

# DOING WHAT MATTERS FOR QUEENSLAND

QUEENSLAND BUDGET 2024-25



## SERVICE DELIVERY STATEMENTS

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Department of Justice and Attorney-General



**Queensland**  
Government

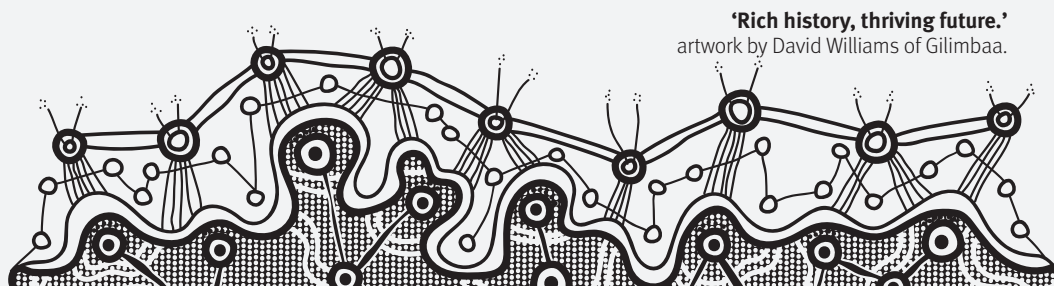
# 2024–25 Queensland Budget Papers

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Budget Overview  
Regional Action Plans

The budget papers are available online at [budget.qld.gov.au](http://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

**Assistant Minister for Justice and Veterans' Affairs**

James Sullivan MP

**Department of Justice and Attorney-General**

Director-General: Jasmina Joldić PSM

The Minister for the Department of Justice and Attorney-General 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: Joanne Kummrow

**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**

**Queensland Ombudsman and Inspector of Detention Services: Anthony Reilly**

**The Public Trustee**

**Public Trustee: Samay Zhouand**

Additional information about these agencies can be sourced from:

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

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

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

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

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

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

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

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

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

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

# Department of Justice and Attorney-General

## Overview

As part of the machinery-of-government changes, effective 1 July 2024, Forensic Science Queensland will transfer to the Department of Justice and Attorney-General from Queensland Health.

The Department of Justice and Attorney-General's (the department) vision is that Queensland is fair, safe and inclusive and our purpose is to deliver services that enable a fair, safe and inclusive society for all Queenslanders.

Our department's strategic objectives are to:

- continually improve and evolve our service delivery
- safeguard the rights of all people in society, including supporting and protecting vulnerable Queenslanders and victims of crime
- reduce over-representation of First Nations peoples in the justice system
- end domestic, family and sexual violence and improve women's safety
- minimise gambling harm.

### Contributions to the government's objectives for the community

The department supports the government's objectives for the community<sup>1</sup>:

- 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.

### Key deliverables

In 2024–25, the department will:

- continue to implement the women's safety and justice reform program, including development and rollout of innovative programs and models and continue to invest in integrated service delivery to better support victims of domestic, family and sexual violence
- continue to implement the Courts and Tribunals Digitisation Program to provide enhanced digital capabilities across courts and tribunals which will lead to greater accessibility to justice
- continue the Court Link program, an integrated assessment, bail-based referral and support program for adults that addresses underlying factors contributing to their offending
- continue to deliver the government's legislative program
- continue and evaluate the Fast Track Sentencing Pilot, to identify causes of court delay and consider opportunities to reduce and address delays and ensure timely finalisation of matters before the Childrens Court (Magistrates Court)
- implement a best practice consumer complaint management and conciliation framework that streamlines internal processes, builds capacity for enhanced dispute resolution, improves the customer experience and empowers consumers
- continue to support key reforms relating to the implementation of the *Births, Deaths and Marriages Registration Act 2023*
- continue to progress initiatives to increase engagement of First Nations peoples in the blue card system, particularly in remote communities
- commence five-yearly suitability reviews of Queensland casinos to strengthen casino regulation and build public confidence in the integrity of the sector including the enhancement of measures to minimise gambling harm and money laundering risks

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

- work with the Safer Gambling Advisory Committee to deliver the *Gambling Harm Minimisation Plan for Queensland 2021–2025* and implement responses to the Queensland Audit Office’s 2024 *Minimising Gambling Harm* audit report, including targeted initiatives to prevent and minimise gambling harm in First Nations and culturally and linguistically diverse communities.

## Budget highlights

In the 2024–25 Queensland Budget, the government is providing:

- \$299.3 million over 5 years and \$54.9 million ongoing to strengthen support for victims of crime
- \$154.4 million over 4 years and \$38.4 million per annum ongoing to support a 20 per cent increase in funding to Domestic, Family and Sexual Violence service providers
- \$73.1 million over 5 years and \$20.1 million per annum ongoing for the Queensland Civil and Administrative Tribunal to support the delivery of civil justice services to Queenslanders
- \$36 million over 4 years to mitigate demand on the Beenleigh and Townsville courthouses
- \$34.7 million over 6 years to deliver Domestic and Family Violence foundational training modules, including coercive control and legislative change modules, and to establish a state-wide domestic and family violence training support and coordination service.

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, 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. Forensic Science Queensland's role is to provide high quality, reliable, independent and impartial forensic services for the administration of criminal justice, and coronial services, in Queensland.

Service standards	2023–24 Target/Est.	2023–24 Est. Actual	2024–25 Target/Est.
<b>Service: Courts and Tribunals</b>			
<b>Effectiveness measures</b>			
Backlog indicator (greater than 24 months) per cent			
• Supreme Court Trial Division – Civil law	5%	9%	5%
• Supreme Court Trial Division – Criminal law	5%	3%	5%
• District Court – Civil law	5%	5%	5%
• District Court – Criminal law	5%	6%	5%
• Coroners Court <sup>1</sup>	5%	18%	5%
• Land Court and Tribunals	5%	5%	5%
Backlog indicator (greater than 12 months) per cent			
• Magistrates Court – Civil law	7.5%	10%	7.5%
• Magistrates Court – Criminal law <sup>2</sup>	10.5%	18%	15%
• Childrens Court – Civil law <sup>3</sup>	8%	26%	20%
• Childrens Court – Criminal law	7%	9%	7%
Clearance rate (finalisations/lodgements) per cent <sup>4</sup>			
• Supreme Court Trial Division – Civil law	100%	93%	100%
• Supreme Court Trial Division – Criminal law	100%	97%	100%
• District Court – Civil law <sup>5</sup>	100%	90%	100%
• District Court – Criminal law	100%	100%	100%
• Coroners Court	100%	95%	100%
• Land Court and Tribunals	100%	95%	100%
• Magistrates Court – Civil law	100%	99%	100%
• Magistrates Court – Criminal law	100%	98%	100%
• Childrens Court – Civil law	100%	94%	100%
• Childrens Court – Criminal law	100%	100%	100%

Service standards	2023–24 Target/Est.	2023–24 Est. Actual	2024–25 Target/Est.
<b>Efficiency measure</b>			
Average cost per hour of Court Services Queensland operations	New measure	New measure	\$64
<b>Service: Queensland Civil and Administrative Tribunal</b>			
<b>Effectiveness measures</b>			
Overall user satisfaction with services provided	80%	76%	80%
Clearance rate (finalisations/lodgements) per cent <sup>4</sup>	100%	93%	100%
<b>Efficiency measure</b>			
Average cost per hour of Queensland Civil and Administrative Tribunal operations	New measure	New measure	\$63
<b>Service: Registration of births, deaths, marriages and name changes</b>			
<b>Effectiveness measures</b>			
Average time to register life events (days)			
• Births	4.5	4.5	4.5
• Deaths	3	3.0	3
• Marriages <sup>6</sup>	4	5.0	4
• Change of name	4	3.0	4
Average time to issue life event certificate (days)	4.5	4.5	4.5
Accuracy of life event registration	New measure	New measure	95%
<b>Efficiency measure</b>			
Average cost per life event registration <sup>7</sup>	\$40	\$46	\$48
<b>Service: Blue Card Services</b>			
<b>Effectiveness measure</b>			
Average time to process online blue card applications (where no police or other relevant information is returned) (days)	New measure	New measure	5
<b>Efficiency measure</b>			
Total system cost per application finalised year-to-date	\$107	\$98	\$112
<b>Service: Public Guardianship</b>			
<b>Effectiveness measure</b>			
Percentage of guardianship decisions made in consultation with the client <sup>8</sup>	80%	97%	80%
<b>Efficiency measure</b>			
Average cost per hour of Office of the Public Guardian operations <sup>9</sup>	\$71	\$71	\$75
<b>Discontinued measure</b>			
Percentage of blue card holder overall satisfaction with blue card application process and service <sup>10</sup>	85%	93%	Discontinued measure



Notes:

1. The negative variance between the 2023–24 Target/Estimate and the 2023–24 Estimated Actual is largely driven by increasing demand and other factors outside the court's control that can influence its ability to finalise cases. Coroners rely on external sources of information, including autopsy, toxicology, and police investigation reports; coroners await outcomes of other investigative processes (e.g. workplace health and safety investigations); and await outcomes of criminal proceedings before proceeding to inquest.
2. The negative variance between the 2023–24 Target/Estimate and the 2023–24 Estimated Actual is due to finalisation times of more serious (and therefore more complex) cases being the primary contributor to the aged backlog in this jurisdiction. Delays in factors outside the court's control are impacting times to finalisation. The 2024–25 Target/Estimate has been revised due to consistent backlog results above target as a result of finalisation times of more serious (and therefore more complex) cases.
3. The negative variance between the 2023–24 Target/Estimate and the 2023–24 Estimated Actual is due to the need for lengthy adjournments given the complexity of circumstances in child protection proceedings and the need to ensure the optimal outcome for children in these cases. The 2024–25 Target/Estimate has been revised due to consistent backlog results above target as a result of lengthy adjournments on many cases.
4. All clearance rate service standards were previously presented as measures of efficiency but have been re-classified as measures of effectiveness consistent with the presentation in the Australian Productivity Commission *Report on Government Services*.
5. The negative variance between the 2023–24 Target/Estimate and the 2023–24 Estimated Actual is due to these cases being largely party driven with many factors outside the Court's control such as witness and legal representative availability and parties participating in negotiation to resolve matters without trial.
6. The negative variance between the 2023–24 Target/Estimate and the 2023–24 Estimated Actual is due to the reallocation of resources to support implementation of new legislation which impacted the timeframes to process and register life events.
7. The negative variance between the 2023–24 Target/Estimate and the 2023–24 Estimated Actual is due to increased staffing costs to implement reforms including the *Births, Deaths and Marriages Registration Act 2023*, as well as a general increase to service costs. The increase in the 2024–25 Target/Estimate is in line with this increase in costs.
8. The positive variance between the 2023–24 Target/Estimate and the 2023–24 Estimated Actual demonstrates increased consultation with clients regarding guardianship decisions. As this service standard was introduced in 2023–24, performance will continue to be monitored and consideration for a change in target occurring in a future *Service Delivery Statement*.
9. The increase in the 2024–25 Target/Estimate is in line with Enterprise Bargaining supplementation.
10. This service standard has been discontinued and replaced with an improved measure of effectiveness. A new service standard *Average time to process online blue card applications (where no police or other relevant information is returned) (days)* has been introduced to better measure the effectiveness of Blue Card Services.

# Legal and Prosecutions Services

## Objective

To ensure trusted legal services are available to government; promote a fair and just society through timely and effective prosecution functions and improve outcomes for child protection order applications.

## Description

Legal and Prosecution Services encompasses Crown Law that can be engaged by government to provide legal advice and advocacy services, the Office of the Director of Public Prosecutions which provides prosecution services for criminal cases, and the Director of Child Protection Litigation who oversees child protection order applications to ensure they are supported by good quality evidence, promoting efficiency and evidence-based decision making.

Service standards	2023–24 Target/Est.	2023–24 Est. Actual	2024–25 Target/Est.
<b>Service: Legal services to government</b>			
<b>Effectiveness measure</b>			
Overall client satisfaction with services provided (feedback rating 1-5)	4.6	4.6	4.6
<b>Efficiency measure</b>			
Average revenue earned per day, per professional author (lawyer)	\$1,490	\$1,481	\$1,490
<b>Service: Prosecution services</b>			
<b>Effectiveness measures</b>			
Conviction rate of defendants who are prosecuted on indictment by the Office of the Director of Public Prosecutions	85%	86.3%	85%
Percentage of indictments signed from committal within:			
• 4 months or under	60%	70.7%	60%
• 4 months – 6 months	40%	29.3%	40%
<b>Efficiency measure</b>			
Average number of indictments signed per Crown Prosecutor	56	59	56
<b>Service: Child protection legal services</b>			
<b>Effectiveness measures</b>			
Rate of final child protection orders made by the Childrens Court when determining Director of Child Protection Litigation (DCPL) child protection applications	99%	99.5%	99%
Clearance rate (finalisations/lodgements) per cent of applications for child protection order <sup>1</sup>	100%	87%	100%
<b>Efficiency measure</b>			
Average number of child protection applications made per DCPL Applicant Lawyer	116	116	116

Note:

- The negative variance between the 2023–24 Target/Estimate and the 2023–24 Estimated Actual is due to the ongoing increase in the number of applications adjourned, primarily for Family Group Meetings to be convened to develop case plans for children.

