



SERVICE DELIVERY STATEMENTS

Department of Justice and Attorney-General



2023–24 Queensland Budget Papers

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The budget papers are available online at budget.qld.gov.au

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Service Delivery Statements

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Department of Justice and Attorney-General

Portfolio overview

**The Attorney-General and Minister for Justice and
Minister for the Prevention of Domestic and Family Violence**
The Honourable Yvette D'Ath MP

Department of Justice and Attorney-General
Acting Director-General: Jasmina Joldić PSM

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

Queensland Human Rights Commission
Human Rights Commissioner: Scott McDougall

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: Rachael Rangihaeata

Queensland Family and Child Commission
Principal Commissioner: Luke Twyford

Prostitution Licensing Authority
Chairperson: The Honourable Colin Forest SC

Electoral Commission of Queensland
Electoral Commissioner: Pat Vidgen PSM

Office of the Queensland Ombudsman

The Queensland Ombudsman: Anthony Reilly

The Public Trustee

Public Trustee: Samay Zhouand

Additional information about these agencies can be sourced from:

www.justice.qld.gov.au

www.qhrc.qld.gov.au

www.ccc.qld.gov.au

www.legalaid.qld.gov.au

www.oic.qld.gov.au

www.qfcc.qld.gov.au

www.pla.qld.gov.au

www.ecq.qld.gov.au

www.ombudsman.qld.gov.au

www.pt.qld.gov.au

Department of Justice and Attorney-General

Overview

As part of the machinery-of-government changes, effective 18 May 2023, the Office for Women function was transferred to Queensland Health.

The Department of Justice and Attorney-General's (the department) vision is that Queensland is fair, safe and inclusive.

The department's purpose is to deliver services that enable a fair, safe and inclusive society for all Queenslanders.

Contribution to the government's objectives for the community

The department supports the government's objectives for the community¹:

- Good jobs: Good, secure jobs in our traditional and emerging industries
- Better services: Deliver even better services right across Queensland
- Great lifestyle: Protect and enhance our Queensland lifestyle as we grow.

Department service areas

The service areas within the department align with the following department objectives:

Department's objectives	Department's service areas
Safeguard the rights of vulnerable people in society	Justice Services To provide timely services that enable fair resolution of disputes; increase community safety; and uphold legal and social rights for both adults and children. Legal and Prosecution Services To provide trusted legal services to Government; enable resolution of criminal cases by performing effective and timely prosecution functions and provide greater accountability and oversight of child protection order applications by ensuring that the applications are supported by good quality evidence, promoting efficiency and evidence-based decision making. Liquor, Gaming and Fair Trading To keep the community safe by protecting consumers and business from unfair or unscrupulous business practices and unsafe products, maintaining the integrity and probity of the gambling industry and reducing the risk of harm from liquor and gambling. Women's Safety and Violence Prevention To prevent and respond to domestic, family and sexual violence.
Reduce over-representation of First Nations people in the criminal justice system	Justice Services Women's Safety and Violence Prevention
End domestic, family and sexual violence	Justice Services Women's Safety and Violence Prevention
Minimise gambling harm	Liquor, Gaming and Fair Trading

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

Department highlights

In 2023–24, the department will:

- continue to implement the women's safety and justice reform program, including development and rollout of innovative programs and models
- continue to invest in integrated service delivery to better support victims of domestic, family and sexual violence
- develop a domestic and family violence perpetrator strategy for Queensland to hold perpetrators to account
- continue the rollout of Specialist Domestic and Family Violence Courts by establishing the specialist response in Brisbane and Cairns
- continue to implement initiatives to reduce rates of Aboriginal and Torres Strait Islanders in incarceration by 15 per cent (adults) and 30 per cent (children) by 2031 under the *National Agreement on Closing the Gap*
- develop and implement three key strategies that will focus on strategic reform of the criminal justice system, including:
 - an overarching, public-facing criminal justice innovation strategy
 - a co-designed whole of government and community justice strategy to reduce incarceration rates of Aboriginal and Torres Strait Islander people
 - a co-designed whole of government strategy for women and girls in the criminal justice system as offenders and accused persons.
- further strengthen casino regulation and restore public confidence in the integrity of the sector
- modernise our compliance and licensing services to ensure timely, efficient and impactful regulatory services
- work with the Responsible Gambling Advisory Committee to deliver the *Gambling Harm Minimisation Plan for Queensland 2021–2025*
- in consultation with the Community Titles Legislation Working Group, progress reforms to improve the operation, management and amenity of Queensland's approximately 50,000 community titles schemes
- Continue to consider the recommendations from the Queensland Human Rights Commission's (QHRC) Report: *Building Belonging – Review of the Queensland's Anti-Discrimination Act 1991* in consultation with stakeholders and the community.

Budget highlights

In the 2023–24 Queensland Budget, the government is providing:

- \$58.3 million over 4 years and \$20.7 million per annum ongoing to address gaps in domestic, family and sexual violence service provision, and to meet the immediate demand in the sector
- \$68.7 million over 4 years and \$6.3 million ongoing per annum to respond to the recommendations of the Queensland Women’s Safety and Justice Taskforce report, *Hear her voice – Report two – Women and girls’ experiences across the criminal justice system*. An additional \$10.6 million over 4 years and \$3 million per annum ongoing to be held centrally
- \$18.9 million over 4 years and \$5.8 million per annum ongoing to meet community expectations of comprehensive and timely coronial investigations
- \$13.4 million over 4 years and \$1.2 million per annum ongoing for the Queensland Civil and Administrative Tribunal to address increasing demand, wait times and backlogs and deliver an efficient and sustainable civil system for vulnerable Queenslanders
- \$2.5 million over 3 years from 2024–25 and \$851,000 per annum ongoing for the continuation of the Victim Liaison Service, which provides a critical link between victims of crime and the prosecution. The victim liaison officers work across the state to provide information and referral services to all victims of crime.

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

Performance statement

Justice Services

Objective

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

Description

Justice Services provides the community with fair, timely and accessible justice services through courts and tribunals, coronial services, civil and criminal mediation services. By protecting the rights and interests of vulnerable adults and children through court services and appropriate community protection and oversight, it upholds the rights of Queenslanders and ensures they are treated fairly and justly. Births, deaths and marriages registration services protect access to individual legal and social rights through validated identity documents.

Service standards	2022–23 Target/Est.	2022–23 Est. Actual	2023–24 Target/Est.
Service: Courts and Tribunals			
<i>Effectiveness measures</i>			
Backlog indicator (greater than 24 months) per cent Supreme Court Trial Division – Civil law ¹	5%	11%	5%
Supreme Court Trial Division – Criminal law	5%	5%	5%
District Court – Civil law	5%	5%	5%
District Court – Criminal law	5%	5%	5%
Coroners Court ²	5%	16%	5%
Land Court and Tribunals ³	5%	10%	5%
Backlog indicator (greater than 12 months) per cent Magistrates Court – Civil law ⁴	7.5%	10.3%	7.5%
Magistrates Court – Criminal law ⁵	10.5%	16.4%	10.5%
Childrens Court – Civil law ⁶	8%	20.5%	8%
Childrens Court – Criminal law ⁷	7%	8.2%	7%
<i>Efficiency measures</i>			
Clearance rate (finalisations/lodgements) per cent Supreme Court Trial Division – Civil law	100%	100%	100%
Supreme Court Trial Division – Criminal law	100%	105%	100%
District Court – Civil law	100%	100%	100%
District Court – Criminal law	100%	100%	100%
Coroners Court	100%	96%	100%
Land Court and Tribunals	100%	100%	100%
Magistrates Court – Civil law	100%	93.5%	100%
Magistrates Court – Criminal law	100%	97.2%	100%
Childrens Court – Civil law	100%	93.5%	100%
Childrens Court – Criminal law	100%	94.2%	100%

Service standards	2022–23 Target/Est.	2022–23 Est. Actual	2023–24 Target/Est.
Service: Queensland Civil and Administrative Tribunal			
Effectiveness measure			
Overall client satisfaction with services provided	80%	78%	80%
Efficiency measure			
Clearance rate (finalisations/lodgements) per cent ⁸	100%	90%	100%
Service: Registration of births, deaths, marriages and name changes			
Effectiveness measures			
Average time to register life events (days)			
Births ⁹	4.5	3.0	4.5
Deaths ¹⁰	3	2.0	3
Marriages	4	3.5	4
Change of name	4	3.0	4
Average time to issue life event certificate (days)	4.5	4.0	4.5
Efficiency measure			
Average cost per life event registration	\$40	\$42	\$40
Service: Blue Card Services			
Effectiveness measure			
Percentage of blue card holder overall satisfaction with blue card application process and service	85%	92.8%	85%
Efficiency measure			
Total system cost per application finalised year-to-date	\$107	\$104	\$107
Service: Public Guardianship			
Effectiveness measure			
Percentage of guardianship decisions made in consultation with the client	New measure	New measure	80%
Efficiency measure			
Average cost per hour of Office of the Public Guardian operations	New measure	New measure	\$71
Discontinued measures			
Percentage of Community Visitor (adult) sites visited in accordance with the designated visiting schedule ¹¹	90%	88%	Discontinued measure
Percentage of Community Visitor (child) sites visited in accordance with the designated visiting schedule ¹¹	90%	81%	Discontinued measure
Percentage of guardianship decisions made in consultation with the client/interested persons ¹²	95%	99%	Discontinued measure
Percentage of investigations closed within 12 months from commencement for clients aged 65 or over ¹³	70%	31%	Discontinued measure

Notes:

- The negative variance between the 2022–23 Target/Estimate and the 2022–23 Estimated Actual is largely driven by factors outside the court's control that can influence the progression of matters through to finalisation. This can include the availability of witnesses and/or legal representatives, the readiness of parties to proceed, and the complexity of matters.

2. The negative variance between the 2022–23 Target/Estimate and the 2022–23 Estimated Actual is largely driven by factors outside the courts control that can influence the court's ability to finalise cases and impacts on backlogs. Coroners rely on other agencies to provide reports, including autopsy, toxicology, and police investigation reports; coroners await outcomes of other investigative processes (e.g. workplace health and safety investigations); and coroners are required to await outcomes of criminal proceedings before proceeding to inquest. Increasing demand has also contributed to the negative variance in this service standard.
3. The negative variance between the 2022–23 Target/Estimate and the 2022–23 Estimated Actual is due to the low number of matters proceeding before the Land Court (143 active cases as at the end of March 2023, with 17 files greater than 24 months old). Where there is a small variation in matters finalised or outstanding, it leads to significant variances.
4. The negative variance between the 2022–23 Target/Estimate and the 2022–23 Estimated Actual is due to this measure incorporating domestic violence applications and civil claims. The majority of proceedings greater than 12 months old are civil claims and only 5 per cent of domestic violence applications were more than 12 months old. For civil claims, matters are largely party driven and parties may enter into settlement negotiations outside of the Civil Court proceedings. Cases can be settled without advising the Court that the case has been finalised.
5. The negative variance between the 2022–23 Target/Estimate and the 2022–23 Estimated Actual is due to the lodgement of minor offences decreasing while lodgements of indictable matters remained stable. Finalisation times of more serious (and therefore more complex) cases are the primary contributor to the proportion of aged backlog in this jurisdiction.
6. The negative variance between the 2022–23 Target/Estimate and the 2022–23 Estimated Actual is due to the respondent parents and subject children in child protection proceedings having complex needs and the outcome of the proceedings having a significant impact on their lives. Lengthy adjournments are often required.
7. The negative variance between the 2022–23 Target/Estimate and the 2022–23 Estimated Actual is due to an increase in lodgements of more serious offences. Finalisation times of more serious (and therefore more complex) cases are the primary contributor to the aged backlog in this jurisdiction. Delays in factors outside the courts control are impacting times to finalisation.
8. The negative variance between the 2022–23 Target/Estimate and the 2022–23 Estimated Actual is due to a change in the approach to examining accounts of administration submitted by appointed administrators within the guardianship list. An increase in lodgements and a decrease in finalisations has negatively impacted the clearance rate.
9. The positive variance between the 2022–23 Target/Estimate and the 2022–23 Estimated Actual is largely attributable to a decrease in birth registrations compared to prior year.
10. The positive variance between the 2022–23 Target/Estimate and the 2022–23 Estimated Actual is largely attributable to efficiencies achieved by an improved online death registration system.
11. This service standard has been discontinued as it is considered to be a measure of activity rather than effectiveness as required by the *Queensland Government Performance Management Framework* policy.
12. This service standard has been discontinued as the calculation methodology has changed and therefore past performance is no longer comparable. A new service standard 'Percentage of guardianship decisions made in consultation with the client' has been introduced to include guardianship decisions made in legal matters (previously omitted) to better measure the effectiveness of all guardianship decisions for personal matters.
13. The negative variance between the 2022–23 Target/Estimate and the 2022–23 Estimated Actual is due to focusing resources to finalise investigations exceeding 12 months. This service standard has been discontinued as it does not meet the requirements of an efficiency measure, typically resources per unit of output. A new service standard 'Average cost per hour of the Office of the Public Guardian operations' has been introduced to better measure the efficiency of the operations of the Office.

Legal and Prosecutions Services

Objective

To provide trusted legal services to government; enable resolution of criminal cases by performing effective and timely prosecution functions and provide greater accountability and oversight of child protection order applications by ensuring that the applications are supported by good quality evidence, promoting efficiency and evidence-based decision making.

Description

Legal and Prosecution Services encompasses Crown Law, the Office of the Director of Public Prosecutions, and the Director of Child Protection Litigation.

Service standards	2022–23 Target/Est.	2022–23 Est. Actual	2023–24 Target/Est.
Service: Legal services to government			
Effectiveness measure			
Overall client satisfaction with services provided (feedback rating 1-5)	4.6	4.7	4.6
Efficiency measure			
Average revenue earned per day, per professional author (lawyer)	\$1,520	\$1,489	\$1,490
Service: Prosecution services			
Effectiveness measures			
Conviction rate of defendants who are prosecuted on indictment by the Office of the Director of Public Prosecutions	85%	93.9%	85%
Percentage of indictments signed from committal within: 4 months or under	60%	62.1%	60%
4 months – 6 months	40%	37.9%	40%
Efficiency measure			
Average number of indictments signed per Crown Prosecutor ^{1,2}	72	61.7	56
Service: Child protection legal services			
Effectiveness measure			
Rate of final child protection orders made by the Childrens Court when determining Director of Child Protection Litigation (DCPL) child protection applications	99%	99.9%	99%
Clearance rate (finalisations/lodgements) per cent of applications for child protection order ³	100%	91%	100%
Efficiency measure			
Average number of child protection applications made per DCPL Applicant Lawyer	New measure	New measure	116

Notes:

1. The 2022–23 Target/Estimate presented in the 2022–23 *Service Delivery Statements* was incorrect and should have been '72'. The incorrect figure of '18' that was presented was the quarterly figure for the average number of indictments signed per Crown Prosecutor rather than the annual figure of 72.
2. The 2023–24 Target/Estimate has been revised in light of the results received in 2022–23. This is due to the increased number of Crown Prosecutors employed by the ODPP as a result of workload demand across all matters. This has resulted in more Crown Prosecutors to sign the indictments, with each signing fewer indictments. It is expected that the rate of indictments signed per Crown Prosecutor will remain at current levels into 2023–24.
3. This service standard has been reclassified as a measure of effectiveness as required by the *Queensland Government Performance Management Framework* policy. It was previously presented as a measure of efficiency in the 2022–23 *Service Delivery Statements*.

