

# SERVICE DELIVERY STATEMENTS

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Department of Justice



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**Service Delivery Statements**

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## 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: Scott McDougall

#### **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](http://justice.qld.gov.au)

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

[legaid.qld.gov.au](http://legaid.qld.gov.au)

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

[integrity.qld.gov.au](http://integrity.qld.gov.au)

[qfcc.qld.gov.au](http://qfcc.qld.gov.au)

[qhrc.qld.gov.au](http://qhrc.qld.gov.au)

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

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

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

# Department of Justice

## Overview

As part of the machinery-of-government changes effective 1 November 2024, the former Department of Justice and Attorney-General was renamed the Department of Justice. As a result, there were changes to the following functions:

- Women's Safety and Violence Prevention and the Office of the Independent Implementation Supervisor were transferred to the Department of Families, Seniors, Disability Services and Child Safety
- Victim Assist Queensland and the Office of the Victims' Commissioner were transferred to the Department of Youth Justice and Victim Support
- Queensland State Archives was received from the former Department of Treaty, Aboriginal and Torres Strait Islander Partnerships, Communities and the Arts.

The Department of Justice's (the department) vision is to deliver a justice system that prioritises the rights of victims and makes our community safer, and government services that work for Queensland. Our purpose is to deliver justice services with fairness, safety, efficiency, and integrity, and provide responsible regulation of liquor, gaming and fair trading that supports the community and business.

Our department's strategic objectives include:

- community safety
- faster access to justice
- support and transparency for victims of crime
- effective regulation of liquor, gaming and fair trading
- maintain confidence and integrity in our system of government.

The department contributes to the *Government's objectives for the community*<sup>1</sup> by working to provide *Safety where you live* by making Queensland safer with stronger laws, better-equipped courts that deliver faster access to justice, and giving victims more rights and better support. The department also contributes to *A better lifestyle through a stronger economy* by streamlining processes to reduce red tape and improve outcomes for the community, and *A plan for Queensland's future* by delivering fit-for-purpose courthouse infrastructure and preserving important government records for the benefit of current and future generations.

### Key deliverables

In 2025–26, the department will:

- continue to work across government to ensure Queensland's laws, justice system and legal services prioritise victims and enhance community safety
- work to deliver contemporary and effective criminal procedure laws in the Magistrates Courts
- establish the Mining and Resources Coroner with powers to investigate fatal accidents on the state's mining and quarry sites
- strengthen and streamline worker screening services to keep Queensland children safe and ensure Queenslanders are job and volunteer ready
- continue to bolster the capacity of the justice system so victims' cases can be heard sooner
- continue to strengthen our forensic science capabilities in order to provide world-class forensic science services, reduce the DNA testing backlog, and ensure the services can be relied upon to bring justice for Queenslanders
- enhance digital capabilities across courts and tribunals to provide greater access to justice

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<sup>1</sup> To find out more, go to [qld.gov.au](http://qld.gov.au) and search "government's objectives for the community."

- continue the expansion of specialist domestic and family violence court justice responses and upgrade court facilities to keep women and children safe when in court
- work with hotels and clubs in Queensland to support their businesses and the community
- provide effective regulatory oversight of liquor, gaming, and fair trading in Queensland, including ensuring the integrity of our casinos.

## Budget highlights

In the 2025–26 Queensland Budget, the government is providing:

- \$112.9 million over 4 years and \$29.9 million per annum ongoing for Queensland's increased contribution under the *National Access to Justice Partnership*, for the legal assistance sector to provide legal assistance to vulnerable and disadvantaged Queenslanders, including victims of domestic and family violence, Aboriginal and Torres Strait Islander peoples and rural communities
- \$74.8 million over 4 years to deliver upgraded courthouse infrastructure that is safe, functional and responsive to community needs
- \$54.4 million over 5 years and \$2.2 million per annum ongoing to deliver additional resourcing for Queensland's justice system to support the implementation of *Making Queensland Safer* laws
- \$45.9 million over 4 years to strengthen the Criminal Justice System through initiatives such as the Queensland Intermediary Scheme, Fast Track Sentencing, electronic monitoring of young people on bail and enhanced courthouse security
- \$25.9 million over 4 years to support the Office of the Public Guardian to secure the protection of vulnerable Queensland children, and adults with impaired decision-making capacity
- \$20.1 million in 2025–26 to maintain Forensic Science Queensland's operational capacity, support essential infrastructure upgrades, reduce major crime backlogs and conduct historical case reviews, with future resourcing requirements to be informed by the outcomes of the independent review of Queensland's DNA testing operations and reform progress
- \$19.7 million over 2 years for a Commission of Inquiry into the Child Safety System
- \$13.9 million over 4 years for the Office of the Director of Public Prosecutions to strengthen the administrative support provided to legal chambers
- \$11.6 million over 4 years to deliver enhanced support to victims of crime through the Victim Liaison Service at the Office of the Director of Public Prosecutions.

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

# Performance statement

## Courts and Tribunals<sup>1</sup>

### Objective

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

### Description

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

Service standards	2024–25 Target/Est.	2024–25 Est. Actual	2025–26 Target/Est.
<b>Effectiveness measures</b>			
Backlog indicator (greater than 24 months per cent)			
• Supreme Court Trial Division – Civil Law	5%	9.5%	5%
• Supreme Court Trial Division – Criminal law	5%	4%	5%
• District Court – Civil law	5%	6%	5%
• District Court – Criminal law	5%	7%	5%
• Coroners Court <sup>2</sup>	5%	21.6%	5%
• Land Court and Tribunals	5%	5%	5%
Backlog indicator (greater than 12 months) per cent			
• Magistrates Court – Civil law	7.5%	9%	7.5%
• Magistrates Court – Criminal law	15%	19.7%	15%
• Childrens Court – Civil law <sup>3</sup>	20%	26%	20%
• Childrens Court – Criminal law	7%	10%	7%
Clearance rate (finalisations/lodgements) per cent			
• Supreme Court Trial Division – Civil law	100%	92%	100%
• Supreme Court Trial Division – Criminal law	100%	95%	100%
• District Court – Civil law	100%	103%	100%
• District Court – Criminal law	100%	100%	100%
• Coroners Court	100%	110%	100%
• Land Court and Tribunals	100%	110%	100%
• Magistrates Court – Civil law	100%	100%	100%
• Magistrates Court – Criminal law	100%	100%	100%
• Childrens Court – Civil law	100%	92%	100%
• Childrens Court – Criminal law	100%	100%	100%
• Queensland Civil and Administrative Tribunal <sup>4</sup>	100%	100%	100%
• Overall user satisfaction with services provided (Queensland Civil and Administrative Tribunal) <sup>4</sup>	80%	73%	80%
<b>Efficiency measures</b>			
Average cost per hour of Court Services Queensland operations	\$64	\$64	\$66
Average cost per hour of Queensland Civil and Administrative Tribunal operations <sup>4</sup>	\$63	\$63	\$65

Notes:

1. This service area has been renamed from 'Justice Services' in the *2024–25 Service Delivery Statements* (SDS) to better reflect the structure and services that are delivered. The services 'Registration of births, deaths, marriages and name changes', 'Public Guardianship' and 'Blue Card Services' have been transferred to the new service area 'Safety and Regulation'. The former service 'Queensland Civil and Administrative Tribunal' has been incorporated into 'Courts and Tribunals' service area.
2. The negative variance between the 2024–25 Target/Estimate and the 2024–25 Estimated Actual is primarily attributed 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 await outcomes of criminal proceedings before proceeding to inquest.
3. The negative variance between the 2024–25 Target/Estimate and the 2024–25 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.
4. This service standard was previously presented under the 'Queensland Civil and Administrative Tribunal' service in the 2024–25 SDS.



# Legal and Prosecutions<sup>1</sup>

## 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	2024–25 Target/Est.	2024–25 Est. Actual	2025–26 Target/Est.
<b>Service: Child protection legal services</b>			
<b>Effectiveness measures</b>			
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%	99.9%	99%
Clearance rate (finalisations/lodgements) per cent of applications for child protection order <sup>2</sup>	100%	77%	100%
<b>Efficiency measure</b>			
Average number of child protection applications made per DCPL Applicant Lawyer <sup>3</sup>	116	127	116
<b>Service: Legal services to government</b>			
<b>Effectiveness measure</b>			
Overall client satisfaction with services provided (feedback rating 1-5)	4.6	4.6	4.6
<b>Efficiency measure</b>			
Average revenue earned per day, per professional author (lawyer)	\$1,490	\$1,490	\$1,490
<b>Service: Prosecution services</b>			
<b>Effectiveness measures</b>			
Conviction rate of defendants who are prosecuted on indictment by the Office of the Director of Public Prosecutions	85%	89%	85%
Percentage of indictments signed from committal within:			
• 4 months or under	60%	62.4%	60%
• 4 months – 6 months	40%	37.6%	40%
<b>Efficiency measure</b>			
Average number of indictments signed per Crown Prosecutor <sup>4</sup>	56	51	56

Notes:

1. This service area has been renamed from 'Legal and Prosecutions Services' in the 2024–25 Service Delivery Statements (SDS).
2. The negative variance between the 2024–25 Target/Estimate and the 2024–25 Estimated Actual is due to the ongoing increase in number of applications adjourned, primarily for Family Group Meetings to be convened to develop case plans for children, combined with a significant increase in the number of applications made by the DCPL, in response to a significant increase in new matters received.
3. The positive variance between the 2024–25 Target/Estimate and the 2024–25 Estimated Actual is due to a significant increase in the number of applications made by the DCPL, in response to a significant increase in the number of new child protection matters received.
4. The negative variance between the 2024–25 Target/Estimate and the 2024–25 Estimated Actual is due to hiring additional Crown Prosecutors, as well as a downturn in incoming files received in recent years, and an increase in the complexity of those files.

# Safety and Regulation<sup>1</sup>

## Objective

Safer communities by reducing harm, improving system integrity, and protecting the most vulnerable.

## Description

Safety and Regulation improves services for children and those with impaired decision-making ability, regulates the liquor and gaming industries, promotes responsible practices, and ensures fair trading to protect consumers and maintain community standards and streamlines processes to reduce red tape.

Service standards	2024–25 Target/Est.	2024–25 Est. Actual	2025–26 Target/Est.
<b>Service: Queensland Worker Screening Services<sup>2</sup></b>			
<b>Effectiveness measure</b>			
Average time to process online blue card applications (where no police or other relevant information is returned) (days)	5	2	5
<b>Efficiency measures</b>			
Total system cost per blue card application finalised year-to-date <sup>3</sup>	\$112	\$108	\$112
Total system cost per disability worker screening application finalised year-to-date <sup>4</sup>	\$155	\$169	\$167
<b>Service: Liquor, Gaming and Fair Trading<sup>1</sup></b>			
<b>Effectiveness measures</b>			
Percentage of conciliated consumer complaints finalised with a positive outcome	80%	83%	80%
Percentage of licensees found to have resolved identified issues of non-compliance at follow-up visit	85%	86%	85%
Percentage of Gambling Help clients who report that counselling has helped resolve their gambling problem	88%	92%	88%
<b>Efficiency measure</b>			
Average cost of provision of occupational licensing services	\$76	\$74	\$78
<b>Service: Public Guardianship<sup>5</sup></b>			
<b>Effectiveness measure</b>			
Percentage of guardianship decisions made in consultation with the client	80%	97%	80%
<b>Efficiency measure</b>			
Average cost per hour of Office of the Public Guardian operations	\$75	\$72	\$77
<b>Service: Queensland State Archives<sup>6</sup></b>			
<b>Effectiveness measure</b>			
Not identified			
<b>Efficiency measure</b>			
Average cost per record to manage and maintain the Queensland State Archives collection <sup>6</sup>	≤\$5	\$4.85	<\$5
<b>Service: Registration of births, deaths, marriages and name changes<sup>5</sup></b>			

Service standards	2024–25 Target/Est.	2024–25 Est. Actual	2025–26 Target/Est.
<b>Effectiveness measure</b>			
Average time to register life events (days)			
Births	4.5	3.2	4.5
Deaths	3	2.5	3
Marriages	4	3	4
Change of name	4	3.9	4
Average time to issue life event certificate (days)	4.5	4.1	4.5
Accuracy of life event registration	95%	98%	95%
<b>Efficiency measure</b>			
Average cost per life event registration <sup>7</sup>	\$48	\$52	\$57
<b>Discontinued measures</b>			
Average cost of processing a Gambling Community Benefit Fund grant application <sup>8</sup>	\$450	\$569	Discontinued measure
Percentage increase in online engagement with the archival collection held at Queensland State Archives <sup>9</sup>	2%	..	Discontinued measure

Notes:

1. This service area has been renamed from 'Liquor, Gaming and Fair Trading' in the 2024–25 *Service Delivery Statements* (SDS) following a restructure of the department's service areas and expanded to include additional services. As a result, the former service area has been consolidated into a service relative to the expanded size of the new service area.
2. As part of machinery-of-government changes effective 1 November 2024, this is a new service incorporating the screening services that were transferred from the (former) Department of Child Safety, Seniors, Disability Services (DCSSDS) and 'Blue Card Services' which was previously presented under the 'Justice Services' service area in the 2024–25 SDS.
3. This service standard has been renamed from 'Total system cost per application finalised year-to-date' in the 2024–25 SDS to accurately reflect the blue card application process being measured.
4. As part of machinery-of-government changes effective 1 November 2024, this service standard was transferred from the (former) DCSSDS 2024–25 SDS.
5. This service was previously presented under the 'Justice Services' service area in the 2024–25 SDS.
6. As part of machinery-of-government changes effective 1 November 2024, Queensland State Archives transferred to the Department of Justice. This service standard was previously presented in the (former) Department of Treaty, Aboriginal and Torres Strait Islander Partnerships, Communities and the Arts 2024–25 SDS.
7. The variance between the 2024–25 Target/Estimate and 2024–25 Estimated Actual is due to escalating IT service charges. The 2025–26 Target/Estimate has been increased to accommodate the rising cost of IT services and staff salaries.
8. This service standard has been discontinued as it provides a low representation of service performance. The Controlled expenditure of the grants administration is less than one per cent of the total service area, with the actual distribution of Administered grants expenditure continuing to be published on the department's website. This measure is also affected by the variable number of applications received and number of grants rounds each year, which do not directly correlate with the value of Administered funds distributed each year.
9. This service standard has been discontinued as it does not reflect work conducted by Queensland State Archives. Due to factors beyond QSA's control, the 2024–25 Estimated Actual cannot be provided, as changes to external digital platforms have made it unfeasible to obtain the necessary data.

# Departmental budget summary

The table below shows the total resources available in 2025–26 from all sources and summarises how resources will be applied by service area and by controlled and administered classifications.

Department of Justice	2024–25 Adjusted Budget \$'000	2024–25 Est. Actual \$'000	2025–26 Budget \$'000
<b>CONTROLLED</b>			
<b>Income</b>			
Appropriation revenue <sup>1</sup>	918,484	963,401	933,683
Other revenue	185,638	172,314	182,487
<b>Total income</b>	<b>1,104,122</b>	<b>1,135,715</b>	<b>1,116,170</b>
<b>Expenses</b>			
Courts and Tribunals	445,281	456,643	504,507
Legal and Prosecutions	239,093	253,866	269,785
Safety and Regulation	323,160	328,566	341,878
Women's Safety and Violence Prevention	96,588	96,640	..
<b>Total expenses</b>	<b>1,104,122</b>	<b>1,135,715</b>	<b>1,116,170</b>
<b>Operating surplus/deficit</b>	<b>..</b>	<b>..</b>	<b>..</b>
<b>Net assets</b>	<b>1,251,661</b>	<b>1,253,115</b>	<b>1,310,922</b>
<b>ADMINISTERED</b>			
<b>Revenue</b>			
Commonwealth revenue	118,571	126,919	158,525
Appropriation revenue	548,737	568,281	554,189
Other administered revenue	379,857	396,028	220,416
<b>Total revenue</b>	<b>1,047,165</b>	<b>1,091,228</b>	<b>933,130</b>
<b>Expenses</b>			
Transfers to government	378,599	394,438	218,982
Administered expenses	668,566	696,790	714,148
<b>Total expenses</b>	<b>1,047,165</b>	<b>1,091,228</b>	<b>933,130</b>
<b>Net assets</b>	<b>5,148</b>	<b>5,148</b>	<b>5,148</b>

Notes:

1. Includes state and Australian Government funding.
2. The 2024–25 Budget and 2024–25 Estimated Actuals information disclosed is presented on a post-machinery-of-government basis.