# 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 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. It seeks to deliver a system of regulation which supports industry development and economic recovery, without compromising community safety.

<b>Service standards</b>	<b>2023–24 Target/Est.</b>	<b>2023–24 Est. Actual</b>	<b>2024–25 Target/Est.</b>
<b>Service: Fair Trading</b>			
<b>Effectiveness measure</b>			
Percentage of conciliated consumer complaints finalised with a positive outcome	80%	80%	80%
<b>Efficiency measure</b>			
Average cost of provision of occupational licensing services <sup>1</sup>	\$70	\$77	\$76
<b>Service: Liquor and gaming regulation</b>			
<b>Effectiveness measures</b>			
Percentage of licensees found to have resolved identified issues of non-compliance at follow-up visit	85%	90%	85%
Percentage of Gambling Help clients who report that counselling has helped resolve their gambling problem	88%	94.5%	88%
<b>Efficiency measure</b>			
Average cost of processing a Gambling Community Benefit Fund grant application	\$450	\$450	\$450

Note:

1. The increase in the 2024–25 Target/Estimate is in line with Enterprise Bargaining supplementation. The variance between the 2023–24 Target/Estimate and the 2023–24 Estimated Actual is primarily due to cost-of-living allowance payments.

# Women's Safety and Violence Prevention

## 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.

<b>Service standards</b>	<b>2023–24 Target/Est.</b>	<b>2023–24 Est. Actual</b>	<b>2024–25 Target/Est.</b>
<b><i>Effectiveness measure</i></b>			
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	26,000
<b><i>Efficiency measure</i></b>			
Average cost per hour of counselling services for people affected by domestic and family violence <sup>1</sup>	\$125	\$130	\$140

Note:

1. The increase in the 2024–25 Target/Estimate is in line with non-government organisation funding indexation.

# Departmental budget summary

The table below shows the total resources available in 2024–25 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	2023–24 Budget \$'000	2023–24 Est. Actual \$'000	2024–25 Budget \$'000
<b>CONTROLLED</b>			
<b>Income</b>			
Appropriation revenue <sup>1</sup>	941,631	975,450	1,167,157
Other revenue	129,876	146,914	175,742
<b>Total income</b>	<b>1,071,507</b>	<b>1,122,364</b>	<b>1,342,899</b>
<b>Expenses</b>			
Justice Services	547,712	582,208	689,419
Legal and Prosecution Services	187,023	193,115	204,576
Liquor, Gaming and Fair Trading	115,673	117,592	125,620
Women's Safety and Violence Prevention	220,099	228,449	323,284
<b>Total expenses</b>	<b>1,070,507</b>	<b>1,121,364</b>	<b>1,342,899</b>
<b>Operating surplus/deficit</b>	<b>1,000</b>	<b>1,000</b>	<b>..</b>
<b>Net assets</b>	<b>1,156,146</b>	<b>1,245,067</b>	<b>1,256,794</b>
<b>ADMINISTERED</b>			
<b>Revenue</b>			
Commonwealth revenue	109,338	118,754	118,571
Appropriation revenue	469,966	538,096	563,076
Other administered revenue	382,398	238,917	379,857
<b>Total revenue</b>	<b>961,702</b>	<b>895,767</b>	<b>1,061,504</b>
<b>Expenses</b>			
Transfers to government	380,656	237,156	378,599
Administered expenses	581,046	658,611	682,905
<b>Total expenses</b>	<b>961,702</b>	<b>895,767</b>	<b>1,061,504</b>
<b>Net assets</b>	<b>5,148</b>	<b>5,148</b>	<b>5,148</b>

Notes:

1. Includes State and Australian Government funding.
2. 2024–25 Budget includes Forensic Science Queensland transfer from Queensland Health on 1 July 2024.

## Staffing

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

Service area	2023–24 Budget	2023–24 Est. Actual	2024–25 Budget
Justice Services	2,413	2,501	2,883
Legal and Prosecutions	994	1,032	1,047
Liquor, Gaming and Fair Trading	579	585	644
Women's Safety and Violence Prevention	89	88	106
Administered – Judicial Officers	193	193	198
<b>Total FTEs</b>	<b>4,268</b>	<b>4,399</b>	<b>4,878</b>

Notes:

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

## Capital program

The 2024–25 capital purchases of \$68.3 million includes continued investment of \$23.6 million for the ongoing program of capital works in courthouses, \$13.5 million to continue the replacement of the Beaudesert courthouse and \$11.2 million to expand and upgrade audio-visual technology capacity in the justice system. It also includes \$9 million to continue 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.

	2023–24 Budget \$'000	2023–24 Est. Actual \$'000	2024–25 Budget \$'000
Capital purchases	43,479	41,079	68,262
<b>Total capital outlays</b>	<b>43,479</b>	<b>41,079</b>	<b>68,262</b>

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 2024–25, total budgeted expenditure is \$1.343 billion, an increase of \$221.5 million from the 2023–24 Estimated Actual budget of \$1.121 billion.

The increase is primarily due to additional or increased funding for initiatives including funding for the Domestic, Family and Sexual Violence sector, implementation of Domestic and Family Violence foundational training modules, strengthening support for victims of crime, funding for Queensland Civil and Administrative Tribunal to enable a sustainable, strategic response to increasing demand and strengthening and sustaining court reforms for tackling youth and adult crime.

In addition, the increase reflects the transition of Forensic Science Queensland into the department, enterprise bargaining salary increases, and funding realigned to meet the operational requirements of the department.

### Administered income statement

The total expense budget in 2024–25 is \$1.062 billion, an increase of \$165.7 million from the 2023–24 Estimated Actual budget of \$895.8 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 to support the community legal sector and victims of crime.

## Departmental balance sheet

The department is projecting a net asset position of \$1.257 billion at the end of the 2024–25 financial year. This reflects the department's significant investment in property, plant and equipment of \$1.206 billion that is primarily related to courthouses located across Queensland.

# Controlled income statement

Department of Justice and Attorney-General	2023–24 Budget \$'000	2023–24 Est. Actual \$'000	2024–25 Budget \$'000
<b>INCOME</b>			
Appropriation revenue	941,631	975,450	1,167,157
Taxes	..	..	..
User charges and fees	116,058	129,282	160,733
Royalties and land rents	..	..	..
Grants and other contributions	13,359	15,748	14,335
Interest and distributions from managed funds	135	1,000	350
Other revenue	324	884	324
Gains on sale/revaluation of assets	..	..	..
<b>Total income</b>	<b>1,071,507</b>	<b>1,122,364</b>	<b>1,342,899</b>
<b>EXPENSES</b>			
Employee expenses	501,607	524,907	617,913
Supplies and services	479,839	487,232	622,728
Grants and subsidies	1,194	14,146	4,694
Depreciation and amortisation	86,179	93,482	95,125
Finance/borrowing costs	..	..	..
Other expenses	1,688	1,597	2,439
Losses on sale/revaluation of assets	..	..	..
<b>Total expenses</b>	<b>1,070,507</b>	<b>1,121,364</b>	<b>1,342,899</b>
<b>OPERATING SURPLUS/(DEFICIT)</b>	<b>1,000</b>	<b>1,000</b>	<b>..</b>



# Controlled balance sheet

Department of Justice and Attorney-General	2023–24 Adjusted Budget \$'000	2023–24 Est. Actual \$'000	2024–25 Budget \$'000
<b>CURRENT ASSETS</b>			
Cash assets	48,700	53,973	56,134
Receivables	26,223	25,713	25,713
Other financial assets	..	..	..
Inventories	261	265	265
Other	8,026	10,216	10,216
Non-financial assets held for sale	..	..	..
<b>Total current assets</b>	<b>83,210</b>	<b>90,167</b>	<b>92,328</b>
<b>NON-CURRENT ASSETS</b>			
Receivables	..	..	..
Other financial assets	..	..	..
Property, plant and equipment	1,098,090	1,190,437	1,205,543
Intangibles	19,096	13,884	9,946
Other	..	..	..
<b>Total non-current assets</b>	<b>1,117,186</b>	<b>1,204,321</b>	<b>1,215,489</b>
<b>TOTAL ASSETS</b>	<b>1,200,396</b>	<b>1,294,488</b>	<b>1,307,817</b>
<b>CURRENT LIABILITIES</b>			
Payables	31,677	34,256	34,704
Accrued employee benefits	12,154	14,273	15,427
Interest bearing liabilities and derivatives	..	..	..
Provisions	..	..	..
Other	319	765	765
<b>Total current liabilities</b>	<b>44,150</b>	<b>49,294</b>	<b>50,896</b>
<b>NON-CURRENT LIABILITIES</b>			
Payables	..	..	..
Accrued employee benefits	..	27	27
Interest bearing liabilities and derivatives	..	..	..
Provisions	..	..	..
Other	100	100	100
<b>Total non-current liabilities</b>	<b>100</b>	<b>127</b>	<b>127</b>
<b>TOTAL LIABILITIES</b>	<b>44,250</b>	<b>49,421</b>	<b>51,023</b>
<b>NET ASSETS/(LIABILITIES)</b>	<b>1,156,146</b>	<b>1,245,067</b>	<b>1,256,794</b>
<b>EQUITY</b>			
<b>TOTAL EQUITY</b>	<b>1,156,146</b>	<b>1,245,067</b>	<b>1,256,794</b>

# Controlled cash flow statement

Department of Justice and Attorney-General	2023–24 Adjusted Budget \$'000	2023–24 Est. Actual \$'000	2024–25 Budget \$'000
<b>CASH FLOWS FROM OPERATING ACTIVITIES</b>			
<b>Inflows:</b>			
Appropriation receipts	942,824	962,275	1,167,157
User charges and fees	121,710	134,934	166,385
Royalties and land rent receipts	..	..	..
Grants and other contributions	8,162	10,551	9,008
Interest and distribution from managed funds received	135	1,000	350
Taxes	..	..	..
Other	23,324	23,884	23,324
<b>Outflows:</b>			
Employee costs	(502,792)	(526,092)	(617,905)
Supplies and services	(497,642)	(505,035)	(640,401)
Grants and subsidies	(1,194)	(14,146)	(4,694)
Borrowing costs	..	..	..
Other	(7,340)	(7,249)	(8,091)
<b>Net cash provided by or used in operating activities</b>	<b>87,187</b>	<b>80,122</b>	<b>95,133</b>
<b>CASH FLOWS FROM INVESTING ACTIVITIES</b>			
<b>Inflows:</b>			
Sales of non-financial assets	..	..	..
Investments redeemed	..	..	..
Loans and advances redeemed	..	..	..
<b>Outflows:</b>			
Payments for non-financial assets	(43,479)	(41,079)	(68,262)
Payments for investments	..	..	..
Loans and advances made	..	..	..
<b>Net cash provided by or used in investing activities</b>	<b>(43,479)</b>	<b>(41,079)</b>	<b>(68,262)</b>
<b>CASH FLOWS FROM FINANCING ACTIVITIES</b>			
<b>Inflows:</b>			
Borrowings	..	..	..
Equity injections	36,426	32,134	61,209
Appropriated equity injections	36,426	32,134	61,209
Non-appropriated equity injections	..	..	..
<b>Outflows:</b>			
Borrowing redemptions	..	..	..
Finance lease payments	..	..	..
Equity withdrawals	(80,319)	(92,172)	(88,048)
Appropriated equity withdrawals	(78,384)	(84,872)	(87,513)
Non-appropriated equity withdrawals	(1,935)	(7,300)	(535)
<b>Net cash provided by or used in financing activities</b>	<b>(43,893)</b>	<b>(60,038)</b>	<b>(26,839)</b>
<b>Net increase/(decrease) in cash held</b>	<b>(185)</b>	<b>(20,995)</b>	<b>32</b>
<b>Cash at the beginning of financial year</b>	<b>49,130</b>	<b>74,968</b>	<b>53,973</b>
Cash transfers from restructure	(245)	..	2,129
<b>Cash at the end of financial year</b>	<b>48,700</b>	<b>53,973</b>	<b>56,134</b>