Liquor, Gaming and Fair Trading

Objective

To keep the community safe by protecting consumers and business from unfair or unscrupulous business practices and unsafe products, maintaining the integrity and probity of the gambling industry and reducing the risk of harm from liquor and gambling.

Description

Liquor, Gaming and Fair Trading (LGFT) provides regulatory and consumer protection services across the liquor, gaming, and general services sectors. It encourages marketplace and industry integrity, fosters business and consumer confidence, and implements initiatives that reduce the risk of harm and consumer detriment. LGFT seeks to deliver a system of regulation which supports industry development and economic recovery, without compromising community safety.

Service standards	2022–23 Target/Est.	2022–23 Est. Actual	2023–24 Target/Est.
Service: Fair Trading			
<i>Effectiveness measure</i>			
Percentage of conciliated consumer complaints finalised with a positive outcome	80%	75%	80%
<i>Efficiency measure</i>			
Average cost of provision of occupational licensing services ¹	\$65	\$78	\$70
Service: Liquor and gaming regulation			
<i>Effectiveness measures</i>			
Percentage of licensees found to have resolved identified issues of non-compliance at follow-up visit	85%	88%	85%
Percentage of Gambling Help clients who report that counselling has helped resolve their gambling problem	New measure	New measure	88%
<i>Efficiency measure</i>			
Average cost of processing a Gambling Community Benefit Fund grant application	\$450	\$441	\$450

Note:

- The negative variance between the 2022–23 Target/Estimate and the 2022–23 Estimated Actual is primarily due to higher overall costs from the use of contingent labour resulting from challenges in the recruitment market. The 2023–24 Target/Estimate has been revised to account for a series of salary increases since this measure was introduced.

Women's Safety and Violence Prevention¹

Objective

To prevent and respond to domestic, family and sexual violence.

Description

Women's Safety and Violence Prevention supports the community and partners to recognise, prevent and respond to domestic, family and sexual violence and hold those responsible to account. It commissions specialist domestic, family and sexual violence services to improve the safety of women and their children and ensure effective return on the government's investment.

Service standards	2022–23 Target/Est.	2022–23 Est. Actual	2023–24 Target/Est.
Effectiveness measure			
Number of domestic and family violence counselling service users with cases closed/finalised as a result of the majority of identified needs being met	25,000	27,000	25,000
Efficiency measure			
Average cost per hour of counselling services for people affected by domestic and family violence	\$123	\$124	\$125

Note:

- As a result of the machinery-of-government (MoG) changes effective 18 May 2023, the Office for Women function and women on boards service standard has been transferred to the Department of Health. The service area name, objective and description has consequently been updated to reflect this change.

Departmental budget summary

The table below shows the total resources available in 2023–24 from all sources and summarises how resources will be applied by service area and by controlled and administered classifications.

Department of Justice and Attorney-General	2022–23 Budget \$'000	2022–23 Est. Actual \$'000	2023–24 Budget \$'000
CONTROLLED			
Income			
Appropriation revenue ¹	829,221	816,015	941,631
Other revenue	120,867	129,155	129,876
Total income	950,088	945,170	1,071,507
Expenses			
Justice Services	491,170	490,648	547,712
Legal and Prosecution Services	164,070	165,206	187,023
Liquor, Gaming and Fair Trading	103,461	107,789	115,673
Women's Safety and Violence Prevention	187,887	178,527	220,099
Total expenses	946,588	942,170	1,070,507
Operating surplus/deficit	3,500	3,000	1,000
Net assets	1,147,444	1,184,204	1,156,146
ADMINISTERED			
Revenue			
Commonwealth revenue	107,595	113,886	109,338
Appropriation revenue	418,987	426,092	469,966
Other administered revenue	96,997	257,063	382,398
Total revenue	623,579	797,041	961,702
Expenses			
Transfers to government	94,190	252,696	380,656
Administered expenses	529,389	544,345	581,046
Total expenses	623,579	797,041	961,702
Net assets	5,148	5,148	5,148

Note:

1. Includes state and Australian Government funding.

Staffing

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

Service area	2022–23 Budget	2022–23 Est. Actual	2023–24 Budget
Justice Services	2,216	2,242	2,413
Legal and Prosecution Services	906	898	994
Liquor, Gaming and Fair Trading	580	576	579
Women's Safety and Violence Prevention	90	90	89
Administered – Judicial Officers	185	185	193
Total FTEs	3,977	3,991	4,268

Note:

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

Capital program

The 2023–24 capital purchases of \$43.5 million includes continued investment of \$17.3 million for the ongoing program of capital works in courthouses, \$9.8 million to expand and upgrade audio-visual technology capacity in the justice system and \$4.7 million to continue replacement of the Beaudesert Courthouse. It also includes \$6.3 million to provide domestic and family violence courthouse improvements as part of the implementation of the Queensland Government response to the Queensland Women's Safety and Justice Taskforce, *Hear her voice - Report one - Addressing coercive control and domestic and family violence in Queensland*.

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

	2022–23 Budget \$'000	2022–23 Est. Actual \$'000	2023–24 Budget \$'000
Capital purchases	30,661	28,197	43,479
Total capital outlays	30,661	28,197	43,479

Further information about the Department of Justice and Attorney-General capital outlays can be found in *Budget Paper No. 3: Capital Statement*. There may be variations between the capital program figure quoted across papers as payments across Queensland government agencies are excluded from *Budget Paper No. 3: Capital Statement* and may be included in the figure quoted above.

Budgeted financial statements

Departmental income statement

Controlled income statement

In 2023–24, total budgeted expenditure is \$1.071 billion, an increase of \$128.3 million from the 2022–23 Estimated Actual budget of \$942.2 million.

The increase is primarily due to additional funding for new initiatives that includes the Queensland Government Response to the Queensland Women's Safety and Justice Taskforce, *Hear her voice – Report two – Women's and girls' experiences across the criminal justice system*, and in response to the Domestic, Family and Sexual Violence Investment Review, and supporting escalating workloads within the District Court of Queensland.

In addition, there is increased funding to achieve justice system efficiency through contemporary infrastructure and technology, enterprise bargaining salary increases, indexation for outsourced service delivery payments and funding realigned to meet the operational requirements of the department.

Administered income statement

The total expense budget in 2023–24 is \$961.7 million, an increase of \$164.7 million from the 2022–23 Estimated Actual budget of \$797 million. The increase in user charges and fees is primarily due to recognition of the Queen's Wharf Casino licence fee.

In addition, there is increased state funding for initiatives including, Aboriginal and Torres Strait Islander Legal Service funding uplift to support First Nations Queenslanders, Crime and Corruption Commission to deliver responses to the Commission of Inquiry recommendations, extension of the protected witness scheme to domestic and family violence victim and survivors and supporting escalating workloads within the District Court of Queensland.

Departmental balance sheet

The department is projecting a net asset position of \$1.156 billion at the end of the 2023–24 financial year. This reflects the department's significant investment in property, plant and equipment of \$1.098 billion that is primarily related to courthouses located across Queensland.

Controlled income statement

Department of Justice and Attorney-General*	2022–23 Budget \$'000	2022–23 Est. Actual \$'000	2023–24 Budget \$'000
INCOME			
Appropriation revenue	829,221	816,015	941,631
Taxes	..	..	..
User charges and fees	108,130	115,834	116,058
Royalties and land rents	..	..	..
Grants and other contributions	12,298	12,481	13,359
Interest and distributions from managed funds	135	516	135
Other revenue	304	324	324
Gains on sale/revaluation of assets	..	..	..
Total income	950,088	945,170	1,071,507
EXPENSES			
Employee expenses	441,327	460,580	501,607
Supplies and services	419,738	392,858	479,839
Grants and subsidies	1,784	1,784	1,194
Depreciation and amortisation	82,051	85,260	86,179
Finance/borrowing costs	..	..	..
Other expenses	1,688	1,688	1,688
Losses on sale/revaluation of assets	..	..	..
Total expenses	946,588	942,170	1,070,507
OPERATING SURPLUS/(DEFICIT)	3,500	3,000	1,000

* The 2022–23 Budget and 2022–23 Estimated Actuals information disclosed is presented on a pre-machinery-of-government basis.

Controlled balance sheet

Department of Justice and Attorney-General*	2022–23 Budget \$'000	2022–23 Est. Actual \$'000	2023–24 Budget \$'000
CURRENT ASSETS			
Cash assets	59,936	49,130	48,945
Receivables	23,184	27,461	26,268
Other financial assets	..	..	..
Inventories	300	261	261
Other	7,501	8,026	8,026
Non-financial assets held for sale	..	..	..
Total current assets	90,921	84,878	83,500
NON-CURRENT ASSETS			
Receivables	..	..	..
Other financial assets	..	..	..
Property, plant and equipment	1,085,350	1,128,147	1,098,090
Intangibles	19,975	18,304	19,096
Other	..	..	..
Total non-current assets	1,105,325	1,146,451	1,117,186
TOTAL ASSETS	1,196,246	1,231,329	1,200,686
CURRENT LIABILITIES			
Payables	35,600	33,338	31,938
Accrued employee benefits	12,913	13,368	12,183
Interest bearing liabilities and derivatives	..	..	..
Provisions	..	..	..
Other	184	319	319
Total current liabilities	48,697	47,025	44,440
NON-CURRENT LIABILITIES			
Payables	..	..	..
Accrued employee benefits	..	..	..
Interest bearing liabilities and derivatives	..	..	..
Provisions	..	..	..
Other	105	100	100
Total non-current liabilities	105	100	100
TOTAL LIABILITIES	48,802	47,125	44,540
NET ASSETS/(LIABILITIES)	1,147,444	1,184,204	1,156,146
EQUITY			
TOTAL EQUITY	1,147,444	1,184,204	1,156,146

* The 2022–23 Budget and 2022–23 Estimated Actuals information disclosed is presented on a pre-machinery-of-government basis.

Controlled cash flow statement

Department of Justice and Attorney-General*	2022–23 Budget \$'000	2022–23 Est. Actual \$'000	2023–24 Budget \$'000
CASH FLOWS FROM OPERATING ACTIVITIES			
Inflows:			
Appropriation receipts	829,221	802,683	942,824
User charges and fees	113,782	121,486	121,710
Royalties and land rent receipts	..	..	..
Grants and other contributions	7,201	7,384	8,162
Interest and distribution from managed funds received	135	516	135
Taxes	..	..	..
Other	23,304	23,324	23,324
Outflows:			
Employee costs	(441,319)	(459,379)	(502,792)
Supplies and services	(437,641)	(410,761)	(497,642)
Grants and subsidies	(1,784)	(1,784)	(1,194)
Borrowing costs	..	..	..
Other	(7,340)	(7,340)	(7,340)
Net cash provided by or used in operating activities	85,559	76,129	87,187
CASH FLOWS FROM INVESTING ACTIVITIES			
Inflows:			
Sales of non-financial assets	..	..	..
Investments redeemed	..	..	..
Loans and advances redeemed	..	..	..
Outflows:			
Payments for non-financial assets	(30,661)	(28,197)	(43,479)
Payments for investments	..	..	..
Loans and advances made	..	..	..
Net cash provided by or used in investing activities	(30,661)	(28,197)	(43,479)
CASH FLOWS FROM FINANCING ACTIVITIES			
Inflows:			
Borrowings	..	..	..
Equity injections	22,908	16,916	36,426
Outflows:			
Borrowing redemptions	..	..	..
Finance lease payments	..	..	..
Equity withdrawals	(76,898)	(86,611)	(80,319)
Net cash provided by or used in financing activities	(53,990)	(69,695)	(43,893)
Net increase/(decrease) in cash held	908	(21,763)	(185)
Cash at the beginning of financial year	59,028	70,893	49,130
Cash transfers from restructure	..	..	..
Cash at the end of financial year	59,936	49,130	48,945

* The 2022–23 Budget and 2022–23 Estimated Actuals information disclosed is presented on a pre-machinery-of-government basis.

Administered income statement

Department of Justice and Attorney-General*	2022–23 Budget \$'000	2022–23 Est. Actual \$'000	2023–24 Budget \$'000
INCOME			
Appropriation revenue	526,582	539,978	579,304
Taxes	..	..	..
User charges and fees	80,032	80,032	227,940
Royalties and land rents	8,000	8,000	8,000
Grants and other contributions	1,549	3,109	484
Interest and distributions from managed funds	1,494	100,000	100,000
Other revenue	5,922	65,922	45,974
Gains on sale/revaluation of assets	..	..	..
Total income	623,579	797,041	961,702
EXPENSES			
Employee expenses	79,794	82,075	84,996
Supplies and services	4,874	4,986	5,652
Grants and subsidies	442,322	454,885	487,999
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	94,190	252,696	380,656
Total expenses	623,579	797,041	961,702
OPERATING SURPLUS/(DEFICIT)	..	..	..

* The 2022–23 Budget and 2022–23 Estimated Actuals information disclosed is presented on a pre-machinery-of-government basis.

Administered balance sheet

Department of Justice and Attorney-General*	2022–23 Budget \$'000	2022–23 Est. Actual \$'000	2023–24 Budget \$'000
CURRENT ASSETS			
Cash assets	24,373	69,832	69,832
Receivables	77,224	64,423	64,423
Other financial assets	..	..	..
Inventories	..	..	..
Other	603	91,653	153
Non-financial assets held for sale	..	..	..
Total current assets	102,200	225,908	134,408
NON-CURRENT ASSETS			
Receivables	..	..	..
Other financial assets	..	..	..
Property, plant and equipment	..	..	..
Intangibles	..	..	..
Other	91,500	..	..
Total non-current assets	91,500	..	..
TOTAL ASSETS	193,700	225,908	134,408
CURRENT LIABILITIES			
Payables	249	18,649	18,649
Transfers to Government payable	20,129	23,043	23,043
Accrued employee benefits	9,271	10,086	10,086
Interest bearing liabilities and derivatives	..	..	..
Provisions	13,308	13,548	13,548
Other	198	91,778	278
Total current liabilities	43,155	157,104	65,604
NON-CURRENT LIABILITIES			
Payables	..	..	..
Accrued employee benefits	7,366	7,456	7,456
Interest bearing liabilities and derivatives	..	..	..
Provisions	46,531	56,200	56,200
Other	91,500	..	..
Total non-current liabilities	145,397	63,656	63,656
TOTAL LIABILITIES	188,552	220,760	129,260
NET ASSETS/(LIABILITIES)	5,148	5,148	5,148
EQUITY			
TOTAL EQUITY	5,148	5,148	5,148

* The 2022–23 Budget and 2022–23 Estimated Actuals information disclosed is presented on a pre-machinery-of-government basis.

