expenses	974	1,184	1,186
Total expenses	8,418	8,945	9,738
Net assets	..	..	..

Staffing

The table below shows the Full Time Equivalents (FTEs) as at the 30 June in the respective years.

Service area	2025-26 Budget	2025-26 Est. Actual	2026-27 Budget
Queensland Public Trustee	635	635	633
Total FTEs	635	635	633

Capital program

The table below shows the total capital outlays by the agency in the respective years.

	2025-26 Budget \$'000	2025-26 Est. Actual \$'000	2026-27 Budget \$'000
Capital purchases	3,100	3,100	1,000
Total capital outlays	3,100	3,100	1,000

Further information about Queensland Public Trustee's capital outlays can be found in *Budget Paper No. 3: Capital Statement*.

Financial statements

Income statement

Queensland Public Trustee's operating deficit for the 2025-26 Estimated Actual and the 2026-27 Budget continue to be impacted by the cost of providing community service obligations for Queensland Public Trustee's most vulnerable customers under financial administration. The previous indexation freeze on fees for all customers and the moratoria on real estate property and incidental outlays since 2022 has also impacted the financial results.

The 2025-26 Estimated Actual (\$17.6 million deficit) is a \$23.7 million improvement on the 2025-26 Budget (\$41.3 million deficit). This is due primarily to:

- increase in grants and other contributions revenue of \$5 million due to release of centrally held government funding
- increase in investment income of \$5 million due to higher cash investments and related interest income
- decrease in supplies and services expenditure of \$11.6 million due to targeted savings and reduced expenditure on strategic projects.

The 2026-27 Budget position reflects a deficit of \$37 million, representing a variation of \$19.4 million compared to the 2025-26 Estimated Actual. This is due primarily to:

- decrease in grants and other contributions revenue of \$16 million as a consequence of a one-off government funding contribution of \$15 million received in 2025-26 to support the Queensland Public Trustee as it continued to resolve systemic challenges and meet contemporary service, government, and community expectations
- increase in employee expenses of \$3.9 million due to employee wage increases in the 2026-27 budget and lower actual FTE in 2025-26.
- partially offset by an increase in revenue from user charges and fees of \$1.4 million from indexation of fees and charges, an increase in customer file numbers.

Queensland Public Trustee is continuing to work with government on options to ensure its long-term financial sustainability.

Balance sheet

Queensland Public Trustee's 2026-27 Common Fund reserves reduced by \$37 million from the 2025-26 Estimated Actual (\$106.7 million) to \$69.7 million due to the budgeted operating deficit in the 2026-27 financial year.

Controlled income statement

Public Trustee of Queensland	2025-26 Adjusted Budget \$`000	2025-26 Est. Actual \$`000	2026-27 Budget \$`000
INCOME			
Appropriation revenue	..	..	..
Taxes	..	..	..
User charges and fees	54,065	54,843	56,208
Royalties and land rents	..	..	..
Grants and other contributions	15,043	20,043	4,074
Interest and distributions from managed funds	36,298	41,325	45,143
Other revenue	745	444	119
Gains on sale/revaluation of assets	23	236	..
Total income	106,174	116,891	105,544
EXPENSES			
Employee expenses	78,475	77,489	81,433
Supplies and services	34,246	22,599	22,504
Grants and subsidies	1,771	1,771	1,815
Depreciation and amortisation	4,079	4,206	4,403
Finance/borrowing costs	25,202	24,871	28,731
Other expenses	3,684	3,586	3,677
Losses on sale/revaluation of assets	..	..	..
Total expenses	147,457	134,522	142,563
OPERATING SURPLUS/(DEFICIT)	(41,283)	(17,631)	(37,019)

As a result of the adoption of a new Whole of Government chart of accounts this year, there may be some re-allocations between categories in these SDS financial statements.

Controlled balance sheet

Public Trustee of Queensland	2025-26 Adjusted Budget \$`000	2025-26 Est. Actual \$`000	2026-27 Budget \$`000
CURRENT ASSETS			
Cash assets	469,481	530,937	683,372
Receivables	13,084	19,527	19,527
Other financial assets	306,508	347,384	157,884
Inventories	..	..	..
Other	1,147	1,986	1,986
Non-financial assets held for sale	..	..	..
Total current assets	790,220	899,834	862,769
NON-CURRENT ASSETS			
Receivables	..	..	..
Other financial assets	116,628	72,888	72,888
Property, plant and equipment	45,396	43,833	41,447
Intangibles	4,933	5,289	4,438
Other	384	340	340
Total non-current assets	167,341	122,350	119,113
TOTAL ASSETS	957,561	1,022,184	981,882
CURRENT LIABILITIES			
Payables	849,242	873,861	873,363
Accrued employee benefits	19,133	19,360	19,833
Interest bearing liabilities and derivatives	3,083	3,292	3,231
Provisions	834	928	928
Other	1,487	390	390
Total current liabilities	873,779	897,831	897,745
NON-CURRENT LIABILITIES			
Payables	..	..	..
Accrued employee benefits	1,310	1,572	1,606
Interest bearing liabilities and derivatives	15,172	15,181	11,950
Provisions	..	..	..
Other	829	901	901
Total non-current liabilities	17,311	17,654	14,457
TOTAL LIABILITIES	891,090	915,485	912,202
NET ASSETS/(LIABILITIES)	66,471	106,699	69,680
EQUITY			
TOTAL EQUITY	66,471	106,699	69,680

As a result of the adoption of a new Whole of Government chart of accounts this year, there may be some re-allocations between categories in these SDS financial statements.