# Administered income statement

Department of Justice and Attorney-General	2023–24 Budget \$'000	2023–24 Est. Actual \$'000	2024–25 Budget \$'000
<b>INCOME</b>			
Appropriation revenue	579,304	656,850	681,647
Taxes	..	..	..
User charges and fees	227,940	82,440	223,823
Royalties and land rents	8,000	8,000	8,000
Grants and other contributions	484	503	..
Interest and distributions from managed funds	100,000	142,000	142,000
Other revenue	45,974	5,974	6,034
Gains on sale/revaluation of assets	..	..	..
<b>Total income</b>	<b>961,702</b>	<b>895,767</b>	<b>1,061,504</b>
<b>EXPENSES</b>			
Employee expenses	84,996	88,353	89,937
Supplies and services	5,652	5,290	5,684
Grants and subsidies	487,999	562,569	584,885
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	380,656	237,156	378,599
<b>Total expenses</b>	<b>961,702</b>	<b>895,767</b>	<b>1,061,504</b>
<b>OPERATING SURPLUS/(DEFICIT)</b>	<b>..</b>	<b>..</b>	<b>..</b>

# Administered balance sheet

Department of Justice and Attorney-General	2023–24 Budget \$'000	2023–24 Est. Actual \$'000	2024–25 Budget \$'000
<b>CURRENT ASSETS</b>			
Cash assets	69,832	27,929	27,929
Receivables	64,423	34,703	34,703
Other financial assets	..	..	..
Inventories	..	..	..
Other	153	91,500	..
Non-financial assets held for sale	..	..	..
<b>Total current assets</b>	<b>134,408</b>	<b>154,132</b>	<b>62,632</b>
<b>NON-CURRENT ASSETS</b>			
Receivables	..	..	..
Other financial assets	..	..	..
Property, plant and equipment	..	..	..
Intangibles	..	..	..
Other	..	..	..
<b>Total non-current assets</b>	<b>..</b>	<b>..</b>	<b>..</b>
<b>TOTAL ASSETS</b>	<b>134,408</b>	<b>154,132</b>	<b>62,632</b>
<b>CURRENT LIABILITIES</b>			
Payables	18,649	410	410
Transfers to Government payable	23,043	157	157
Accrued employee benefits	10,086	9,326	9,326
Interest bearing liabilities and derivatives	..	..	..
Provisions	13,548	16,123	16,123
Other	278	91,783	283
<b>Total current liabilities</b>	<b>65,604</b>	<b>117,799</b>	<b>26,299</b>
<b>NON-CURRENT LIABILITIES</b>			
Payables	..	..	..
Accrued employee benefits	7,456	8,005	8,005
Interest bearing liabilities and derivatives	..	..	..
Provisions	56,200	23,180	23,180
Other	..	..	..
<b>Total non-current liabilities</b>	<b>63,656</b>	<b>31,185</b>	<b>31,185</b>
<b>TOTAL LIABILITIES</b>	<b>129,260</b>	<b>148,984</b>	<b>57,484</b>
<b>NET ASSETS/(LIABILITIES)</b>	<b>5,148</b>	<b>5,148</b>	<b>5,148</b>
<b>EQUITY</b>			
<b>TOTAL EQUITY</b>	<b>5,148</b>	<b>5,148</b>	<b>5,148</b>

# Administered cash flow statement

Department of Justice and Attorney-General	2023–24 Budget \$'000	2023–24 Est. Actual \$'000	2024–25 Budget \$'000
<b>CASH FLOWS FROM OPERATING ACTIVITIES</b>			
<b>Inflows:</b>			
Appropriation receipts	579,304	687,220	681,647
User charges and fees	227,230	81,730	223,113
Royalties and land rent receipts	8,000	8,000	8,000
Grants and other contributions	484	503	..
Interest and distribution from managed funds received	100,000	142,000	142,000
Taxes	..	..	..
Other	(45,225)	46,275	(85,165)
<b>Outflows:</b>			
Employee costs	(84,996)	(88,353)	(89,937)
Supplies and services	(5,953)	(4,939)	(5,985)
Grants and subsidies	(487,999)	(562,569)	(584,885)
Borrowing costs	..	..	..
Other	(1,689)	(28,896)	(1,689)
Transfers to Government	(289,156)	(311,156)	(287,099)
<b>Net cash provided by or used in operating activities</b>	<b>..</b>	<b>(30,185)</b>	<b>..</b>
<b>CASH FLOWS FROM INVESTING ACTIVITIES</b>			
<b>Inflows:</b>			
Sales of non-financial assets	..	..	..
Investments redeemed	..	..	..
Loans and advances redeemed	..	..	..
<b>Outflows:</b>			
Payments for non-financial assets	..	..	..
Payments for investments	..	..	..
Loans and advances made	..	..	..
<b>Net cash provided by or used in investing activities</b>	<b>..</b>	<b>..</b>	<b>..</b>
<b>CASH FLOWS FROM FINANCING ACTIVITIES</b>			
<b>Inflows:</b>			
Borrowings	..	..	..
Equity injections	350	..	350
Appropriated equity injections	350	..	350
Non-appropriated equity injections	..	..	..
<b>Outflows:</b>			
Borrowing redemptions	..	..	..
Finance lease payments	..	..	..
Equity withdrawals	(350)	..	(350)
Appropriated equity withdrawals	..	..	..
Non-appropriated equity withdrawals	(350)	..	(350)
<b>Net cash provided by or used in financing activities</b>	<b>..</b>	<b>..</b>	<b>..</b>
<b>Net increase/(decrease) in cash held</b>	<b>..</b>	<b>(30,185)</b>	<b>..</b>
<b>Cash at the beginning of financial year</b>	<b>69,832</b>	<b>58,114</b>	<b>27,929</b>
Cash transfers from restructure	..	..	..
<b>Cash at the end of financial year</b>	<b>69,832</b>	<b>27,929</b>	<b>27,929</b>

# 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.

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

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

### Key deliverables

In 2024–25, the 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 and Human Rights Act, 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	2023–24 Target/Est.	2023–24 Est. Actual	2024–25 Target/Est.
<b>Effectiveness measures</b>			
Percentage of accepted <i>Anti-Discrimination Act 1991</i> (ADA) complaints resolved by conciliation <sup>1</sup>	50%	39.2%	50%
Percentage of accepted <i>Human Rights Act 2019</i> (HRA) complaints resolved by conciliation <sup>2</sup>	40%	24%	40%
Clients' overall satisfaction with complaint handling service	New measure	New measure	85%
Clients' overall satisfaction with training sessions	95%	97%	95%
Percentage of clients whose understanding of rights and responsibilities under anti-discrimination and/or human rights law increased following training	85%	77%	85%
Percentage of accepted ADA complaints not referred to a tribunal and finalised within the Commission <sup>1</sup>	70%	66%	70%
<b>Efficiency measure</b>			
Clearance rate for accepted complaints dealt with under the ADA and the HRA <sup>3</sup>	112%	111%	100%
<b>Discontinued measure</b>			
Clients' overall satisfaction with complaint handling service <sup>4</sup>	85%	56%	Discontinued measure

### Notes:

1. The variance between the 2023–24 Target/Estimate and 2023–24 Estimated Actual is primarily due to a backlog of increased complaints during COVID-19 and more complex complaints received.
2. The variance between the 2023–24 Target/Estimate and 2023–24 Estimated Actual is likely due to the unavailability of a complaint referral right, complainants are less likely to consider their complaint to be resolved.
3. The variance between the 2023–24 Estimated Actual and the 2024–25 Target/Estimate is due to the reduction in the backlog of COVID-19 pandemic complaints and the number of complaints received post the pandemic.
4. This service standard has been discontinued as the calculation was changed to capture the level of client satisfaction with the QHRC complaint handling service being "very satisfied" or "satisfied"; removing the "neutral" response used in the previous year. Complainants and respondents were dissatisfied with the lag in having their matter dealt with from the time it was lodged, predominantly during the pandemic.

# Budgeted summary

## Staffing

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

Service area	2023–24 Budget	2023–24 Est. Actual	2024–25 Budget
Human Rights and Anti-Discrimination	63	71	54
<b>Total FTEs</b>	<b>63</b>	<b>71</b>	<b>54</b>

Notes:

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



# Financial statements

## Income statement

Additional grant funding was received predominantly to support an interim increase in front line staff to clear the backlog of customer complaints received during the pandemic and to strengthen our ICT and cyber security infrastructure.

## Balance sheet

The increase in 2023–24 Cash predominantly reflects timing lags in recruiting staff in service delivery activities and in the development of a new Client Relationship Management system being the main system used for tracking activities and service deliverables at QHRC.

# Income statement

Queensland Human Rights Commission	2023–24 Budget \$'000	2023–24 Est. Actual \$'000	2024–25 Budget \$'000
<b>INCOME</b>			
Taxes	..	..	..
User charges and fees	220	220	227
Grants and other contributions	10,578	11,374	10,720
Interest and distributions from managed funds	10	10	10
Other revenue	..	..	..
Gains on sale/revaluation of assets	..	..	..
<b>Total income</b>	<b>10,808</b>	<b>11,604</b>	<b>10,957</b>
<b>EXPENSES</b>			
Employee expenses	8,279	8,910	8,095
Supplies and services	2,305	2,470	2,637
Grants and subsidies	10	10	10
Depreciation and amortisation	182	182	182
Finance/borrowing costs	..	..	..
Other expenses	32	32	33
Losses on sale/revaluation of assets	..	..	..
<b>Total expenses</b>	<b>10,808</b>	<b>11,604</b>	<b>10,957</b>
<b>OPERATING SURPLUS/(DEFICIT)</b>	<b>..</b>	<b>..</b>	<b>..</b>

# Balance sheet

Queensland Human Rights Commission	2023–24 Budget \$'000	2023–24 Est. Actual \$'000	2024–25 Budget \$'000
<b>CURRENT ASSETS</b>			
Cash assets	2,497	3,803	3,955
Receivables	53	207	207
Other financial assets	..	..	..
Inventories	..	..	..
Other	62	118	118
Non-financial assets held for sale	..	..	..
<b>Total current assets</b>	<b>2,612</b>	<b>4,128</b>	<b>4,280</b>
<b>NON-CURRENT ASSETS</b>			
Receivables	..	..	..
Other financial assets	..	..	..
Property, plant and equipment	135	221	143
Intangibles	536	166	442
Other	..	..	..
<b>Total non-current assets</b>	<b>671</b>	<b>387</b>	<b>585</b>
<b>TOTAL ASSETS</b>	<b>3,283</b>	<b>4,515</b>	<b>4,865</b>
<b>CURRENT LIABILITIES</b>			
Payables	156	200	200
Accrued employee benefits	604	754	754
Interest bearing liabilities and derivatives	..	..	..
Provisions	..	..	..
Other	19	5	5
<b>Total current liabilities</b>	<b>779</b>	<b>959</b>	<b>959</b>
<b>NON-CURRENT LIABILITIES</b>			
Payables	..	..	..
Accrued employee benefits	..	..	..
Interest bearing liabilities and derivatives	..	..	..
Provisions	..	..	..
Other	..	..	..
<b>Total non-current liabilities</b>	<b>..</b>	<b>..</b>	<b>..</b>
<b>TOTAL LIABILITIES</b>	<b>779</b>	<b>959</b>	<b>959</b>
<b>NET ASSETS/(LIABILITIES)</b>	<b>2,504</b>	<b>3,556</b>	<b>3,906</b>
<b>EQUITY</b>			
<b>TOTAL EQUITY</b>	<b>2,504</b>	<b>3,556</b>	<b>3,906</b>

# Cash flow statement

Queensland Human Rights Commission	2023–24 Budget \$'000	2023–24 Est. Actual \$'000	2024–25 Budget \$'000
<b>CASH FLOWS FROM OPERATING ACTIVITIES</b>			
<b>Inflows:</b>			
User charges and fees	220	220	227
Grants and other contributions	10,578	11,374	10,720
Interest and distribution from managed funds received	10	10	10
Taxes	..	..	..
Other	..	..	..
<b>Outflows:</b>			
Employee costs	(8,279)	(8,910)	(8,095)
Supplies and services	(2,305)	(2,470)	(2,637)
Grants and subsidies	(10)	(10)	(10)
Borrowing costs	..	..	..
Other	(32)	(32)	(33)
<b>Net cash provided by or used in operating activities</b>	<b>182</b>	<b>182</b>	<b>182</b>
<b>CASH FLOWS FROM INVESTING ACTIVITIES</b>			
<b>Inflows:</b>			
Sales of non-financial assets	..	..	..
Investments redeemed	..	..	..
Loans and advances redeemed	..	..	..
<b>Outflows:</b>			
Payments for non-financial assets	(380)	(30)	(380)
Payments for investments	..	..	..
Loans and advances made	..	..	..
<b>Net cash provided by or used in investing activities</b>	<b>(380)</b>	<b>(30)</b>	<b>(380)</b>
<b>CASH FLOWS FROM FINANCING ACTIVITIES</b>			
<b>Inflows:</b>			
Borrowings	..	..	..
Equity injections	350	..	350
<b>Outflows:</b>			
Borrowing redemptions	..	..	..
Finance lease payments	..	..	..
Equity withdrawals	..	..	..
<b>Net cash provided by or used in financing activities</b>	<b>350</b>	<b>..</b>	<b>350</b>
<b>Net increase/(decrease) in cash held</b>	<b>152</b>	<b>152</b>	<b>152</b>
<b>Cash at the beginning of financial year</b>	<b>2,345</b>	<b>3,651</b>	<b>3,803</b>
Cash transfers from restructure	..	..	..
<b>Cash at the end of financial year</b>	<b>2,497</b>	<b>3,803</b>	<b>3,955</b>

# Crime and Corruption Commission

## Overview

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

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

The CCC's objectives are:

- delivering efficient and effective outcomes to reduce the incidence of major crime and corruption and improve the integrity of the public sector in Queensland
- being accessible and engaging with our community in a meaningful way that demonstrates our accountability and promotes confidence in the functions and services we provide
- developing the capability and managing the wellbeing of our people and enabling their performance through access to high-quality information and fit-for-purpose systems
- anticipating and responding effectively to our dynamic and challenging operating environment.