## Staffing

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

Service area	2024–25 Adjusted Budget	2024–25 Est. Actual	2025–26 Budget
Courts and Tribunals	1,766	1,810	1,828
Legal and Prosecutions	1,238	1,324	1,294
Safety and Regulation	1,545	1,549	1,501
Administered – Judicial Officers	198	202	205
<b>Total FTEs</b>	<b>4,747</b>	<b>4,885</b>	<b>4,828</b>

Notes:

1. Corporate FTEs are allocated across the service to which they relate.
2. The 2024–25 Budget and 2024–25 Estimated Actuals information disclosed is presented on a post-machinery-of-government basis.

## Capital program

The department's 2025–26 capital purchases of \$113.7 million include \$42.1 million for the domestic and family violence courthouse improvements program, \$24.6 million for the ongoing program of minor capital works in courthouses, \$15.2 million to continue courtroom expansions at Townsville courthouse and Brisbane Supreme and District court, and \$11 million to expand and upgrade audio-visual technology capacity in the justice system. It also includes \$5.2 million for strategic land acquisition in Beenleigh and Townsville for future replacement of the courthouses in these locations and \$5 million for critical remediation works at the heritage-listed Bowen courthouse.

The 2025–26 capital grants of \$1 million will support the Gold Coast Community Legal Centre to construct a new facility with larger and more accessible office space in Southport.

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

	2024–25 Adjusted Budget \$'000	2024–25 Est. Actual \$'000	2025–26 Budget \$'000
Capital purchases	68,530	70,166	113,652
Capital grants	..	..	1,000
<b>Total capital outlays</b>	<b>68,530</b>	<b>70,166</b>	<b>114,652</b>

Note:

1. The 2024–25 Budget and 2024–25 Estimated Actuals information disclosed is presented on a post-machinery-of-government basis.

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 2025–26, total budgeted expenditure is \$1.116 billion, a decrease of \$19.5 million from the 2024–25 Estimated Actual budget of \$1.136 billion.

The decrease is primarily due to the transfer out of Women’s Safety and Violence Prevention, Victim Assist Queensland and the Office of the Victims’ Commissioner as part of the machinery-of-government changes. This is partially offset by additional funding provided in the 2025–26 Budget to maintain Forensic Science Queensland’s operational capacity and reduce major crime backlogs, strengthen the Criminal Justice System, support implementation of *Making Queensland Safer* laws, and undertake a Commission of Inquiry into the Child Safety System.

### Administered income statement

The department’s total administered expenses budget is \$933.1 million in 2025–26, a decrease of \$158.1 million from the 2024–25 Estimated Actual budget of \$1.091 billion. The decrease mainly reflects the transfer out of Victim Assist Queensland as part of the machinery-of-government changes and a reduction in revenue transfers to government due to recognition of the Queen’s Wharf Casino licence fee in 2024–25 that is not applicable in 2025–26. This is partially offset by additional funding support to the legal assistance sector under the *National Access to Justice Partnership*.

## Departmental balance sheet

The department is projecting a net asset position of \$1.311 billion at the end of the 2025–26 financial year. This reflects the department’s significant investment in property, plant and equipment of \$1.262 billion that is primarily related to courthouses located across Queensland.

# Controlled income statement

Department of Justice*	2024–25 Adjusted Budget \$'000	2024–25 Est. Actual \$'000	2025–26 Budget \$'000
<b>INCOME</b>			
Appropriation revenue	918,484	963,401	933,683
Taxes	..	..	..
User charges and fees	171,476	160,741	170,739
Royalties and land rents	..	..	..
Grants and other contributions	13,488	10,379	11,126
Interest and distributions from managed funds	350	930	350
Other revenue	324	264	272
Gains on sale/revaluation of assets	..	..	..
<b>Total income</b>	<b>1,104,122</b>	<b>1,135,715</b>	<b>1,116,170</b>
<b>EXPENSES</b>			
Employee expenses	602,796	629,446	655,898
Supplies and services	402,235	405,185	363,350
Grants and subsidies	1,368	2,566	825
Depreciation and amortisation	95,282	97,076	94,640
Finance/borrowing costs	..	..	..
Other expenses	2,441	1,442	1,457
Losses on sale/revaluation of assets	..	..	..
<b>Total expenses</b>	<b>1,104,122</b>	<b>1,135,715</b>	<b>1,116,170</b>
<b>OPERATING SURPLUS/(DEFICIT)</b>	<b>..</b>	<b>..</b>	<b>..</b>

\*The 2024–25 Budget and 2024–25 Estimated Actuals information disclosed is presented on a post-machinery-of-government basis.

# Controlled balance sheet

Department of Justice*	2024–25 Adjusted Budget \$'000	2024–25 Est. Actual \$'000	2025–26 Budget \$'000
<b>CURRENT ASSETS</b>			
Cash assets	42,384	59,021	62,129
Receivables	18,484	22,327	22,327
Other financial assets	..	..	..
Inventories	265	995	995
Other	7,373	8,489	8,489
Non-financial assets held for sale	..	..	..
<b>Total current assets</b>	<b>68,506</b>	<b>90,832</b>	<b>93,940</b>
<b>NON-CURRENT ASSETS</b>			
Receivables	..	..	..
Other financial assets	..	..	..
Property, plant and equipment	1,203,901	1,201,707	1,262,182
Intangibles	9,943	10,293	7,128
Other	..	..	..
<b>Total non-current assets</b>	<b>1,213,844</b>	<b>1,212,000</b>	<b>1,269,310</b>
<b>TOTAL ASSETS</b>	<b>1,282,350</b>	<b>1,302,832</b>	<b>1,363,250</b>
<b>CURRENT LIABILITIES</b>			
Payables	14,789	31,007	31,007
Accrued employee benefits	15,295	18,348	20,959
Interest bearing liabilities and derivatives	..	..	..
Provisions	..	..	..
Other	478	207	207
<b>Total current liabilities</b>	<b>30,562</b>	<b>49,562</b>	<b>52,173</b>
<b>NON-CURRENT LIABILITIES</b>			
Payables	..	..	..
Accrued employee benefits	27	55	55
Interest bearing liabilities and derivatives	..	..	..
Provisions	..	..	..
Other	100	100	100
<b>Total non-current liabilities</b>	<b>127</b>	<b>155</b>	<b>155</b>
<b>TOTAL LIABILITIES</b>	<b>30,689</b>	<b>49,717</b>	<b>52,328</b>
<b>NET ASSETS/(LIABILITIES)</b>	<b>1,251,661</b>	<b>1,253,115</b>	<b>1,310,922</b>
<b>EQUITY</b>			
<b>TOTAL EQUITY</b>	<b>1,251,661</b>	<b>1,253,115</b>	<b>1,310,922</b>

\*The 2024–25 Budget and 2024–25 Estimated Actuals information disclosed is presented on a post-machinery-of-government basis.



# Controlled cash flow statement

Department of Justice*	2024–25 Adjusted Budget \$'000	2024–25 Est. Actual \$'000	2025–26 Budget \$'000
<b>CASH FLOWS FROM OPERATING ACTIVITIES</b>			
<b>Inflows:</b>			
Appropriation receipts	918,484	937,991	933,683
User charges and fees	177,128	166,393	176,391
Royalties and land rent receipts	..	..	..
Grants and other contributions	8,161	9,125	9,831
Interest and distribution from managed funds received	350	930	350
Taxes	..	..	..
Other	23,190	23,264	23,272
<b>Outflows:</b>			
Employee costs	(602,601)	(628,763)	(653,287)
Supplies and services	(419,748)	(426,769)	(385,055)
Grants and subsidies	(1,368)	(2,566)	(825)
Borrowing costs	..	..	..
Other	(8,093)	(7,094)	(7,109)
<b>Net cash provided by or used in operating activities</b>	<b>95,503</b>	<b>72,511</b>	<b>97,251</b>
<b>CASH FLOWS FROM INVESTING ACTIVITIES</b>			
<b>Inflows:</b>			
Sales of non-financial assets	..	..	..
Investments redeemed	..	..	..
Loans and advances redeemed	..	..	..
<b>Outflows:</b>			
Payments for non-financial assets	(68,530)	(70,166)	(113,652)
Payments for investments	..	..	..
Loans and advances made	..	..	..
<b>Net cash provided by or used in investing activities</b>	<b>(68,530)</b>	<b>(70,166)</b>	<b>(113,652)</b>
<b>CASH FLOWS FROM FINANCING ACTIVITIES</b>			
<b>Inflows:</b>			
Borrowings	..	..	..
Equity injections	61,209	60,982	106,294
Appropriated equity injections	61,209	60,982	106,294
Non-appropriated equity injections	..	..	..
<b>Outflows:</b>			
Borrowing redemptions	..	..	..
Finance lease payments	..	..	..
Equity withdrawals	(88,046)	(88,682)	(86,785)
Appropriated equity withdrawals	(87,511)	(88,181)	(86,785)
Non-appropriated equity withdrawals	(535)	(501)	..
<b>Net cash provided by or used in financing activities</b>	<b>(26,837)</b>	<b>(27,700)</b>	<b>19,509</b>
<b>Net increase/(decrease) in cash held</b>	<b>136</b>	<b>(25,355)</b>	<b>3,108</b>
<b>Cash at the beginning of financial year</b>	<b>53,973</b>	<b>97,995</b>	<b>59,021</b>
Cash transfers from restructure	(11,725)	(13,619)	..
<b>Cash at the end of financial year</b>	<b>42,384</b>	<b>59,021</b>	<b>62,129</b>

\*The 2024–25 Budget and 2024–25 Estimated Actuals information disclosed is presented on a post-machinery-of-government basis.

# Administered income statement

Department of Justice*	2024–25 Adjusted Budget \$'000	2024–25 Est. Actual \$'000	2025–26 Budget \$'000
<b>INCOME</b>			
Appropriation revenue	667,308	695,200	712,714
Taxes	..	..	..
User charges and fees	223,823	223,823	80,138
Royalties and land rents	8,000	..	..
Grants and other contributions	..	222	176
Interest and distributions from managed funds	142,000	163,300	134,000
Other revenue	6,034	8,683	6,102
Gains on sale/revaluation of assets	..	..	..
<b>Total income</b>	<b>1,047,165</b>	<b>1,091,228</b>	<b>933,130</b>
<b>EXPENSES</b>			
Employee expenses	89,937	94,115	96,819
Supplies and services	5,684	11,544	5,504
Grants and subsidies	570,546	588,732	609,426
Depreciation and amortisation	..	..	..
Finance/borrowing costs	..	..	..
Other expenses	1,549	1,549	1,549
Losses on sale/revaluation of assets	850	850	850
Transfers of Administered Revenue to Government	378,599	394,438	218,982
<b>Total expenses</b>	<b>1,047,165</b>	<b>1,091,228</b>	<b>933,130</b>
<b>OPERATING SURPLUS/(DEFICIT)</b>	<b>..</b>	<b>..</b>	<b>..</b>

\*The 2024–25 Budget and 2024–25 Estimated Actuals information disclosed is presented on a post-machinery-of-government basis.

# Administered balance sheet

Department of Justice*	2024–25 Adjusted Budget \$'000	2024–25 Est. Actual \$'000	2025–26 Budget \$'000
<b>CURRENT ASSETS</b>			
Cash assets	678	7,126	7,126
Receivables	22,651	29,093	29,093
Other financial assets	..	..	..
Inventories	..	..	..
Other	..	235	235
Non-financial assets held for sale	..	..	..
<b>Total current assets</b>	<b>23,329</b>	<b>36,454</b>	<b>36,454</b>
<b>NON-CURRENT ASSETS</b>			
Receivables	..	..	..
Other financial assets	..	..	..
Property, plant and equipment	..	..	..
Intangibles	..	..	..
Other	..	..	..
<b>Total non-current assets</b>	<b>..</b>	<b>..</b>	<b>..</b>
<b>TOTAL ASSETS</b>	<b>23,329</b>	<b>36,454</b>	<b>36,454</b>
<b>CURRENT LIABILITIES</b>			
Payables	410	410	410
Transfers to Government payable	157	12,800	12,800
Accrued employee benefits	9,326	14,641	14,641
Interest bearing liabilities and derivatives	..	..	..
Provisions	..	..	..
Other	283	413	413
<b>Total current liabilities</b>	<b>10,176</b>	<b>28,264</b>	<b>28,264</b>
<b>NON-CURRENT LIABILITIES</b>			
Payables	..	..	..
Accrued employee benefits	8,005	3,042	3,042
Interest bearing liabilities and derivatives	..	..	..
Provisions	..	..	..
Other	..	..	..
<b>Total non-current liabilities</b>	<b>8,005</b>	<b>3,042</b>	<b>3,042</b>
<b>TOTAL LIABILITIES</b>	<b>18,181</b>	<b>31,306</b>	<b>31,306</b>
<b>NET ASSETS/(LIABILITIES)</b>	<b>5,148</b>	<b>5,148</b>	<b>5,148</b>
<b>EQUITY</b>			
<b>TOTAL EQUITY</b>	<b>5,148</b>	<b>5,148</b>	<b>5,148</b>

\*The 2024–25 Budget and 2024–25 Estimated Actuals information disclosed is presented on a post-machinery-of-government basis.

# Administered cash flow statement

Department of Justice*	2024–25 Adjusted Budget \$'000	2024–25 Est. Actual \$'000	2025–26 Budget \$'000
<b>CASH FLOWS FROM OPERATING ACTIVITIES</b>			
<b>Inflows:</b>			
Appropriation receipts	667,308	747,978	712,714
User charges and fees	223,113	223,113	79,428
Royalties and land rent receipts	8,000	..	..
Grants and other contributions	..	222	176
Interest and distribution from managed funds received	142,000	163,300	134,000
Taxes	..	..	..
Other	(80,665)	(82,516)	6,403
<b>Outflows:</b>			
Employee costs	(89,937)	(94,115)	(96,819)
Supplies and services	(5,985)	(11,073)	(5,805)
Grants and subsidies	(570,546)	(589,802)	(609,426)
Borrowing costs	..	..	..
Other	(1,689)	(29,185)	(1,689)
Transfers to Government	(287,099)	(331,967)	(218,982)
<b>Net cash provided by or used in operating activities</b>	<b>4,500</b>	<b>(4,045)</b>	<b>..</b>
<b>CASH FLOWS FROM INVESTING ACTIVITIES</b>			
<b>Inflows:</b>			
Sales of non-financial assets	..	..	..
Investments redeemed	..	..	..
Loans and advances redeemed	..	..	..
<b>Outflows:</b>			
Payments for non-financial assets	..	..	..
Payments for investments	..	..	..
Loans and advances made	..	..	..
<b>Net cash provided by or used in investing activities</b>	<b>..</b>	<b>..</b>	<b>..</b>
<b>CASH FLOWS FROM FINANCING ACTIVITIES</b>			
<b>Inflows:</b>			
Borrowings	..	..	..
Equity injections	350	350	..
Appropriated equity injections	350	350	..
Non-appropriated equity injections	..	..	..
<b>Outflows:</b>			
Borrowing redemptions	..	..	..
Finance lease payments	..	..	..
Equity withdrawals	(350)	(350)	..
Appropriated equity withdrawals	..	..	..
Non-appropriated equity withdrawals	(350)	(350)	..
<b>Net cash provided by or used in financing activities</b>	<b>..</b>	<b>..</b>	<b>..</b>
<b>Net increase/(decrease) in cash held</b>	<b>4,500</b>	<b>(4,045)</b>	<b>..</b>
<b>Cash at the beginning of financial year</b>	<b>27,929</b>	<b>56,347</b>	<b>7,126</b>
Cash transfers from restructure	(31,751)	(45,176)	..
<b>Cash at the end of financial year</b>	<b>678</b>	<b>7,126</b>	<b>7,126</b>

\*The 2024–25 Budget and 2024–25 Estimated Actuals information disclosed is presented on a post-machinery-of-government basis.

# 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 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
- developing the capability and managing the wellbeing of our people and enabling their performance through access to high-quality information and fit-for-purpose systems
- anticipating and responding effectively to our dynamic and challenging operating environment.