Controlled cash flow statement

Public Trustee of Queensland	2025-26 Adjusted Budget \$'000	2025-26 Est. Actual \$'000	2026-27 Budget \$'000
CASH FLOWS FROM OPERATING ACTIVITIES			
Inflows:			
Appropriation receipts	..	..	..
User charges and fees	54,065	54,843	56,208
Royalties and land rent receipts	..	..	..
Grants and other contributions	12,870	17,870	1,970
Interest and distribution from managed funds received	36,298	41,325	45,143
Taxes	..	..	..
Other	745	444	119
Outflows:			
Employee costs	(77,895)	(76,909)	(80,934)
Supplies and services	(34,246)	(22,599)	(22,504)
Grants and subsidies	(1,771)	(1,771)	(1,815)
Borrowing costs	(24,578)	(24,246)	(28,204)
Other	(2,091)	(1,993)	(1,948)
Net cash provided by or used in operating activities	(36,603)	(13,036)	(31,965)
CASH FLOWS FROM INVESTING ACTIVITIES			
Inflows:			
Sales of non-financial assets	..	..	..
Investments redeemed	88,599	170,060	190,472
Loans and advances redeemed	..	..	..
Outflows:			
Payments for non-financial assets	(3,100)	(3,100)	(1,000)
Payments for investments	..	(39,546)	(1,393)
Loans and advances made	..	..	..
Net cash provided by or used in investing activities	85,499	127,414	188,079
CASH FLOWS FROM FINANCING ACTIVITIES			
Inflows:			
Borrowings	..	..	..
Equity injections	-	-	-
Appropriated equity injections	..	..	..
Non-appropriated equity injections	..	..	..
Outflows:			
Borrowing redemptions	..	..	..
Finance lease payments	(3,662)	(3,662)	(3,679)
Equity withdrawals	-	-	-
Appropriated equity withdrawals	..	..	..
Non-appropriated equity withdrawals	..	..	..
Net cash provided by or used in financing activities	(3,662)	(3,662)	(3,679)
Net increase/(decrease) in cash held	45,234	110,716	152,435
Cash at the beginning of financial year	424,247	420,221	530,937
Cash transfers from restructure	..	..	..
Cash at the end of financial year	469,481	530,937	683,372

As a result of the adoption of a new Whole of Government chart of accounts this year, there may be some re-allocations between categories in these SDS financial statements.

Administered income statement

Public Trustee of Queensland	2025-26 Adjusted Budget \$`000	2025-26 Est. Actual \$`000	2026-27 Budget \$`000
INCOME			
Appropriation revenue	..	..	..
Taxes	..	..	..
User charges and fees	..	..	..
Royalties and land rents	..	..	..
Grants and other contributions	..	..	..
Interest and distributions from managed funds	3,789	4,120	4,834
Other revenue	4,629	4,825	4,904
Gains on sale/revaluation of assets	..	..	..
Total income	8,418	8,945	9,738
EXPENSES			
Employee expenses	..	..	..
Supplies and services	..	..	..
Grants and subsidies	..	..	..
Depreciation and amortisation	..	..	..
Finance/borrowing costs	..	..	..
Other expenses	974	1,184	1,186
Losses on sale/revaluation of assets	..	..	..
Administered revenue transferred to Government	7,444	7,761	8,552
Total expenses	8,418	8,945	9,738
OPERATING SURPLUS/(DEFICIT)	..	..	..

As a result of the adoption of a new Whole of Government chart of accounts this year, there may be some re-allocations between categories in these SDS financial statements.

Administered balance sheet

Public Trustee of Queensland	2025-26 Adjusted Budget \$`000	2025-26 Est. Actual \$`000	2026-27 Budget \$`000
CURRENT ASSETS			
Cash assets	..	..	..
Receivables	8,418	8,945	9,738
Other financial assets	..	..	..
Inventories	..	..	..
Other	..	..	..
Non-financial assets held for sale	..	..	..
Total current assets	8,418	8,945	9,738
NON-CURRENT ASSETS			
Receivables	..	..	..
Other financial assets	..	..	..
Property, plant and equipment	..	..	..
Intangibles	..	..	..
Other	..	..	..
Total non-current assets	..	..	..
TOTAL ASSETS	8,418	8,945	9,738
CURRENT LIABILITIES			
Payables	974	1,184	1,186
Transfers to Government payable	7,444	7,761	8,552
Accrued employee benefits	..	..	..
Interest bearing liabilities and derivatives	..	..	..
Provisions	..	..	..
Other	..	..	..
Total current liabilities	8,418	8,945	9,738
NON-CURRENT LIABILITIES			
Payables	..	..	..
Accrued employee benefits	..	..	..
Interest bearing liabilities and derivatives	..	..	..
Provisions	..	..	..
Other	..	..	..
Total non-current liabilities	..	..	..
TOTAL LIABILITIES	8,418	8,945	9,738
NET ASSETS/(LIABILITIES)	..	..	..
EQUITY			
TOTAL EQUITY	..	..	..