## Key deliverables

In 2024–25, 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*
- developing critical organisational capabilities including digital, analytics, intelligence and workforce
- effectively engaging with stakeholders, partners and the community to promote a culture of transparency, accountability and confidence.

# Performance statement

## Crime Fighting and Anti-Corruption

### Objective

Protect Queenslanders from major crime and corruption.

### Description

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

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

Service standards	2023–24 Target/Est.	2023–24 Est. Actual	2024–25 Target/Est.
<b>Effectiveness measures</b>			
Percentage of targeted criminal organisation participants subject to an intelligence outcome as a result of CCC intelligence operations <sup>1</sup>	90%	100%	≥90%
Percentage of hearings that add value to referred crime investigations <sup>1,2</sup>	95%	100%	≥90%
Percentage of corruption investigations resulting in significant outcomes <sup>1</sup>	75%	86%	≥75%
Corruption investigation clearance rate: finalised/commenced <sup>1,3</sup>	80%	102%	≥80%
Average days to finalise a referred crime investigation <sup>1</sup>	180 days	154 Days	≤180 days
<b>Efficiency measures</b>			
Average cost per witness appearance for referred crime investigations <sup>1,4</sup>	\$5,000	\$6,043	≤\$5,000
Average cost per assessment of corrupt conduct/police misconduct complaints <sup>1</sup>	<\$900	\$744	≤\$900

#### Notes:

- All 2024–25 Target/Estimates have been amended to include ≥ or ≤ to reflect that performance expectations can be equal to the target.
- The 2024–25 Target/Estimate has been amended to ≥90 per cent from 95 per cent. The performance of this service standard is sensitive to variation due to the number of hearings conducted each year, and several factors associated with witnesses refusing to answer questions, being certified for contempt or not providing any relevant information.
- The variance between the 2023–24 Target/Estimate and 2023–24 Estimated Actual is due to an unusually high number of investigations concerning serious or systemic corruption commencing in quarter 1 and being finalised within 12 months (24 investigations as compared to historical trends of 9 to 10 investigations per quarter). The 2023–24 Estimated Actual is based on an anticipated total of 41 investigations commenced in 2023–24 and 42 investigations being finalised in the same period.
- The variance between the 2023–24 Target/Estimate and the 2023–24 Estimated Actual is due to higher than anticipated intrastate travel expenses and accommodation expenses, and lower than expected witness appearances as a result of a decrease in referrals received from the Queensland Police Service. The service standard captures the average cost associated with finalised referred investigations only.

# Budget summary

## Staffing

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

Service area	2023–24 Budget	2023–24 Est. Actual	2024–25 Budget
Crime Fighting and Anti-Corruption	381	381	382
<b>Total FTEs</b>	<b>381</b>	<b>381</b>	<b>382</b>

## Capital program

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

	2023–24 Budget \$'000	2023–24 Est. Actual \$'000	2024–25 Budget \$'000
Capital purchases	2,300	2,300	4,000
<b>Total capital outlays</b>	<b>2,300</b>	<b>2,300</b>	<b>4,000</b>

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

# Financial statements

## Income statement

In 2024–25, total budgeted expenditure is \$78.6 million, an increase of \$1 million from the 2023–24 Estimated Actual of \$77.6 million. This increase is primarily due to the full year impact from the whole-of-government wages policy for the CCC's 382 full time equivalent employees.

## Balance sheet

The CCC is projecting a net asset position of \$30 million at the end of the 2024–25 financial year. This reflects the investment in property, plant and equipment and intangibles of \$7.8 million that is primarily related to the CCC's office fit out and associated surveillance equipment.

Cash assets totalling \$23.9 million are as a result of prior year equity contributions and cash held to fund future capital requirements. In 2024–25, the CCC will spend \$4 million on capital expenditure with the ongoing replacement of operational and surveillance equipment.



# Income statement

Crime and Corruption Commission	2023–24 Budget \$'000	2023–24 Est. Actual \$'000	2024–25 Budget \$'000
<b>INCOME</b>			
Taxes	..	..	..
User charges and fees	..	..	..
Grants and other contributions	74,708	76,632	77,422
Interest and distributions from managed funds	800	800	1,000
Other revenue	100	100	102
Gains on sale/revaluation of assets	25	25	25
<b>Total income</b>	<b>75,633</b>	<b>77,557</b>	<b>78,549</b>
<b>EXPENSES</b>			
Employee expenses	53,542	55,704	56,671
Supplies and services	18,250	17,995	17,862
Grants and subsidies	..	..	..
Depreciation and amortisation	2,435	2,435	2,636
Finance/borrowing costs	36	36	17
Other expenses	1,320	1,337	1,338
Losses on sale/revaluation of assets	50	50	25
<b>Total expenses</b>	<b>75,633</b>	<b>77,557</b>	<b>78,549</b>
<b>OPERATING SURPLUS/(DEFICIT)</b>	<b>..</b>	<b>..</b>	<b>..</b>

# Balance sheet

Crime and Corruption Commission	2023–24 Budget \$'000	2023–24 Est. Actual \$'000	2024–25 Budget \$'000
<b>CURRENT ASSETS</b>			
Cash assets	25,869	25,296	23,878
Receivables	872	1,007	1,007
Other financial assets	..	..	..
Inventories	..	..	..
Other	875	1,343	1,343
Non-financial assets held for sale	..	..	..
<b>Total current assets</b>	<b>27,616</b>	<b>27,646</b>	<b>26,228</b>
<b>NON-CURRENT ASSETS</b>			
Receivables	..	..	..
Other financial assets	..	..	..
Property, plant and equipment	6,540	6,187	7,584
Intangibles	422	422	215
Other	50	48	48
<b>Total non-current assets</b>	<b>7,012</b>	<b>6,657</b>	<b>7,847</b>
<b>TOTAL ASSETS</b>	<b>34,628</b>	<b>34,303</b>	<b>34,075</b>
<b>CURRENT LIABILITIES</b>			
Payables	2,174	2,405	2,455
Accrued employee benefits	1,299	947	947
Interest bearing liabilities and derivatives	446	278	278
Provisions	..	..	..
Other	12	16	16
<b>Total current liabilities</b>	<b>3,931</b>	<b>3,646</b>	<b>3,696</b>
<b>NON-CURRENT LIABILITIES</b>			
Payables	..	..	..
Accrued employee benefits	..	..	..
Interest bearing liabilities and derivatives	380	380	92
Provisions	235	267	277
Other	..	..	..
<b>Total non-current liabilities</b>	<b>615</b>	<b>647</b>	<b>369</b>
<b>TOTAL LIABILITIES</b>	<b>4,546</b>	<b>4,293</b>	<b>4,065</b>
<b>NET ASSETS/(LIABILITIES)</b>	<b>30,082</b>	<b>30,010</b>	<b>30,010</b>
<b>EQUITY</b>			
<b>TOTAL EQUITY</b>	<b>30,082</b>	<b>30,010</b>	<b>30,010</b>

# Cash flow statement

Crime and Corruption Commission	2023–24 Budget \$'000	2023–24 Est. Actual \$'000	2024–25 Budget \$'000
<b>CASH FLOWS FROM OPERATING ACTIVITIES</b>			
<b>Inflows:</b>			
User charges and fees	..	..	..
Grants and other contributions	73,543	75,450	76,204
Interest and distribution from managed funds received	800	800	1,000
Taxes	..	..	..
Other	1,266	1,266	1,268
<b>Outflows:</b>			
Employee costs	(53,542)	(55,704)	(56,671)
Supplies and services	(19,333)	(19,078)	(18,945)
Grants and subsidies	..	..	..
Borrowing costs	(31)	(31)	(12)
Other	(183)	(183)	(148)
<b>Net cash provided by or used in operating activities</b>	<b>2,520</b>	<b>2,520</b>	<b>2,696</b>
<b>CASH FLOWS FROM INVESTING ACTIVITIES</b>			
<b>Inflows:</b>			
Sales of non-financial assets	149	149	174
Investments redeemed	..	..	..
Loans and advances redeemed	..	..	..
<b>Outflows:</b>			
Payments for non-financial assets	(2,300)	(2,300)	(4,000)
Payments for investments	..	..	..
Loans and advances made	..	..	..
<b>Net cash provided by or used in investing activities</b>	<b>(2,151)</b>	<b>(2,151)</b>	<b>(3,826)</b>
<b>CASH FLOWS FROM FINANCING ACTIVITIES</b>			
<b>Inflows:</b>			
Borrowings	..	..	..
Equity injections	..	..	..
<b>Outflows:</b>			
Borrowing redemptions	..	..	..
Finance lease payments	(288)	(288)	(288)
Equity withdrawals	..	..	..
<b>Net cash provided by or used in financing activities</b>	<b>(288)</b>	<b>(288)</b>	<b>(288)</b>
<b>Net increase/(decrease) in cash held</b>	<b>81</b>	<b>81</b>	<b>(1,418)</b>
<b>Cash at the beginning of financial year</b>	<b>25,788</b>	<b>25,215</b>	<b>25,296</b>
Cash transfers from restructure	..	..	..
<b>Cash at the end of financial year</b>	<b>25,869</b>	<b>25,296</b>	<b>23,878</b>

# Legal Aid Queensland

## Overview

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

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

The strategic objectives of Legal Aid Queensland are:

- provide quality and cost effective legal services to our clients
- progress our vision through collaboration and policy leadership
- contribute to the administration of justice.

### Key deliverables

In 2024–25, Legal Aid Queensland will:

- continue to provide services in line with the requirements of the *National Legal Assistance Partnership 2020–2025* and Bilateral Schedule
- support early resolution of legal problems by delivering legal assistance including in collaboration with service delivery partners across the state in the most cost effective and innovative way
- lead policy issues affecting our service delivery and maintain our focus on financial sustainability and accountability
- ensure we capably respond to people most at risk of social exclusion including Aboriginal and Torres Strait Islander peoples.

# Performance statement

## Provision of Legal Services

### Objective

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

### Description

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

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

Service standards	2023–24 Target/Est.	2023–24 Est. Actual	2024–25 Target/Est.
<b>Effectiveness measure</b>			
Percentage of decisions to refuse an application for legal assistance that are referred to the external review process, where the decision to refuse is overturned <sup>1</sup>	6%	3.9%	6%
<b>Efficiency measures</b>			
Average cost per client for crime duty lawyer service <sup>2,3</sup>	\$70	\$55	\$73
Average cost for calls received through the contact centre <sup>3</sup>	\$5.98	\$6.00	\$6.20
<b>Discontinued measure</b>			
Percentage of accounts processed by Grants Division within 14 days <sup>4</sup>	90%	98.5%	Discontinued measure

### Notes:

1. The wording of this service standard has been amended from the 2023–24 *Service Delivery Statements* to clarify what the service standard is measuring. It was previously worded 'Percentage of administrative decisions referred to external review that are overturned'. No changes have been made to the calculation methodology. The positive variance for 2023–24 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 2023–24 Target/Estimate and the 2023–24 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 2023–24 Estimated Actual has been achieved through the continued and efficient use of this mixed service delivery model. The increase from the 2023–24 Target/Estimate to the 2024–25 Target/Estimate is due to an increase in preferred supplier fees for crime duty lawyers.
3. The 2024–25 Target/Estimate has been adjusted upwards in accordance with cost increases for example, preferred supplier fee increases and Enterprise Bargaining outcomes.
4. This service standard has been discontinued as it is a measure of process timeliness rather than a measure of effectiveness under the *Queensland Government Performance Management Framework* policy.