Administered cash flow statement

Department of Justice and Attorney-General*	2022–23 Budget \$'000	2022–23 Est. Actual \$'000	2023–24 Budget \$'000
CASH FLOWS FROM OPERATING ACTIVITIES			
Inflows:			
Appropriation receipts	526,582	550,136	579,304
User charges and fees	79,322	79,322	227,230
Royalties and land rent receipts	8,000	8,000	8,000
Grants and other contributions	1,549	3,109	484
Interest and distribution from managed funds received	1,494	100,000	100,000
Taxes	..	..	..
Other	6,223	66,223	(45,225)
Outflows:			
Employee costs	(79,794)	(82,075)	(84,996)
Supplies and services	(5,175)	(5,287)	(5,953)
Grants and subsidies	(442,322)	(454,741)	(487,999)
Borrowing costs	..	..	..
Other	(1,689)	(1,689)	(1,689)
Transfers to Government	(94,190)	(252,696)	(289,156)
Net cash provided by or used in operating activities	..	10,302	..
CASH FLOWS FROM INVESTING ACTIVITIES			
Inflows:			
Sales of non-financial assets	..	..	..
Investments redeemed	..	..	..
Loans and advances redeemed	..	..	..
Outflows:			
Payments for non-financial assets	..	..	..
Payments for investments	..	..	..
Loans and advances made	..	..	..
Net cash provided by or used in investing activities	..	..	..
CASH FLOWS FROM FINANCING ACTIVITIES			
Inflows:			
Borrowings	..	..	..
Equity injections	..	..	350
Outflows:			
Borrowing redemptions	..	..	..
Finance lease payments	..	..	..
Equity withdrawals	..	..	(350)
Net cash provided by or used in financing activities	..	..	..
Net increase/(decrease) in cash held	..	10,302	..
Cash at the beginning of financial year	24,373	59,530	69,832
Cash transfers from restructure	..	..	..
Cash at the end of financial year	24,373	69,832	69,832

* The 2022–23 Budget and 2022–23 Estimated Actuals information disclosed is presented on a pre-machinery-of-government basis.

Statutory bodies

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.

Key deliverables

In 2023–24, QHRC will:

- intervene where appropriate in proceedings involving human rights issues to provide expert assistance to courts and tribunals
- finalise the review of QHRC services and design processes and practices to provide a more culturally appropriate Commission experience for Aboriginal and Torres Strait Islander peoples
- publish reports on unresolved human rights complaints to encourage transparency and promote best practice decision making in government service delivery
- continue to work with key stakeholders within the child protection and youth justice systems to urge the embedding of human rights principles within existing frameworks and encourage increased understanding and compliance with human rights obligations
- maintain an effective complaints process to manage the assessment and resolution of complaints under both the *Anti-Discrimination Act 1991* and *Human Rights Act 2019*, with a focus on reducing the current backlog of complaints and client wait-times
- work with the Queensland Government to implement recommendations following the government's response to *Building Belonging – Review of Queensland's Anti-Discrimination Act 1991*.

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	2022–23 Target/Est.	2022–23 Est. Actual	2023–24 Target/Est.
Effectiveness measures			
Percentage of accepted <i>Anti-Discrimination Act 1991</i> (ADA) complaints resolved by conciliation ¹	50%	36%	50%
Percentage of accepted <i>Human Rights Act 2019</i> (HRA) complaints resolved by conciliation ¹	40%	34%	40%
Clients overall satisfaction with complaint handling service	85%	79%	85%
Clients overall satisfaction with training sessions	95%	96%	95%
Percentage of clients whose understanding of rights and responsibilities under anti-discrimination and/or human rights law increased following training	85%	85%	85%
Percentage of accepted ADA complaints not referred to a tribunal and finalised within the Commission ²	70%	65%	70%
Efficiency measure			
Clearance rate for accepted complaints dealt with under the ADA and HRA ³	100%	92%	112%

Notes:

1. The variance between the 2022–23 Target/Estimate and 2022–23 Estimated Actual is primarily a result of the increased complexity of complaints where human rights considerations need to be taken into account for complaints against public entities, a significant backlog which means the dispute may be more entrenched for all parties, and increases in staff turnover.
2. The variance between the 2022–23 Target/Estimate and the 2022–23 Estimate Actual is primarily a result of a significant backlog which means the dispute may be more entrenched for all parties that they wish to seek outcomes in the judicial system, rather than parties reaching an agreement under QHRC's dispute resolution services. This variance is related to the conciliation rate which has reduced due to increased complexity of complaints where human rights considerations need to be taken into account for complaints about public entities, increases in staff turnover, as well as the delays caused by the backlog.
3. The variance between the 2022–23 Target/Estimate and 2022–23 Estimated Actual is primarily a result of higher than anticipated complaints received in recent years (as at 31 March 2023, decrease of 12 per cent on 2021–22 volume, and increase of 108 per cent on 2017–18 volume). Additional resources provided for in the 2022–23 Budget allowed QHRC to increase the clearance rate from 2021–22 (82 per cent as per annual report).

Budgeted summary

Staffing

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

Service area	2022–23 Budget	2022–23 Est. Actual	2023–24 Budget
Human Rights and Anti-Discrimination	63	63	63
Total FTEs	63	63	63

Financial statements

Income statement

The Queensland Human Rights Commission's (QHRC) budgeted Income Statement is prepared with the intention to produce a balanced operating position.

The \$219,000 increase in Grants and other contributions from the 2022–23 Budget to the 2022–23 Estimated Actual relates to the delayed revenue recognition of the grant provided for QHRC to review the Anti-Discrimination Act, while the majority of expenditure was incurred in 2021–22.

The \$296,000 decrease in Grants and other contributions from the 2022–23 Budget to the 2023–24 Budget primarily reflects continuation of funding from the 2022–23 Budget of 12.5 temporary FTE for less than 12 months. This is reduced by one-off items included in the 2022–23 Budget (\$169,000) for ICT equipment, furniture and additional professional development that is required when appointing additional FTE.

Balance sheet

The QHRC is projecting a net asset position of \$2.5 million at the end of the 2023–24 financial year, an increase of \$1 million. This reflects significant increase of cash assets as a result of accumulated surplus in recent years (\$525,000 in 2021–22, and \$406,000 in 2020–21), and a modest investment in intangibles. The investment in intangibles relates to the development of a new Client Relationship Management system, which is the main system used for tracking activities and service deliverables at QHRC.

Income statement

Queensland Human Rights Commission	2022–23 Budget \$'000	2022–23 Est. Actual \$'000	2023–24 Budget \$'000
INCOME			
Taxes	..	..	..
User charges and fees	212	212	220
Grants and other contributions	10,874	11,093	10,578
Interest and distributions from managed funds	10	10	10
Other revenue	..	..	..
Gains on sale/revaluation of assets	..	..	..
Total income	11,096	11,315	10,808
EXPENSES			
Employee expenses	8,478	8,500	8,279
Supplies and services	2,395	2,421	2,305
Grants and subsidies	10	10	10
Depreciation and amortisation	182	182	182
Finance/borrowing costs	..	..	..
Other expenses	31	31	32
Losses on sale/revaluation of assets	..	..	..
Total expenses	11,096	11,144	10,808
OPERATING SURPLUS/(DEFICIT)	..	171	..

Balance sheet

Queensland Human Rights Commission	2022–23 Budget \$'000	2022–23 Est. Actual \$'000	2023–24 Budget \$'000
CURRENT ASSETS			
Cash assets	1,446	2,345	2,497
Receivables	68	53	53
Other financial assets	..	..	..
Inventories	..	..	..
Other	123	62	62
Non-financial assets held for sale	..	..	..
Total current assets	1,637	2,460	2,612
NON-CURRENT ASSETS			
Receivables	..	..	..
Other financial assets	..	..	..
Property, plant and equipment	247	213	135
Intangibles	280	260	536
Other	..	..	..
Total non-current assets	527	473	671
TOTAL ASSETS	2,164	2,933	3,283
CURRENT LIABILITIES			
Payables	108	156	156
Accrued employee benefits	575	604	604
Interest bearing liabilities and derivatives	..	..	..
Provisions	..	..	..
Other	23	19	19
Total current liabilities	706	779	779
NON-CURRENT LIABILITIES			
Payables	..	..	..
Accrued employee benefits	..	..	..
Interest bearing liabilities and derivatives	..	..	..
Provisions	..	..	..
Other	..	..	..
Total non-current liabilities	..	..	..
TOTAL LIABILITIES	706	779	779
NET ASSETS/(LIABILITIES)	1,458	2,154	2,504
EQUITY			
TOTAL EQUITY	1,458	2,154	2,504

Cash flow statement

Queensland Human Rights Commission	2022–23 Budget \$'000	2022–23 Est. Actual \$'000	2023–24 Budget \$'000
CASH FLOWS FROM OPERATING ACTIVITIES			
Inflows:			
User charges and fees	212	212	220
Grants and other contributions	10,874	10,874	10,578
Interest and distribution from managed funds received	10	10	10
Taxes	..	..	..
Other	..	..	..
Outflows:			
Employee costs	(8,478)	(8,500)	(8,279)
Supplies and services	(2,395)	(2,421)	(2,305)
Grants and subsidies	(10)	(10)	(10)
Borrowing costs	..	..	..
Other	(31)	(31)	(32)
Net cash provided by or used in operating activities	182	134	182
CASH FLOWS FROM INVESTING ACTIVITIES			
Inflows:			
Sales of non-financial assets	..	..	..
Investments redeemed	..	..	..
Loans and advances redeemed	..	..	..
Outflows:			
Payments for non-financial assets	(30)	(30)	(380)
Payments for investments	..	..	..
Loans and advances made	..	..	..
Net cash provided by or used in investing activities	(30)	(30)	(380)
CASH FLOWS FROM FINANCING ACTIVITIES			
Inflows:			
Borrowings	..	..	..
Equity injections	..	..	350
Outflows:			
Borrowing redemptions	..	..	..
Finance lease payments	..	..	..
Equity withdrawals	..	..	..
Net cash provided by or used in financing activities	..	..	350
Net increase/(decrease) in cash held	152	104	152
Cash at the beginning of financial year	1,294	2,241	2,345
Cash transfers from restructure	..	..	..
Cash at the end of financial year	1,446	2,345	2,497

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 to:

- deliver efficient and effective outcomes to reduce the incidence of major crime and corruption in Queensland
- develop the capability and manage the wellbeing of our people, and enable their performance by providing access to high-quality information and fit-for-purpose systems
- engage with stakeholders in a transparent way that promotes confidence in the functions and services we provide
- renew our ways of working in response to our dynamic and challenging operating environment.

Key Deliverables

In 2023–24, 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
- implementing the recommendations from the *Commission of Inquiry relating to the Crime and Corruption Commission Report*
- ensuring effective communication and timely dissemination of information to promote a culture of transparency, accountability and confidence
- developing critical organisational capabilities including digital, analytics, intelligence and workforce.

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 is assisted by proceeds confiscation, prevention, research, intelligence and witness protection activities.

Service standards	2022–23 Target/Est.	2022–23 Est. Actual	2023–24 Target/Est.
Effectiveness measures			
Percentage of targeted criminal organisation participants subject to an intelligence outcome as a result of CCC intelligence operations ^{1, 2}	90%	100%	90%
Percentage of hearings that add value to referred crime investigations ^{3,4}	95%	90%	95%
Percentage of corruption investigations resulting in significant outcomes ^{5,6}	75%	69%	75%
Corruption investigation clearance rate: finalised/commenced	New measure	New measure	80%
Average days to finalise a referred crime investigation	New measure	New measure	180 days
Efficiency measures			
Average cost per witness appearance for referred crime investigations	New measure	New measure	\$5,000
Average cost per assessment of corrupt conduct/police misconduct complaints	<\$900	\$796	<\$900
Discontinued measures			
Percentage of corruption investigations finalised within 12 months ^{7,8}	85%	78%	Discontinued measure
Percentage of referred crime investigations finalised within 6 months ^{9,10}	90%	82%	Discontinued measure
Average cost per referred crime investigation ¹¹	<\$35,000	\$28,053	Discontinued measure

Notes:

1. The wording of this service standard has changed for the 2023–24 *Service Delivery Statement* and was previously worded 'Percentage of targeted criminal organisation participants disrupted as a result of CCC intelligence operations'. The wording has been amended to reflect law enforcement interventions that either prevent, deters or obstruct criminal activity. The calculation methodology remains unchanged.
2. The positive variance between the 2022–23 Target/Estimate and the 2022–23 Estimated Actual is due to high number of participants subject to an intelligence outcome (law enforcement interventions that either prevent, deters or obstruct criminal activity) as a result of CCC intelligence operations.
3. The wording of this service standards has been changed for the 2023–24 *Service Delivery Statement* and was previously worded 'Percentage of coercive hearings that add value to referred crime investigations'. The word 'coercive' was removed to ensure consistency within the CCC legislative framework. The calculation methodology remains unchanged.
4. The variance between the 2022–23 Target/Estimate and the 2022–23 Estimated Actual is due to several factors associated with witnesses refusing to answer questions, being certified for contempt or not providing any relevant information.
5. The definition of 'significant outcome' in this service standard has been refined for the 2023–24 *Service Delivery Statement*. The new definition excludes holding a public hearing as a significant outcome and has replaced the provision of a 'report' to the Director of Public Prosecutions or private council with 'referral of a brief of evidence'. The calculation methodology remains unchanged.

6. The variance between the 2022–23 Target/Estimate and the 2022–23 Estimated Actual is due to a number of preliminary investigations resulting in a decision to not continue, allegations not being substantiated and investigations that were referred to a governmental commission of inquiry.
7. This service standard has been discontinued as it only measured the proportion of corruption investigations finalised within 12 months rather than measuring the time taken to finalise all investigations. This service standard has been replaced with a new measure of corruption investigation clearance rate which better measures the time taken to finalise all corruption investigations.
8. The variance between the 2022–23 Target/Estimate and the 2022–23 Estimated Actual is due to the complexity and multifaceted nature of several of the investigations that required considerable resources over a protracted period of time.
9. This service standard has been discontinued as it only measured the proportion of crime investigations finalised within 6 months rather than measuring the time taken to finalise all investigations. This service standard has been replaced with a new measure of average number of days to finalise a referred crime investigation which better measures the average time to finalise all crime investigations.
10. The variance between the 2022–23 Target/Estimate and the 2022–23 Estimated Actual is due to factors outside of the CCC's control that has impacted investigation timeliness; including certifying witnesses for contempt, delays associated with Queensland Police Service strategies and the closure of matters from 2021–22 that were impacted by COVID-19.
11. This service standard has been discontinued and replaced with a new measure of efficiency 'average cost per witness appearance' measures. Both measures reflect costs associated with an investigation, however the discontinued measure may result in variances in cost due to the investigation complexity and the number of witnesses required for that investigation. These variances in costs are not reflective of efficiency rather are reflective of other contributing factors pertaining to the unique nature of each investigation. Examining the cost per witness appearance <\$5,000 will examine the actual costs associated with each referred crime investigation in that reporting period and will provide a more accurate assessment of efficiency per investigation.

Budgeted summary

Staffing

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

Service area	2022–23 Budget	2022–23 Est. Actual	2023–24 Budget
Crime Fighting and Anti-Corruption	352	359	381
Total FTEs	352	359	381

Capital program

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

	2022–23 Budget \$'000	2022–23 Est. Actual \$'000	2023–24 Budget \$'000
Capital purchases	1,600	1,655	2,300
Total capital outlays	1,600	1,655	2,300

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 2023–24, total budgeted expenditure is \$75.6 million, an increase of \$12.7 million from the 2022–23 Estimated Actual Budget of \$62.9 million. This increase is primarily due to additional funding to implement the recommendations from the Commission of Inquiry into the CCC and for the full year impact from the whole of government wages policy for the CCC's 381 full time equivalent employees. Other income reduces by \$250,000 due to minor movements from interest revenues and proceeds from sale of assets.