### Key deliverables

In 2025–26, the CCC will focus on:

- investigating and shaping effective responses to serious and organised crime through the use of our hearing powers, working with and sharing intelligence with the Queensland Police Service and other law enforcement partners and confiscating criminal profits
- investigating complaints which involve conduct which is serious, systemic or of strategic risk to trust and confidence in public institutions in Queensland
- completing the implementation of the recommendations from the *Commission of Inquiry relating to the Crime and Corruption Commission* report
- continuing to develop critical organisational capabilities including digital, analytics, intelligence and workforce
- effectively engaging with stakeholders, partners and the community 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	2024–25 Target/Est.	2024–25 Est. Actual	2025–26 Target/Est.
<b>Effectiveness measures</b>			
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 <sup>1</sup>	≥75%	71%	≥75%
Corruption investigation clearance rate: finalised/commenced <sup>2</sup>	≥80%	105%	≥80%
Average days to finalise a referred crime investigation	≤180 days	106 days	≤180 days
Confiscation Recovery Ratio	New measure	New measure	\$1:≤\$1
<b>Efficiency measures</b>			
Average cost per witness appearance for referred crime investigations <sup>3</sup>	≤\$5,000	\$5,506	≤\$6,000
Average cost per assessment of corrupt conduct and police misconduct complaints	New measure	New measure	≤\$700
<b>Discontinued measure</b>			
Average cost per assessment of corrupt conduct/police misconduct complaints <sup>4</sup>	≤\$900	\$640	Discontinued measure

#### Notes:

1. The 2024–25 Target/Estimate for this service standard will not be met. A significant outcome includes the making of prevention recommendations. The measure is calculated on outcomes of finalised investigations. Four investigations finalised during the period arose from the *DNA Commission of Inquiry* (COI) which made comprehensive prevention recommendations. To avoid duplication, the CCC did not replicate those recommendations of the COI. This has resulted in no reportable significant outcomes for the CCC against those four finalised investigations. If those investigations related had been included in the calculation the CCC would have exceeded this measure.
2. The positive variance between the 2024–25 Target/Estimate and 2024–25 Estimated Actual is due to the finalisation of some complex and protracted investigations involving many complaints in 2024–25. The 2024–25 Estimated Actual is based on an anticipated total of 40 investigations commenced in 2024–25 and 42 investigations being finalised in the same period.
3. The 2025–26 Target/Estimate for this service standard has been increased to accommodate the inflationary impacts and associated increased costs of the crime hearing function.
4. This service standard has been discontinued and replaced using a revised calculation methodology which now includes costs associated with all complaints received by the CCC, where previously only costs of complaints deemed 'in jurisdiction' were included in the calculation. This reflects how the CCC is evaluating the efficiency of the entire assessment process undertaken of all complaints related to corrupt conduct and police misconduct. The name of the new service standard remains unchanged, but the amendment to the calculation methodology means it is no longer comparable to past performance.

# Budgeted summary

## Staffing

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

Service area	2024–25 Budget	2024–25 Est. Actual	2025–26 Budget
Crime Fighting and Anti-Corruption	382	382	377
<b>Total FTEs</b>	<b>382</b>	<b>382</b>	<b>377</b>

## Capital program

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

	2024–25 Budget \$'000	2024–25 Est. Actual \$'000	2025–26 Budget \$'000
Capital purchases	4,000	1,300	5,200
<b>Total capital outlays</b>	<b>4,000</b>	<b>1,300</b>	<b>5,200</b>

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 2025–26, total budgeted expenditure is \$81.5 million, an increase of \$6.3 million from the 2024–25 Estimated Actual budget of \$75.2 million. This increase is primarily due to a deferral of \$9.0 million of funding from 2024–25 and allocated across the forward estimates to 2029–30 for implementation of a new case management system and other digital transformation projects. The 2025–26 Budget also increases due to the full year impact from the whole-of-government wages policy for the CCC's 377 full time equivalent employees in 2025–26. The Estimated Actual is impacted by increased interest in 2024–25.

## Balance sheet

The CCC is projecting a net asset position of \$29.9 million at the end of the 2025–26 financial year. This reflects the investment in property, plant and equipment and intangibles of \$8.2 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 2025–26, the CCC will spend \$5.2 million on capital expenditure with the ongoing replacement of operational and surveillance equipment.



# Income statement

Crime and Corruption Commission	2024–25 Budget \$'000	2024–25 Est. Actual \$'000	2025–26 Budget \$'000
<b>INCOME</b>			
Taxes	..	..	..
User charges and fees	..	..	..
Grants and other contributions	77,422	73,398	80,606
Interest and distributions from managed funds	1,000	1,700	800
Other revenue	102	102	102
Gains on sale/revaluation of assets	25	25	25
<b>Total income</b>	<b>78,549</b>	<b>75,225</b>	<b>81,533</b>
<b>EXPENSES</b>			
Employee expenses	56,671	55,477	57,255
Supplies and services	17,862	16,222	20,232
Grants and subsidies	..	..	..
Depreciation and amortisation	2,636	2,146	2,635
Finance/borrowing costs	17	17	17
Other expenses	1,338	1,338	1,369
Losses on sale/revaluation of assets	25	25	25
<b>Total expenses</b>	<b>78,549</b>	<b>75,225</b>	<b>81,533</b>
<b>OPERATING SURPLUS/(DEFICIT)</b>	<b>..</b>	<b>..</b>	<b>..</b>

# Balance sheet

Crime and Corruption Commission	2024–25 Budget \$'000	2024–25 Est. Actual \$'000	2025–26 Budget \$'000
<b>CURRENT ASSETS</b>			
Cash assets	23,878	26,720	24,102
Receivables	1,007	1,129	1,129
Other financial assets	..	..	..
Inventories	..	..	..
Other	1,343	1,309	1,309
Non-financial assets held for sale	..	..	..
<b>Total current assets</b>	<b>26,228</b>	<b>29,158</b>	<b>26,540</b>
<b>NON-CURRENT ASSETS</b>			
Receivables	..	..	..
Other financial assets	..	..	..
Property, plant and equipment	7,584	4,467	7,864
Intangibles	215	155	349
Other	48	144	144
<b>Total non-current assets</b>	<b>7,847</b>	<b>4,766</b>	<b>8,357</b>
<b>TOTAL ASSETS</b>	<b>34,075</b>	<b>33,924</b>	<b>34,897</b>
<b>CURRENT LIABILITIES</b>			
Payables	2,455	2,236	2,286
Accrued employee benefits	947	1,197	1,197
Interest bearing liabilities and derivatives	278	322	322
Provisions	..	..	..
Other	16	13	13
<b>Total current liabilities</b>	<b>3,696</b>	<b>3,768</b>	<b>3,818</b>
<b>NON-CURRENT LIABILITIES</b>			
Payables	..	..	..
Accrued employee benefits	..	..	..
Interest bearing liabilities and derivatives	92	57	969
Provisions	277	246	257
Other	..	..	..
<b>Total non-current liabilities</b>	<b>369</b>	<b>303</b>	<b>1,226</b>
<b>TOTAL LIABILITIES</b>	<b>4,065</b>	<b>4,071</b>	<b>5,044</b>
<b>NET ASSETS/(LIABILITIES)</b>	<b>30,010</b>	<b>29,853</b>	<b>29,853</b>
<b>EQUITY</b>			
<b>TOTAL EQUITY</b>	<b>30,010</b>	<b>29,853</b>	<b>29,853</b>

# Cash flow statement

Crime and Corruption Commission	2024–25 Budget \$'000	2024–25 Est. Actual \$'000	2025–26 Budget \$'000
<b>CASH FLOWS FROM OPERATING ACTIVITIES</b>			
<b>Inflows:</b>			
User charges and fees	..	..	..
Grants and other contributions	76,204	72,180	79,357
Interest and distribution from managed funds received	1,000	1,700	800
Taxes	..	..	..
Other	1,268	1,268	1,268
<b>Outflows:</b>			
Employee costs	(56,671)	(55,477)	(57,255)
Supplies and services	(18,945)	(17,305)	(21,314)
Grants and subsidies	..	..	..
Borrowing costs	(12)	(12)	(12)
Other	(148)	(148)	(148)
<b>Net cash provided by or used in operating activities</b>	<b>2,696</b>	<b>2,206</b>	<b>2,696</b>
<b>CASH FLOWS FROM INVESTING ACTIVITIES</b>			
<b>Inflows:</b>			
Sales of non-financial assets	174	174	174
Investments redeemed	..	..	..
Loans and advances redeemed	..	..	..
<b>Outflows:</b>			
Payments for non-financial assets	(4,000)	(1,300)	(5,200)
Payments for investments	..	..	..
Loans and advances made	..	..	..
<b>Net cash provided by or used in investing activities</b>	<b>(3,826)</b>	<b>(1,126)</b>	<b>(5,026)</b>
<b>CASH FLOWS FROM FINANCING ACTIVITIES</b>			
<b>Inflows:</b>			
Borrowings	..	..	..
Equity injections	..	..	..
<b>Outflows:</b>			
Borrowing redemptions	..	..	..
Finance lease payments	(288)	(288)	(288)
Equity withdrawals	..	..	..
<b>Net cash provided by or used in financing activities</b>	<b>(288)</b>	<b>(288)</b>	<b>(288)</b>
<b>Net increase/(decrease) in cash held</b>	<b>(1,418)</b>	<b>792</b>	<b>(2,618)</b>
<b>Cash at the beginning of financial year</b>	<b>25,296</b>	<b>25,928</b>	<b>26,720</b>
Cash transfers from restructure	..	..	..
<b>Cash at the end of financial year</b>	<b>23,878</b>	<b>26,720</b>	<b>24,102</b>

# 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.

The strategic objectives of Legal Aid Queensland are:

- provide quality and cost-effective legal services to our clients
- progress our vision through collaboration and policy leadership
- build on our business capability, sustainability and workplace culture
- contribute to the administration of justice.

Legal Aid Queensland contributes to the *Government's objectives for the community*<sup>1</sup> 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 2025–26, 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
- lead policy issues affecting our service delivery and maintain our focus on financial sustainability and accountability
- ensure we capably respond to people most at risk of social exclusion including Aboriginal and Torres Strait Islander peoples.

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<sup>1</sup> To find out more, go to [qld.gov.au](http://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, state-wide 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	2024–25 Target/Est.	2024–25 Est. Actual	2025–26 Target/Est.
<b>Effectiveness measure</b>			
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 <sup>1</sup>	6%	4%	5%
<b>Efficiency measures</b>			
Average cost per client for crime duty lawyer service	New measure	New measure	\$71
Average cost for calls received through the contact centre <sup>2</sup>	\$6.20	\$6.25	\$6.40
<b>Discontinued measure</b>			
Average cost per client for crime duty lawyer service <sup>3</sup>	\$73	\$67.35	Discontinued measure

#### Notes:

1. The variance between the 2024–25 Target/Estimate and the 2024–25 Estimated Actual is due to improved online support resources for practitioners and clients, and a more robust internal review process to achieve resolution at an earlier stage with less matters required to proceed to external review. Therefore, the 2025–26 Target/Estimate, has been decreased accordingly.
2. The 2025–26 Target/Estimate has been adjusted upwards to reflect increased wages costs from Enterprise Bargaining outcomes.
3. This service standard has been discontinued and replaced using a revised calculation method that better reflects the service delivery. The name of the new service standard has not changed, but the amended calculation method means it is no longer comparable to past performance. The 2025–26 Target/Estimate has been reduced as a result.

# Budgeted summary

## Staffing

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

Service area	2024–25 Budget	2024–25 Est. Actual	2025–26 Budget
Provision of Legal Services	747	792	796
<b>Total FTEs</b>	<b>747</b>	<b>792</b>	<b>796</b>

## Capital program

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

	2024–25 Budget \$'000	2024–25 Est. Actual \$'000	2025–26 Budget \$'000
Capital purchases	1,500	1,365	1,500
<b>Total capital outlays</b>	<b>1,500</b>	<b>1,365</b>	<b>1,500</b>

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 2025–26 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 and expenditure on Grants and subsidies have decreased in 2025–26, due to the administration of Community Legal Centres funding being transferred to the Department of Justice. Interest earnings have decreased when compared with 2024–25 due to interest rates and cash assets forecasted to decrease over the 2025–26 financial year. Employee expenses are expected to increase from 2024–25 to 2025–26 primarily due to expected percentage increases in relation to the enterprise bargaining agreement, expected growth in budgeted FTEs and the Legal Services System project. The increase in supplies and services expenses from 2024–25 to 2025–26 is primarily related to the preferred supplier fee increase, demand and service delivery growth in external services expenditure for work undertaken by private law firms and the Legal Services System project.

The budgeted operating result for 2025–26 is a Board approved planned deficit of \$6.3 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 2025–26 is expected to remain stable over the 2025–26 financial year. Current and non-current provisions are expected to increase for 2025–26 primarily due to increase in preferred supplier fees. The increase in non-current assets and interest bearing liabilities and derivatives are primarily related to the right-of-use assets and liabilities respectively for office accommodation, with adjustments made for new leases, renewals and annual CPI increments. A key measure for Legal Aid Queensland in monitoring its Balance Sheets health is that of the current ratio (current assets / current liabilities). The 2024–25 estimated actual current ratio is 199.24 per cent, while the 2025–26 budgeted current ratio is 186 per cent. This budget result remains sound.

# Income statement

Legal Aid Queensland	2024–25 Budget \$'000	2024–25 Est. Actual \$'000	2025–26 Budget \$'000
<b>INCOME</b>			
Taxes	..	..	..
User charges and fees	1,350	1,350	1,350
Grants and other contributions	294,618	297,423	252,163
Interest and distributions from managed funds	6,292	7,292	5,230
Other revenue	138	138	138
Gains on sale/revaluation of assets	..	..	..
<b>Total income</b>	<b>302,398</b>	<b>306,203</b>	<b>258,881</b>
<b>EXPENSES</b>			
Employee expenses	106,609	109,431	118,171
Supplies and services	131,345	130,638	142,427
Grants and subsidies	59,827	61,494	..
Depreciation and amortisation	4,000	4,000	4,000
Finance/borrowing costs	325	325	325
Other expenses	207	230	207
Losses on sale/revaluation of assets	85	85	85
<b>Total expenses</b>	<b>302,398</b>	<b>306,203</b>	<b>265,215</b>
<b>OPERATING SURPLUS/(DEFICIT)</b>	<b>..</b>	<b>..</b>	<b>(6,334)</b>



# Balance sheet

Legal Aid Queensland	2024–25 Budget \$'000	2024–25 Est. Actual \$'000	2025–26 Budget \$'000
<b>CURRENT ASSETS</b>			
Cash assets	106,466	95,295	89,430
Receivables	2,383	2,360	2,360
Other financial assets	..	..	..
Inventories	..	..	..
Other	699	1,976	1,976
Non-financial assets held for sale	..	..	..
<b>Total current assets</b>	<b>109,548</b>	<b>99,631</b>	<b>93,766</b>
<b>NON-CURRENT ASSETS</b>			
Receivables	..	218	218
Other financial assets	..	25,000	25,000
Property, plant and equipment	42,870	56,510	53,944
Intangibles	..	1	1
Other	..	(78)	(78)
<b>Total non-current assets</b>	<b>42,870</b>	<b>81,651</b>	<b>79,085</b>
<b>TOTAL ASSETS</b>	<b>152,418</b>	<b>181,282</b>	<b>172,851</b>
<b>CURRENT LIABILITIES</b>			
Payables	10,343	6,909	6,987
Accrued employee benefits	8,369	8,814	8,914
Interest bearing liabilities and derivatives	2,567	3,740	3,740
Provisions	28,076	30,420	30,648
Other	(955)	122	122
<b>Total current liabilities</b>	<b>48,400</b>	<b>50,005</b>	<b>50,411</b>
<b>NON-CURRENT LIABILITIES</b>			
Payables	..	..	..
Accrued employee benefits	23	23	46
Interest bearing liabilities and derivatives	12,187	19,947	17,363
Provisions	7,183	6,352	6,410
Other	..	..	..
<b>Total non-current liabilities</b>	<b>19,393</b>	<b>26,322</b>	<b>23,819</b>
<b>TOTAL LIABILITIES</b>	<b>67,793</b>	<b>76,327</b>	<b>74,230</b>
<b>NET ASSETS/(LIABILITIES)</b>	<b>84,625</b>	<b>104,955</b>	<b>98,621</b>
<b>EQUITY</b>			
<b>TOTAL EQUITY</b>	<b>84,625</b>	<b>104,955</b>	<b>98,621</b>

# Cash flow statement

Legal Aid Queensland	2024–25 Budget \$'000	2024–25 Est. Actual \$'000	2025–26 Budget \$'000
<b>CASH FLOWS FROM OPERATING ACTIVITIES</b>			
<b>Inflows:</b>			
User charges and fees	1,265	1,265	1,265
Grants and other contributions	294,618	297,423	252,163
Interest and distribution from managed funds received	6,292	7,292	5,230
Taxes	..	..	..
Other	10,773	10,773	10,773
<b>Outflows:</b>			
Employee costs	(106,486)	(109,308)	(118,048)
Supplies and services	(141,867)	(141,160)	(152,949)
Grants and subsidies	(59,827)	(61,494)	..
Borrowing costs	(325)	(325)	(325)
Other	44	21	44
<b>Net cash provided by or used in operating activities</b>	<b>4,487</b>	<b>4,487</b>	<b>(1,847)</b>
<b>CASH FLOWS FROM INVESTING ACTIVITIES</b>			
<b>Inflows:</b>			
Sales of non-financial assets	66	66	66
Investments redeemed	..	..	..
Loans and advances redeemed	..	..	..
<b>Outflows:</b>			
Payments for non-financial assets	(1,500)	(1,365)	(1,500)
Payments for investments	..	(25,000)	..
Loans and advances made	..	..	..
<b>Net cash provided by or used in investing activities</b>	<b>(1,434)</b>	<b>(26,299)</b>	<b>(1,434)</b>
<b>CASH FLOWS FROM FINANCING ACTIVITIES</b>			
<b>Inflows:</b>			
Borrowings	..	..	..
Equity injections	..	..	..
<b>Outflows:</b>			
Borrowing redemptions	..	..	..
Finance lease payments	(2,584)	(2,584)	(2,584)
Equity withdrawals	..	..	..
<b>Net cash provided by or used in financing activities</b>	<b>(2,584)</b>	<b>(2,584)</b>	<b>(2,584)</b>
<b>Net increase/(decrease) in cash held</b>	<b>469</b>	<b>(24,396)</b>	<b>(5,865)</b>
<b>Cash at the beginning of financial year</b>	<b>105,997</b>	<b>119,691</b>	<b>95,295</b>
Cash transfers from restructure	..	..	..
<b>Cash at the end of financial year</b>	<b>106,466</b>	<b>95,295</b>	<b>89,430</b>

# 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.

In progressing OIC's vision and purpose, the organisation is focused on the following strategic objectives:

- proactively uphold and advance information access and privacy rights to deliver impactful outcomes for the 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 2025–26, the OIC will:

- continue to implement reforms made to the *Information Privacy Act 2009* and *Right to Information Act 2009* under the *Information Privacy and Other Legislation Amendment Act 2023* to strengthen information access and privacy frameworks, including the introduction of a mandatory notification of data breach scheme for Queensland
- support community and public sector access to our services and information resources by investing in OIC's website to deliver an accessible and customer-focused interface for the community and government agencies
- continue to champion enduring cultural change in the public sector and a commitment to government transparency and best practice information privacy.