# Budgeted summary

## Staffing

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

Service area	2023–24 Budget	2023–24 Est. Actual	2024–25 Budget
Provision of Legal Services	712	750	747
<b>Total FTEs</b>	<b>712</b>	<b>750</b>	<b>747</b>

## Capital program

	2023–24 Budget \$'000	2023–24 Est. Actual \$'000	2024–25 Budget \$'000
Capital purchases	0	0	1,500
<b>Total capital outlays</b>	<b>0</b>	<b>0</b>	<b>1,500</b>

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

# Financial statements

## Income statement

Legal Aid Queensland's budgeted Income Statement for 2024–25 is expected to be a balanced operating position. Interest earning remained constant with 2023–24 due to interest rates forecast to remain at a similar level over the 2024–25 financial year. Employee expenses are expected to increase from 2023–24 to 2024–25 primarily due to expected percentage increases in relation to the enterprise bargaining agreement and the expected growth in budgeted FTE from 2023–24 to 2024–25. This increase is supporting the ongoing demand and service delivery growth. The increase in supplies and services expenses from 2023–24 to 2024–25 is primarily related to the fee increase and 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 2024–25 is expected to remain stable over the 2024–25 financial year. Current and non-current Provisions are expected to increase for 2024–25 primarily due to increase in 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 2023–24 estimated actual current ratio is 227.28 per cent, while the 2024–25 budgeted current ratio is 226.34 per cent. This budgeted result remains sound.

# Income statement

Legal Aid Queensland	2023–24 Budget \$'000	2023–24 Est. Actual \$'000	2024–25 Budget \$'000
<b>INCOME</b>			
Taxes	..	..	..
User charges and fees	2,050	1,350	1,350
Grants and other contributions	251,740	264,049	294,618
Interest and distributions from managed funds	3,200	6,292	6,292
Other revenue	138	138	138
Gains on sale/revaluation of assets	..	..	..
<b>Total income</b>	<b>257,128</b>	<b>271,829</b>	<b>302,398</b>
<b>EXPENSES</b>			
Employee expenses	92,895	97,041	106,609
Supplies and services	120,615	122,124	131,345
Grants and subsidies	39,001	42,551	59,827
Depreciation and amortisation	4,000	4,000	4,000
Finance/borrowing costs	325	325	325
Other expenses	207	207	207
Losses on sale/revaluation of assets	85	85	85
<b>Total expenses</b>	<b>257,128</b>	<b>266,333</b>	<b>302,398</b>
<b>OPERATING SURPLUS/(DEFICIT)</b>	<b>..</b>	<b>5,496</b>	<b>..</b>



# Balance sheet

Legal Aid Queensland	2023–24 Budget \$'000	2023–24 Est. Actual \$'000	2024–25 Budget \$'000
<b>CURRENT ASSETS</b>			
Cash assets	86,421	105,997	106,466
Receivables	1,110	2,383	2,383
Other financial assets	..	..	..
Inventories	..	..	..
Other	1,050	699	699
Non-financial assets held for sale	..	..	..
<b>Total current assets</b>	<b>88,581</b>	<b>109,079</b>	<b>109,548</b>
<b>NON-CURRENT ASSETS</b>			
Receivables	253	..	..
Other financial assets	..	..	..
Property, plant and equipment	48,318	45,436	42,870
Intangibles	..	..	..
Other	..	..	..
<b>Total non-current assets</b>	<b>48,571</b>	<b>45,436</b>	<b>42,870</b>
<b>TOTAL ASSETS</b>	<b>137,152</b>	<b>154,515</b>	<b>152,418</b>
<b>CURRENT LIABILITIES</b>			
Payables	5,895	10,265	10,343
Accrued employee benefits	8,551	8,269	8,369
Interest bearing liabilities and derivatives	3,400	2,567	2,567
Provisions	27,222	27,848	28,076
Other	5,514	(955)	(955)
<b>Total current liabilities</b>	<b>50,582</b>	<b>47,994</b>	<b>48,400</b>
<b>NON-CURRENT LIABILITIES</b>			
Payables	..	..	..
Accrued employee benefits	..	..	23
Interest bearing liabilities and derivatives	16,846	14,771	12,187
Provisions	7,352	7,125	7,183
Other	..	..	..
<b>Total non-current liabilities</b>	<b>24,198</b>	<b>21,896</b>	<b>19,393</b>
<b>TOTAL LIABILITIES</b>	<b>74,780</b>	<b>69,890</b>	<b>67,793</b>
<b>NET ASSETS/(LIABILITIES)</b>	<b>62,372</b>	<b>84,625</b>	<b>84,625</b>
<b>EQUITY</b>			
<b>TOTAL EQUITY</b>	<b>62,372</b>	<b>84,625</b>	<b>84,625</b>

# Cash flow statement

Legal Aid Queensland	2023–24 Budget \$'000	2023–24 Est. Actual \$'000	2024–25 Budget \$'000
<b>CASH FLOWS FROM OPERATING ACTIVITIES</b>			
<b>Inflows:</b>			
User charges and fees	1,955	1,255	1,265
Grants and other contributions	249,740	262,049	294,618
Interest and distribution from managed funds received	3,200	6,292	6,292
Taxes	..	..	..
Other	10,773	10,773	10,773
<b>Outflows:</b>			
Employee costs	(92,565)	(96,711)	(106,486)
Supplies and services	(131,137)	(132,646)	(141,867)
Grants and subsidies	(39,001)	(42,551)	(59,827)
Borrowing costs	(325)	(325)	(325)
Other	44	44	44
<b>Net cash provided by or used in operating activities</b>	<b>2,684</b>	<b>8,180</b>	<b>4,487</b>
<b>CASH FLOWS FROM INVESTING ACTIVITIES</b>			
<b>Inflows:</b>			
Sales of non-financial assets	66	66	66
Investments redeemed	..	..	..
Loans and advances redeemed	..	..	..
<b>Outflows:</b>			
Payments for non-financial assets	..	..	(1,500)
Payments for investments	..	..	..
Loans and advances made	..	..	..
<b>Net cash provided by or used in investing activities</b>	<b>66</b>	<b>66</b>	<b>(1,434)</b>
<b>CASH FLOWS FROM FINANCING ACTIVITIES</b>			
<b>Inflows:</b>			
Borrowings	..	..	..
Equity injections	..	..	..
<b>Outflows:</b>			
Borrowing redemptions	..	..	..
Finance lease payments	(2,584)	(2,584)	(2,584)
Equity withdrawals	..	..	..
<b>Net cash provided by or used in financing activities</b>	<b>(2,584)</b>	<b>(2,584)</b>	<b>(2,584)</b>
<b>Net increase/(decrease) in cash held</b>	<b>166</b>	<b>5,662</b>	<b>469</b>
<b>Cash at the beginning of financial year</b>	<b>86,255</b>	<b>100,335</b>	<b>105,997</b>
Cash transfers from restructure	..	..	..
<b>Cash at the end of financial year</b>	<b>86,421</b>	<b>105,997</b>	<b>106,466</b>

# Office of the Information Commissioner

## Overview

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

Our purpose is to be a contemporary regulator and 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' in providing access to information
- 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 regulatory 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 best practice in information access and privacy.

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

- upholding community rights to access government information through independent and timely reviews of agency decisions under the *Right to Information Act 2009* and *Information Privacy Act 2009*
- providing independent and timely privacy complaint mediation
- improving government services to the community by enhancing agency practices in right to information and information privacy
- promoting greater awareness of right to information and information privacy to increase appropriate access to and protection of information.

## Key deliverables

In 2024–25, consistent with recommendations of the *Let the sunshine in: Review of culture and accountability in the Queensland public sector* and the independent *Strategic Review of the Office of the Information Commissioner 2022*, the OIC will:

- continue to champion enduring cultural change in the public sector for transparent and accountable government
- continue to implement reforms made to the *Information Privacy Act 2009* and *Right to Information Act 2009* under the *Information Privacy and Other Legislation Amendment Act 2023* to strengthen information access and privacy frameworks, including the introduction of a mandatory data breach notification scheme for Queensland
- continue to deliver significant investment in ICT resources to update, streamline and protect our information management, monitoring and reporting processes and activities
- consider findings and data gathered through a workforce review for a future-fit OIC to ensure we are structured and resourced to meet and improve the delivery of our statutory functions under the *Information Privacy Act 2009*, *Right to Information Act 2009* and other corporate requirements as a public sector entity, whilst protecting the wellbeing of our people.

# 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* and *Information Privacy Act 2009*. 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 the protection of information privacy in the community and within agencies and improves public sector practices in right to information and information privacy.

Service standards	2023–24 Target/Est.	2023–24 Est. Actual	2024–25 Target/Est.
<b>Effectiveness measures</b>			
Applicant overall satisfaction with the service provided in assessment and conduct of external review of agency or Minister decisions about access to and amendment of government-held information under the RTI and IP Acts <sup>1</sup>	70%	76%	70%
Percentage of finalised external review applications resolved informally without a decision <sup>2</sup>	75%	90%	75%
Agency overall satisfaction with the privacy complaint mediation service provided <sup>3</sup>	80%	95%	80%
Agency overall satisfaction with the information resources provided by OIC <sup>4</sup>	80%	96%	80%
Agency overall satisfaction with the OIC enquiries service <sup>5</sup>	80%	97%	90%
<b>Efficiency measures</b>			
Percentage of external review applications finalised to received	100%	99%	100%
Cost of providing advice and guidance per enquiry service response <sup>6</sup>	<\$65	\$53.20	<\$65

### Notes:

1. The positive variance between the 2023–24 Target/Estimate and 2023–24 Estimated Actual is reflective of survey responses received.
2. The positive variance between the 2023–24 Target/Estimate and 2023–24 Estimated Actual is due to the OIC's commitment to informal resolution as the preferred outcome of applications.
3. The positive variance between the 2023–24 Target/Estimate and 2023–24 Estimated Actual relates to positive survey responses. The measure is subject to some volatility due to low survey numbers received.
4. The positive variance between the 2023–24 Target/Estimate and 2023–24 Estimated Actual reflects continued high levels of satisfaction with the supporting materials provided by the OIC.
5. The positive variance between the 2023–24 Target/Estimate and 2023–24 Estimated Actual is a result of continued positive feedback received from regulated agencies in relation to the enquiries service.
6. The positive variance between the 2023–24 Target/Estimate and 2023–24 Estimated Actual is due to an increase in the volume of enquiries received and managed without the addition of new resources.

# Budgeted summary

## Staffing

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

Service area	2023–24 Budget	2023–24 Est. Actual	2024–25 Budget
Independent right to information and information privacy services and reporting	42	51	51
<b>Total FTEs</b>	<b>42</b>	<b>51</b>	<b>51</b>

# Financial statements

## Income statement

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

## Balance sheet

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

# Income statement

Office of the Information Commissioner	2023–24 Budget \$'000	2023–24 Est. Actual \$'000	2024–25 Budget \$'000
<b>INCOME</b>			
Taxes	..	..	..
User charges and fees	..	..	..
Grants and other contributions	8,576	11,397	12,188
Interest and distributions from managed funds	78	145	30
Other revenue	..	..	..
Gains on sale/revaluation of assets	..	..	..
<b>Total income</b>	<b>8,654</b>	<b>11,542</b>	<b>12,218</b>
<b>EXPENSES</b>			
Employee expenses	6,994	8,311	9,544
Supplies and services	1,633	3,688	2,639
Grants and subsidies	..	..	..
Depreciation and amortisation	..	7	8
Finance/borrowing costs	..	..	..
Other expenses	27	26	27
Losses on sale/revaluation of assets	..	..	..
<b>Total expenses</b>	<b>8,654</b>	<b>12,032</b>	<b>12,218</b>
<b>OPERATING SURPLUS/(DEFICIT)</b>	<b>..</b>	<b>(490)</b>	<b>..</b>