In 2022–23, the CCC will run a \$6.5 million surplus as a result of increased employee vacancies due to labour market pressures and reduced operating expenditure as result of capacity issues.

Balance sheet

The CCC is projecting a net asset position of \$30.1 million at the end of the 2023–24 financial year. This reflects the investment in property, plant and equipment and intangibles of \$6.5 million that is primarily related to the CCC's office fit out and associated surveillance equipment.

Cash assets of \$25.9 million are as a result of prior year equity contributions and accumulated surpluses and cash held to fund future capital requirements. In 2023–24, the CCC will spend \$2.3 million on capital expenditure with the ongoing replacement of operational and surveillance equipment.

Income statement

Crime and Corruption Commission	2022–23 Budget \$'000	2022–23 Est. Actual \$'000	2023–24 Budget \$'000
INCOME			
Taxes	..	..	..
User charges and fees	..	..	..
Grants and other contributions	66,962	68,183	74,708
Interest and distributions from managed funds	150	964	800
Other revenue	104	137	100
Gains on sale/revaluation of assets	25	74	25
Total income	67,241	69,358	75,633
EXPENSES			
Employee expenses	47,969	45,293	53,542
Supplies and services	15,391	13,915	18,250
Grants and subsidies	..	..	..
Depreciation and amortisation	2,533	2,324	2,435
Finance/borrowing costs	10	23	36
Other expenses	1,288	1,276	1,320
Losses on sale/revaluation of assets	50	27	50
Total expenses	67,241	62,858	75,633
OPERATING SURPLUS/(DEFICIT)	..	6,500	..

Balance sheet

Crime and Corruption Commission	2022–23 Budget \$'000	2022–23 Est. Actual \$'000	2023–24 Budget \$'000
CURRENT ASSETS			
Cash assets	18,610	25,788	25,869
Receivables	881	872	872
Other financial assets	..	..	..
Inventories	..	..	..
Other	1,253	875	875
Non-financial assets held for sale	..	..	..
Total current assets	20,744	27,535	27,616
NON-CURRENT ASSETS			
Receivables	..	..	..
Other financial assets	..	..	..
Property, plant and equipment	6,014	6,665	6,540
Intangibles	707	606	422
Other	126	50	50
Total non-current assets	6,847	7,321	7,012
TOTAL ASSETS	27,591	34,856	34,628
CURRENT LIABILITIES			
Payables	2,288	2,124	2,174
Accrued employee benefits	1,293	1,299	1,299
Interest bearing liabilities and derivatives	..	446	446
Provisions	..	..	..
Other	..	12	12
Total current liabilities	3,581	3,881	3,931
NON-CURRENT LIABILITIES			
Payables	..	..	..
Accrued employee benefits	..	..	..
Interest bearing liabilities and derivatives	..	668	380
Provisions	242	225	235
Other	2	..	..
Total non-current liabilities	244	893	615
TOTAL LIABILITIES	3,825	4,774	4,546
NET ASSETS/(LIABILITIES)	23,766	30,082	30,082
EQUITY			
TOTAL EQUITY	23,766	30,082	30,082

Cash flow statement

Crime and Corruption Commission	2022–23 Budget \$'000	2022–23 Est. Actual \$'000	2023–24 Budget \$'000
CASH FLOWS FROM OPERATING ACTIVITIES			
Inflows:			
User charges and fees	..	..	..
Grants and other contributions	65,825	67,046	73,543
Interest and distribution from managed funds received	150	864	800
Taxes	..	..	..
Other	1,272	1,304	1,266
Outflows:			
Employee costs	(47,969)	(45,070)	(53,542)
Supplies and services	(16,474)	(15,467)	(19,333)
Grants and subsidies	..	..	..
Borrowing costs	(7)	(16)	(31)
Other	(179)	(167)	(183)
Net cash provided by or used in operating activities	2,618	8,494	2,520
CASH FLOWS FROM INVESTING ACTIVITIES			
Inflows:			
Sales of non-financial assets	149	221	149
Investments redeemed	..	..	..
Loans and advances redeemed	..	..	..
Outflows:			
Payments for non-financial assets	(1,600)	(1,655)	(2,300)
Payments for investments	..	..	..
Loans and advances made	..	..	..
Net cash provided by or used in investing activities	(1,451)	(1,434)	(2,151)
CASH FLOWS FROM FINANCING ACTIVITIES			
Inflows:			
Borrowings	..	..	..
Equity injections	..	..	..
Outflows:			
Borrowing redemptions	..	..	..
Finance lease payments	(330)	(167)	(288)
Equity withdrawals	..	..	..
Net cash provided by or used in financing activities	(330)	(167)	(288)
Net increase/(decrease) in cash held	837	6,893	81
Cash at the beginning of financial year	17,773	18,895	25,788
Cash transfers from restructure	..	..	..
Cash at the end of financial year	18,610	25,788	25,869

Legal Aid Queensland

Overview

Legal Aid Queensland's vision is to be a leader in a fair justice system where people are able to 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.

Contribution to the government's objectives for the community

The agency supports the government's objectives for the community¹:

- Good jobs: Good, secure jobs in our traditional and emerging industries
- Better services: Deliver even better services right across Queensland
- Great lifestyle: Protect and enhance our Queensland lifestyle as we grow.

Agency service area

The service area within Legal Aid Queensland aligns with the following agency objectives:

Agency's objectives	Agency's service area
<p>Provide quality and cost-effective legal services to our clients.</p> <p>Progress our vision through collaboration and policy leadership.</p>	<p>Provision of Legal Services</p> <p>To provide quality legal and referral services to financially disadvantaged Queenslanders in the most effective, efficient and economical way.</p>

Key deliverables

In 2023–24, Legal Aid Queensland will:

- continue to provide services in line with the requirements of the *National Legal Assistance Partnership 2020–2025* and Bilateral Schedule
- deliver new and expanding initiatives with service delivery partners across the state in the most effective and economical way.

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

Performance statement

Provision of Legal Services

Objective

To provide quality legal and referral services to financially disadvantaged Queenslanders in the most effective, efficient and economical way.

Description

Legal Aid Queensland is the leading provider of quality legal and referral services to financially disadvantaged Queenslanders, 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	2022–23 Target/Est.	2022–23 Est. Actual	2023–24 Target/Est.
Effectiveness measures			
Percentage of administrative decisions referred to external review that are overturned ¹	6%	4.6%	6%
Percentage of accounts processed by Grants Division within 14 days ²	90%	97%	90%
Efficiency measures			
Average cost per client for crime duty lawyer service ³	\$66	\$56	\$70
Average cost for calls received through the contact centre ⁴	\$5.75	\$5.81	\$5.98

Notes:

1. The variance between the 2022–23 Target/Estimate and the 2022–23 Estimated Actual result is due to less administrative decisions being overturned than expected. This favourable result for 2022–23 is the outcome of continued decision-making training for staff and the ongoing focus to improve administrative processes by the Grants Division.
2. The variance between the 2022–23 Target/Estimate and the 2022–23 Estimated Actual is a result of a higher effective processing rate for accounts processing. The favourable 2022–23 Estimated Actual is a result of the continued focus by Legal Aid Queensland to pay accounts effectively, accurately and on a timely basis.
3. The variance between the 2022–23 Target/Estimate and the 2022–23 Estimated Actual reflects an overall lower average cost to serve clients in the delivery of crime duty lawyer services. The crime duty lawyer service is provided by lawyers from Legal Aid Queensland's inhouse criminal law practice and lawyers engaged through the preferred supplier network. The lower result in the 2022–23 Estimated Actual has been achieved through the continued and efficient use of this mixed service delivery model. The increase from 2022–23 Target/Estimate and the 2023–24 Target/Estimate is due to an increase in preferred supplier fees for crime duty lawyers and has been applied to the target.
4. The increase to the 2023–24 Target/Estimate is driven by the annual enterprise bargaining agreement increase in 2023–24.

Budgeted summary

Staffing

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

Service area	2022–23 Budget	2022–23 Est. Actual	2023–24 Budget
Provision of Legal Services	634	663	712
Total FTEs	634	663	712

Financial statements

Income statement

Legal Aid Queensland's budgeted Income Statement for 2023–24 is expected to be a balanced operating position. Interest earnings has increased from 2022–23 to 2023–24 due to increased interest rates applied against cash held with Queensland Treasury Corporation (QTC).

Employee expenses are expected to increase from 2022–23 to 2023–24 primarily due to expected percentage increases in relation to enterprise bargaining agreement and the expected growth in budgeted FTE from 2022–23 to 2023–24. This increase is supporting the demand and service delivery growth experienced by Legal Aid Queensland. The increase in supplies and services expenses from 2022–23 to 2023–24 is primarily related to demand and service delivery growth in external services expenditure for work undertaken by private law firms.

Balance sheet

Legal Aid Queensland's budgeted Balance Sheet for 2023–24 is expected to remain stable over the 2023–24 financial year. Current and non-current Provisions are expected to increase for 2023–24 primarily due to increase to preferred supplier fees. The reduction 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, as the term of these leases reduce over time.

A key measure for Legal Aid Queensland in monitoring its Balance Sheet health is that of the current ratio (current assets /current liabilities). The 2022–23 Estimated Actual current ratio is 170.19 per cent, while the 2023–24 budgeted current ratio is 175.12 per cent. This budgeted result remains sound.

Income statement

Legal Aid Queensland	2022–23 Budget \$'000	2022–23 Est. Actual \$'000	2023–24 Budget \$'000
INCOME			
Taxes	..	..	..
User charges and fees	1,751	2,050	2,050
Grants and other contributions	225,007	241,181	251,740
Interest and distributions from managed funds	525	2,600	3,200
Other revenue	53	138	138
Gains on sale/revaluation of assets	..	..	..
Total income	227,336	245,969	257,128
EXPENSES			
Employee expenses	82,427	84,582	92,895
Supplies and services	102,024	111,885	120,615
Grants and subsidies	38,416	39,697	39,001
Depreciation and amortisation	3,939	3,959	4,000
Finance/borrowing costs	325	310	325
Other expenses	185	196	207
Losses on sale/revaluation of assets	20	85	85
Total expenses	227,336	240,714	257,128
OPERATING SURPLUS/(DEFICIT)	..	5,255	..

Balance sheet

Legal Aid Queensland	2022–23 Budget \$'000	2022–23 Est. Actual \$'000	2023–24 Budget \$'000
CURRENT ASSETS			
Cash assets	60,844	86,255	86,421
Receivables	1,100	1,100	1,110
Other financial assets	..	..	..
Inventories	..	..	..
Other	1,050	1,050	1,050
Non-financial assets held for sale	..	..	..
Total current assets	62,994	88,405	88,581
NON-CURRENT ASSETS			
Receivables	253	253	253
Other financial assets	..	..	..
Property, plant and equipment	46,130	50,374	48,318
Intangibles	..	10	..
Other	..	..	..
Total non-current assets	46,383	50,637	48,571
TOTAL ASSETS	109,377	139,042	137,152
CURRENT LIABILITIES			
Payables	5,817	5,817	5,895
Accrued employee benefits	7,382	8,221	8,551
Interest bearing liabilities and derivatives	2,900	3,400	3,400
Provisions	22,994	26,994	27,222
Other	1,514	7,514	5,514
Total current liabilities	40,607	51,946	50,582
NON-CURRENT LIABILITIES			
Payables	..	..	..
Accrued employee benefits	..	..	..
Interest bearing liabilities and derivatives	14,100	17,430	16,846
Provisions	6,794	7,294	7,352
Other	..	..	..
Total non-current liabilities	20,894	24,724	24,198
TOTAL LIABILITIES	61,501	76,670	74,780
NET ASSETS/(LIABILITIES)	47,876	62,372	62,372
EQUITY			
TOTAL EQUITY	47,876	62,372	62,372

Cash flow statement

Legal Aid Queensland	2022–23 Budget \$'000	2022–23 Est. Actual \$'000	2023–24 Budget \$'000
CASH FLOWS FROM OPERATING ACTIVITIES			
Inflows:			
User charges and fees	1,731	2,165	1,955
Grants and other contributions	225,007	246,761	249,740
Interest and distribution from managed funds received	525	2,600	3,200
Taxes	..	..	..
Other	11,288	11,373	10,773
Outflows:			
Employee costs	(82,327)	(83,300)	(92,565)
Supplies and services	(112,546)	(124,846)	(131,137)
Grants and subsidies	(38,416)	(39,775)	(39,001)
Borrowing costs	(325)	(310)	(325)
Other	(268)	2,577	44
Net cash provided by or used in operating activities	4,669	17,245	2,684
CASH FLOWS FROM INVESTING ACTIVITIES			
Inflows:			
Sales of non-financial assets	66	66	66
Investments redeemed	..	..	..
Loans and advances redeemed	..	..	..
Outflows:			
Payments for non-financial assets	(430)	(994)	..
Payments for investments	..	..	..
Loans and advances made	..	..	..
Net cash provided by or used in investing activities	(364)	(928)	66
CASH FLOWS FROM FINANCING ACTIVITIES			
Inflows:			
Borrowings	..	..	..
Equity injections	..	..	..
Outflows:			
Borrowing redemptions	..	..	..
Finance lease payments	(2,850)	(472)	(2,584)
Equity withdrawals	..	..	..
Net cash provided by or used in financing activities	(2,850)	(472)	(2,584)
Net increase/(decrease) in cash held	1,455	15,845	166
Cash at the beginning of financial year	59,389	70,410	86,255
Cash transfers from restructure	..	..	..
Cash at the end of financial year	60,844	86,255	86,421

Office of the Information Commissioner

Overview

The Office of the Information Commissioner's (OIC) vision is building trust through transparency.

Our purpose

As a contemporary regulator, we independently uphold and promote information access and privacy rights to:

- promote and support agency leadership, innovation and capability in privacy by design and adoption of the push model
- collaborate and innovate to achieve regulatory objectives
- provide an independent, accessible, equitable and timely service for the community
- be strategic and focused on high risk and high impact compliance and assurance activities
- work with agencies to ensure decision-makers have the appropriate skills, knowledge and resources to deliver quality information access and privacy outcomes for Queenslanders
- provide expert advice on proposed legislative reform, policy and initiatives to inform the community, Parliament and government about impacts and better practices.

The OIC's objectives are to:

- provide independent, timely and fair reviews of decisions made under the *Right to Information Act 2009* and *Information Privacy Act 2009*
- assist agencies to adopt privacy by design and achieve compliance with the privacy principles
- provide an independent, timely and fair privacy complaint mediation service
- promote greater awareness of right to information and information privacy in the community and within government
- improve agencies' practices in right to information and information privacy.

Key deliverables

In 2023–24, consistent with recommendations of the *Let the sunshine in: Review of culture and accountability in the Queensland public sector* (Coaldrake Report) and independent *Strategic Review of the Office of the Information Commissioner, 2022*, the OIC will:

- champion a contemporary legislative framework that:
 - promotes enduring cultural change for a transparent and accountable government
 - strengthens privacy protections including through the implementation of a proposed mandatory breach notification scheme for Queensland
- continue to address key drivers of external review workload, including:
 - insufficient administrative release
 - high numbers of agency decisions made outside statutory timeframes
 - delayed responses from agencies
 - challenging interactions
- undertake a workforce review for a future fit OIC
- implement new approaches to meet evolving community and agency expectations including reviewing OIC's annual training, communication and engagement strategy for communities and agencies throughout Queensland
- invest in ICT resources to streamline monitoring and reporting activities
- report to Parliament on audit and monitoring activity to improve practices, share good practice and ensure accountability for the performance of the right to information and privacy system.