# 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 OIC provides independent reviews of decisions made by agencies and Ministers under the *Right to Information Act 2009* and *Information Privacy Act 2009*. OIC works with agencies to promote their adoption of administrative access to government held information and compliance with the privacy principles, and provides an independent, timely and fair privacy complaint mediation service. OIC promotes greater awareness of right to information and the protection of information privacy in the community and across the Queensland public sector to strengthen right to information and privacy practices to serve the community, build trust in government and strengthen our democracy.

Service standards	2024–25 Target/Est.	2024–25 Est. Actual	2025–26 Target/Est.
<b>Effectiveness measures</b>			
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%	70%	70%
Percentage of finalised external review applications resolved informally without a decision <sup>1</sup>	75%	86%	75%
Agency overall satisfaction with the privacy complaint mediation service provided <sup>2</sup>	80%	90%	80%
Agency overall satisfaction with the information resources provided by OIC <sup>3</sup>	80%	99%	90%
Agency overall satisfaction with the OIC enquiries service <sup>4</sup>	90%	100%	90%
<b>Efficiency measures</b>			
Percentage of external review applications finalised to received <sup>5</sup>	100%	105%	100%
Cost of providing advice and guidance per enquiry service response	<\$65	\$61.37	<\$65

Notes:

1. The positive variance between the 2024–25 Target/Estimate and 2024–25 Estimated Actual is due to the OIC's commitment to informally resolve external review applications without the requirement for a formal decision.
2. The positive variance between the 2024–25 Target/Estimate and 2024–25 Estimated Actual relates to positive survey responses. The measure is subject to some variability due to low survey numbers received.
3. The positive variance between the 2024–25 Target/Estimate and 2024–25 Estimated Actual reflects continued high levels of satisfaction by government agencies with information and resource materials prepared and provided by the OIC.
4. The positive variance between the 2024–25 Target/Estimate and 2024–25 Estimated Actual reflects continued high levels of satisfaction by government agencies and the community with information and resource materials prepared and provided by the OIC.
5. The positive variance between the 2024–25 Target/Estimate and the 2024–25 Estimated Actual is due to efforts to reduce the backlog of cases by concluding more cases than were received in the reporting period.

# Budgeted summary

## Staffing

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

Service area	2024–25 Budget	2024–25 Est. Actual	2025–26 Budget
Independent right to information and information privacy services and reporting	51	51	51
<b>Total FTEs</b>	<b>51</b>	<b>51</b>	<b>51</b>

# Financial statements

## Income statement

The Office of the Information Commissioner (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 \$1.12 million operating deficit is expected in 2024–25 due to critical key technology, operational, service delivery and resourcing initiatives funded through cash reserves.

## Balance sheet

The Office of Information Commissioner does not have any significant assets or liabilities other than cash.

# Income statement

Office of the Information Commissioner	2024–25 Budget \$'000	2024–25 Est. Actual \$'000	2025–26 Budget \$'000
<b>INCOME</b>			
Taxes	..	..	..
User charges and fees	..	..	..
Grants and other contributions	12,188	12,205	11,816
Interest and distributions from managed funds	30	30	30
Other revenue	..	..	..
Gains on sale/revaluation of assets	..	..	..
<b>Total income</b>	<b>12,218</b>	<b>12,235</b>	<b>11,846</b>
<b>EXPENSES</b>			
Employee expenses	9,544	10,026	9,132
Supplies and services	2,639	3,294	2,678
Grants and subsidies	..	..	..
Depreciation and amortisation	8	8	8
Finance/borrowing costs	..	..	..
Other expenses	27	27	28
Losses on sale/revaluation of assets	..	..	..
<b>Total expenses</b>	<b>12,218</b>	<b>13,355</b>	<b>11,846</b>
<b>OPERATING SURPLUS/(DEFICIT)</b>	<b>..</b>	<b>(1,120)</b>	<b>..</b>

# Balance sheet

Office of the Information Commissioner	2024–25 Budget \$'000	2024–25 Est. Actual \$'000	2025–26 Budget \$'000
<b>CURRENT ASSETS</b>			
Cash assets	1,991	3,148	3,156
Receivables	240	170	170
Other financial assets	..	..	..
Inventories	..	..	..
Other	88	110	110
Non-financial assets held for sale	..	..	..
<b>Total current assets</b>	<b>2,319</b>	<b>3,428</b>	<b>3,436</b>
<b>NON-CURRENT ASSETS</b>			
Receivables	..	..	..
Other financial assets	..	..	..
Property, plant and equipment	8	8	..
Intangibles	..	..	..
Other	..	..	..
<b>Total non-current assets</b>	<b>8</b>	<b>8</b>	<b>..</b>
<b>TOTAL ASSETS</b>	<b>2,327</b>	<b>3,436</b>	<b>3,436</b>
<b>CURRENT LIABILITIES</b>			
Payables	260	234	234
Accrued employee benefits	172	228	228
Interest bearing liabilities and derivatives	..	..	..
Provisions	..	..	..
Other	..	..	..
<b>Total current liabilities</b>	<b>432</b>	<b>462</b>	<b>462</b>
<b>NON-CURRENT LIABILITIES</b>			
Payables	..	..	..
Accrued employee benefits	..	..	..
Interest bearing liabilities and derivatives	..	..	..
Provisions	..	..	..
Other	..	..	..
<b>Total non-current liabilities</b>	<b>..</b>	<b>..</b>	<b>..</b>
<b>TOTAL LIABILITIES</b>	<b>432</b>	<b>462</b>	<b>462</b>
<b>NET ASSETS/(LIABILITIES)</b>	<b>1,895</b>	<b>2,974</b>	<b>2,974</b>
<b>EQUITY</b>			
<b>TOTAL EQUITY</b>	<b>1,895</b>	<b>2,974</b>	<b>2,974</b>



# Cash flow statement

Office of the Information Commissioner	2024–25 Budget \$'000	2024–25 Est. Actual \$'000	2025–26 Budget \$'000
<b>CASH FLOWS FROM OPERATING ACTIVITIES</b>			
<b>Inflows:</b>			
User charges and fees	..	..	..
Grants and other contributions	12,188	12,205	11,816
Interest and distribution from managed funds received	30	30	30
Taxes	..	..	..
Other	..	..	..
<b>Outflows:</b>			
Employee costs	(9,544)	(10,026)	(9,132)
Supplies and services	(2,639)	(3,294)	(2,678)
Grants and subsidies	..	..	..
Borrowing costs	..	..	..
Other	(27)	(27)	(28)
<b>Net cash provided by or used in operating activities</b>	<b>8</b>	<b>(1,112)</b>	<b>8</b>
<b>CASH FLOWS FROM INVESTING ACTIVITIES</b>			
<b>Inflows:</b>			
Sales of non-financial assets	..	..	..
Investments redeemed	..	..	..
Loans and advances redeemed	..	..	..
<b>Outflows:</b>			
Payments for non-financial assets	..	..	..
Payments for investments	..	..	..
Loans and advances made	..	..	..
<b>Net cash provided by or used in investing activities</b>	<b>..</b>	<b>..</b>	<b>..</b>
<b>CASH FLOWS FROM FINANCING ACTIVITIES</b>			
<b>Inflows:</b>			
Borrowings	..	..	..
Equity injections	..	..	..
<b>Outflows:</b>			
Borrowing redemptions	..	..	..
Finance lease payments	..	..	..
Equity withdrawals	..	..	..
<b>Net cash provided by or used in financing activities</b>	<b>..</b>	<b>..</b>	<b>..</b>
<b>Net increase/(decrease) in cash held</b>	<b>8</b>	<b>(1,112)</b>	<b>8</b>
<b>Cash at the beginning of financial year</b>	<b>1,983</b>	<b>4,260</b>	<b>3,148</b>
Cash transfers from restructure	..	..	..
<b>Cash at the end of financial year</b>	<b>1,991</b>	<b>3,148</b>	<b>3,156</b>

# 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 confidence in public institutions and public office.

The OQIC strives to achieve this vision by working towards its strategic objectives. The Queensland Integrity Commissioner's purpose is to:

- provide advice on ethics, integrity and interest issues
- regulate lobbying activities
- raise awareness of ethics and integrity and lobbying
- deliver education and training to government representatives, opposition representatives and registered lobbyists about lobbying regulation.

The OQIC seeks to challenge misconceptions and myths around ethics and integrity and engage the public and public officials to raise awareness about ethics and integrity. The OQIC also ensures that government representatives, opposition representatives and registered lobbyists understand how lobbying regulation operates and what obligations they have under the *Integrity Act 2009*. It leads by developing and promoting good practice standards, resources and guides for stakeholders and works to resolve ethics and integrity issues in the public interest.

### Key deliverables

In 2025–26, the OQIC will:

- complete its transition to an independent statutory body (including transition of corporate services)
- develop resources and training in relation to ethics and integrity, lobbying functions, and other requirements of the *Integrity Act 2009*
- implement enhancements to the Queensland Lobbying Register based on stakeholder feedback for an improved user experience
- finalise a comprehensive review of the Queensland Registered Lobbyists Code of Conduct following consultation with stakeholders
- develop and deliver lobbyist mandatory training annual module for registered lobbyists who have completed the initial training
- build data capability to improve insights to drive service delivery.

# Performance statement

## Office of the Queensland Integrity Commissioner

### Objective

To promote confidence in public institutions and public office.

### Description

The Commissioner's purpose is to advise designated persons on ethics and integrity issues, raise public awareness of ethics and integrity matters, on request of the Premier provide advice on standard setting for ethics or integrity issues, set conduct standards for registered lobbyists, regulate lobbying activity, maintain the register, and provide education and training to government representatives, opposition representatives and registered lobbyists.

This portfolio body was previously presented in the Department of the Premier and Cabinet's *2024–25 Service Delivery Statement* (SDS) as a statutory body under changes to the *Integrity Act 2009*. As part of machinery-of-government changes, effective 1 November 2024, Office of the Queensland Integrity Commissioner has transitioned to the portfolio of the Attorney-General and Minister for Justice and Minister for Integrity.

Service standards will be developed for introduction in the 2026–27 SDS.

# Budgeted summary

## Staffing

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

Service area	2024–25 Budget	2024–25 Est. Actual	2025–26 Budget
Office of the Queensland Integrity Commissioner	15	15	18
Total FTEs	15	15	18

# Financial statements

## Income statement

In 2025–26, total budgeted expenditure is \$5.6 million, an increase of \$1.5 million compared to the 2024–25 Budget which is primarily due to additional funding to meet increased demand for services and operate as an independent statutory body.

## Balance sheet

The Office of the Queensland Integrity Commissioner’s balance sheet is primarily represented by cash and intangible assets.

# Income statement

Office of the Queensland Integrity Commissioner	2024–25 Budget \$'000	2024–25 Est. Actual \$'000	2025–26 Budget \$'000
<b>INCOME</b>			
Taxes	..	..	..
User charges and fees	..	..	..
Grants and other contributions	4,030	4,471	5,575
Interest and distributions from managed funds	..	..	..
Other revenue	..	..	..
Gains on sale/revaluation of assets	..	..	..
<b>Total income</b>	<b>4,030</b>	<b>4,471</b>	<b>5,575</b>
<b>EXPENSES</b>			
Employee expenses	2,638	2,434	3,395
Supplies and services	1,313	1,930	2,066
Grants and subsidies	..	..	..
Depreciation and amortisation	69	97	69
Finance/borrowing costs	..	..	..
Other expenses	10	10	45
Losses on sale/revaluation of assets	..	..	..
<b>Total expenses</b>	<b>4,030</b>	<b>4,471</b>	<b>5,575</b>
<b>OPERATING SURPLUS/(DEFICIT)</b>	<b>..</b>	<b>..</b>	<b>..</b>

# Balance sheet

Office of the Queensland Integrity Commissioner	2024–25 Budget \$'000	2024–25 Est. Actual \$'000	2025–26 Budget \$'000
<b>CURRENT ASSETS</b>			
Cash assets	134	89	158
Receivables	..	..	..
Other financial assets	..	..	..
Inventories	..	..	..
Other	..	..	..
Non-financial assets held for sale	..	..	..
<b>Total current assets</b>	<b>134</b>	<b>89</b>	<b>158</b>
<b>NON-CURRENT ASSETS</b>			
Receivables	..	..	..
Other financial assets	..	..	..
Property, plant and equipment	20	20	18
Intangibles	195	240	173
Other	..	..	..
<b>Total non-current assets</b>	<b>215</b>	<b>260</b>	<b>191</b>
<b>TOTAL ASSETS</b>	<b>349</b>	<b>349</b>	<b>349</b>
<b>CURRENT LIABILITIES</b>			
Payables	..	..	..
Accrued employee benefits	..	..	..
Interest bearing liabilities and derivatives	..	..	..
Provisions	..	..	..
Other	..	..	..
<b>Total current liabilities</b>	<b>..</b>	<b>..</b>	<b>..</b>
<b>NON-CURRENT LIABILITIES</b>			
Payables	..	..	..
Accrued employee benefits	..	..	..
Interest bearing liabilities and derivatives	..	..	..
Provisions	..	..	..
Other	..	..	..
<b>Total non-current liabilities</b>	<b>..</b>	<b>..</b>	<b>..</b>
<b>TOTAL LIABILITIES</b>	<b>..</b>	<b>..</b>	<b>..</b>
<b>NET ASSETS/(LIABILITIES)</b>	<b>349</b>	<b>349</b>	<b>349</b>
<b>EQUITY</b>			
<b>TOTAL EQUITY</b>	<b>349</b>	<b>349</b>	<b>349</b>

# Cash flow statement

Office of the Queensland Integrity Commissioner	2024–25 Budget \$'000	2024–25 Est. Actual \$'000	2025–26 Budget \$'000
<b>CASH FLOWS FROM OPERATING ACTIVITIES</b>			
<b>Inflows:</b>			
User charges and fees	..	..	..
Grants and other contributions	4,030	4,471	5,575
Interest and distribution from managed funds received	..	..	..
Taxes	..	..	..
Other	..	..	..
<b>Outflows:</b>			
Employee costs	(2,638)	(2,434)	(3,395)
Supplies and services	(1,313)	(1,930)	(2,066)
Grants and subsidies	..	..	..
Borrowing costs	..	..	..
Other	(10)	(10)	(45)
<b>Net cash provided by or used in operating activities</b>	<b>69</b>	<b>97</b>	<b>69</b>
<b>CASH FLOWS FROM INVESTING ACTIVITIES</b>			
<b>Inflows:</b>			
Sales of non-financial assets	65	(8)	..
Investments redeemed	..	..	..
Loans and advances redeemed	..	..	..
<b>Outflows:</b>			
Payments for non-financial assets	..	..	..
Payments for investments	..	..	..
Loans and advances made	..	..	..
<b>Net cash provided by or used in investing activities</b>	<b>65</b>	<b>(8)</b>	<b>..</b>
<b>CASH FLOWS FROM FINANCING ACTIVITIES</b>			
<b>Inflows:</b>			
Borrowings	..	..	..
Equity injections	..	..	..
<b>Outflows:</b>			
Borrowing redemptions	..	..	..
Finance lease payments	..	..	..
Equity withdrawals	..	..	..
<b>Net cash provided by or used in financing activities</b>	<b>..</b>	<b>..</b>	<b>..</b>
<b>Net increase/(decrease) in cash held</b>	<b>134</b>	<b>89</b>	<b>69</b>
<b>Cash at the beginning of financial year</b>	<b>..</b>	<b>..</b>	<b>89</b>
Cash transfers from restructure	..	..	..
<b>Cash at the end of financial year</b>	<b>134</b>	<b>89</b>	<b>158</b>



# Queensland Family and Child Commission

## Overview

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

The agency's overarching objectives are as follows:

- 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 systemic 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*<sup>1</sup> by 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 2025–26, the QFCC will:

- enable the Child Death Review Board to deliver to the government the Review of System Responses to Child Sexual Abuse
- provide effective oversight of the child protection system by delivering multiple system reviews as outlined in the *QFCC Oversight Workplan 2023–27*, including key monitoring programs such as *Principle Focus*
- implement Phases 1 and 2 of the Child Safe Standards Scheme under the *Child Safe Organisations Act 2024*, including undertaking significant community awareness campaigns and commencing regulatory activities
- empower children, young people, and their families to contribute to the submissions we make to the Queensland and Commonwealth Parliaments
- support, connect and collaborate with organisations that advance the safety and wellbeing of children by continuing our key community, sector and peak partnerships
- continue to register deaths of Queensland children and enable research that improves the safety of Queensland's children through the delivery of child death prevention activities under the *Safer Pathways Through Childhood 2025–26* action plan
- 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.