# Balance sheet

Office of the Information Commissioner	2023–24 Budget \$'000	2023–24 Est. Actual \$'000	2024–25 Budget \$'000
<b>CURRENT ASSETS</b>			
Cash assets	2,166	1,983	1,991
Receivables	173	240	240
Other financial assets	..	..	..
Inventories	..	..	..
Other	55	88	88
Non-financial assets held for sale	..	..	..
<b>Total current assets</b>	<b>2,394</b>	<b>2,311</b>	<b>2,319</b>
<b>NON-CURRENT ASSETS</b>			
Receivables	..	..	..
Other financial assets	..	..	..
Property, plant and equipment	..	16	8
Intangibles	..	..	..
Other	..	..	..
<b>Total non-current assets</b>	<b>..</b>	<b>16</b>	<b>8</b>
<b>TOTAL ASSETS</b>	<b>2,394</b>	<b>2,327</b>	<b>2,327</b>
<b>CURRENT LIABILITIES</b>			
Payables	209	260	260
Accrued employee benefits	171	172	172
Interest bearing liabilities and derivatives	..	..	..
Provisions	..	..	..
Other	..	..	..
<b>Total current liabilities</b>	<b>380</b>	<b>432</b>	<b>432</b>
<b>NON-CURRENT LIABILITIES</b>			
Payables	..	..	..
Accrued employee benefits	..	..	..
Interest bearing liabilities and derivatives	..	..	..
Provisions	..	..	..
Other	..	..	..
<b>Total non-current liabilities</b>	<b>..</b>	<b>..</b>	<b>..</b>
<b>TOTAL LIABILITIES</b>	<b>380</b>	<b>432</b>	<b>432</b>
<b>NET ASSETS/(LIABILITIES)</b>	<b>2,014</b>	<b>1,895</b>	<b>1,895</b>
<b>EQUITY</b>			
<b>TOTAL EQUITY</b>	<b>2,014</b>	<b>1,895</b>	<b>1,895</b>



# Cash flow statement

Office of the Information Commissioner	2023–24 Budget \$'000	2023–24 Est. Actual \$'000	2024–25 Budget \$'000
<b>CASH FLOWS FROM OPERATING ACTIVITIES</b>			
<b>Inflows:</b>			
User charges and fees	..	..	..
Grants and other contributions	8,576	11,397	12,188
Interest and distribution from managed funds received	78	145	30
Taxes	..	..	..
Other	..	..	..
<b>Outflows:</b>			
Employee costs	(6,994)	(8,424)	(9,544)
Supplies and services	(1,633)	(3,688)	(2,639)
Grants and subsidies	..	..	..
Borrowing costs	..	..	..
Other	(27)	(26)	(27)
<b>Net cash provided by or used in operating activities</b>	<b>..</b>	<b>(596)</b>	<b>8</b>
<b>CASH FLOWS FROM INVESTING ACTIVITIES</b>			
<b>Inflows:</b>			
Sales of non-financial assets	..	..	..
Investments redeemed	..	..	..
Loans and advances redeemed	..	..	..
<b>Outflows:</b>			
Payments for non-financial assets	..	(23)	..
Payments for investments	..	..	..
Loans and advances made	..	..	..
<b>Net cash provided by or used in investing activities</b>	<b>..</b>	<b>(23)</b>	<b>..</b>
<b>CASH FLOWS FROM FINANCING ACTIVITIES</b>			
<b>Inflows:</b>			
Borrowings	..	..	..
Equity injections	..	..	..
<b>Outflows:</b>			
Borrowing redemptions	..	..	..
Finance lease payments	..	..	..
Equity withdrawals	..	..	..
<b>Net cash provided by or used in financing activities</b>	<b>..</b>	<b>..</b>	<b>..</b>
<b>Net increase/(decrease) in cash held</b>	<b>..</b>	<b>(619)</b>	<b>8</b>
<b>Cash at the beginning of financial year</b>	<b>2,166</b>	<b>2,602</b>	<b>1,983</b>
Cash transfers from restructure	..	..	..
<b>Cash at the end of financial year</b>	<b>2,166</b>	<b>1,983</b>	<b>1,991</b>

# Queensland Family and Child Commission

## Overview

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

The agency's overarching objectives are as follows:

- 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.

### Contribution to the government's objectives for the community

The agency supports the government's objectives for the community<sup>1</sup>:

- 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.

### Key deliverables

In 2024–25, the QFCC will:

- ensure systems are accountable for the impact they have on children and families by delivering on system reviews as outlined in the *QFCC Oversight Workplan 2023–27*, including key monitoring programs such as *Principle Focus*
- empower children and their families to influence decisions that affect their lives by continuing to support the QFCC Youth Advocate Network and engaging young people and parents in the submissions we make to Parliament and conducting community and workforce surveys
- expanding opportunities for youth participation in government decision-making processes, creating ongoing opportunities to have their views heard and connecting them with appropriate decision-makers
- support, connect and collaborate with organisations that advance the rights, safety, and wellbeing of children by continuing our key partnerships with Thriving Queensland Kids Partnerships, Child Rights Queensland, PeakCare, Queensland Foster and Kinship Care, CREATE Foundation and our QFCC Advisory Councils
- influence change that improves the safety and wellbeing of Queensland's children and their families through the implementation of the child death prevention *Safer Pathways Through Childhood 2024–25* action plan
- enable the Child Death Review Board to carry out systems reviews following child deaths connected to the child protection system and make recommendations for system improvements.

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<sup>1</sup> To find out more, go to [www.qld.gov.au](http://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	2023–24 Target/Est.	2023–24 Est. Actual	2024–25 Target/Est.
<b>Effectiveness measure</b>			
Percentage of surveyed stakeholders that feel the QFCC contributes to improving the child protection and youth justice systems <sup>1</sup>	80%	100%	80%
<b>Efficiency measure</b>			
QFCC expenditure per young Queenslander	\$10.00	\$10.52	\$10.00

Note:

- The variance between the 2023–24 Target/Estimate and the 2023–24 Estimated Actual was influenced by heightened engagement and collaboration with stakeholders being reflected in survey results. The 2024–25 Target/Estimate has been retained at 80 per cent to reflect the diversity of stakeholders and viewpoints on new and emerging issues.

## Child Death Review Board

### Objective

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

### Description

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

Service standards	2023–24 Target/Est.	2023–24 Est. Actual	2024–25 Target/Est.
<b>Effectiveness measure</b>			
Average time taken to review final internal agency review reports once received (months) <sup>1</sup>	6	4.1	6
<b>Efficiency measure</b>			
Average cost per review of child death case received	\$20,000	\$19,493	\$20,000

Note:

- The variance between the 2023–24 Target/Estimate and the 2023–24 Estimated Actual is due primarily to a change in methodology and review processes, which enabled less-complex cases to be reviewed more quickly. This improvement in efficiency enabled additional time to be devoted to review of more complex cases within the target timeframe.

# Budgeted summary

## Staffing

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

Service area	2023–24 Budget	2023–24 Est. Actual	2024–25 Budget
Queensland Family and Child Commission <sup>1,2</sup>	55	55	55
Child Death Review Board <sup>1,2</sup>	7	7	10
<b>Total FTEs</b>	<b>62</b>	<b>62</b>	<b>65</b>

Notes:

1. Corporate FTEs are allocated across the service to which they relate.
2. The 2024–25 Budget reflects additional FTEs received in budget outcomes.

# Financial statements

## Income statement

In 2024–25, total budgeted expenditure is \$14 million, an increase of \$472,000 from the 2023–24 Estimated Actual of \$13.5 million. This is primarily due to an increase in grants received for enterprise bargaining arrangements and additional funding for 3 FTEs to support the Child Death Review Board, offset by a decrease in user charges relating to project funding provided by the Department of Education in 2023-24.

## Balance sheet

The QFCC does not hold any significant assets or liabilities other than cash. Equity is not expected to significantly change in 2024–25.

# Income statement

Queensland Family and Child Commission	2023–24 Budget \$'000	2023–24 Est. Actual \$'000	2024–25 Budget \$'000
<b>INCOME</b>			
Taxes	..	..	..
User charges and fees	..	536	..
Grants and other contributions	12,564	12,752	13,822
Interest and distributions from managed funds	97	245	183
Other revenue	..	..	..
Gains on sale/revaluation of assets	..	..	..
<b>Total income</b>	<b>12,661</b>	<b>13,533</b>	<b>14,005</b>
<b>EXPENSES</b>			
Employee expenses	10,318	10,194	11,025
Supplies and services	2,059	2,955	2,486
Grants and subsidies	..	..	..
Depreciation and amortisation	5	5	4
Finance/borrowing costs	..	..	..
Other expenses	279	379	490
Losses on sale/revaluation of assets	..	..	..
<b>Total expenses</b>	<b>12,661</b>	<b>13,533</b>	<b>14,005</b>
<b>OPERATING SURPLUS/(DEFICIT)</b>	<b>..</b>	<b>..</b>	<b>..</b>

# Balance sheet

Queensland Family and Child Commission	2023–24 Budget \$'000	2023–24 Est. Actual \$'000	2024–25 Budget \$'000
<b>CURRENT ASSETS</b>			
Cash assets	3,642	4,093	4,085
Receivables	446	257	289
Other financial assets	..	..	..
Inventories	..	..	..
Other	47	..	..
Non-financial assets held for sale	..	..	..
<b>Total current assets</b>	<b>4,135</b>	<b>4,350</b>	<b>4,374</b>
<b>NON-CURRENT ASSETS</b>			
Receivables	..	..	..
Other financial assets	..	..	..
Property, plant and equipment	8	8	4
Intangibles	..	..	..
Other	..	..	..
<b>Total non-current assets</b>	<b>8</b>	<b>8</b>	<b>4</b>
<b>TOTAL ASSETS</b>	<b>4,143</b>	<b>4,358</b>	<b>4,378</b>
<b>CURRENT LIABILITIES</b>			
Payables	520	586	606
Accrued employee benefits	260	63	63
Interest bearing liabilities and derivatives	..	..	..
Provisions	..	..	..
Other	..	..	..
<b>Total current liabilities</b>	<b>780</b>	<b>649</b>	<b>669</b>
<b>NON-CURRENT LIABILITIES</b>			
Payables	..	..	..
Accrued employee benefits	..	..	..
Interest bearing liabilities and derivatives	..	..	..
Provisions	..	..	..
Other	..	..	..
<b>Total non-current liabilities</b>	<b>..</b>	<b>..</b>	<b>..</b>
<b>TOTAL LIABILITIES</b>	<b>780</b>	<b>649</b>	<b>669</b>
<b>NET ASSETS/(LIABILITIES)</b>	<b>3,363</b>	<b>3,709</b>	<b>3,709</b>
<b>EQUITY</b>			
<b>TOTAL EQUITY</b>	<b>3,363</b>	<b>3,709</b>	<b>3,709</b>

# Cash flow statement

Queensland Family and Child Commission	2023–24 Budget \$'000	2023–24 Est. Actual \$'000	2024–25 Budget \$'000
<b>CASH FLOWS FROM OPERATING ACTIVITIES</b>			
<b>Inflows:</b>			
User charges and fees	..	545	(32)
Grants and other contributions	12,564	12,752	13,822
Interest and distribution from managed funds received	97	245	183
Taxes	..	..	..
Other	253	253	257
<b>Outflows:</b>			
Employee costs	(10,318)	(10,382)	(11,025)
Supplies and services	(2,324)	(3,220)	(2,723)
Grants and subsidies	..	..	..
Borrowing costs	..	..	..
Other	(279)	(379)	(490)
<b>Net cash provided by or used in operating activities</b>	<b>(7)</b>	<b>(186)</b>	<b>(8)</b>
<b>CASH FLOWS FROM INVESTING ACTIVITIES</b>			
<b>Inflows:</b>			
Sales of non-financial assets	..	..	..
Investments redeemed	..	..	..
Loans and advances redeemed	..	..	..
<b>Outflows:</b>			
Payments for non-financial assets	..	..	..
Payments for investments	..	..	..
Loans and advances made	..	..	..
<b>Net cash provided by or used in investing activities</b>	<b>..</b>	<b>..</b>	<b>..</b>
<b>CASH FLOWS FROM FINANCING ACTIVITIES</b>			
<b>Inflows:</b>			
Borrowings	..	..	..
Equity injections	..	..	..
<b>Outflows:</b>			
Borrowing redemptions	..	..	..
Finance lease payments	..	..	..
Equity withdrawals	..	..	..
<b>Net cash provided by or used in financing activities</b>	<b>..</b>	<b>..</b>	<b>..</b>
<b>Net increase/(decrease) in cash held</b>	<b>(7)</b>	<b>(186)</b>	<b>(8)</b>
<b>Cash at the beginning of financial year</b>	<b>3,649</b>	<b>4,279</b>	<b>4,093</b>
Cash transfers from restructure	..	..	..
<b>Cash at the end of financial year</b>	<b>3,642</b>	<b>4,093</b>	<b>4,085</b>



# Prostitution Licensing Authority

## Overview

The vision of the Prostitution Licensing Authority (the Authority) is a well-regulated sexual service industry which meets the expectations of clients, service providers and the community. The purpose of the Authority is to administer the prostitution licensing and advertising regime in compliance with the *Prostitution Act 1999* and the *Prostitution Regulation 2014*.

The strategic objectives of the Authority are to:

- Make the community safer:
  - support implementation of a decriminalised sex work industry for Queensland
  - collaborate with the licensed sector to reduce risk of crime, including trafficking, coercion and money laundering
  - promote health and safety standards at licensed brothels.
- Strengthen stakeholder relationships:
  - deliver a consultative and supportive regulation compliance regime
  - improve administrative processes to deliver more responsive client services.