Performance statement

Independent right to information and information privacy services and reporting

Objective

To strengthen information access and privacy rights and responsibilities in Queensland.

Description

The OIC provides independent, timely and fair reviews of decisions made under the *Right to Information Act 2009* (RTI Act) and *Information Privacy Act 2009* (IP Act). OIC assists agencies to adopt privacy by design and achieve 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 information privacy in the community and within government and improves agencies' practices in right to information and information privacy.

Service standards	2022–23 Target/Est.	2022–23 Est. Actual	2023–24 Target/Est.
Effectiveness measures			
Applicant overall satisfaction with the service provided in assessment and conduct of external review of agency or Minister decisions about access to and amendment of government-held information under the RTI and IP Acts	New measure	New measure	70%
Percentage of finalised external review applications resolved informally without a decision	New measure	New measure	75%
Agency overall satisfaction with the privacy complaint mediation service provided	75%	94%	80%
Agency overall satisfaction with the information resources provided by OIC	80%	99%	80%
Agency overall satisfaction with the OIC enquiries service	80%	100%	80%
Efficiency measures			
Percentage of external review applications finalised to received	100%	96%	100%
Cost of providing advice and guidance per enquiry service response	New measure	New measure	<\$65
Discontinued measures			
Applicant overall satisfaction with the conduct of the external review of agency or Minister decisions about access to and amendment of government-held information under the RTI and IP Acts ^{1,2}	70%	62%	Discontinued measure
Percentage of finalised external reviews resolved informally ³	75%	91%	Discontinued measure

Notes:

1. The variance between the 2022–23 Target/Estimate and the 2022–23 Estimated Actual results from 29 surveys received as at 31 March 2023, from 419 matters closed. Applicants expressed dissatisfaction with timeliness caused by factors outside OIC's control such as agency delays and adverse outcomes, when not being legally able to further pursue or receive information sought.
2. This service standard has been discontinued and replaced with a revised measure with changed wording and data calculation methodology to improve performance measurement. The new measure focuses on the external review process to differentiate from their outcomes.
3. This service standard has been discontinued and replaced with a revised measure that is more clearly worded. The changed measure is now worded as follows: Percentage of finalised external review applications resolved informally without a decision (75 per cent). The rationale for this change is to make it explicit that it includes all external review applications that are resolved without a formal decision under section 110 of the *Right to Information Act 2009* and section 123 of the *Information Privacy Act 2009*.

Budgeted summary

Staffing

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

Service area	2022–23 Budget	2022–23 Est. Actual	2023–24 Budget
Independent right to information and information privacy services and reporting	42	42	42
Total FTEs	42	42	42

Financial statements

Income statement

The Office of the Information Commissioner continues to manage its budget which is made up predominately of employee expenses. The balance of the budget is spent on supplies and services to support our operations.

Balance sheet

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

Income statement

Office of the Information Commissioner	2022–23 Budget \$'000	2022–23 Est. Actual \$'000	2023–24 Budget \$'000
INCOME			
Taxes	..	..	..
User charges and fees	..	..	..
Grants and other contributions	7,465	7,691	8,576
Interest and distributions from managed funds	18	92	78
Other revenue	..	..	..
Gains on sale/revaluation of assets	..	..	..
Total income	7,483	7,783	8,654
EXPENSES			
Employee expenses	6,558	6,542	6,994
Supplies and services	1,457	1,716	1,633
Grants and subsidies	..	..	..
Depreciation and amortisation	2	2	..
Finance/borrowing costs	..	..	..
Other expenses	27	24	27
Losses on sale/revaluation of assets	..	..	..
Total expenses	8,044	8,284	8,654
OPERATING SURPLUS/(DEFICIT)	(561)	(501)	..

Balance sheet

Office of the Information Commissioner	2022–23 Budget \$'000	2022–23 Est. Actual \$'000	2023–24 Budget \$'000
CURRENT ASSETS			
Cash assets	1,509	2,166	2,166
Receivables	146	173	173
Other financial assets	..	..	..
Inventories	..	..	..
Other	57	55	55
Non-financial assets held for sale	..	..	..
Total current assets	1,712	2,394	2,394
NON-CURRENT ASSETS			
Receivables	..	..	..
Other financial assets	..	..	..
Property, plant and equipment	..	..	..
Intangibles	..	..	..
Other	..	..	..
Total non-current assets	..	..	..
TOTAL ASSETS	1,712	2,394	2,394
CURRENT LIABILITIES			
Payables	290	209	209
Accrued employee benefits	131	171	171
Interest bearing liabilities and derivatives	..	..	..
Provisions	..	..	..
Other	..	..	..
Total current liabilities	421	380	380
NON-CURRENT LIABILITIES			
Payables	..	..	..
Accrued employee benefits	..	..	..
Interest bearing liabilities and derivatives	..	..	..
Provisions	..	..	..
Other	..	..	..
Total non-current liabilities	..	..	..
TOTAL LIABILITIES	421	380	380
NET ASSETS/(LIABILITIES)	1,291	2,014	2,014
EQUITY			
TOTAL EQUITY	1,291	2,014	2,014

Cash flow statement

Office of the Information Commissioner	2022–23 Budget \$'000	2022–23 Est. Actual \$'000	2023–24 Budget \$'000
CASH FLOWS FROM OPERATING ACTIVITIES			
Inflows:			
User charges and fees	..	..	..
Grants and other contributions	7,465	7,691	8,576
Interest and distribution from managed funds received	18	92	78
Taxes	..	..	..
Other	..	..	..
Outflows:			
Employee costs	(6,558)	(6,542)	(6,994)
Supplies and services	(1,457)	(1,716)	(1,633)
Grants and subsidies	..	..	..
Borrowing costs	..	..	..
Other	(27)	(24)	(27)
Net cash provided by or used in operating activities	(559)	(499)	..
CASH FLOWS FROM INVESTING ACTIVITIES			
Inflows:			
Sales of non-financial assets	..	..	..
Investments redeemed	..	..	..
Loans and advances redeemed	..	..	..
Outflows:			
Payments for non-financial assets	..	..	..
Payments for investments	..	..	..
Loans and advances made	..	..	..
Net cash provided by or used in investing activities	..	..	..
CASH FLOWS FROM FINANCING ACTIVITIES			
Inflows:			
Borrowings	..	..	..
Equity injections	..	..	..
Outflows:			
Borrowing redemptions	..	..	..
Finance lease payments	..	..	..
Equity withdrawals	..	..	..
Net cash provided by or used in financing activities	..	..	..
Net increase/(decrease) in cash held	(559)	(499)	..
Cash at the beginning of financial year	2,068	2,665	2,166
Cash transfers from restructure	..	..	..
Cash at the end of financial year	1,509	2,166	2,166

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.

Contribution to the government's objectives for the community

The agency supports the government's objectives for the community¹:

- Good jobs: Good, secure jobs in our traditional and emerging industries
- Better services: Deliver even better services right across Queensland
- Great lifestyle: Protect and enhance our Queensland lifestyle as we grow.

Agency service area

The service areas within the QFCC align with the following agency objectives:

Agency's objectives	Agency's service area
Ensure systems are accountable for the impact they have on children and families. Raise awareness and advocate for children and their families. Empower children and their families to influence decisions that affect their lives. Support, connect and collaborate with organisations that advance the rights, safety and wellbeing of children.	Queensland Family and Child Commission To influence change that improves the safety and wellbeing of Queensland's children and their families.
	Child Death Review Board To carry out systems reviews following child deaths connected to the child protection system, identifying opportunities for continuous improvement in systems, legislation, policies, and practices, and preventative mechanisms to help protect children and prevent deaths that may be avoidable.

Key deliverables

In 2023–24, the QFCC will:

- deliver on critical system reviews as outlined in the QFCC Oversight Framework 2023–27
- release the 2023 *Growing Up in Queensland* report, using data to illustrate how Queensland children are faring
- provide secretariat support to the Child Death Review Board and make recommendations for system improvements
- implement the child death prevention *Safer pathways through childhood 2023–24 action plan* on focus areas established under the *Safer pathways through childhood* framework
- deliver on the Child Death Review Board's research priority, producing a report on parental methamphetamine use
- deliver the inaugural First Nations Children's Report, an interactive online report summarising key systemic issues disproportionately impacting First Nations children and young people in Queensland
- expand opportunities for youth participation in government decision-making processes through creating ongoing opportunities to have their views heard and connecting them with appropriate decision-makers
- launch the Child Rights Report, measuring children's rights in Queensland.

¹ To find out more, go to www.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	2022–23 Target/Est.	2022–23 Est. Actual	2023–24 Target/Est.
Effectiveness measure			
Percentage of surveyed stakeholders that feel the QFCC contributes to improving the child protection and youth justice systems	80%	80%	80%
Efficiency measure			
QFCC expenditure per young Queensland ¹	\$12.00	\$9.75	\$10.00

Note:

1. The variance between the 2022–23 Target/Estimate and 2022–23 Estimated Actual is due to the cessation of limited life funding.

Child Death Review Board

Objective

To carry out systems reviews following child deaths connected to the child protection system, identifying opportunities for continuous improvement in systems, legislation, policies, and practices, and preventative mechanisms to help protect children and prevent deaths that may be avoidable.

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	2022–23 Target/Est.	2022–23 Est. Actual	2023–24 Target/Est.
Effectiveness measure			
Average time taken to review final internal agency review reports once received (months)	New measure	New measure	6
Efficiency measure			
Average cost per review of child death case received (\$'000)	New measure	New measure	20

Budgeted summary

Staffing

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

Service area	2022–23 Budget	2022–23 Est. Actual	2023–24 Budget
Queensland Family and Child Commission	55	55	55
Child Death Review Board	7	7	7
Total FTEs	62	62	62

Note:

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

Financial statements

Income statement

In 2023–24, total budgeted expenditure is \$12.7 million, an increase of \$500,000 from the 2022–23 Estimated Actual of \$12.2 million. This is primarily due to an increase in grants received for enterprise bargaining arrangements.

Balance sheet

The QFCC does not hold any significant assets or liabilities other than cash. Equity is not expected to significantly change in 2023–24.

Income statement

Queensland Family and Child Commission	2022–23 Budget \$'000	2022–23 Est. Actual \$'000	2023–24 Budget \$'000
INCOME			
Taxes	..	..	..
User charges and fees	..	..	..
Grants and other contributions	12,023	12,028	12,564
Interest and distributions from managed funds	25	144	97
Other revenue	..	..	..
Gains on sale/revaluation of assets	..	..	..
Total income	12,048	12,172	12,661
EXPENSES			
Employee expenses	9,443	8,909	10,318
Supplies and services	2,392	2,979	2,059
Grants and subsidies	..	..	..
Depreciation and amortisation	109	5	5
Finance/borrowing costs	..	..	..
Other expenses	104	279	279
Losses on sale/revaluation of assets	..	..	..
Total expenses	12,048	12,172	12,661
OPERATING SURPLUS/(DEFICIT)	..	..	..

Balance sheet

Queensland Family and Child Commission	2022–23 Budget \$'000	2022–23 Est. Actual \$'000	2023–24 Budget \$'000
CURRENT ASSETS			
Cash assets	3,488	3,649	3,642
Receivables	357	446	446
Other financial assets	..	..	..
Inventories	..	..	..
Other	129	47	47
Non-financial assets held for sale	..	..	..
Total current assets	3,974	4,142	4,135
NON-CURRENT ASSETS			
Receivables	..	..	..
Other financial assets	..	..	..
Property, plant and equipment	13	13	8
Intangibles	516	..	..
Other	..	..	..
Total non-current assets	529	13	8
TOTAL ASSETS	4,503	4,155	4,143
CURRENT LIABILITIES			
Payables	111	532	520
Accrued employee benefits	498	260	260
Interest bearing liabilities and derivatives	..	..	..
Provisions	..	..	..
Other	84	..	..
Total current liabilities	693	792	780
NON-CURRENT LIABILITIES			
Payables	..	..	..
Accrued employee benefits	..	..	..
Interest bearing liabilities and derivatives	..	..	..
Provisions	..	..	..
Other	..	..	..
Total non-current liabilities	..	..	..
TOTAL LIABILITIES	693	792	780
NET ASSETS/(LIABILITIES)	3,810	3,363	3,363
EQUITY			
TOTAL EQUITY	3,810	3,363	3,363

Cash flow statement

Queensland Family and Child Commission	2022–23 Budget \$'000	2022–23 Est. Actual \$'000	2023–24 Budget \$'000
CASH FLOWS FROM OPERATING ACTIVITIES			
Inflows:			
User charges and fees	..	(10)	..
Grants and other contributions	12,023	12,057	12,564
Interest and distribution from managed funds received	25	144	97
Taxes	..	..	..
Other	150	285	253
Outflows:			
Employee costs	(9,443)	(8,909)	(10,318)
Supplies and services	(2,692)	(3,293)	(2,324)
Grants and subsidies	..	..	..
Borrowing costs	..	..	..
Other	(104)	(279)	(279)
Net cash provided by or used in operating activities	(41)	(5)	(7)
CASH FLOWS FROM INVESTING ACTIVITIES			
Inflows:			
Sales of non-financial assets	..	..	..
Investments redeemed	..	..	..
Loans and advances redeemed	..	..	..
Outflows:			
Payments for non-financial assets	..	..	..
Payments for investments	..	..	..
Loans and advances made	..	..	..
Net cash provided by or used in investing activities	..	..	..
CASH FLOWS FROM FINANCING ACTIVITIES			
Inflows:			
Borrowings	..	..	..
Equity injections	..	..	..
Outflows:			
Borrowing redemptions	..	..	..
Finance lease payments	..	..	..
Equity withdrawals	..	..	..
Net cash provided by or used in financing activities	..	..	..
Net increase/(decrease) in cash held	(41)	(5)	(7)
Cash at the beginning of financial year	3,529	3,654	3,649
Cash transfers from restructure	..	..	..
Cash at the end of financial year	3,488	3,649	3,642

Prostitution Licensing Authority

Overview

Our Vision

A well-regulated sexual service industry which meets the expectations of clients, service providers and community.

Our Purpose

Administration of the prostitution licensing and advertising regime in compliance with the *Prostitution Act 1999* and *Prostitution Regulation 2014*.

Contribution to the government's objectives for the community

The agency supports the government's objectives for the community¹:

- Good jobs: Good, secure jobs in our traditional and emerging industries
- Better services: Deliver even better services right across Queensland
- Great lifestyle: Protect and enhance our Queensland lifestyle as we grow.

Agency service area

The service area within the Prostitution Licensing Authority aligns with the following agency objectives:

Agency's objectives	Agency's service area
Make the community safer. Strengthen stakeholder relationships.	Prostitution Licensing Authority To ensure that the operations of licensed brothels and advertising of prostitution services are regulated in accordance with statutory requirements and in the community interest.

Key deliverables

In 2023–24, the Prostitution Licensing Authority will:

- review and improve our operations and processes to assist and enable the licenced sector by simplifying processes and procedures and intervening to support better understanding of their obligations and manage their businesses safely, efficiently and effectively
- engage with stakeholders, including representatives of the licensed sector of the sex industry, to enhance the licensing framework for brothels and the scope of regulation of the sector, to underpin the viability of brothel operations, and to further the underlying principles of the *Prostitution Act 1999*
- support government consideration of the Queensland Law Reform Commission 'A decriminalised sex-work industry for Queensland' report.