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<sup>1</sup> To find out more, go to [qld.gov.au](http://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 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	2024–25 Target/Est.	2024–25 Est. Actual	2025–26 Target/Est.
<b>Effectiveness measure</b>			
Percentage of surveyed stakeholders that feel the QFCC contributes to improving the child protection and youth justice systems	80%	80%	80%
<b>Efficiency measure</b>			
QFCC expenditure per young Queensland <sup>1</sup>	\$10.00	\$17.00	\$18.00

Note:

- The variance between the 2024–25 Target/Estimate and the 2024–25 Estimated Actual arose as a result of additional funding being provided to the QFCC during 2024–25.

## 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	2024–25 Target/Est.	2024–25 Est. Actual	2025–26 Target/Est.
<b>Effectiveness measure</b>			
Average time taken to review final internal agency review reports once received (months) <sup>1</sup>	6	5.8	6
<b>Efficiency measure</b>			
Average cost per review of child death case received <sup>2</sup>	\$20,000	\$29,422	\$25,000

Notes:

- The variance between the 2024–25 Target/Estimate and the 2024–25 Estimated Actual is due primarily to additional funding being provided to reduce the backlog of cases requiring review.
- The variance between the 2024–25 Target/Estimate and the 2024–25 Estimated Actual is due primarily to additional funding being provided and the additional resources to conduct the System Review into Child Sexual Abuse which was referred to the Child Death Review Board (CDRB) in December 2024. The 2025–26 Target/Estimate has been increased based on a projection that the CDRB will receive and review more cases in 2025–26. This will reduce the average cost per case.

# Budgeted summary

## Staffing

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

Service area	2024–25 Budget	2024–25 Est. Actual	2025–26 Budget
Queensland Family and Child Commission <sup>1</sup>	55	70	70
Child Death Review Board <sup>1</sup>	10	10	10
<b>Total FTEs</b>	<b>65</b>	<b>80</b>	<b>80</b>

Note:

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

# Financial statements

## Income statement

In 2025–26, total budgeted expenditure is \$23.2 million, representing an increase of \$1.9 million from the 2024–25 Estimated Actual of \$21.3 million. This increase is primarily due to a deferral of \$1.9 million for the Child Safe Organisations ICT Project. The \$9.2 million increase between the 2025–26 Budget and the 2024–25 Budget is primarily due to additional funding to implement the Child Safe Organisations scheme.

## Balance sheet

The QFCC does not hold any significant assets or liabilities other than cash. Equity is not expected to significantly change in 2025–26.

# Income statement

Queensland Family and Child Commission	2024–25 Budget \$'000	2024–25 Est. Actual \$'000	2025–26 Budget \$'000
<b>INCOME</b>			
Taxes	..	..	..
User charges and fees	..	78	..
Grants and other contributions	13,822	20,864	23,120
Interest and distributions from managed funds	183	356	125
Other revenue	..	..	..
Gains on sale/revaluation of assets	..	..	..
<b>Total income</b>	<b>14,005</b>	<b>21,298</b>	<b>23,245</b>
<b>EXPENSES</b>			
Employee expenses	11,025	11,592	13,429
Supplies and services	2,486	5,475	8,435
Grants and subsidies	..	..	..
Depreciation and amortisation	4	4	4
Finance/borrowing costs	..	..	..
Other expenses	490	4,227	1,377
Losses on sale/revaluation of assets	..	..	..
<b>Total expenses</b>	<b>14,005</b>	<b>21,298</b>	<b>23,245</b>
<b>OPERATING SURPLUS/(DEFICIT)</b>	<b>..</b>	<b>..</b>	<b>..</b>

# Balance sheet

Queensland Family and Child Commission	2024–25 Budget \$'000	2024–25 Est. Actual \$'000	2025–26 Budget \$'000
<b>CURRENT ASSETS</b>			
Cash assets	4,085	3,754	3,754
Receivables	289	453	453
Other financial assets	..	..	..
Inventories	..	..	..
Other	..	..	..
Non-financial assets held for sale	..	..	..
<b>Total current assets</b>	<b>4,374</b>	<b>4,207</b>	<b>4,207</b>
<b>NON-CURRENT ASSETS</b>			
Receivables	..	..	..
Other financial assets	..	..	..
Property, plant and equipment	4	3	(1)
Intangibles	..	..	..
Other	..	..	..
<b>Total non-current assets</b>	<b>4</b>	<b>3</b>	<b>(1)</b>
<b>TOTAL ASSETS</b>	<b>4,378</b>	<b>4,210</b>	<b>4,206</b>
<b>CURRENT LIABILITIES</b>			
Payables	606	195	191
Accrued employee benefits	63	294	294
Interest bearing liabilities and derivatives	..	..	..
Provisions	..	..	..
Other	..	..	..
<b>Total current liabilities</b>	<b>669</b>	<b>489</b>	<b>485</b>
<b>NON-CURRENT LIABILITIES</b>			
Payables	..	..	..
Accrued employee benefits	..	..	..
Interest bearing liabilities and derivatives	..	..	..
Provisions	..	..	..
Other	..	..	..
<b>Total non-current liabilities</b>	<b>..</b>	<b>..</b>	<b>..</b>
<b>TOTAL LIABILITIES</b>	<b>669</b>	<b>489</b>	<b>485</b>
<b>NET ASSETS/(LIABILITIES)</b>	<b>3,709</b>	<b>3,721</b>	<b>3,721</b>
<b>EQUITY</b>			
<b>TOTAL EQUITY</b>	<b>3,709</b>	<b>3,721</b>	<b>3,721</b>

# Cash flow statement

Queensland Family and Child Commission	2024–25 Budget \$'000	2024–25 Est. Actual \$'000	2025–26 Budget \$'000
<b>CASH FLOWS FROM OPERATING ACTIVITIES</b>			
<b>Inflows:</b>			
User charges and fees	(32)	78	..
Grants and other contributions	13,822	20,864	23,120
Interest and distribution from managed funds received	183	356	125
Taxes	..	..	..
Other	257	..	..
<b>Outflows:</b>			
Employee costs	(11,025)	(11,592)	(13,429)
Supplies and services	(2,723)	(5,479)	(8,439)
Grants and subsidies	..	..	..
Borrowing costs	..	..	..
Other	(490)	(4,227)	(1,377)
<b>Net cash provided by or used in operating activities</b>	<b>(8)</b>	<b>..</b>	<b>..</b>
<b>CASH FLOWS FROM INVESTING ACTIVITIES</b>			
<b>Inflows:</b>			
Sales of non-financial assets	..	..	..
Investments redeemed	..	..	..
Loans and advances redeemed	..	..	..
<b>Outflows:</b>			
Payments for non-financial assets	..	..	..
Payments for investments	..	..	..
Loans and advances made	..	..	..
<b>Net cash provided by or used in investing activities</b>	<b>..</b>	<b>..</b>	<b>..</b>
<b>CASH FLOWS FROM FINANCING ACTIVITIES</b>			
<b>Inflows:</b>			
Borrowings	..	..	..
Equity injections	..	..	..
<b>Outflows:</b>			
Borrowing redemptions	..	..	..
Finance lease payments	..	..	..
Equity withdrawals	..	..	..
<b>Net cash provided by or used in financing activities</b>	<b>..</b>	<b>..</b>	<b>..</b>
<b>Net increase/(decrease) in cash held</b>	<b>(8)</b>	<b>..</b>	<b>..</b>
<b>Cash at the beginning of financial year</b>	<b>4,093</b>	<b>3,754</b>	<b>3,754</b>
Cash transfers from restructure	..	..	..
<b>Cash at the end of financial year</b>	<b>4,085</b>	<b>3,754</b>	<b>3,754</b>

# Queensland Human Rights Commission

## Overview

The Queensland Human Rights Commission's (QHRC) strategic vision is a Queensland where human rights are real for everyone. QHRC's purpose is to protect and promote freedom, respect, equality, and dignity.

The QHRC's strategic objectives are:

- supporting justice and self-determination for Aboriginal and Torres Strait Islander peoples
- promoting access and inclusion
- working toward safer communities
- increasing institutional transparency.

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.

The QHRC contributes to the *Government's objectives for the community*<sup>1</sup> by working to provide *Safety where you live* and *A better lifestyle through a stronger economy*. The QHRC does this by fostering safety in Queensland communities including creating environments where individuals – regardless of their background, circumstances, or vulnerabilities – can live, work, and participate in society free from harm, prejudice, and exclusion; and by addressing discrimination and human rights complaints where they occur.

### Key deliverables

In 2025–26, 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 to reduce the backlog of complaints and client wait-time
- 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 uplift its education and engagement functions
- support public entities to comply with their obligations under the Anti-Discrimination Act and Human Rights Act.
- remain prepared to support next steps on anti-discrimination reforms
- deliver an updated website to improve Queenslanders' access to information on human rights, supporting the broader promotion and discussion of human rights and the Human Rights Act in Queensland
- continue the delivery of the QHRC's operational digitisation efforts, enhancing operational efficiency.

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<sup>1</sup> To find out more, go to [qld.gov.au](http://qld.gov.au) and search "government's objectives for the community."



# Performance statement

## Human Rights and Anti-Discrimination

### Objective

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

### Description

Promotion and protection of human rights and building a culture within the Queensland public sector of respect for human rights.

Service standards	2024–25 Target/Est.	2024–25 Est. Actual	2025–26 Target/Est.
<b>Effectiveness measures</b>			
Percentage of accepted <i>Anti-Discrimination Act 1991</i> (ADA) complaints resolved by conciliation	50%	43%	50%
Percentage of accepted <i>Human Rights Act 2019</i> (HRA) complaints resolved by conciliation <sup>1</sup>	40%	27%	30%
Clients' overall satisfaction with complaint handling service	85%	54%	85%
Clients' overall satisfaction with training sessions	95%	97%	95%
Percentage of clients whose understanding of rights and responsibilities under anti-discrimination and/or human rights law increased following training	85%	97%	85%
Percentage of accepted ADA complaints not referred to a tribunal and finalised within the Commission	70%	73%	70%
<b>Efficiency measure</b>			
Clearance rate for accepted complaints dealt with under the ADA and the HRA	100%	99%	100%

Note:

1. QHRC has achieved a HRA conciliation rate of between 25 and 32 per cent each year since 2021–22. The identified factors affecting this measure have remained consistent and include more self-represented complainants compared to ADA, lack of referral pathway to Tribunal disincentivises respondents to resolve complaints, and complaints against public entities are less likely to resolve than those against private enterprises. Thirty per cent represents an achievable yet challenging target.

# Budgeted summary

## Staffing

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

Service area	2024–25 Budget	2024–25 Est. Actual	2025–26 Budget
Queensland Human Rights Commission	54	79	79
Total FTEs	54	79	79

# Financial statements

## Income statement

Additional grant funding was received to support the implementation of the *Respect at Work and Other Matters Amendment Act 2024* (RAW Act) reforms.

## Balance sheet

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

# Income statement

Queensland Human Rights Commission	2024–25 Budget \$'000	2024–25 Est. Actual \$'000	2025–26 Budget \$'000
<b>INCOME</b>			
Taxes	..	..	..
User charges and fees	227	227	233
Grants and other contributions	10,720	14,589	15,821
Interest and distributions from managed funds	10	10	10
Other revenue	..	..	..
Gains on sale/revaluation of assets	..	..	..
<b>Total income</b>	<b>10,957</b>	<b>14,826</b>	<b>16,064</b>
<b>EXPENSES</b>			
Employee expenses	8,095	10,240	11,776
Supplies and services	2,637	4,349	4,045
Grants and subsidies	10	10	10
Depreciation and amortisation	182	182	182
Finance/borrowing costs	..	..	..
Other expenses	33	45	51
Losses on sale/revaluation of assets	..	..	..
<b>Total expenses</b>	<b>10,957</b>	<b>14,826</b>	<b>16,064</b>
<b>OPERATING SURPLUS/(DEFICIT)</b>	<b>..</b>	<b>..</b>	<b>..</b>

# Balance sheet

Queensland Human Rights Commission	2024–25 Budget \$'000	2024–25 Est. Actual \$'000	2025–26 Budget \$'000
<b>CURRENT ASSETS</b>			
Cash assets	3,955	4,327	4,421
Receivables	207	281	281
Other financial assets	..	..	..
Inventories	..	..	..
Other	118	64	64
Non-financial assets held for sale	..	..	..
<b>Total current assets</b>	<b>4,280</b>	<b>4,672</b>	<b>4,766</b>
<b>NON-CURRENT ASSETS</b>			
Receivables	..	..	..
Other financial assets	..	..	..
Property, plant and equipment	143	846	826
Intangibles	442	422	348
Other	..	..	..
<b>Total non-current assets</b>	<b>585</b>	<b>1,268</b>	<b>1,174</b>
<b>TOTAL ASSETS</b>	<b>4,865</b>	<b>5,940</b>	<b>5,940</b>
<b>CURRENT LIABILITIES</b>			
Payables	200	159	159
Accrued employee benefits	754	757	757
Interest bearing liabilities and derivatives	..	..	..
Provisions	..	..	..
Other	5	391	391
<b>Total current liabilities</b>	<b>959</b>	<b>1,307</b>	<b>1,307</b>
<b>NON-CURRENT LIABILITIES</b>			
Payables	..	..	..
Accrued employee benefits	..	..	..
Interest bearing liabilities and derivatives	..	..	..
Provisions	..	..	..
Other	..	..	..
<b>Total non-current liabilities</b>	<b>..</b>	<b>..</b>	<b>..</b>
<b>TOTAL LIABILITIES</b>	<b>959</b>	<b>1,307</b>	<b>1,307</b>
<b>NET ASSETS/(LIABILITIES)</b>	<b>3,906</b>	<b>4,633</b>	<b>4,633</b>
<b>EQUITY</b>			
<b>TOTAL EQUITY</b>	<b>3,906</b>	<b>4,633</b>	<b>4,633</b>

# Cash flow statement

Queensland Human Rights Commission	2024–25 Budget \$'000	2024–25 Est. Actual \$'000	2025–26 Budget \$'000
<b>CASH FLOWS FROM OPERATING ACTIVITIES</b>			
<b>Inflows:</b>			
User charges and fees	227	227	233
Grants and other contributions	10,720	14,589	15,821
Interest and distribution from managed funds received	10	10	10
Taxes	..	..	..
Other	..	..	..
<b>Outflows:</b>			
Employee costs	(8,095)	(10,240)	(11,776)
Supplies and services	(2,637)	(4,349)	(4,045)
Grants and subsidies	(10)	(10)	(10)
Borrowing costs	..	..	..
Other	(33)	(45)	(51)
<b>Net cash provided by or used in operating activities</b>	<b>182</b>	<b>182</b>	<b>182</b>
<b>CASH FLOWS FROM INVESTING ACTIVITIES</b>			
<b>Inflows:</b>			
Sales of non-financial assets	..	..	..
Investments redeemed	..	..	..
Loans and advances redeemed	..	..	..
<b>Outflows:</b>			
Payments for non-financial assets	(380)	(1,135)	(88)
Payments for investments	..	..	..
Loans and advances made	..	..	..
<b>Net cash provided by or used in investing activities</b>	<b>(380)</b>	<b>(1,135)</b>	<b>(88)</b>
<b>CASH FLOWS FROM FINANCING ACTIVITIES</b>			
<b>Inflows:</b>			
Borrowings	..	..	..
Equity injections	350	350	..
<b>Outflows:</b>			
Borrowing redemptions	..	..	..
Finance lease payments	..	..	..
Equity withdrawals	..	..	..
<b>Net cash provided by or used in financing activities</b>	<b>350</b>	<b>350</b>	<b>..</b>
<b>Net increase/(decrease) in cash held</b>	<b>152</b>	<b>(603)</b>	<b>94</b>
<b>Cash at the beginning of financial year</b>	<b>3,803</b>	<b>4,930</b>	<b>4,327</b>
Cash transfers from restructure	..	..	..
<b>Cash at the end of financial year</b>	<b>3,955</b>	<b>4,327</b>	<b>4,421</b>



## **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 objectives for the community*<sup>1</sup> by working to provide *Safety where you live* by enforcing compliance with Queensland's electoral laws, upholding public confidence and trust in Queensland's electoral services and *A plan for Queensland's future* by delivering accessible, fair and transparent elections and electoral boundary reviews.