On 9 May 2024, the *Criminal Code (Decriminalising Sex Work) and Other Legislation Amendment Act 2024* (the Act) was assented by the Governor of Queensland. The Act will take effect on a day to be fixed by proclamation. Amongst other things, the Act will abolish the Prostitution Licensing Authority on a date to be decided.

### Contribution to the government's objectives for the community

The agency supports the government's objectives for the community<sup>1</sup>:

- 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.

### Key deliverables

In 2024–25, the Prostitution Licensing Authority will:

- 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
- support implementation of the Act.

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<sup>1</sup> To find out more, go to [www.qld.gov.au](http://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 Authority regulates prostitution in Queensland by administering the *Prostitution Act 1999* and the *Prostitution Regulation 2014*. The functions of the Authority are established by statute and include determining applications for brothel licences and approved manager 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.

<b>Service standards</b>	<b>2023–24 Target/Est.</b>	<b>2023–24 Est. Actual</b>	<b>2024–25 Target/Est.</b>
<b>Effectiveness measures</b>			
Percentage of licensed brothels implementing best practice compliance standards established by the PLA	100%	100%	100%
Overall satisfaction of applicants with PLA client service <sup>1</sup>	80%	73%	80%
<b>Efficiency measure</b>			
Fees income as a percentage of total revenue <sup>2</sup>	54%	45%	54%

#### Notes:

1. The variance between the 2023–24 Target/Estimate and the 2023–24 Estimated Actual is due to business uncertainty arising from changes to the licensing system and dissatisfaction with a perceived increase in prostitution activity outside the regulated regime. Both issues are outside the mandate of the PLA.
2. The variance between the 2023–24 Target/Estimate and the 2023–24 Estimated Actual is due to a 20 per cent reduction in the number of licensed brothels operating in Queensland and corresponding reduction in fee revenue. The reduction in the number of licensed brothels is the result of business decisions made in anticipation of the impending changes to the regulated sex-work industry environment.

# Budgeted summary

## Staffing

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

Service area	2023–24 Budget	2023–24 Est. Actual	2024–25 Budget
Prostitution Licensing Authority	9	9	9
<b>Total FTEs</b>	<b>9</b>	<b>9</b>	<b>9</b>

# 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 16 licensed brothels. 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

It is expected that the cash assets at the end of 2023–24 will be \$1.1 million. The estimated net value of the plant and equipment owned by the PLA for the current financial year will be \$15,000, with intangible assets of \$58,000 relating to website enhancement. The other liabilities mainly relate to prepaid fees received, and the PLA does not foresee having any prepaid fees at year-end.

The PLA's net asset position is estimated to be \$1.2 million as of 30 June 2024.

# Income statement

Prostitution Licensing Authority	2023–24 Budget \$'000	2023–24 Est. Actual \$'000	2024–25 Budget \$'000
<b>INCOME</b>			
Taxes	..	..	..
User charges and fees	899	742	870
Grants and other contributions	805	819	840
Interest and distributions from managed funds	46	70	76
Other revenue	2	2	..
Gains on sale/revaluation of assets	..	..	..
<b>Total income</b>	<b>1,752</b>	<b>1,633</b>	<b>1,786</b>
<b>EXPENSES</b>			
Employee expenses	1,223	1,082	1,263
Supplies and services	470	492	465
Grants and subsidies	..	..	..
Depreciation and amortisation	38	38	38
Finance/borrowing costs	..	..	..
Other expenses	21	21	20
Losses on sale/revaluation of assets	..	..	..
<b>Total expenses</b>	<b>1,752</b>	<b>1,633</b>	<b>1,786</b>
<b>OPERATING SURPLUS/(DEFICIT)</b>	<b>..</b>	<b>..</b>	<b>..</b>

# Balance sheet

Prostitution Licensing Authority	2023–24 Budget \$'000	2023–24 Est. Actual \$'000	2024–25 Budget \$'000
<b>CURRENT ASSETS</b>			
Cash assets	1,211	1,139	1,178
Receivables	49	54	54
Other financial assets	..	..	..
Inventories	..	..	..
Other	3	3	3
Non-financial assets held for sale	..	..	..
<b>Total current assets</b>	<b>1,263</b>	<b>1,196</b>	<b>1,235</b>
<b>NON-CURRENT ASSETS</b>			
Receivables	..	..	..
Other financial assets	..	..	..
Property, plant and equipment	15	15	9
Intangibles	58	58	26
Other	..	..	..
<b>Total non-current assets</b>	<b>73</b>	<b>73</b>	<b>35</b>
<b>TOTAL ASSETS</b>	<b>1,336</b>	<b>1,269</b>	<b>1,270</b>
<b>CURRENT LIABILITIES</b>			
Payables	42	29	29
Accrued employee benefits	31	35	36
Interest bearing liabilities and derivatives	..	..	..
Provisions	..	..	..
Other	135	..	..
<b>Total current liabilities</b>	<b>208</b>	<b>64</b>	<b>65</b>
<b>NON-CURRENT LIABILITIES</b>			
Payables	..	..	..
Accrued employee benefits	..	..	..
Interest bearing liabilities and derivatives	..	..	..
Provisions	..	..	..
Other	..	..	..
<b>Total non-current liabilities</b>	<b>..</b>	<b>..</b>	<b>..</b>
<b>TOTAL LIABILITIES</b>	<b>208</b>	<b>64</b>	<b>65</b>
<b>NET ASSETS/(LIABILITIES)</b>	<b>1,128</b>	<b>1,205</b>	<b>1,205</b>
<b>EQUITY</b>			
<b>TOTAL EQUITY</b>	<b>1,128</b>	<b>1,205</b>	<b>1,205</b>

# Cash flow statement

Prostitution Licensing Authority	2023–24 Budget \$'000	2023–24 Est. Actual \$'000	2024–25 Budget \$'000
<b>CASH FLOWS FROM OPERATING ACTIVITIES</b>			
<b>Inflows:</b>			
User charges and fees	899	742	870
Grants and other contributions	805	819	840
Interest and distribution from managed funds received	46	70	76
Taxes	..	..	..
Other	47	(57)	55
<b>Outflows:</b>			
Employee costs	(1,221)	(1,088)	(1,262)
Supplies and services	(480)	(509)	(480)
Grants and subsidies	..	..	..
Borrowing costs	..	..	..
Other	(61)	(61)	(60)
<b>Net cash provided by or used in operating activities</b>	<b>35</b>	<b>(84)</b>	<b>39</b>
<b>CASH FLOWS FROM INVESTING ACTIVITIES</b>			
<b>Inflows:</b>			
Sales of non-financial assets	..	..	..
Investments redeemed	..	..	..
Loans and advances redeemed	..	..	..
<b>Outflows:</b>			
Payments for non-financial assets	..	..	..
Payments for investments	..	..	..
Loans and advances made	..	..	..
<b>Net cash provided by or used in investing activities</b>	<b>..</b>	<b>..</b>	<b>..</b>
<b>CASH FLOWS FROM FINANCING ACTIVITIES</b>			
<b>Inflows:</b>			
Borrowings	..	..	..
Equity injections	..	..	..
<b>Outflows:</b>			
Borrowing redemptions	..	..	..
Finance lease payments	..	..	..
Equity withdrawals	..	..	..
<b>Net cash provided by or used in financing activities</b>	<b>..</b>	<b>..</b>	<b>..</b>
<b>Net increase/(decrease) in cash held</b>	<b>35</b>	<b>(84)</b>	<b>39</b>
<b>Cash at the beginning of financial year</b>	<b>1,176</b>	<b>1,223</b>	<b>1,139</b>
Cash transfers from restructure	..	..	..
<b>Cash at the end of financial year</b>	<b>1,211</b>	<b>1,139</b>	<b>1,178</b>



## **Electoral Commission of Queensland**



# Electoral Commission of Queensland

## Overview

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

The ECQ's strategic objectives are:

- trusted to deliver Queensland elections
- increase electoral awareness and participation
- maintain election readiness
- promote and enforce compliance with electoral laws.

### Contributions to the government's objectives for the community

The department supports the government's objectives for the community<sup>1</sup>:

- 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.

### Key deliverables

In 2024–25, the ECQ will:

- deliver the 2024 State general election
- undertake post-election compliance and evaluation activities for the 2024 local government quadrennial elections
- monitor compliance with state and local government funding and disclosure obligations, particularly disclosure, political donation caps, and electoral expenditure caps
- prepare to deliver a redistribution of state electoral boundaries by the Queensland Redistribution Commission
- provide support to the Local Government Change Commission in its reviews of local government boundaries and electoral arrangements referred by the Minister for Housing, Local Government and Planning and Minister for Public Works.

## Budget highlights

In the 2024–25 Queensland Budget, the government is providing:

- increased funding of \$15.5 million to facilitate the delivery of the state general election in October 2024, bringing the total funding amount to \$56.9 million
- \$2.7 million over 2 years to support preparations for a state electoral boundary review by the Queensland Redistribution Commission.

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

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

# Performance statement

## Electoral Services

### Objective

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

### Description

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

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

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

Service standards	2023–24 Target/Est.	2023–24 Est. Actual	2024–25 Target/Est.
<b>Effectiveness measures</b>			
Level of informal voting - State general election <sup>1</sup>	...	...	4.5%
Level of informal voting - local government quadrennial elections (Mayoral) <sup>1</sup>	4.5%	3.82%	...
Level of stakeholder overall satisfaction with the voting experience - State general election <sup>1</sup>	...	...	85%
Level of stakeholder overall satisfaction with the voting experience - local government quadrennial elections <sup>1,2</sup>	85%	63%	...
Proportion of disclosure returns audited that are deemed compliant with electoral law <sup>3</sup>	80%	...	80%
<b>Efficiency measures</b>			
Cost of State general election per elector <sup>1</sup>	...	...	\$12.97
Cost of local government quadrennial elections per elector <sup>1,4</sup>	\$10.48	\$10.41	...

#### Notes:

- As major State and local government elections do not occur each year, the Target/Estimate and Estimated Actual are only presented as required for the relevant year when the election is held.
- Stakeholder satisfaction for the 2024 local government elections varied across voting channels, with higher satisfaction reported by electors voting during the early voting period (76%), by postal vote (88%) or by telephone (87%). The ECQ is undertaking an evaluation of issues experienced on election day for the 2024 local government elections that impacted overall elector satisfaction.
- Audits of disclosure returns for the 2024 local government quadrennial election commenced on 18 March 2024, following the elections on 16 March 2024. As at 23 May 2024, all audited returns have been deemed compliant, however, audits have only been finalised for a minor proportion of smaller local government areas and are not considered indicative of compliance by the broader participant base.
- The 2023–24 Estimated Actual cost per elector of the March 2024 local government quadrennial elections is current as at 23 May 2024, with delivery of post-election compliance and evaluation activities currently underway.

# Departmental budget summary

The table below shows the total resources available in 2024–25 from all sources and summarises how resources will be applied by service area and by controlled and administered classifications.

Electoral Commission of Queensland	2023–24 Budget \$'000	2023–24 Est. Actual \$'000	2024–25 Budget \$'000.
<b>CONTROLLED</b>			
<b>Income</b>			
Appropriation revenue <sup>1</sup>	73,859	75,002	116,570
Other revenue	30	30	30
<b>Total income</b>	<b>73,889</b>	<b>75,032</b>	<b>116,600</b>
<b>Expenses</b>			
Electoral Services	73,889	75,032	116,600
<b>Total expenses</b>	<b>73,889</b>	<b>75,032</b>	<b>116,600</b>
<b>Operating surplus/deficit</b>	<b>..</b>	<b>..</b>	<b>..</b>
<b>Net assets</b>	<b>29,300</b>	<b>29,300</b>	<b>29,263</b>
<b>ADMINISTERED</b>			
<b>Revenue</b>			
Commonwealth revenue	..	..	..
Appropriation revenue	..	..	..
Other administered revenue	28,267	28,267	4,429
<b>Total revenue</b>	<b>28,267</b>	<b>28,267</b>	<b>4,429</b>
<b>Expenses</b>			
Transfers to government	28,267	28,267	4,429
Administered expenses	..	..	..
<b>Total expenses</b>	<b>28,267</b>	<b>28,267</b>	<b>4,429</b>
<b>Net assets</b>	<b>..</b>	<b>..</b>	<b>..</b>

Note:

1. Includes state and Australian Government funding.

## Staffing

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

<b>Service area</b>	<b>2023–24 Budget</b>	<b>2023–24 Est. Actual</b>	<b>2024–25 Budget</b>
Electoral Services	101	101	88
<b>Total FTEs</b>	<b>101</b>	<b>101</b>	<b>88</b>

Note:

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

# Budgeted financial statements

## Departmental income statement

### Controlled income statement

The budgeted expenses in 2024–25 are \$116.6 million, an increase of \$41.6 million from the 2023–24 Estimated Actual of \$75.0 million. This increase is due to the delivery of the State general election in October 2024 and subsequent election funding claims that will be processed to eligible electoral participants, and commencement of the review of state electoral boundaries by the Queensland Redistribution Commission.