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

Performance statement

Prostitution Licensing Authority

Objective

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

Description

The Prostitution Licensing Authority (PLA) regulates prostitution in Queensland by administering the *Prostitution Act 1999* and the *Prostitution Regulation 2014*. The functions of the PLA are established by statute and include determining applications for brothel licences and manager's certificates, monitoring the provision of prostitution through licensed brothels, conducting disciplinary inquiries to determine whether there are grounds for disciplinary action against brothel licensees and approved managers, and regulating prostitution advertising.

Service standards	2022–23 Target/Est.	2022–23 Est. Actual	2023–24 Target/Est.
Effectiveness measures			
Percentage of licensed brothels implementing best practice compliance standards established by the PLA	100%	100%	100%
Overall satisfaction of applicants with PLA client service ¹	80%	70%	80%
Efficiency measure			
Fees income as a percentage of total revenue	52%	54%	54%

Note:

1. The variance between the 2022–23 Target/Estimate and the 2022–23 Estimated Actual is due to business uncertainty arising from the review of sex work industry and dissatisfaction with a perceived increase in prostitution activity outside the regulated regime. Both issues are outside the mandate of the PLA.

Budgeted summary

Staffing

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

Service area	2022–23 Budget	2022–23 Est. Actual	2023–24 Budget
Prostitution Licensing Authority	9	9	9
Total FTEs	9	9	9

Financial statements

Income statement

A grant is provided as an administered appropriation through the Department of Justice and Attorney-General. The grant revenue supports activities additional to brothel licensing including resource management, corporate governance, administrative activities, as well as mandatory and statutory reporting.

Own source revenue – fees revenue and other revenue

It is estimated that the PLA will receive fees revenue from 20 licensed brothels this year. The fees raised through the licensing regime support those activities which have a direct correlation to the licensed brothel regulatory framework, including comprehensive investigation of an applicant's suitability to hold a brothel licence or manager's certificate, a suite of compliance activities, prostitution advertising surveillance, complaint management, responding to general enquiries, and delivering education and advice to brothel owners and managers.

Balance sheet

The estimated net value of plant and equipment owned by the PLA will be \$21,000 for the current financial year, with intangible assets of \$90,000 relating to the website enhancement.

Overall, the PLA's net asset position in 2023–24 is in line with 2022–23.

Income statement

Prostitution Licensing Authority	2022–23 Budget \$'000	2022–23 Est. Actual \$'000	2023–24 Budget \$'000
INCOME			
Taxes	..	..	..
User charges and fees	933	855	899
Grants and other contributions	774	774	805
Interest and distributions from managed funds	12	46	46
Other revenue	2	2	2
Gains on sale/revaluation of assets	..	..	..
Total income	1,721	1,677	1,752
EXPENSES			
Employee expenses	1,150	932	1,223
Supplies and services	514	686	470
Grants and subsidies	..	..	..
Depreciation and amortisation	36	38	38
Finance/borrowing costs	..	..	..
Other expenses	21	21	21
Losses on sale/revaluation of assets	..	..	..
Total expenses	1,721	1,677	1,752
OPERATING SURPLUS/(DEFICIT)	..	..	..

Balance sheet

Prostitution Licensing Authority	2022–23 Budget \$'000	2022–23 Est. Actual \$'000	2023–24 Budget \$'000
CURRENT ASSETS			
Cash assets	1,148	1,176	1,211
Receivables	6	49	49
Other financial assets	..	..	..
Inventories	..	..	..
Other	..	3	3
Non-financial assets held for sale	..	..	..
Total current assets	1,154	1,228	1,263
NON-CURRENT ASSETS			
Receivables	..	..	..
Other financial assets	..	..	..
Property, plant and equipment	21	21	15
Intangibles	80	90	58
Other	..	..	..
Total non-current assets	101	111	73
TOTAL ASSETS	1,255	1,339	1,336
CURRENT LIABILITIES			
Payables	35	37	42
Accrued employee benefits	26	29	31
Interest bearing liabilities and derivatives	..	..	..
Provisions	..	..	..
Other	144	145	135
Total current liabilities	205	211	208
NON-CURRENT LIABILITIES			
Payables	..	..	..
Accrued employee benefits	..	..	..
Interest bearing liabilities and derivatives	..	..	..
Provisions	..	..	..
Other	..	..	..
Total non-current liabilities	..	..	..
TOTAL LIABILITIES	205	211	208
NET ASSETS/(LIABILITIES)	1,050	1,128	1,128
EQUITY			
TOTAL EQUITY	1,050	1,128	1,128

Cash flow statement

Prostitution Licensing Authority	2022–23 Budget \$'000	2022–23 Est. Actual \$'000	2023–24 Budget \$'000
CASH FLOWS FROM OPERATING ACTIVITIES			
Inflows:			
User charges and fees	933	855	899
Grants and other contributions	774	774	805
Interest and distribution from managed funds received	12	46	46
Taxes	..	..	..
Other	57	67	47
Outflows:			
Employee costs	(1,150)	(930)	(1,221)
Supplies and services	(529)	(711)	(480)
Grants and subsidies	..	..	..
Borrowing costs	..	..	..
Other	(61)	(61)	(61)
Net cash provided by or used in operating activities	36	40	35
CASH FLOWS FROM INVESTING ACTIVITIES			
Inflows:			
Sales of non-financial assets	..	..	..
Investments redeemed	..	..	..
Loans and advances redeemed	..	..	..
Outflows:			
Payments for non-financial assets	..	(6)	..
Payments for investments	..	..	..
Loans and advances made	..	..	..
Net cash provided by or used in investing activities	..	(6)	..
CASH FLOWS FROM FINANCING ACTIVITIES			
Inflows:			
Borrowings	..	..	..
Equity injections	..	..	..
Outflows:			
Borrowing redemptions	..	..	..
Finance lease payments	..	..	..
Equity withdrawals	..	..	..
Net cash provided by or used in financing activities	..	..	..
Net increase/(decrease) in cash held	36	34	35
Cash at the beginning of financial year	1,112	1,142	1,176
Cash transfers from restructure	..	..	..
Cash at the end of financial year	1,148	1,176	1,211



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. The ECQ's purpose is to deliver accessible, fair and transparent electoral services for all Queenslanders.

Contribution to the government's objectives for the community

The department supports the government's objectives for the community¹:

- Good jobs: Good, secure jobs in our traditional and emerging industries
- Better services: Deliver even better services right across Queensland
- Great lifestyle: Protect and enhance our Queensland lifestyle as we grow.

Agency service area

The service area within the ECQ aligns with the following departmental objectives:

Agency's objectives	Agency's service area
Trusted to deliver Queensland elections. Increase electoral awareness and participation. Maintain election readiness. Promote and enforce compliance with electoral laws.	Electoral Services Deliver accessible, fair and transparent elections for all Queensland electors that maximise voter participation in adherence to electoral law.

Agency highlights

In 2023–24, the ECQ will:

- deliver the 2024 local government quadrennial elections
- undertake planning and preparation for the 2024 State general election
- implement local government electoral expenditure caps
- continue to deliver actions under the local government engagement strategy to strengthen relationships with Queensland's local government sector
- provide support to the Local Government Change Commission in its reviews of local government boundaries and electoral arrangements referred by the Deputy Premier, Minister for State Development, Infrastructure, Local Government and Planning and Minister Assisting the Premier on Olympics Infrastructure.

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

Budget highlights

In the 2023–24 Queensland Budget, the government is providing:

- funding to facilitate preparations for State and local government elections in 2024
- funding to implement caps on local government electoral expenditure
- funding for ongoing management and support for the Election Management System by the ECQ.

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

Performance statement

Electoral Services

Objective

Deliver accessible, fair and transparent electoral services for all Queensland electors that maximise voter participation in adherence to electoral law.

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	2022–23 Target/Est.	2022–23 Est. Actual	2023–24 Target/Est.
Effectiveness measures			
Level of informal voting - State general election ¹
Level of informal voting - local government quadrennial elections (Mayoral) ¹	4.5%
Level of stakeholder overall satisfaction with the voting experience - State general election ¹
Level of stakeholder overall satisfaction with the voting experience - local government quadrennial elections ¹	85%
Proportion of disclosure returns audited that are deemed compliant with electoral law	80%	84%	80%
Efficiency measures			
Cost of State general election per elector ¹
Cost of local government quadrennial elections per elector ¹	\$10.48

Note:

- 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.

Departmental budget summary

The table below shows the total resources available in 2023–24 from all sources and summarises how resources will be applied by service area and by controlled and administered classifications.

Electoral Commission of Queensland	2022–23 Budget \$'000	2022–23 Est. Actual \$'000	2023–24 Budget \$'000
CONTROLLED			
Income			
Appropriation revenue ¹	44,653	43,041	73,859
Other revenue	30	30	30
Total income	44,683	43,071	73,889
Expenses			
Electoral Services	44,683	43,071	73,889
Total expenses	44,683	43,071	73,889
Operating surplus/deficit	..	..	..
Net assets	27,308	27,337	29,300
ADMINISTERED			
Revenue			
Commonwealth revenue	..	..	..
Appropriation revenue	..	..	..
Other administered revenue	4,429	630	28,267
Total revenue	4,429	630	28,267
Expenses			
Transfers to government	4,429	630	28,267
Administered expenses	..	..	..
Total expenses	4,429	630	28,267
Net assets	..	..	..

Note:

1. Includes State and Australian Government funding.

Staffing

Service area	2022–23 Budget	2022–23 Est. Actual	2023–24 Budget
Electoral Services	81	81	101
Total FTEs	81	81	101

Capital program

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

	2022–23 Budget \$'000	2022–23 Est. Actual \$'000	2023–24 Budget \$'000
Capital purchases	347	347	2,079
Capital grants	...	...	...
Total capital outlays	347	347	2,079

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

Budgeted financial statements

Departmental income statement

Controlled income statement

The budgeted expenses in 2023–24 are \$73.9 million, an increase of \$30.8 million from the 2022–23 Estimated Actual budget of \$43 million. This increase is due to the delivery of local government quadrennial elections in March 2024 and the preparation and planning activities for the State general election in October 2024.

Administered income statement

The budgeted administered expenses in 2023–24 are \$28.3 million, an increase of \$27.6 million from the 2022–23 Estimated Actual budget of \$630,000. This is primarily due to the recovery of costs from councils for the conduct of the 2024 local government quadrennial elections.

Departmental balance sheet

The budgeted receivables in 2023–24 are \$23.3 million due to the recovery of costs from councils for the conduct of the 2024 local government quadrennial elections into the administered account.

Controlled income statement

Electoral Commission of Queensland	2022–23 Budget \$'000	2022–23 Est. Actual \$'000	2023–24 Budget \$'000
INCOME			
Appropriation revenue	44,653	43,041	73,859
Taxes	..	..	..
User charges and fees	30	30	30
Royalties and land rents	..	..	..
Grants and other contributions	..	..	..
Interest and distributions from managed funds	..	..	..
Other revenue	..	..	..
Gains on sale/revaluation of assets	..	..	..
Total income	44,683	43,071	73,889
EXPENSES			
Employee expenses	12,358	12,498	14,455
Supplies and services	31,403	29,651	58,512
Grants and subsidies	..	..	..
Depreciation and amortisation	860	860	860
Finance/borrowing costs	(33)	(33)	(33)
Other expenses	95	95	95
Losses on sale/revaluation of assets	..	..	..
Total expenses	44,683	43,071	73,889
OPERATING SURPLUS/(DEFICIT)	..	..	..

Controlled balance sheet

Electoral Commission of Queensland	2022–23 Budget \$'000	2022–23 Est. Actual \$'000	2023–24 Budget \$'000
CURRENT ASSETS			
Cash assets	7,428	11,357	12,068
Receivables	321	530	530
Other financial assets	..	..	..
Inventories	202	185	185
Other	2,091	2,262	2,262
Non-financial assets held for sale	..	..	..
Total current assets	10,042	14,334	15,045
NON-CURRENT ASSETS			
Receivables	..	..	..
Other financial assets	..	..	..
Property, plant and equipment	880	462	463
Intangibles	17,310	17,071	18,322
Other	25	26	26
Total non-current assets	18,215	17,559	18,811
TOTAL ASSETS	28,257	31,893	33,856
CURRENT LIABILITIES			
Payables	343	3,948	3,948
Accrued employee benefits	235	258	258
Interest bearing liabilities and derivatives	(11)	312	312
Provisions	..	..	..
Other	..	..	..
Total current liabilities	567	4,518	4,518
NON-CURRENT LIABILITIES			
Payables	..	..	..
Accrued employee benefits	..	..	..
Interest bearing liabilities and derivatives	382	38	38
Provisions	..	..	..
Other	..	..	..
Total non-current liabilities	382	38	38
TOTAL LIABILITIES	949	4,556	4,556
NET ASSETS/(LIABILITIES)	27,308	27,337	29,300
EQUITY			
TOTAL EQUITY	27,308	27,337	29,300

Controlled cash flow statement

Electoral Commission of Queensland	2022–23 Budget \$'000	2022–23 Est. Actual \$'000	2023–24 Budget \$'000
CASH FLOWS FROM OPERATING ACTIVITIES			
Inflows:			
Appropriation receipts	44,653	42,926	73,859
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
Outflows:			
Employee costs	(12,358)	(12,498)	(14,455)
Supplies and services	(32,293)	(30,541)	(59,402)
Grants and subsidies	..	..	..
Borrowing costs	33	33	33
Other	(97)	(97)	(97)
Net cash provided by or used in operating activities	860	745	860
CASH FLOWS FROM INVESTING ACTIVITIES			
Inflows:			
Sales of non-financial assets	..	..	..
Investments redeemed	..	..	..
Loans and advances redeemed	..	..	..
Outflows:			
Payments for non-financial assets	(426)	(426)	(2,079)
Payments for investments	..	..	..
Loans and advances made	..	..	..
Net cash provided by or used in investing activities	(426)	(426)	(2,079)
CASH FLOWS FROM FINANCING ACTIVITIES			
Inflows:			
Borrowings	..	..	..
Equity injections	386	386	2,039
Outflows:			
Borrowing redemptions	..	..	..
Finance lease payments	(33)	(33)	(33)
Equity withdrawals	(76)	(76)	(76)
Net cash provided by or used in financing activities	277	277	1,930
Net increase/(decrease) in cash held	711	596	711
Cash at the beginning of financial year	6,717	10,761	11,357
Cash transfers from restructure	..	..	..
Cash at the end of financial year	7,428	11,357	12,068

Administered income statement

Electoral Commission of Queensland	2022–23 Budget \$'000	2022–23 Est. Actual \$'000	2023–24 Budget \$'000
INCOME			
Appropriation revenue	..	..	..
Taxes	..	..	..
User charges and fees	3,769	300	27,607
Royalties and land rents	..	..	..
Grants and other contributions	..	..	..
Interest and distributions from managed funds	..	..	..
Other revenue	660	330	660
Gains on sale/revaluation of assets	..	..	..
Total income	4,429	630	28,267
EXPENSES			
Employee expenses	..	..	..
Supplies and services	..	..	..
Grants and subsidies	..	..	..
Depreciation and amortisation	..	..	..
Finance/borrowing costs	..	..	..
Other expenses	..	..	..
Losses on sale/revaluation of assets	..	..	..
Transfers of Administered Revenue to Government	4,429	630	28,267
Total expenses	4,429	630	28,267
OPERATING SURPLUS/(DEFICIT)	..	..	..