### Key deliverables

In 2025–26, the ECQ will:

- finalise evaluation activities for the 2024 State General Election and implement identified business improvements to improve electoral services for Queenslanders at future elections
- deliver state and local government by-elections as required to maintain representation in Queensland's Parliament and councils
- undertake post-election compliance activities for the 2024 local government quadrennial elections and 2024 State General Election to enforce compliance with Queensland's electoral law
- support the Queensland Redistribution Commission to deliver a redistribution of state electoral boundaries to ensure each person's vote has the same value
- provide input to the appointment of the reviewer and the terms of reference, and review and respond to the findings and outcomes of the strategic review of the ECQ.

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<sup>1</sup> To find out more, go to [qld.gov.au](http://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 across electoral boundaries 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 clients and conducted in accordance with the requirements of the *Electoral Act 1992*, the *Local Government Electoral Act 2011*, the *Local Government Act 2009* and the *City of Brisbane Act 2010*.

Service standards	2024–25 Target/Est.	2024–25 Est. Actual	2025–26 Target/Est.
<b>Effectiveness measures</b>			
Level of informal voting - State general election <sup>1</sup>	4.5%	3.9%	...
Level of informal voting - local government quadrennial elections (Mayoral) <sup>1</sup>	...	...	...
Level of stakeholder overall satisfaction with the voting experience - State general election <sup>1</sup>	85%	88%	...
Level of stakeholder overall satisfaction with the voting experience - local government quadrennial elections <sup>1</sup>	...	...	...
Proportion of disclosure returns audited that are deemed compliant with electoral law <sup>2</sup>	80%	89%	80%
<b>Efficiency measures</b>			
Cost of State general election per elector <sup>1,3</sup>	\$12.97	\$19.56	...
Cost of local government quadrennial elections per elector <sup>1</sup>	...	...	...

#### Notes:

- As major state and local government elections do not occur each year, the Target/Estimate and Estimated Actual are only presented as required for the relevant year when the election is held.
- The variance between 2024–25 Target/Estimate and the 2024–25 Estimated Actual is due to the lower complexity for majority of compliance matters reviewed in the immediate period following the 2024 State General Election. 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.
- The 2024–25 Estimated Actual cost per elector of the 2024 State General Election is current as at 19 May 2025, with delivery of post-election compliance and evaluation activities currently underway. The negative variance between the 2024–25 Target/Estimate and the 2024–25 Estimated Actual is due to the cost of implementing election service delivery improvements identified following the March 2024 local government elections to enhance the voter experience at the election.

# Departmental budget summary

The table below shows the total resources available in 2025–26 from all sources and summarises how resources will be applied by service area and by controlled and administered classifications.

Electoral Commission of Queensland	2024–25 Budget \$'000	2024–25 Est. Actual \$'000	2025–26 Budget \$'000
<b>CONTROLLED</b>			
<b>Income</b>			
Appropriation revenue	116,570	128,484	44,533
Other revenue	30	30	30
<b>Total income</b>	<b>116,600</b>	<b>128,514</b>	<b>44,563</b>
<b>Expenses</b>			
Electoral Services	116,600	128,514	44,563
<b>Total expenses</b>	<b>116,600</b>	<b>128,514</b>	<b>44,563</b>
<b>Operating surplus/deficit</b>	<b>..</b>	<b>..</b>	<b>..</b>
<b>Net assets</b>	<b>29,263</b>	<b>29,560</b>	<b>29,523</b>
<b>ADMINISTERED</b>			
<b>Revenue</b>			
Commonwealth revenue	..	..	..
Appropriation revenue	..	..	..
Other administered revenue	4,429	2,929	4,429
<b>Total revenue</b>	<b>4,429</b>	<b>2,929</b>	<b>4,429</b>
<b>Expenses</b>			
Transfers to government	4,429	2,929	4,429
Administered expenses	..	..	..
<b>Total expenses</b>	<b>4,429</b>	<b>2,929</b>	<b>4,429</b>
<b>Net assets</b>	<b>..</b>	<b>..</b>	<b>..</b>

# Staffing

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

Service area	2024–25 Budget	2024–25 Est. Actual	2025–26 Budget
Electoral Services	88	88	91
Total FTEs	88	88	91

# Financial statements

## Income statement

### Controlled income statement

The budgeted expenses in 2025–26 are \$44.6 million, a decrease of \$84 million from the 2024–25 Estimated Actual of \$128.5 million. This decrease is due to the completed delivery of the State general election in October 2024 and subsequent election funding claims that will be processed to eligible electoral participants.

### Administered income statement

The budgeted administered expenses in 2025–26 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	2024–25 Budget \$'000	2024–25 Est. Actual \$'000	2025–26 Budget \$'000
<b>INCOME</b>			
Appropriation revenue	116,570	128,484	44,533
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	..	..	..
<b>Total income</b>	<b>116,600</b>	<b>128,514</b>	<b>44,563</b>
<b>EXPENSES</b>			
Employee expenses	21,563	21,673	14,096
Supplies and services	94,115	105,919	29,545
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	..	..	..
<b>Total expenses</b>	<b>116,600</b>	<b>128,514</b>	<b>44,563</b>
<b>OPERATING SURPLUS/(DEFICIT)</b>	<b>..</b>	<b>..</b>	<b>..</b>

# Controlled balance sheet

Electoral Commission of Queensland	2024–25 Budget \$'000	2024–25 Est. Actual \$'000	2025–26 Budget \$'000
<b>CURRENT ASSETS</b>			
Cash assets	12,948	11,177	11,888
Receivables	437	497	497
Other financial assets	..	..	..
Inventories	175	190	190
Other	598	932	932
Non-financial assets held for sale	..	..	..
<b>Total current assets</b>	<b>14,158</b>	<b>12,796</b>	<b>13,507</b>
<b>NON-CURRENT ASSETS</b>			
Receivables	..	..	..
Other financial assets	..	..	..
Property, plant and equipment	216	900	901
Intangibles	19,541	21,864	21,115
Other	..	..	..
<b>Total non-current assets</b>	<b>19,757</b>	<b>22,764</b>	<b>22,016</b>
<b>TOTAL ASSETS</b>	<b>33,915</b>	<b>35,560</b>	<b>35,523</b>
<b>CURRENT LIABILITIES</b>			
Payables	4,269	5,610	5,610
Accrued employee benefits	345	358	358
Interest bearing liabilities and derivatives	37	..	..
Provisions	..	..	..
Other	..	31	31
<b>Total current liabilities</b>	<b>4,651</b>	<b>5,999</b>	<b>5,999</b>
<b>NON-CURRENT LIABILITIES</b>			
Payables	..	..	..
Accrued employee benefits	..	..	..
Interest bearing liabilities and derivatives	1	1	1
Provisions	..	..	..
Other	..	..	..
<b>Total non-current liabilities</b>	<b>1</b>	<b>1</b>	<b>1</b>
<b>TOTAL LIABILITIES</b>	<b>4,652</b>	<b>6,000</b>	<b>6,000</b>
<b>NET ASSETS/(LIABILITIES)</b>	<b>29,263</b>	<b>29,560</b>	<b>29,523</b>
<b>EQUITY</b>			
<b>TOTAL EQUITY</b>	<b>29,263</b>	<b>29,560</b>	<b>29,523</b>

# Controlled cash flow statement

Electoral Commission of Queensland	2024–25 Budget \$'000	2024–25 Est. Actual \$'000	2025–26 Budget \$'000
<b>CASH FLOWS FROM OPERATING ACTIVITIES</b>			
<b>Inflows:</b>			
Appropriation receipts	116,570	124,633	44,533
User charges and fees	32	32	32
Royalties and land rent receipts	..	..	..
Grants and other contributions	..	..	..
Interest and distribution from managed funds received	..	..	..
Taxes	..	..	..
Other	890	890	890
<b>Outflows:</b>			
Employee costs	(21,563)	(21,673)	(14,096)
Supplies and services	(95,005)	(106,809)	(30,435)
Grants and subsidies	..	..	..
Borrowing costs	33	33	33
Other	(97)	(97)	(97)
<b>Net cash provided by or used in operating activities</b>	<b>860</b>	<b>(2,991)</b>	<b>860</b>
<b>CASH FLOWS FROM INVESTING ACTIVITIES</b>			
<b>Inflows:</b>			
Sales of non-financial assets	..	..	..
Investments redeemed	..	..	..
Loans and advances redeemed	..	..	..
<b>Outflows:</b>			
Payments for non-financial assets	(79)	(79)	(79)
Payments for investments	..	..	..
Loans and advances made	..	..	..
<b>Net cash provided by or used in investing activities</b>	<b>(79)</b>	<b>(79)</b>	<b>(79)</b>
<b>CASH FLOWS FROM FINANCING ACTIVITIES</b>			
<b>Inflows:</b>			
Borrowings	..	..	..
Equity injections	39	39	39
Appropriated equity injections	39	39	39
Non-appropriated equity injections	..	..	..
<b>Outflows:</b>			
Borrowing redemptions	..	..	..
Finance lease payments	(33)	(33)	(33)
Equity withdrawals	(76)	(76)	(76)
Appropriated equity withdrawals	(76)	(76)	(76)
Non-appropriated equity withdrawals	..	..	..
<b>Net cash provided by or used in financing activities</b>	<b>(70)</b>	<b>(70)</b>	<b>(70)</b>
<b>Net increase/(decrease) in cash held</b>	<b>711</b>	<b>(3,140)</b>	<b>711</b>
<b>Cash at the beginning of financial year</b>	<b>12,237</b>	<b>14,317</b>	<b>11,177</b>
Cash transfers from restructure	..	..	..
<b>Cash at the end of financial year</b>	<b>12,948</b>	<b>11,177</b>	<b>11,888</b>

# Administered income statement

Electoral Commission of Queensland	2024–25 Budget \$'000	2024–25 Est. Actual \$'000	2025–26 Budget \$'000
<b>INCOME</b>			
Appropriation revenue	..	..	..
Taxes	..	..	..
User charges and fees	3,769	2,269	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	..	..	..
<b>Total income</b>	<b>4,429</b>	<b>2,929</b>	<b>4,429</b>
<b>EXPENSES</b>			
Employee expenses	..	..	..
Supplies and services	..	..	..
Grants and subsidies	..	..	..
Depreciation and amortisation	..	..	..
Finance/borrowing costs	..	..	..
Other expenses	..	..	..
Losses on sale/revaluation of assets	..	..	..
Transfers of Administered Revenue to Government	4,429	2,929	4,429
<b>Total expenses</b>	<b>4,429</b>	<b>2,929</b>	<b>4,429</b>
<b>OPERATING SURPLUS/(DEFICIT)</b>	<b>..</b>	<b>..</b>	<b>..</b>



# Administered balance sheet

Electoral Commission of Queensland	2024–25 Budget \$'000	2024–25 Est. Actual \$'000	2025–26 Budget \$'000
<b>CURRENT ASSETS</b>			
Cash assets	64	403	403
Receivables	59	(1,424)	(1,424)
Other financial assets	..	..	..
Inventories	..	..	..
Other	..	..	..
Non-financial assets held for sale	..	..	..
<b>Total current assets</b>	<b>123</b>	<b>(1,021)</b>	<b>(1,021)</b>
<b>NON-CURRENT ASSETS</b>			
Receivables	..	..	..
Other financial assets	..	..	..
Property, plant and equipment	..	..	..
Intangibles	..	..	..
Other	..	..	..
<b>Total non-current assets</b>	<b>..</b>	<b>..</b>	<b>..</b>
<b>TOTAL ASSETS</b>	<b>123</b>	<b>(1,021)</b>	<b>(1,021)</b>
<b>CURRENT LIABILITIES</b>			
Payables	6	..	..
Transfers to Government payable	117	(1,021)	(1,021)
Accrued employee benefits	..	..	..
Interest bearing liabilities and derivatives	..	..	..
Provisions	..	..	..
Other	..	..	..
<b>Total current liabilities</b>	<b>123</b>	<b>(1,021)</b>	<b>(1,021)</b>
<b>NON-CURRENT LIABILITIES</b>			
Payables	..	..	..
Accrued employee benefits	..	..	..
Interest bearing liabilities and derivatives	..	..	..
Provisions	..	..	..
Other	..	..	..
<b>Total non-current liabilities</b>	<b>..</b>	<b>..</b>	<b>..</b>
<b>TOTAL LIABILITIES</b>	<b>123</b>	<b>(1,021)</b>	<b>(1,021)</b>
<b>NET ASSETS/(LIABILITIES)</b>	<b>..</b>	<b>..</b>	<b>..</b>
<b>EQUITY</b>			
<b>TOTAL EQUITY</b>	<b>..</b>	<b>..</b>	<b>..</b>

# Administered cash flow statement

Electoral Commission of Queensland	2024–25 Budget \$'000	2024–25 Est. Actual \$'000	2025–26 Budget \$'000
<b>CASH FLOWS FROM OPERATING ACTIVITIES</b>			
<b>Inflows:</b>			
Appropriation receipts	..	..	..
User charges and fees	27,106	25,606	3,769
Royalties and land rent receipts	..	..	..
Grants and other contributions	..	..	..
Interest and distribution from managed funds received	..	..	..
Taxes	..	..	..
Other	660	660	660
<b>Outflows:</b>			
Employee costs	..	..	..
Supplies and services	..	..	..
Grants and subsidies	..	..	..
Borrowing costs	..	..	..
Other	..	..	..
Transfers to Government	(27,766)	(26,266)	(4,429)
<b>Net cash provided by or used in operating activities</b>	..	..	..
<b>CASH FLOWS FROM INVESTING ACTIVITIES</b>			
<b>Inflows:</b>			
Sales of non-financial assets	..	..	..
Investments redeemed	..	..	..
Loans and advances redeemed	..	..	..
<b>Outflows:</b>			
Payments for non-financial assets	..	..	..
Payments for investments	..	..	..
Loans and advances made	..	..	..
<b>Net cash provided by or used in investing activities</b>	..	..	..
<b>CASH FLOWS FROM FINANCING ACTIVITIES</b>			
<b>Inflows:</b>			
Borrowings	..	..	..
Equity injections	..	..	..
Appropriated equity injections	..	..	..
Non-appropriated equity injections	..	..	..
<b>Outflows:</b>			
Borrowing redemptions	..	..	..
Finance lease payments	..	..	..
Equity withdrawals	..	..	..
Appropriated equity withdrawals	..	..	..
Non-appropriated equity withdrawals	..	..	..
<b>Net cash provided by or used in financing activities</b>	..	..	..
<b>Net increase/(decrease) in cash held</b>	..	..	..
<b>Cash at the beginning of financial year</b>	<b>64</b>	<b>403</b>	<b>403</b>
Cash transfers from restructure	..	..	..
<b>Cash at the end of financial year</b>	<b>64</b>	<b>403</b>	<b>403</b>



## **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 strategic objectives of the Office 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 contributes to the *Government's objectives for the community*<sup>1</sup> by working to provide *A plan for Queensland's future* by assessing and investigating complaints, and working with state government departments, local councils and public authorities to improve their decision-making and administrative practices, and inspecting places of detention and making recommendations to improve detention services.

### Key deliverables

In 2025–26, 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 and 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 Disclosures 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.

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<sup>1</sup> To find out more, go to [qld.gov.au](http://qld.gov.au) and search “government’s objectives for the community.”

# Performance statement

## Public administration investigation and improvement services

### Objective

To improve fairness and accountability in public administration.

### Description

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 and improving detention services.