As a result of the adoption of a new Whole of Government chart of accounts this year, there may be some re-allocations between categories in these SDS financial statements.

Administered cash flow statement

Public Trustee of Queensland	2025-26 Adjusted Budget \$'000	2025-26 Est. Actual \$'000	2026-27 Budget \$'000
CASH FLOWS FROM OPERATING ACTIVITIES			
Inflows:			
Appropriation receipts	..	..	..
User charges and fees	..	..	..
Royalties and land rent receipts	..	..	..
Grants and other contributions	..	..	..
Interest and distribution from managed funds received	4,207	4,397	4,120
Taxes	..	..	..
Other	4,799	5,388	4,825
Outflows:			
Employee costs	..	..	..
Supplies and services	..	..	..
Grants and subsidies	..	..	..
Borrowing costs	..	..	..
Other	(830)	(1,462)	(1,184)
Transfers to Government	(8,176)	(8,323)	(7,761)
Net cash provided by or used in operating activities	..	..	..
CASH FLOWS FROM INVESTING ACTIVITIES			
Inflows:			
Sales of non-financial assets	..	..	..
Investments redeemed	..	..	..
Loans and advances redeemed	..	..	..
Outflows:			
Payments for non-financial assets	..	..	..
Payments for investments	..	..	..
Loans and advances made	..	..	..
Net cash provided by or used in investing activities	..	..	..
CASH FLOWS FROM FINANCING ACTIVITIES			
Inflows:			
Borrowings	..	..	..
Equity injections	..	..	..
Appropriated equity injections	..	..	..
Non-appropriated equity injections	..	..	..
Outflows:			
Borrowing redemptions	..	..	..
Finance lease payments	..	..	..
Equity withdrawals	..	..	..
Appropriated equity withdrawals	..	..	..
Non-appropriated equity withdrawals	..	..	..
Net cash provided by or used in financing activities	..	..	..
Net increase/(decrease) in cash held	..	..	..
Cash at the beginning of financial year	..	..	..
Cash transfers from restructure	..	..	..
Cash at the end of financial year	..	..	..

As a result of the adoption of a new Whole of Government chart of accounts this year, there may be some re-allocations between categories in these SDS financial statements.

Glossary of terms

Accrual accounting	Recognition of economic events and other financial transactions involving revenue, expenses, assets, liabilities and equity as they occur and reporting in financial statements in the period to which they relate, rather than when a flow of cash occurs.
Administered items	Assets, liabilities, revenues and expenses an entity administers, without discretion, on behalf of the government.
Agency/entity	Used generically to refer to the various organisational units within government that deliver services or otherwise service government objectives. The term can include departments, commercialised business units, statutory bodies or other organisations established by Executive decision.
Appropriation	Funds issued by the Treasurer, under Parliamentary authority, to departments during a financial year for: <ul style="list-style-type: none"> • delivery of agreed services • administered items • adjustment of the government's equity in agencies, including acquiring of capital.
Balance sheet	A financial statement that reports the assets, liabilities and equity of an entity as at a particular date.
Capital	A term used to refer to an entity's stock of assets and the capital grants it makes to other agencies. Assets include property, plant and equipment, intangible items and inventories that an entity owns/controls and uses in the delivery of services.
Cash flow statement	A financial statement reporting the cash inflows and outflows for an entity's operating, investing and financing activities in a particular period.
Controlled Items	Assets, liabilities, revenues and expenses that are controlled by departments. These relate directly to the departmental operational objectives and arise at the discretion and direction of that department.
Depreciation	The periodic allocation of the cost of physical assets, representing the amount of the asset consumed during a specified time.
Equity	Equity is the residual interest in the assets of the entity after deduction of its liabilities. It usually comprises the entity's accumulated surpluses/losses, capital injections and any reserves.
Equity injection	An increase in the investment of the government in a public sector agency.
Financial statements	Collective description of the income statement, the balance sheet and the cash flow statement for an entity's controlled and administered activities.
Income statement	A financial statement highlighting the accounting surplus or deficit of an entity. It provides an indication of whether the entity has sufficient revenue to meet expenses in the current year, including non-cash costs such as depreciation.
Outcomes	Whole-of-government outcomes are intended to cover all dimensions of community wellbeing. They express the current needs and future aspirations of communities, within a social, economic and environment context.
Own-source revenue	Revenue that is generated by an agency, generally through the sale of goods and services, but it may also include some Federal funding.
Priorities	Key policy areas that will be the focus of government activity.
Services	The actions or activities (including policy development) of an agency which contribute to the achievement of the agency's objectives.
Service area	Related services grouped into a high level service area for communicating the broad types of services delivered by an agency.
Service standard	Define a level of performance that is expected to be achieved appropriate for the service area or service. Service standards are measures of efficiency or effectiveness.