Administered balance sheet

Electoral Commission of Queensland	2022–23 Budget \$'000	2022–23 Est. Actual \$'000	2023–24 Budget \$'000
CURRENT ASSETS			
Cash assets	223	111	111
Receivables	28	9	23,346
Other financial assets	..	..	..
Inventories	..	..	..
Other	..	..	..
Non-financial assets held for sale	..	..	..
Total current assets	251	120	23,457
NON-CURRENT ASSETS			
Receivables	..	..	..
Other financial assets	..	..	..
Property, plant and equipment	..	..	..
Intangibles	..	..	..
Other	..	..	..
Total non-current assets	..	..	..
TOTAL ASSETS	251	120	23,457
CURRENT LIABILITIES			
Payables	2	2	2
Transfers to Government payable	249	118	23,455
Accrued employee benefits	..	..	..
Interest bearing liabilities and derivatives	..	..	..
Provisions	..	..	..
Other	..	..	..
Total current liabilities	251	120	23,457
NON-CURRENT LIABILITIES			
Payables	..	..	..
Accrued employee benefits	..	..	..
Interest bearing liabilities and derivatives	..	..	..
Provisions	..	..	..
Other	..	..	..
Total non-current liabilities	..	..	..
TOTAL LIABILITIES	251	120	23,457
NET ASSETS/(LIABILITIES)	..	..	..
EQUITY			
TOTAL EQUITY	..	..	..

Administered cash flow statement

Electoral Commission of Queensland	2022–23 Budget \$'000	2022–23 Est. Actual \$'000	2023–24 Budget \$'000
CASH FLOWS FROM OPERATING ACTIVITIES			
Inflows:			
Appropriation receipts	..	..	..
User charges and fees	3,769	300	4,270
Royalties and land rent receipts	..	..	..
Grants and other contributions	..	..	..
Interest and distribution from managed funds received	..	..	..
Taxes	..	..	..
Other	660	330	660
Outflows:			
Employee costs	..	..	..
Supplies and services	..	..	..
Grants and subsidies	..	..	..
Borrowing costs	..	..	..
Other	..	..	..
Transfers to Government	(4,429)	(630)	(4,930)
Net cash provided by or used in operating activities	..	..	..
CASH FLOWS FROM INVESTING ACTIVITIES			
Inflows:			
Sales of non-financial assets	..	..	..
Investments redeemed	..	..	..
Loans and advances redeemed	..	..	..
Outflows:			
Payments for non-financial assets	..	..	..
Payments for investments	..	..	..
Loans and advances made	..	..	..
Net cash provided by or used in investing activities	..	..	..
CASH FLOWS FROM FINANCING ACTIVITIES			
Inflows:			
Borrowings	..	..	..
Equity injections	..	..	..
Outflows:			
Borrowing redemptions	..	..	..
Finance lease payments	..	..	..
Equity withdrawals	..	..	..
Net cash provided by or used in financing activities	..	..	..
Net increase/(decrease) in cash held	..	..	..
Cash at the beginning of financial year	223	111	111
Cash transfers from restructure	..	..	..
Cash at the end of financial year	223	111	111



Office of the Queensland Ombudsman

Office of the Queensland Ombudsman

Overview

The Office of the Queensland Ombudsman's (the Office) vision 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 (PIDs)
- improving detention services.

The Office's strategic objectives are to:

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

Key deliverables

In 2023–24, 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 administration actions of state government departments and agencies (including state schools and TAFE), local councils and public universities
- help agencies to improve their decision-making, administrative practices and PID management by making recommendations for improvement, delivering training programs and providing information and advisory services
- continue to establish and implement the Inspector of Detention Services function.

Budget highlights

In the 2023–24 Queensland Budget, the government is providing:

- increased funding of \$5 million over 4 years with \$1.5 million per annum ongoing to enhance the Office of the Queensland Ombudsman's complaints and investigations management capacity.

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

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	2022–23 Target/Est.	2022–23 Est. Actual	2023–24 Target/Est.
Effectiveness measures			
Proportion of investigations resulting in agency rectification action ¹	15%	10%	15%
Participants who report training improves their decision-making capability ²	80%	96%	80%
Clearance rate for complaints	100%	99%	100%
Efficiency measure			
Average cost to manage each new contact ^{3,4}	\$172	\$145	\$179
Discontinued measure			
Proportion of investigations completed within target timeframes ^{5,6}	90%	81%	Discontinued measure

Notes:

1. The variance between the 2022–23 Target/Estimate and 2022–23 Estimated Actual is due to fewer matters requiring rectification being identified in investigations completed.
2. The variance between the 2022–23 Target/Estimate and 2022–23 Estimated Actual is the result of very positive feedback from participants in the Office's online and face-to-face training programs.
3. The variance between the 2022–23 Target/Estimate and 2022–23 Estimated Actual is due to an increased number of contacts and lower than budgeted staff costs.
4. The 2023–24 Target/Estimate reflects an expected increase to salary costs, in line with enterprise bargaining outcomes.
5. The variance between the 2022–23 Target/Estimate and the 2022–23 Estimated Actual is due to some investigations taking longer than expected to complete.
6. This service standard has been discontinued. It will be reported in the Office's annual report.

Departmental budget summary

The table below shows the total resources available in 2023–24 from all sources and summarises how resources will be applied by service area and by controlled and administered classifications.

Office of the Queensland Ombudsman	2022–23 Budget \$'000	2022–23 Est. Actual \$'000	2023–24 Budget \$'000
CONTROLLED			
Income			
Appropriation revenue	9,905	11,074	14,426
Other revenue	1	1	1
Total income	9,906	11,075	14,427
Expenses			
Public administration investigation and improvement services	9,906	11,075	14,427
Total expenses	9,906	11,075	14,427
Operating surplus/deficit	..	..	..
Net assets	1,515	1,535	1,995
ADMINISTERED			
Revenue			
Commonwealth revenue	..	..	..
Appropriation revenue	..	..	..
Other administered revenue	400	450	400
Total revenue	400	450	400
Expenses			
Transfers to government	400	450	400
Administered expenses	..	..	..
Total expenses	400	450	400
Net assets	..	..	..

Staffing

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

Service area	2022–23 Budget	2022–23 Est. Actual	2023–24 Budget
Public administration investigation and improvement services	63	69	84
Total FTEs¹	63	69	84

Note:

1. An additional 16 FTE ongoing has been provided to establish the Inspector of Detention Services Function (6 FTE from November 2022 and a further 10 FTE from July 2023). An additional 10.5 FTE ongoing has been provided to enhance the Office's complaints and investigations management capacity (5.5 FTE from July 2023 and a further 5 FTE from July 2024).

Budgeted financial statements

Departmental income statement

Controlled income statement

Total controlled expenses in 2023–24 Budget is \$14.4 million, an increase of \$3.4 million from the 2022–23 Estimated Actual. The increase is mainly due to higher employee expenses associated with the implementation of the Inspector of Detention Services Function and implementation of the enhanced complaints and investigations management capacity.

Total controlled income in 2023–24 is \$14.4 million, an increase of \$3.4 million from the 2022–23 Estimated Actual. The increase is mainly due to \$763,000 additional appropriation to implement enhanced complaints and investigations management capacity, \$1.9 million additional appropriation to implement the Inspector of Detention Services Function, and \$110,000 additional appropriation to fund higher employee related expenditure resulting from the new Office of the Queensland Ombudsman Enterprise Bargaining Agreement.

Administered income statement

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

Total budgeted administered income and expenditure in 2023–24 is \$400,000.

Departmental balance sheet

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

The capital program for 2023–24 is \$500,000, comprising mainly of an equity injection of \$360,000 for capital purchases for the Inspector of Detention Services Function and \$100,000 for minor fit-out works in relation to the enhanced complaints and investigations management capacity.

The office's cash assets of \$1.6 million are currently at a sustainable level, with the ability to fund payables as well as future improvements in business systems, minor office fit-outs and equipment as required.

Controlled income statement

Office of the Queensland Ombudsman	2022–23 Budget \$'000	2022–23 Est. Actual \$'000	2023–24 Budget \$'000
INCOME			
Appropriation revenue	9,905	11,074	14,426
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	..	..	..
Total income	9,906	11,075	14,427
EXPENSES			
Employee expenses	8,385	8,553	12,184
Supplies and services	1,446	2,457	2,143
Grants and subsidies	..	..	..
Depreciation and amortisation	43	28	63
Finance/borrowing costs	..	..	..
Other expenses	32	37	37
Losses on sale/revaluation of assets	..	..	..
Total expenses	9,906	11,075	14,427
OPERATING SURPLUS/(DEFICIT)	..	..	..

Controlled balance sheet

Office of the Queensland Ombudsman	2022–23 Budget \$'000	2022–23 Est. Actual \$'000	2023–24 Budget \$'000
CURRENT ASSETS			
Cash assets	1,507	1,611	1,640
Receivables	174	224	226
Other financial assets	..	..	..
Inventories	..	..	..
Other	102	87	90
Non-financial assets held for sale	..	..	..
Total current assets	1,783	1,922	1,956
NON-CURRENT ASSETS			
Receivables	..	..	..
Other financial assets	..	..	..
Property, plant and equipment	120	44	484
Intangibles	5	5	2
Other	..	..	..
Total non-current assets	125	49	486
TOTAL ASSETS	1,908	1,971	2,442
CURRENT LIABILITIES			
Payables	196	209	220
Accrued employee benefits	197	227	227
Interest bearing liabilities and derivatives	..	..	..
Provisions	..	..	..
Other	..	..	..
Total current liabilities	393	436	447
NON-CURRENT LIABILITIES			
Payables	..	..	..
Accrued employee benefits	..	..	..
Interest bearing liabilities and derivatives	..	..	..
Provisions	..	..	..
Other	..	..	..
Total non-current liabilities	..	..	..
TOTAL LIABILITIES	393	436	447
NET ASSETS/(LIABILITIES)	1,515	1,535	1,995
EQUITY			
TOTAL EQUITY	1,515	1,535	1,995

Controlled cash flow statement

Office of the Queensland Ombudsman	2022–23 Budget \$'000	2022–23 Est. Actual \$'000	2023–24 Budget \$'000
CASH FLOWS FROM OPERATING ACTIVITIES			
Inflows:			
Appropriation receipts	9,905	10,695	14,426
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
Outflows:			
Employee costs	(8,388)	(8,556)	(12,187)
Supplies and services	(1,566)	(2,577)	(2,263)
Grants and subsidies	..	..	..
Borrowing costs	..	..	..
Other	(25)	(30)	(30)
Net cash provided by or used in operating activities	49	(345)	69
CASH FLOWS FROM INVESTING ACTIVITIES			
Inflows:			
Sales of non-financial assets	..	..	..
Investments redeemed	..	..	..
Loans and advances redeemed	..	..	..
Outflows:			
Payments for non-financial assets	(40)	(30)	(500)
Payments for investments	..	..	..
Loans and advances made	..	..	..
Net cash provided by or used in investing activities	(40)	(30)	(500)
CASH FLOWS FROM FINANCING ACTIVITIES			
Inflows:			
Borrowings	..	..	..
Equity injections	..	20	460
Outflows:			
Borrowing redemptions	..	..	..
Finance lease payments	..	..	..
Equity withdrawals	..	..	..
Net cash provided by or used in financing activities	..	20	460
Net increase/(decrease) in cash held	9	(355)	29
Cash at the beginning of financial year	1,498	1,966	1,611
Cash transfers from restructure	..	..	..
Cash at the end of financial year	1,507	1,611	1,640

Administered income statement

Office of the Queensland Ombudsman	2022–23 Budget \$'000	2022–23 Est. Actual \$'000	2023–24 Budget \$'000
INCOME			
Appropriation revenue	..	..	..
Taxes	..	..	..
User charges and fees	400	450	400
Royalties and land rents	..	..	..
Grants and other contributions	..	..	..
Interest and distributions from managed funds	..	..	..
Other revenue	..	..	..
Gains on sale/revaluation of assets	..	..	..
Total income	400	450	400
EXPENSES			
Employee expenses	..	..	..
Supplies and services	..	..	..
Grants and subsidies	..	..	..
Depreciation and amortisation	..	..	..
Finance/borrowing costs	..	..	..
Other expenses	..	..	..
Losses on sale/revaluation of assets	..	..	..
Transfers of Administered Revenue to Government	400	450	400
Total expenses	400	450	400
OPERATING SURPLUS/(DEFICIT)	..	..	..

Administered balance sheet

Office of the Queensland Ombudsman	2022–23 Budget \$'000	2022–23 Est. Actual \$'000	2023–24 Budget \$'000
CURRENT ASSETS			
Cash assets
Receivables
Other financial assets
Inventories
Other
Non-financial assets held for sale
Total current assets
NON-CURRENT ASSETS			
Receivables
Other financial assets
Property, plant and equipment
Intangibles
Other
Total non-current assets
TOTAL ASSETS
CURRENT LIABILITIES			
Payables
Transfers to Government payable
Accrued employee benefits
Interest bearing liabilities and derivatives
Provisions
Other
Total current liabilities
NON-CURRENT LIABILITIES			
Payables
Accrued employee benefits
Interest bearing liabilities and derivatives
Provisions
Other
Total non-current liabilities
TOTAL LIABILITIES
NET ASSETS/(LIABILITIES)
EQUITY			
TOTAL EQUITY

Administered cash flow statement

Office of the Queensland Ombudsman	2022–23 Budget \$'000	2022–23 Est. Actual \$'000	2023–24 Budget \$'000
CASH FLOWS FROM OPERATING ACTIVITIES			
Inflows:			
Appropriation receipts	..	..	..
User charges and fees	400	450	400
Royalties and land rent receipts	..	..	..
Grants and other contributions	..	..	..
Interest and distribution from managed funds received	..	..	..
Taxes	..	..	..
Other	..	..	..
Outflows:			
Employee costs	..	..	..
Supplies and services	..	..	..
Grants and subsidies	..	..	..
Borrowing costs	..	..	..
Other	..	..	..
Transfers to Government	(400)	(450)	(400)
Net cash provided by or used in operating activities	..	..	..
CASH FLOWS FROM INVESTING ACTIVITIES			
Inflows:			
Sales of non-financial assets	..	..	..
Investments redeemed	..	..	..
Loans and advances redeemed	..	..	..
Outflows:			
Payments for non-financial assets	..	..	..
Payments for investments	..	..	..
Loans and advances made	..	..	..
Net cash provided by or used in investing activities	..	..	..
CASH FLOWS FROM FINANCING ACTIVITIES			
Inflows:			
Borrowings	..	..	..
Equity injections	..	..	..
Outflows:			
Borrowing redemptions	..	..	..
Finance lease payments	..	..	..
Equity withdrawals	..	..	..
Net cash provided by or used in financing activities	..	..	..
Net increase/(decrease) in cash held	..	..	..
Cash at the beginning of financial year	..	..	..
Cash transfers from restructure	..	..	..
Cash at the end of financial year	..	..	..