Service standards	2024–25 Target/Est.	2024–25 Est. Actual	2025–26 Target/Est.
<b>Service: Improving public administration</b>			
<b>Effectiveness measures</b>			
Proportion of investigations resulting in agency rectification action	15%	13%	15%
Participants who report training improves their decision-making capability <sup>1</sup>	80%	99%	80%
Clearance rate for complaints <sup>2</sup>	100%	101%	100%
<b>Efficiency measure</b>			
Average cost to manage each new contact <sup>3</sup>	\$184	\$190.60	\$190
<b>Service: Improving detention services</b>			
<b>Effectiveness measure</b>			
Not identified <sup>5</sup>			
<b>Efficiency measure</b>			
Inspectorate staff (FTE) per completed inspection or review <sup>4</sup>	2.3	4.6	3.2
<b>Discontinued measure</b>			
Proportion of recommendations accepted by agencies <sup>5</sup>	80%	..	Discontinued measure

Notes:

1. The variance between the 2024–25 Target/Estimate and the 2024–25 Estimated actual is due to the small number of participants who completed a feedback survey which resulted in a high average feedback score.
2. The variance between the 2024–25 Target/Estimate and the 2024–25 Estimated Actual is achieved by the Office finalising more complaints than were received within the reporting period.
3. The 2025–26 Target/Estimate was increased to reflect growth in wages costs under Enterprise Bargaining arrangements.
4. The increase to the 2025–26 Target/Estimate is due to an increase to Inspectorate FTE and the number of inspections completed in 2024–25.
5. This service standard has been discontinued due to misalignment with the *Inspector of Detention Services Act 2022* which does not include terms such as 'accept' or 'accepted' as referenced in the service standard name. The 2024–25 Estimated Actual cannot be provided because there is no data to be measured. New measures will be developed and introduced in the 2026–27 Service Delivery Statement.

# Departmental budget summary

The table below shows the total resources available in 2025–26 from all sources and summarises how resources will be applied by service area and by controlled and administered classifications.

Office of the Queensland Ombudsman	2024–25 Budget \$'000	2024–25 Est. Actual \$'000	2025–26 Budget \$'000
<b>CONTROLLED</b>			
<b>Income</b>			
Appropriation revenue	16,956	16,562	17,573
Other revenue	1	1	1
<b>Total income</b>	<b>16,957</b>	<b>16,563</b>	<b>17,574</b>
<b>Expenses</b>			
Improving public administration	13,857	13,535	14,362
Improving detention services	3,100	3,028	3,212
<b>Total expenses</b>	<b>16,957</b>	<b>16,563</b>	<b>17,574</b>
<b>Operating surplus/deficit</b>	<b>..</b>	<b>..</b>	<b>..</b>
<b>Net assets</b>	<b>2,945</b>	<b>2,213</b>	<b>4,285</b>
<b>ADMINISTERED</b>			
<b>Revenue</b>			
Commonwealth revenue	..	..	..
Appropriation revenue	..	..	..
Other administered revenue	400	..	100
<b>Total revenue</b>	<b>400</b>	<b>..</b>	<b>100</b>
<b>Expenses</b>			
Transfers to government	400	..	100
Administered expenses	..	..	..
<b>Total expenses</b>	<b>400</b>	<b>..</b>	<b>100</b>
<b>Net assets</b>	<b>..</b>	<b>..</b>	<b>..</b>

## Staffing

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

Service area	2024–25 Budget	2024–25 Est. Actual	2025–26 Budget
Improving public administration	76	76	75
Improving detention services	17	17	18
<b>Total FTEs</b>	<b>93</b>	<b>93</b>	<b>93</b>

Note:

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

## Capital program

The capital program for 2025–26 is \$2.1 million, comprising mainly of \$2 million to complete fit-out works of new office accommodation at 53 Albert Street. The balance of the program includes the purchase of IT plant and equipment.

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

	2024–25 Budget \$'000	2024–25 Est. Actual \$'000	2025–26 Budget \$'000
Capital purchases	1,223	786	2,072
<b>Total capital outlays</b>	<b>1,223</b>	<b>786</b>	<b>2,072</b>

Further information about the Office of the Queensland Ombudsman and Inspector of Detention Services capital outlays can be found in *Budget Paper No. 3: Capital Statement*.

# Financial statements

## Income statement

### Controlled income statement

Total controlled income in 2025–26 is \$17.6 million, an increase of \$1 million from the 2024–25 Estimated Actual. The increase is mainly due to a revised expenditure profile fit-out works of new office accommodation at 53 Albert Street, and to cover the lease of more office accommodation floor space within 53 Albert Street and higher depreciation costs associated with the fit-out of new office accommodation upon its estimated completion during financial year 2025–26.

### Administered income statement

The Office administers but does not control revenue earned from training activities it conducts on behalf of the government.

Nil revenue was generated from training activities during the 2024–25 financial year as the Office began the transformation journey from a traditional face-to-face training delivery model to a predominantly on-line training delivery model.

Total budgeted administered income and expenditure in 2025–26 is \$100,000.

## Balance sheet

The Office has limited value in property, plant and equipment at present as most assets are fully depreciated.

The capital program for 2025–26 is \$2.1 million, comprising mainly of an equity injection of \$2 million to complete fit-out works of new accommodation at 53 Albert Street.

The Office's cash assets of \$2.1 million are currently at a sustainable level, with the ability to fund total current liabilities comfortably.



# Controlled income statement

Office of the Queensland Ombudsman	2024–25 Budget \$'000	2024–25 Est. Actual \$'000	2025–26 Budget \$'000
<b>INCOME</b>			
Appropriation revenue	16,956	16,562	17,573
Taxes	..	..	..
User charges and fees	..	..	..
Royalties and land rents	..	..	..
Grants and other contributions	..	..	..
Interest and distributions from managed funds	..	..	..
Other revenue	1	1	1
Gains on sale/revaluation of assets	..	..	..
<b>Total income</b>	<b>16,957</b>	<b>16,563</b>	<b>17,574</b>
<b>EXPENSES</b>			
Employee expenses	13,634	14,017	13,572
Supplies and services	3,185	2,408	3,557
Grants and subsidies	..	..	..
Depreciation and amortisation	101	101	408
Finance/borrowing costs	..	..	..
Other expenses	37	37	37
Losses on sale/revaluation of assets	..	..	..
<b>Total expenses</b>	<b>16,957</b>	<b>16,563</b>	<b>17,574</b>
<b>OPERATING SURPLUS/(DEFICIT)</b>	<b>..</b>	<b>..</b>	<b>..</b>

# Controlled balance sheet

Office of the Queensland Ombudsman	2024–25 Budget \$'000	2024–25 Est. Actual \$'000	2025–26 Budget \$'000
<b>CURRENT ASSETS</b>			
Cash assets	1,726	2,048	2,092
Receivables	317	323	325
Other financial assets	..	..	..
Inventories	..	..	..
Other	91	184	187
Non-financial assets held for sale	..	..	..
<b>Total current assets</b>	<b>2,134</b>	<b>2,555</b>	<b>2,604</b>
<b>NON-CURRENT ASSETS</b>			
Receivables	..	..	..
Other financial assets	..	..	..
Property, plant and equipment	1,425	616	2,280
Intangibles	4	1	1
Other	..	..	..
<b>Total non-current assets</b>	<b>1,429</b>	<b>617</b>	<b>2,281</b>
<b>TOTAL ASSETS</b>	<b>3,563</b>	<b>3,172</b>	<b>4,885</b>
<b>CURRENT LIABILITIES</b>			
Payables	224	586	227
Accrued employee benefits	394	373	373
Interest bearing liabilities and derivatives	..	..	..
Provisions	..	..	..
Other	..	..	..
<b>Total current liabilities</b>	<b>618</b>	<b>959</b>	<b>600</b>
<b>NON-CURRENT LIABILITIES</b>			
Payables	..	..	..
Accrued employee benefits	..	..	..
Interest bearing liabilities and derivatives	..	..	..
Provisions	..	..	..
Other	..	..	..
<b>Total non-current liabilities</b>	<b>..</b>	<b>..</b>	<b>..</b>
<b>TOTAL LIABILITIES</b>	<b>618</b>	<b>959</b>	<b>600</b>
<b>NET ASSETS/(LIABILITIES)</b>	<b>2,945</b>	<b>2,213</b>	<b>4,285</b>
<b>EQUITY</b>			
<b>TOTAL EQUITY</b>	<b>2,945</b>	<b>2,213</b>	<b>4,285</b>

# Controlled cash flow statement

Office of the Queensland Ombudsman	2024–25 Budget \$'000	2024–25 Est. Actual \$'000	2025–26 Budget \$'000
<b>CASH FLOWS FROM OPERATING ACTIVITIES</b>			
<b>Inflows:</b>			
Appropriation receipts	16,956	16,549	17,203
User charges and fees	4	4	4
Royalties and land rent receipts	..	..	..
Grants and other contributions	..	..	..
Interest and distribution from managed funds received	..	..	..
Taxes	..	..	..
Other	119	119	119
<b>Outflows:</b>			
Employee costs	(13,637)	(14,020)	(13,575)
Supplies and services	(3,305)	(2,528)	(3,677)
Grants and subsidies	..	..	..
Borrowing costs	..	..	..
Other	(30)	(30)	(30)
<b>Net cash provided by or used in operating activities</b>	<b>107</b>	<b>94</b>	<b>44</b>
<b>CASH FLOWS FROM INVESTING ACTIVITIES</b>			
<b>Inflows:</b>			
Sales of non-financial assets	..	..	..
Investments redeemed	..	..	..
Loans and advances redeemed	..	..	..
<b>Outflows:</b>			
Payments for non-financial assets	(1,223)	(451)	(2,072)
Payments for investments	..	..	..
Loans and advances made	..	..	..
<b>Net cash provided by or used in investing activities</b>	<b>(1,223)</b>	<b>(451)</b>	<b>(2,072)</b>
<b>CASH FLOWS FROM FINANCING ACTIVITIES</b>			
<b>Inflows:</b>			
Borrowings	..	..	..
Equity injections	1,183	451	2,072
Appropriated equity injections	1,183	451	2,072
Non-appropriated equity injections	..	..	..
<b>Outflows:</b>			
Borrowing redemptions	..	..	..
Finance lease payments	..	..	..
Equity withdrawals	..	..	..
Appropriated equity withdrawals	..	..	..
Non-appropriated equity withdrawals	..	..	..
<b>Net cash provided by or used in financing activities</b>	<b>1,183</b>	<b>451</b>	<b>2,072</b>
<b>Net increase/(decrease) in cash held</b>	<b>67</b>	<b>94</b>	<b>44</b>
<b>Cash at the beginning of financial year</b>	<b>1,659</b>	<b>1,954</b>	<b>2,048</b>
Cash transfers from restructure	..	..	..
<b>Cash at the end of financial year</b>	<b>1,726</b>	<b>2,048</b>	<b>2,092</b>

# Administered income statement

Office of the Queensland Ombudsman	2024–25 Budget \$'000	2024–25 Est. Actual \$'000	2025–26 Budget \$'000
<b>INCOME</b>			
Appropriation revenue	..	..	..
Taxes	..	..	..
User charges and fees	400	..	100
Royalties and land rents	..	..	..
Grants and other contributions	..	..	..
Interest and distributions from managed funds	..	..	..
Other revenue	..	..	..
Gains on sale/revaluation of assets	..	..	..
<b>Total income</b>	<b>400</b>	<b>..</b>	<b>100</b>
<b>EXPENSES</b>			
Employee expenses	..	..	..
Supplies and services	..	..	..
Grants and subsidies	..	..	..
Depreciation and amortisation	..	..	..
Finance/borrowing costs	..	..	..
Other expenses	..	..	..
Losses on sale/revaluation of assets	..	..	..
Transfers of Administered Revenue to Government	400	..	100
<b>Total expenses</b>	<b>400</b>	<b>..</b>	<b>100</b>
<b>OPERATING SURPLUS/(DEFICIT)</b>	<b>..</b>	<b>..</b>	<b>..</b>

# Administered balance sheet

Office of the Queensland Ombudsman	2024–25 Budget \$'000	2024–25 Est. Actual \$'000	2025–26 Budget \$'000
<b>CURRENT ASSETS</b>			
Cash assets	..	..	..
Receivables	..	..	..
Other financial assets	..	..	..
Inventories	..	..	..
Other	..	..	..
Non-financial assets held for sale	..	..	..
<b>Total current assets</b>	..	..	..
<b>NON-CURRENT ASSETS</b>			
Receivables	..	..	..
Other financial assets	..	..	..
Property, plant and equipment	..	..	..
Intangibles	..	..	..
Other	..	..	..
<b>Total non-current assets</b>	..	..	..
<b>TOTAL ASSETS</b>	..	..	..
<b>CURRENT LIABILITIES</b>			
Payables	..	..	..
Transfers to Government payable	..	..	..
Accrued employee benefits	..	..	..
Interest bearing liabilities and derivatives	..	..	..
Provisions	..	..	..
Other	..	..	..
<b>Total current liabilities</b>	..	..	..
<b>NON-CURRENT LIABILITIES</b>			
Payables	..	..	..
Accrued employee benefits	..	..	..
Interest bearing liabilities and derivatives	..	..	..
Provisions	..	..	..
Other	..	..	..
<b>Total non-current liabilities</b>	..	..	..
<b>TOTAL LIABILITIES</b>	..	..	..
<b>NET ASSETS/(LIABILITIES)</b>	..	..	..
<b>EQUITY</b>			
<b>TOTAL EQUITY</b>	..	..	..

# Administered cash flow statement

Office of the Queensland Ombudsman	2024–25 Budget \$'000	2024–25 Est. Actual \$'000	2025–26 Budget \$'000
<b>CASH FLOWS FROM OPERATING ACTIVITIES</b>			
<b>Inflows:</b>			
Appropriation receipts	..	..	..
User charges and fees	400	..	100
Royalties and land rent receipts	..	..	..
Grants and other contributions	..	..	..
Interest and distribution from managed funds received	..	..	..
Taxes	..	..	..
Other	..	..	..
<b>Outflows:</b>			
Employee costs	..	..	..
Supplies and services	..	..	..
Grants and subsidies	..	..	..
Borrowing costs	..	..	..
Other	..	..	..
Transfers to Government	(400)	..	(100)
<b>Net cash provided by or used in operating activities</b>	..	..	..
<b>CASH FLOWS FROM INVESTING ACTIVITIES</b>			
<b>Inflows:</b>			
Sales of non-financial assets	..	..	..
Investments redeemed	..	..	..
Loans and advances redeemed	..	..	..
<b>Outflows:</b>			
Payments for non-financial assets	..	..	..
Payments for investments	..	..	..
Loans and advances made	..	..	..
<b>Net cash provided by or used in investing activities</b>	..	..	..
<b>CASH FLOWS FROM FINANCING ACTIVITIES</b>			
<b>Inflows:</b>			
Borrowings	..	..	..
Equity injections	..	..	..
Appropriated equity injections	..	..	..
Non-appropriated equity injections	..	..	..
<b>Outflows:</b>			
Borrowing redemptions	..	..	..
Finance lease payments	..	..	..
Equity withdrawals	..	..	..
Appropriated equity withdrawals	..	..	..
Non-appropriated equity withdrawals	..	..	..
<b>Net cash provided by or used in financing activities</b>	..	..	..
<b>Net increase/(decrease) in cash held</b>	..	..	..
<b>Cash at the beginning of financial year</b>	..	..	..
Cash transfers from restructure	..	..	..
<b>Cash at the end of financial year</b>	..	..	..



## **Queensland Public Trustee**

# Queensland Public Trustee

## Overview

Queensland Public Trustee's 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 management, estate and trust administration and associated 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 with humanity respect, integrity and diligence. Our strategic objectives include:

- Our customers: Deliver an empathetic service and experience that puts customers first
- Our community: Community engagement that informs and empowers the rights, choices and wishes of Queenslanders.

Queensland Public Trustee contributes to the *Government's objectives for the community*<sup>1</sup> by working to provide *A better lifestyle through a stronger economy* by helping to support individuals' economic security, particularly for vulnerable Queenslanders. 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 2025–26, Queensland Public Trustee will:

- continue to advance customer experience initiatives under the *Customers First Strategy*, including building relationships with advocacy groups and support services to empower customers with their financial matters
- continue to work towards simplifying our fees and charges structure for key services we deliver, so that it is easier for our customers to understand
- collaborate with other organisations to deliver trusted advice and education initiatives that inform and empower the rights, choices and wishes of Queenslanders
- 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 Reference Group and the Public Trustee Advisory and Monitoring Board
- promote positive and collaborative engagement between customers, their support networks and Queensland Public Trustee
- continue development of ICT and digital solutions that support modern, secure and human-centred business systems and solutions.

## Budget highlights

In the 2025–26 Queensland Budget, the government is providing:

- \$10 million in 2025–26, with an additional \$5 million held centrally, to support the Queensland Public Trustee as it resolves systemic challenges to meet contemporary service, government and community expectations.

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

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<sup>1</sup> To find out more, go to [qld.gov.au](http://qld.gov.au) and search “government's objectives for the community.”



# Performance statement

## Customer Experience and Delivery

### Objective

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	2024–25 Target/Est.	2024–25 Est. Actual	2025–26 Target/Est.
<b>Effectiveness measure</b>			
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 <sup>1,2</sup>	7.6	8.3	8.0
<b>Efficiency measure</b>			
Cost per Will drafted <sup>3</sup>	\$310	\$310	\$315

#### Notes:

1. The positive variance between the 2024–25 Target/Estimate and the 2024–25 Estimated Actual is a result of additional longitudinal data relating to customer satisfaction with Will and Enduring Power of Attorney document making services available to inform the calculation of this service standard.
2. The 2025–26 Target/Estimate has been increased as additional longitudinal data relating to customer satisfaction with Will and Enduring Power of Attorney document-making services has improved the data sample available to inform calculation of this service standard.
3. The variance between the 2025–26 Target/Estimate and the 2024–25 Estimated Actual is due to an increase in employee costs slightly offset by an increase in the number of Wills drafted.

# Departmental budget summary

The table below shows the total resources available in 2025–26 from all sources and summarises how resources will be applied by service area and by controlled and administered classifications.

Queensland Public Trustee	2024–25 Budget \$'000	2024–25 Est. Actual \$'000	2025–26 Budget \$'000
<b>CONTROLLED</b>			
<b>Income</b>			
Appropriation revenue	..	..	..
User Charges and Fees	52,506	51,860	54,065
Grants and Other Contributions	4,346	4,346	15,043
Interest and distributions from managed funds	37,659	40,726	36,298
Other Revenue	520	525	745
Gains on sale/revaluation of assets and investments	3,248	3,027	23
<b>Total income</b>	<b>98,279</b>	<b>100,484</b>	<b>106,174</b>
<b>Expenses</b>			
Employee expenses	75,992	77,888	78,475
Supplies and services	25,292	32,907	34,246
Grants and subsidies	1,556	1,741	1,771
Depreciation and amortisation	3,599	3,599	4,079
Finance/borrowing costs	25,276	26,929	25,202
Other expenses	3,168	3,168	3,684
Losses on sale/revaluation of assets	..	..	..
<b>Total expenses</b>	<b>134,883</b>	<b>146,232</b>	<b>147,457</b>
<b>Operating surplus/deficit<sup>1</sup></b>	<b>(36,604)</b>	<b>(45,748)</b>	<b>(41,283)</b>
<b>Net assets</b>	<b>101,615</b>	<b>107,754</b>	<b>66,471</b>
<b>ADMINISTERED</b>			
<b>Revenue</b>			
Interest and distributions from managed funds	3,647	4,207	3,789
Appropriation revenue	..	..	..
Other administered revenue	4,800	4,799	4,629
<b>Total revenue</b>	<b>8,447</b>	<b>9,006</b>	<b>8,418</b>
<b>Expenses</b>			
Transfers to government	7,631	8,176	7,444
Administered expenses	816	830	974
<b>Total expenses</b>	<b>8,447</b>	<b>9,006</b>	<b>8,418</b>
<b>Net assets</b>	<b>..</b>	<b>..</b>	<b>..</b>

Note:

1. The operating deficit for the 2024–25 Estimated Actual and the 2025–26 Budget are largely due to lower user charges and fees – with a continuation of the indexation freeze on fees for all customers and moratoria on real estate property and incidental outlay fees for customers under financial administration – as well as higher finance/borrowing costs associated with interest payable to customers, and increased expenditure relating to strategic initiatives.

## Staffing

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

Service area	2024–25 Budget	2024–25 Est. Actual	2025–26 Budget
Queensland Public Trustee	635	635	635
<b>Total FTEs</b>	<b>635</b>	<b>635</b>	<b>635</b>

## Capital program

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

	2024–25 Budget \$'000	2024–25 Est. Actual \$'000	2025–26 Budget \$'000
Capital purchases	1,000	3,839	3,100
<b>Total capital outlays</b>	<b>1,000</b>	<b>3,839</b>	<b>3,100</b>

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 2024–25 Estimated Actual and the 2025–26 Budget are largely due to lower user charges and fees, with a continuation of the indexation freeze on fees for all customers and moratoria on real estate property and incidental outlay fees for Queensland Public Trustee's most vulnerable customers under financial administration, as well as higher finance/borrowing costs associated with interest payable to customers for deposits held in the Public Trustee's Common Fund, and increased expenditure relating to strategic initiatives, including progressing ICT and digital solutions required to support modern, secure and human-centred business systems and solutions.

The 2025–26 Budgeted deficit of \$41.3 million is \$4.4 million lower than the 2024–25 Estimated Actual result (\$45.7 million deficit). This improvement is primarily due to the following:

### Revenue

- increase in revenue from user charges and fees of \$2.2 million due to increase in activity volume
- increase in Grants and Other Contributions revenue of \$10.7 million due to additional government funding of \$10 million in 2025–26 to contribute to supporting the Queensland Public Trustee as it continues to resolve systemic challenges and meet contemporary service, government, and community expectations
- reduction in revaluation gain on investments of \$3 million, due to the investment transition strategy from a fixed interest and diversified managed funds strategy to a more defensive investment strategy with a higher asset allocation to the cash sector in line with the Public Trustee's revised investment objective and strategy
- reduction in investment income of \$4.4 million due to lower interest income expected from cash investments due to the investment strategy transition.

### Expenses

- increase in supplies and services of \$1.3 million required to support Queensland Public Trustee's operations
- reduction in finance/borrowing costs of \$1.7 million associated with interest payable to customers for deposits held in Queensland Public Trustee's Common Fund due to lower interest rates.

## Balance sheet

Queensland Public Trustee's 2025–26 Common Fund reserves reduce by \$41.3 million to \$66.5 million due to the budgeted operating deficit in the 2025–26 financial year.

# Controlled income statement

Public Trustee of Queensland	2024–25 Budget \$'000	2024–25 Est. Actual \$'000	2025–26 Budget \$'000
<b>INCOME</b>			
Appropriation revenue	..	..	..
Taxes	..	..	..
User charges and fees	52,506	51,860	54,065
Royalties and land rents	..	..	..
Grants and other contributions	4,346	4,346	15,043
Interest and distributions from managed funds	37,659	40,726	36,298
Other revenue	520	525	745
Gains on sale/revaluation of assets	3,248	3,027	23
<b>Total income</b>	<b>98,279</b>	<b>100,484</b>	<b>106,174</b>
<b>EXPENSES</b>			
Employee expenses	75,992	77,888	78,475
Supplies and services	25,292	32,907	34,246
Grants and subsidies	1,556	1,741	1,771
Depreciation and amortisation	3,599	3,599	4,079
Finance/borrowing costs	25,276	26,929	25,202
Other expenses	3,168	3,168	3,684
Losses on sale/revaluation of assets	..	..	..
<b>Total expenses</b>	<b>134,883</b>	<b>146,232</b>	<b>147,457</b>
<b>OPERATING SURPLUS/(DEFICIT)</b>	<b>(36,604)</b>	<b>(45,748)</b>	<b>(41,283)</b>

# Controlled balance sheet

Public Trustee of Queensland	2024–25 Budget \$'000	2024–25 Est. Actual \$'000	2025–26 Budget \$'000
<b>CURRENT ASSETS</b>			
Cash assets	427,171	424,247	469,481
Receivables	17,336	13,084	13,084
Other financial assets	340,357	395,073	306,508
Inventories	..	..	..
Other	597	1,147	1,147
Non-financial assets held for sale	..	..	..
<b>Total current assets</b>	<b>785,461</b>	<b>833,551</b>	<b>790,220</b>
<b>NON-CURRENT ASSETS</b>			
Receivables	..	..	..
Other financial assets	111,529	116,628	116,628
Property, plant and equipment	46,173	48,003	45,396
Intangibles	..	3,305	4,933
Other	195	384	384
<b>Total non-current assets</b>	<b>157,897</b>	<b>168,320</b>	<b>167,341</b>
<b>TOTAL ASSETS</b>	<b>943,358</b>	<b>1,001,871</b>	<b>957,561</b>
<b>CURRENT LIABILITIES</b>			
Payables	797,179	849,822	849,242
Accrued employee benefits	17,927	18,581	19,133
Interest bearing liabilities and derivatives	3,356	2,842	3,083
Provisions	737	834	834
Other	326	1,487	1,487
<b>Total current liabilities</b>	<b>819,525</b>	<b>873,566</b>	<b>873,779</b>
<b>NON-CURRENT LIABILITIES</b>			
Payables	..	..	..
Accrued employee benefits	1,416	1,271	1,310
Interest bearing liabilities and derivatives	20,181	18,451	15,172
Provisions	..	..	..
Other	621	829	829
<b>Total non-current liabilities</b>	<b>22,218</b>	<b>20,551</b>	<b>17,311</b>
<b>TOTAL LIABILITIES</b>	<b>841,743</b>	<b>894,117</b>	<b>891,090</b>
<b>NET ASSETS/(LIABILITIES)</b>	<b>101,615</b>	<b>107,754</b>	<b>66,471</b>
<b>EQUITY</b>			
<b>TOTAL EQUITY</b>	<b>101,615</b>	<b>107,754</b>	<b>66,471</b>

# Controlled cash flow statement

Public Trustee of Queensland	2024–25 Budget \$'000	2024–25 Est. Actual \$'000	2025–26 Budget \$'000
<b>CASH FLOWS FROM OPERATING ACTIVITIES</b>			
<b>Inflows:</b>			
Appropriation receipts	..	..	..
User charges and fees	52,506	54,167	54,065
Royalties and land rent receipts	..	..	..
Grants and other contributions	2,623	2,623	12,870
Interest and distribution from managed funds received	37,659	43,667	36,298
Taxes	..	..	..
Other	520	677	745
<b>Outflows:</b>			
Employee costs	(75,429)	(77,050)	(77,895)
Supplies and services	(25,292)	(35,465)	(34,246)
Grants and subsidies	(1,556)	(1,741)	(1,771)
Borrowing costs	(24,567)	(23,328)	(24,578)
Other	(2,008)	20,881	(2,091)
<b>Net cash provided by or used in operating activities</b>	<b>(35,544)</b>	<b>(15,569)</b>	<b>(36,603)</b>
<b>CASH FLOWS FROM INVESTING ACTIVITIES</b>			
<b>Inflows:</b>			
Sales of non-financial assets	..	..	..
Investments redeemed	324,712	128,183	88,599
Loans and advances redeemed	..	..	..
<b>Outflows:</b>			
Payments for non-financial assets	(1,000)	(3,839)	(3,100)
Payments for investments	..	(85,099)	..
Loans and advances made	..	..	..
<b>Net cash provided by or used in investing activities</b>	<b>323,712</b>	<b>39,245</b>	<b>85,499</b>
<b>CASH FLOWS FROM FINANCING ACTIVITIES</b>			
<b>Inflows:</b>			
Borrowings	..	..	..
Equity injections	..	..	..
Appropriated equity injections	..	..	..
Non-appropriated equity injections	..	..	..
<b>Outflows:</b>			
Borrowing redemptions	..	..	..
Finance lease payments	(2,141)	(3,835)	(3,662)
Equity withdrawals	..	..	..
Appropriated equity withdrawals	..	..	..
Non-appropriated equity withdrawals	..	..	..
<b>Net cash provided by or used in financing activities</b>	<b>(2,141)</b>	<b>(3,835)</b>	<b>(3,662)</b>
<b>Net increase/(decrease) in cash held</b>	<b>286,027</b>	<b>19,841</b>	<b>45,234</b>
<b>Cash at the beginning of financial year</b>	<b>141,144</b>	<b>404,406</b>	<b>424,247</b>
Cash transfers from restructure	..	..	..
<b>Cash at the end of financial year</b>	<b>427,171</b>	<b>424,247</b>	<b>469,481</b>



# Administered income statement

Public Trustee of Queensland	2024–25 Budget \$'000	2024–25 Est. Actual \$'000	2025–26 Budget \$'000
<b>INCOME</b>			
Appropriation revenue	..	..	..
Taxes	..	..	..
User charges and fees	..	..	..
Royalties and land rents	..	..	..
Grants and other contributions	..	..	..
Interest and distributions from managed funds	3,647	4,207	3,789
Other revenue	4,800	4,799	4,629
Gains on sale/revaluation of assets	..	..	..
<b>Total income</b>	<b>8,447</b>	<b>9,006</b>	<b>8,418</b>
<b>EXPENSES</b>			
Employee expenses	..	..	..
Supplies and services	..	..	..
Grants and subsidies	..	..	..
Depreciation and amortisation	..	..	..
Finance/borrowing costs	..	..	..
Other expenses	816	830	974
Losses on sale/revaluation of assets	..	..	..
Transfers of Administered Revenue to Government	7,631	8,176	7,444
<b>Total expenses</b>	<b>8,447</b>	<b>9,006</b>	<b>8,418</b>
<b>OPERATING SURPLUS/(DEFICIT)</b>	<b>..</b>	<b>..</b>	<b>..</b>

# Administered balance sheet

Public Trustee of Queensland	2024–25 Budget \$'000	2024–25 Est. Actual \$'000	2025–26 Budget \$'000
<b>CURRENT ASSETS</b>			
Cash assets	..	..	..
Receivables	8,447	9,006	8,418
Other financial assets	..	..	..
Inventories	..	..	..
Other	..	..	..
Non-financial assets held for sale	..	..	..
<b>Total current assets</b>	<b>8,447</b>	<b>9,006</b>	<b>8,418</b>
<b>NON-CURRENT ASSETS</b>			
Receivables	..	..	..
Other financial assets	..	..	..
Property, plant and equipment	..	..	..
Intangibles	..	..	..
Other	..	..	..
<b>Total non-current assets</b>	<b>..</b>	<b>..</b>	<b>..</b>
<b>TOTAL ASSETS</b>	<b>8,447</b>	<b>9,006</b>	<b>8,418</b>
<b>CURRENT LIABILITIES</b>			
Payables	816	830	974
Transfers to Government payable	7,631	8,176	7,444
Accrued employee benefits	..	..	..
Interest bearing liabilities and derivatives	..	..	..
Provisions	..	..	..
Other	..	..	..
<b>Total current liabilities</b>	<b>8,447</b>	<b>9,006</b>	<b>8,418</b>
<b>NON-CURRENT LIABILITIES</b>			
Payables	..	..	..
Accrued employee benefits	..	..	..
Interest bearing liabilities and derivatives	..	..	..
Provisions	..	..	..
Other	..	..	..
<b>Total non-current liabilities</b>	<b>..</b>	<b>..</b>	<b>..</b>
<b>TOTAL LIABILITIES</b>	<b>8,447</b>	<b>9,006</b>	<b>8,418</b>
<b>NET ASSETS/(LIABILITIES)</b>	<b>..</b>	<b>..</b>	<b>..</b>
<b>EQUITY</b>			
<b>TOTAL EQUITY</b>	<b>..</b>	<b>..</b>	<b>..</b>

# Administered cash flow statement

Public Trustee of Queensland	2024–25 Budget \$'000	2024–25 Est. Actual \$'000	2025–26 Budget \$'000
<b>CASH FLOWS FROM OPERATING ACTIVITIES</b>			
<b>Inflows:</b>			
Appropriation receipts	..	..	..
User charges and fees	..	..	..
Royalties and land rent receipts	..	..	..
Grants and other contributions	..	..	..
Interest and distribution from managed funds received	3,701	3,807	4,207
Taxes	..	..	..
Other	4,502	4,499	4,799
<b>Outflows:</b>			
Employee costs	..	..	..
Supplies and services	..	..	..
Grants and subsidies	..	..	..
Borrowing costs	..	..	..
Other	(868)	(911)	(830)
Transfers to Government	(7,335)	(7,395)	(8,176)
<b>Net cash provided by or used in operating activities</b>	..	..	..
<b>CASH FLOWS FROM INVESTING ACTIVITIES</b>			
<b>Inflows:</b>			
Sales of non-financial assets	..	..	..
Investments redeemed	..	..	..
Loans and advances redeemed	..	..	..
<b>Outflows:</b>			
Payments for non-financial assets	..	..	..
Payments for investments	..	..	..
Loans and advances made	..	..	..
<b>Net cash provided by or used in investing activities</b>	..	..	..
<b>CASH FLOWS FROM FINANCING ACTIVITIES</b>			
<b>Inflows:</b>			
Borrowings	..	..	..
Equity injections	..	..	..
Appropriated equity injections	..	..	..
Non-appropriated equity injections	..	..	..
<b>Outflows:</b>			
Borrowing redemptions	..	..	..
Finance lease payments	..	..	..
Equity withdrawals	..	..	..
Appropriated equity withdrawals	..	..	..
Non-appropriated equity withdrawals	..	..	..
<b>Net cash provided by or used in financing activities</b>	..	..	..
<b>Net increase/(decrease) in cash held</b>	..	..	..
<b>Cash at the beginning of financial year</b>	..	..	..
Cash transfers from restructure	..	..	..
<b>Cash at the end of financial year</b>	..	..	..

# Glossary of terms

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