The Public Trustee

The Public Trustee

Overview

The Public Trustee of Queensland'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 planning support. Our purpose is to provide financial decision-making advocacy, education and services and empower Queenslanders to plan and prepare for key life events.

Contribution to the government's objectives for the community

The department supports the government's objectives for the community¹:

- Good jobs: Good, secure jobs in our traditional and emerging industries
- Better services: Deliver even better services right across Queensland
- Great lifestyle: Protect and enhance our Queensland lifestyle as we grow.

Agency service area

The service area within the Public Trustee align with the following agency objectives:

Agency's objectives	Agency's service area
Deliver an empathetic, customer centric experience. Financially and socially responsible leadership and governance. Engage with our partners and the community to improve quality of life for Queenslanders.	Customer Experience and Delivery Support Queenslanders to safeguard and manage their financial wellbeing by providing trusted financial decision-making advocacy, education and services.

Key deliverables

In 2023–24, the Public Trustee will:

- continue to advance customer experience initiatives under the Customers First Strategy, including initiatives and relationships with advocacy groups and support services to empower customers with their financial matters
- implement an integrity and governance framework facilitating transparency and regular review of Public Trustee's fees and charges to support sustainability while meeting the needs of customers
- collaborate and engage with stakeholders to advance advice of the Public Trustee Advisory and Monitoring Board
- commence the regulatory impact assessment of fees and charges recommendations following an independent review documented in the *Review of Fees and Charges* report²
- develop and implement communication and stakeholder engagement strategies, initiatives and community education programs to raise awareness of Public Trustee services available for the benefit of customers, advocates and the Queensland community, including for the needs and interests expressed by First Nations community members
- promote positive and collaborative engagement between customer support networks and the Public Trustee
- build our services' accessibility and responsiveness to the needs of our customers, by embedding a customer service culture across the Public Trustee through customer service training to all staff, providing information options for culturally and linguistically diverse customers, and investigating potential upgrades to physical office locations to improve accessibility including increased mobility access
- progress ICT and digital strategies to support modern, secure and human-centred business systems and solutions.

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

² *Review of Fees and Charges*, PricewaterhouseCoopers, 24 June 2022, tabled 17 October 2022.

Performance statement

Customer Experience and Delivery

Objective

Support Queenslanders to safeguard and manage their financial wellbeing by providing trusted financial decision-making advocacy, education and services.

Description

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

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

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 planning support.

Service standards	2022–23 Target/Est.	2022–23 Est. Actual	2023–24 Target/Est.
Effectiveness measures			
Overall customer satisfaction with the deceased estate administration service as measured by the overall experience score ¹	70%	61%	70%
Overall customer satisfaction with the financial management service as measured by the overall experience score	70%	73%	70%
Overall customer satisfaction with Will preparation services	90%	88%	90%
Efficiency measure			
Cost per Will ²	\$200	\$255	\$255

Notes:

1. The variance between the 2022–23 Target/Estimate and 2022–23 Estimated Actual is below service expectations. However the Public Trustee provides a valuable service and is evolving as an organisation, ensuring the voice of the customer is central to everything we do, to build trust and be transparent with the community we serve. The Public Trustee's Customers First planned reforms initially focused on financial administration and are planned to focus on deceased estate and other key services in upcoming phases.
2. This service standard is calculated using the total cost of making free Wills divided by the number of Wills drafted and completed in the financial year. The variance between the 2022–23 Target/Estimate and the 2022–23 Estimated Actual is due to fewer Wills completed in 2022–23, and as the use of the service changed in response to the COVID-19 pandemic. During the COVID-19 pandemic, the Public Trustee began offering Will-making appointments by telephone and suspended or limited face-to-face appointments. With the easing of COVID-19 measures, the Public Trustee continues to offer telephone appointments and has re-introduced face-to-face appointments and is assisting its Will-making customers with executing their Wills that the Public Trustee has drafted for them.

Departmental budget summary

The table below shows the total resources available in 2023–24 from all sources and summarises how resources will be applied by service area and by controlled and administered classifications.

Public Trustee of Queensland	2022–23 Budget \$'000	2022–23 Est. Actual \$'000	2023–24 Budget \$'000
CONTROLLED			
Income			
Appropriation revenue	..	..	..
User charges and fees	60,706	53,080	54,551
Grants and other contributions	1,712	1,712	1,723
Interest and distributions from managed funds	16,960	22,647	25,054
Other revenue	545	475	470
Gains on sale/revaluation of assets	10,239	17,944	14,880
Total income	90,162	95,858	96,678
Expenses			
Employee expenses	66,305	65,108	70,816
Supplies and services	14,801	19,069	25,157
Grants and subsidies	1,331	1,381	1,499
Depreciation and amortisation	4,310	3,772	3,583
Finance/borrowing costs	5,981	9,107	15,849
Other expenses	2,980	2,979	3,016
Losses on sale/revaluation of assets	..	..	..
Total expenses	95,708	101,416	119,920
Operating surplus/(deficit)	(5,546)	(5,558)	(23,242)
Net assets	192,717	132,081	108,839
ADMINISTERED			
Revenue			
Interest and distributions from managed funds	790	2,062	3,088
Appropriation revenue	..	..	..
Other revenue	3,463	4,117	4,345
Total revenue	4,253	6,179	7,433
Expenses			
Transfers of Administered Revenue to government	3,463	5,330	6,760
Other expenses	790	849	673
Total expenses	4,253	6,179	7,433
Net assets	..	..	..

Staffing

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

Service area	2022–23 Budget	2022–23 Est. Actual	2023–24 Budget
Public Trustee	606	606	633
Total FTEs	606	606	633

Capital program

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

	2022–23 Budget \$'000	2022–23 Est. Actual \$'000	2023–24 Budget \$'000
Capital purchases	2,000	500	1,000
Total capital outlays	2,000	500	1,000

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

Budgeted financial statements

Departmental income statement

The Public Trustee's 2023–24 Controlled Budget reflects a \$17.7 million operating deficit variance from the 2022–23 Estimated Actual result (\$5.6 million deficit) due to the following:

Revenue

- increase in user charges and fees of \$1.5 million due to increase in customer file numbers, partially offset by higher Community Service Obligations
- slightly lower investment returns of \$700,000 (increase in interest and distributions of \$2.4 million offset by lower gains on sale/revaluation of investments \$3.1 million).

Expenses

- increase in employee expenses of \$5.7 million due to higher FTEs and employee wage increases included in the 2023–24 Budget
- higher supplies and services of \$6.1 million due to planned expenditure on strategic initiatives and projects
- increase in finance/borrowing costs of \$6.7 million as a result of the higher interest rate environment.

Departmental balance sheet

The Public Trustee's 2023–24 Common Fund reserves reduce by \$23.2 million to \$108.8 million due to the budgeted operating deficit in the 2023–24 financial year.

Controlled income statement

Public Trustee of Queensland	2022–23 Budget \$'000	2022–23 Est. Actual \$'000	2023–24 Budget \$'000
INCOME			
Appropriation revenue	..	..	..
Taxes	..	..	..
User charges and fees	60,706	53,080	54,551
Royalties and land rents	..	..	..
Grants and other contributions	1,712	1,712	1,723
Interest and distributions from managed funds	16,960	22,647	25,054
Other revenue	545	475	470
Gains on sale/revaluation of assets	10,239	17,944	14,880
Total income	90,162	95,858	96,678
EXPENSES			
Employee expenses	66,305	65,108	70,816
Supplies and services	14,801	19,069	25,157
Grants and subsidies	1,331	1,381	1,499
Depreciation and amortisation	4,310	3,772	3,583
Finance/borrowing costs	5,981	9,107	15,849
Other expenses	2,980	2,979	3,016
Losses on sale/revaluation of assets	..	..	..
Total expenses	95,708	101,416	119,920
OPERATING SURPLUS/(DEFICIT)	(5,546)	(5,558)	(23,242)

Controlled balance sheet

Public Trustee of Queensland	2022–23 Budget \$'000	2022–23 Est. Actual \$'000	2023–24 Budget \$'000
CURRENT ASSETS			
Cash assets	85,315	174,042	136,043
Receivables	16,576	15,091	15,091
Other financial assets	835,940	714,113	728,993
Inventories	..	..	..
Other	599	706	706
Non-financial assets held for sale	..	..	..
Total current assets	938,430	903,952	880,833
NON-CURRENT ASSETS			
Receivables	..	..	..
Other financial assets	51,121	53,483	53,483
Property, plant and equipment	61,024	49,841	47,258
Intangibles	..	..	..
Other	..	..	..
Total non-current assets	112,145	103,324	100,741
TOTAL ASSETS	1,050,575	1,007,276	981,574
CURRENT LIABILITIES			
Payables	805,603	829,543	829,543
Accrued employee benefits	15,219	16,410	16,410
Interest bearing liabilities and derivatives	92	2,468	3,463
Provisions	637	676	676
Other	280	279	279
Total current liabilities	821,831	849,376	850,371
NON-CURRENT LIABILITIES			
Payables	..	..	..
Accrued employee benefits	1,489	1,356	1,356
Interest bearing liabilities and derivatives	33,962	23,853	20,398
Provisions	..	..	..
Other	576	610	610
Total non-current liabilities	36,027	25,819	22,364
TOTAL LIABILITIES	857,858	875,195	872,735
NET ASSETS/(LIABILITIES)	192,717	132,081	108,839
EQUITY			
TOTAL EQUITY	192,717	132,081	108,839

Controlled cash flow statement

Public Trustee of Queensland	2022–23 Budget \$'000	2022–23 Est. Actual \$'000	2023–24 Budget \$'000
CASH FLOWS FROM OPERATING ACTIVITIES			
Inflows:			
Appropriation receipts	..	..	..
User charges and fees	60,706	54,209	54,551
Royalties and land rent receipts	..	..	..
Grants and other contributions	..	..	..
Interest and distribution from managed funds received	16,960	30,847	25,054
Taxes	..	..	..
Other	545	141	470
Outflows:			
Employee costs	(66,305)	(64,712)	(70,816)
Supplies and services	(14,801)	(20,396)	(25,157)
Grants and subsidies	(1,331)	(1,381)	(1,499)
Borrowing costs	(5,301)	(7,312)	(15,064)
Other	(1,268)	(10,830)	(1,293)
Net cash provided by or used in operating activities	(10,795)	(19,434)	(33,754)
CASH FLOWS FROM INVESTING ACTIVITIES			
Inflows:			
Sales of non-financial assets	..	..	..
Investments redeemed	..	82,271	..
Loans and advances redeemed	..	..	..
Outflows:			
Payments for non-financial assets	(2,000)	(500)	(1,000)
Payments for investments	..	..	..
Loans and advances made	..	..	..
Net cash provided by or used in investing activities	(2,000)	81,771	(1,000)
CASH FLOWS FROM FINANCING ACTIVITIES			
Inflows:			
Borrowings	..	..	..
Equity injections	..	..	..
Outflows:			
Borrowing redemptions	..	..	..
Finance lease payments	..	(628)	(3,245)
Equity withdrawals	..	..	..
Net cash provided by or used in financing activities	..	(628)	(3,245)
Net increase/(decrease) in cash held	(12,795)	61,709	(37,999)
Cash at the beginning of financial year	98,110	112,333	174,042
Cash transfers from restructure	..	..	..
Cash at the end of financial year	85,315	174,042	136,043

Administered income statement

Public Trustee of Queensland	2022–23 Budget \$'000	2022–23 Est. Actual \$'000	2023–24 Budget \$'000
INCOME			
Appropriation revenue	..	..	..
Taxes	..	..	..
User charges and fees	..	..	..
Royalties and land rents	..	..	..
Grants and other contributions	..	..	..
Interest and distributions from managed funds	790	2,062	3,088
Other revenue	3,463	4,117	4,345
Gains on sale/revaluation of assets	..	..	..
Total income	4,253	6,179	7,433
EXPENSES			
Employee expenses	..	..	..
Supplies and services	..	..	..
Grants and subsidies	..	..	..
Depreciation and amortisation	..	..	..
Finance/borrowing costs	..	..	..
Other expenses	790	849	673
Losses on sale/revaluation of assets	..	..	..
Transfers of Administered Revenue to Government	3,463	5,330	6,760
Total expenses	4,253	6,179	7,433
OPERATING SURPLUS/(DEFICIT)	..	..	..

Administered balance sheet

Public Trustee of Queensland	2022–23 Budget \$'000	2022–23 Est. Actual \$'000	2023–24 Budget \$'000
CURRENT ASSETS			
Cash assets	..	..	..
Receivables	4,253	6,179	7,165
Other financial assets	..	..	..
Inventories	..	..	..
Other	..	..	..
Non-financial assets held for sale	..	..	..
Total current assets	4,253	6,179	7,165
NON-CURRENT ASSETS			
Receivables	..	..	..
Other financial assets	..	..	..
Property, plant and equipment	..	..	..
Intangibles	..	..	..
Other	..	..	..
Total non-current assets	..	..	..
TOTAL ASSETS	4,253	6,179	7,165
CURRENT LIABILITIES			
Payables	790	849	723
Transfers to Government payable	3,463	5,330	6,442
Accrued employee benefits	..	..	..
Interest bearing liabilities and derivatives	..	..	..
Provisions	..	..	..
Other	..	..	..
Total current liabilities	4,253	6,179	7,165
NON-CURRENT LIABILITIES			
Payables	..	..	..
Accrued employee benefits	..	..	..
Interest bearing liabilities and derivatives	..	..	..
Provisions	..	..	..
Other	..	..	..
Total non-current liabilities	..	..	..
TOTAL LIABILITIES	4,253	6,179	7,165
NET ASSETS/(LIABILITIES)	..	..	..
EQUITY			
TOTAL EQUITY	..	..	..

Administered cash flow statement

Public Trustee of Queensland	2022–23 Budget \$'000	2022–23 Est. Actual \$'000	2023–24 Budget \$'000
CASH FLOWS FROM OPERATING ACTIVITIES			
Inflows:			
Appropriation receipts	..	..	..
User charges and fees	..	..	..
Royalties and land rent receipts	..	..	..
Grants and other contributions	..	..	..
Interest and distribution from managed funds received	74	96	2,171
Taxes	..	..	..
Other	3,395	5,309	4,276
Outflows:			
Employee costs	..	..	..
Supplies and services	..	..	..
Grants and subsidies	..	..	..
Borrowing costs	..	..	..
Other	(774)	(401)	(799)
Transfers to Government	(2,695)	(5,004)	(5,648)
Net cash provided by or used in operating activities	..	..	..
CASH FLOWS FROM INVESTING ACTIVITIES			
Inflows:			
Sales of non-financial assets	..	..	..
Investments redeemed	..	..	..
Loans and advances redeemed	..	..	..
Outflows:			
Payments for non-financial assets	..	..	..
Payments for investments	..	..	..
Loans and advances made	..	..	..
Net cash provided by or used in investing activities	..	..	..
CASH FLOWS FROM FINANCING ACTIVITIES			
Inflows:			
Borrowings	..	..	..
Equity injections	..	..	..
Outflows:			
Borrowing redemptions	..	..	..
Finance lease payments	..	..	..
Equity withdrawals	..	..	..
Net cash provided by or used in financing activities	..	..	..
Net increase/(decrease) in cash held	..	..	..
Cash at the beginning of financial year	..	..	..
Cash transfers from restructure	..	..	..
Cash at the end of financial year	..	..	..

Glossary of terms

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