### Administered income statement

The budgeted administered expenses in 2024–25 are \$4.4 million, a decrease of \$23.9 million from the 2023–24 Estimated Actual of \$28.3 million. This is primarily due to lower recovery of costs from councils expected from potential by-elections in the 2024–25 financial year in comparison to the recovery of costs of the 2024 local government quadrennial elections.

## Departmental balance sheet

### Administered balance sheet

There has been a decrease of \$23.3 million against Receivables and Transfers to Government Payable from the 2023–24 Budget to the 2024–25 Budget as a result of realised cost recovery from the 2024 local government quadrennial elections in the prior financial year.

# Controlled income statement

Electoral Commission of Queensland	2023–24 Budget \$'000	2023–24 Est. Actual \$'000	2024–25 Budget \$'000
<b>INCOME</b>			
Appropriation revenue	73,859	75,002	116,570
Taxes	..	..	..
User charges and fees	30	30	30
Royalties and land rents	..	..	..
Grants and other contributions	..	..	..
Interest and distributions from managed funds	..	..	..
Other revenue	..	..	..
Gains on sale/revaluation of assets	..	..	..
<b>Total income</b>	<b>73,889</b>	<b>75,032</b>	<b>116,600</b>
<b>EXPENSES</b>			
Employee expenses	14,455	14,645	21,563
Supplies and services	58,512	59,465	94,115
Grants and subsidies	..	..	..
Depreciation and amortisation	860	860	860
Finance/borrowing costs	(33)	(33)	(33)
Other expenses	95	95	95
Losses on sale/revaluation of assets	..	..	..
<b>Total expenses</b>	<b>73,889</b>	<b>75,032</b>	<b>116,600</b>
<b>OPERATING SURPLUS/(DEFICIT)</b>	<b>..</b>	<b>..</b>	<b>..</b>

# Controlled balance sheet

Electoral Commission of Queensland	2023–24 Budget \$'000	2023–24 Est. Actual \$'000	2024–25 Budget \$'000
<b>CURRENT ASSETS</b>			
Cash assets	12,068	12,237	12,948
Receivables	530	437	437
Other financial assets	..	..	..
Inventories	185	175	175
Other	2,262	598	598
Non-financial assets held for sale	..	..	..
<b>Total current assets</b>	<b>15,045</b>	<b>13,447</b>	<b>14,158</b>
<b>NON-CURRENT ASSETS</b>			
Receivables	..	..	..
Other financial assets	..	..	..
Property, plant and equipment	463	215	216
Intangibles	18,322	20,290	19,541
Other	26	..	..
<b>Total non-current assets</b>	<b>18,811</b>	<b>20,505</b>	<b>19,757</b>
<b>TOTAL ASSETS</b>	<b>33,856</b>	<b>33,952</b>	<b>33,915</b>
<b>CURRENT LIABILITIES</b>			
Payables	3,948	4,269	4,269
Accrued employee benefits	258	345	345
Interest bearing liabilities and derivatives	312	37	37
Provisions	..	..	..
Other	..	..	..
<b>Total current liabilities</b>	<b>4,518</b>	<b>4,651</b>	<b>4,651</b>
<b>NON-CURRENT LIABILITIES</b>			
Payables	..	..	..
Accrued employee benefits	..	..	..
Interest bearing liabilities and derivatives	38	1	1
Provisions	..	..	..
Other	..	..	..
<b>Total non-current liabilities</b>	<b>38</b>	<b>1</b>	<b>1</b>
<b>TOTAL LIABILITIES</b>	<b>4,556</b>	<b>4,652</b>	<b>4,652</b>
<b>NET ASSETS/(LIABILITIES)</b>	<b>29,300</b>	<b>29,300</b>	<b>29,263</b>
<b>EQUITY</b>			
<b>TOTAL EQUITY</b>	<b>29,300</b>	<b>29,300</b>	<b>29,263</b>

# Controlled cash flow statement

Electoral Commission of Queensland	2023–24 Budget \$'000	2023–24 Est. Actual \$'000	2024–25 Budget \$'000
<b>CASH FLOWS FROM OPERATING ACTIVITIES</b>			
<b>Inflows:</b>			
Appropriation receipts	73,859	72,449	116,570
User charges and fees	32	32	32
Royalties and land rent receipts	..	..	..
Grants and other contributions	..	..	..
Interest and distribution from managed funds received	..	..	..
Taxes	..	..	..
Other	890	890	890
<b>Outflows:</b>			
Employee costs	(14,455)	(14,645)	(21,563)
Supplies and services	(59,402)	(60,355)	(95,005)
Grants and subsidies	..	..	..
Borrowing costs	33	33	33
Other	(97)	(97)	(97)
<b>Net cash provided by or used in operating activities</b>	<b>860</b>	<b>(1,693)</b>	<b>860</b>
<b>CASH FLOWS FROM INVESTING ACTIVITIES</b>			
<b>Inflows:</b>			
Sales of non-financial assets	..	..	..
Investments redeemed	..	..	..
Loans and advances redeemed	..	..	..
<b>Outflows:</b>			
Payments for non-financial assets	(2,079)	(2,079)	(79)
Payments for investments	..	..	..
Loans and advances made	..	..	..
<b>Net cash provided by or used in investing activities</b>	<b>(2,079)</b>	<b>(2,079)</b>	<b>(79)</b>
<b>CASH FLOWS FROM FINANCING ACTIVITIES</b>			
<b>Inflows:</b>			
Borrowings	..	..	..
Equity injections	2,039	2,039	39
Appropriated equity injections	2,039	2,039	39
Non-appropriated equity injections	..	..	..
<b>Outflows:</b>			
Borrowing redemptions	..	..	..
Finance lease payments	(33)	(33)	(33)
Equity withdrawals	(76)	(76)	(76)
Appropriated equity withdrawals	(76)	(76)	(76)
Non-appropriated equity withdrawals	..	..	..
<b>Net cash provided by or used in financing activities</b>	<b>1,930</b>	<b>1,930</b>	<b>(70)</b>
<b>Net increase/(decrease) in cash held</b>	<b>711</b>	<b>(1,842)</b>	<b>711</b>
<b>Cash at the beginning of financial year</b>	<b>11,357</b>	<b>14,079</b>	<b>12,237</b>
Cash transfers from restructure	..	..	..
<b>Cash at the end of financial year</b>	<b>12,068</b>	<b>12,237</b>	<b>12,948</b>



# Administered income statement

Electoral Commission of Queensland	2023–24 Budget \$'000	2023–24 Est. Actual \$'000	2024–25 Budget \$'000
<b>INCOME</b>			
Appropriation revenue	..	..	..
Taxes	..	..	..
User charges and fees	27,607	27,607	3,769
Royalties and land rents	..	..	..
Grants and other contributions	..	..	..
Interest and distributions from managed funds	..	..	..
Other revenue	660	660	660
Gains on sale/revaluation of assets	..	..	..
<b>Total income</b>	<b>28,267</b>	<b>28,267</b>	<b>4,429</b>
<b>EXPENSES</b>			
Employee expenses	..	..	..
Supplies and services	..	..	..
Grants and subsidies	..	..	..
Depreciation and amortisation	..	..	..
Finance/borrowing costs	..	..	..
Other expenses	..	..	..
Losses on sale/revaluation of assets	..	..	..
Transfers of Administered Revenue to Government	28,267	28,267	4,429
<b>Total expenses</b>	<b>28,267</b>	<b>28,267</b>	<b>4,429</b>
<b>OPERATING SURPLUS/(DEFICIT)</b>	<b>..</b>	<b>..</b>	<b>..</b>

# Administered balance sheet

Electoral Commission of Queensland	2023–24 Budget \$'000	2023–24 Est. Actual \$'000	2024–25 Budget \$'000
<b>CURRENT ASSETS</b>			
Cash assets	111	64	64
Receivables	23,346	23,396	59
Other financial assets	..	..	..
Inventories	..	..	..
Other	..	..	..
Non-financial assets held for sale	..	..	..
<b>Total current assets</b>	<b>23,457</b>	<b>23,460</b>	<b>123</b>
<b>NON-CURRENT ASSETS</b>			
Receivables	..	..	..
Other financial assets	..	..	..
Property, plant and equipment	..	..	..
Intangibles	..	..	..
Other	..	..	..
<b>Total non-current assets</b>	<b>..</b>	<b>..</b>	<b>..</b>
<b>TOTAL ASSETS</b>	<b>23,457</b>	<b>23,460</b>	<b>123</b>
<b>CURRENT LIABILITIES</b>			
Payables	2	6	6
Transfers to Government payable	23,455	23,454	117
Accrued employee benefits	..	..	..
Interest bearing liabilities and derivatives	..	..	..
Provisions	..	..	..
Other	..	..	..
<b>Total current liabilities</b>	<b>23,457</b>	<b>23,460</b>	<b>123</b>
<b>NON-CURRENT LIABILITIES</b>			
Payables	..	..	..
Accrued employee benefits	..	..	..
Interest bearing liabilities and derivatives	..	..	..
Provisions	..	..	..
Other	..	..	..
<b>Total non-current liabilities</b>	<b>..</b>	<b>..</b>	<b>..</b>
<b>TOTAL LIABILITIES</b>	<b>23,457</b>	<b>23,460</b>	<b>123</b>
<b>NET ASSETS/(LIABILITIES)</b>	<b>..</b>	<b>..</b>	<b>..</b>
<b>EQUITY</b>			
<b>TOTAL EQUITY</b>	<b>..</b>	<b>..</b>	<b>..</b>

# Administered cash flow statement

Electoral Commission of Queensland	2023–24 Budget \$'000	2023–24 Est. Actual \$'000	2024–25 Budget \$'000
<b>CASH FLOWS FROM OPERATING ACTIVITIES</b>			
<b>Inflows:</b>			
Appropriation receipts	..	..	..
User charges and fees	4,270	4,270	27,106
Royalties and land rent receipts	..	..	..
Grants and other contributions	..	..	..
Interest and distribution from managed funds received	..	..	..
Taxes	..	..	..
Other	660	660	660
<b>Outflows:</b>			
Employee costs	..	..	..
Supplies and services	..	..	..
Grants and subsidies	..	..	..
Borrowing costs	..	..	..
Other	..	..	..
Transfers to Government	(4,930)	(4,930)	(27,766)
<b>Net cash provided by or used in operating activities</b>	..	..	..
<b>CASH FLOWS FROM INVESTING ACTIVITIES</b>			
<b>Inflows:</b>			
Sales of non-financial assets	..	..	..
Investments redeemed	..	..	..
Loans and advances redeemed	..	..	..
<b>Outflows:</b>			
Payments for non-financial assets	..	..	..
Payments for investments	..	..	..
Loans and advances made	..	..	..
<b>Net cash provided by or used in investing activities</b>	..	..	..
<b>CASH FLOWS FROM FINANCING ACTIVITIES</b>			
<b>Inflows:</b>			
Borrowings	..	..	..
Equity injections	..	..	..
Appropriated equity injections	..	..	..
Non-appropriated equity injections	..	..	..
<b>Outflows:</b>			
Borrowing redemptions	..	..	..
Finance lease payments	..	..	..
Equity withdrawals	..	..	..
Appropriated equity withdrawals	..	..	..
Non-appropriated equity withdrawals	..	..	..
<b>Net cash provided by or used in financing activities</b>	..	..	..
<b>Net increase/(decrease) in cash held</b>	..	..	..
<b>Cash at the beginning of financial year</b>	<b>111</b>	<b>64</b>	<b>64</b>
Cash transfers from restructure	..	..	..
<b>Cash at the end of financial year</b>	<b>111</b>	<b>64</b>	<b>64</b>



## **Office of the Queensland Ombudsman**

# Office of the Queensland Ombudsman

## Overview

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

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

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

The strategic objectives of the Office are to:

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

### Key deliverables

In 2024–25, the Office will:

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

## Budget highlights

In the 2024–25 Queensland Budget, the government is providing:

- increased funding of \$6.8 million over 4 years and \$793,000 per annum ongoing for the Office to maintain current information technology (IT) systems and infrastructure and facilitate future IT investment to support the security of data and service delivery, and \$441,000 per annum ongoing for depreciation costs and additional floor space rental at 53 Albert Street. Included within the \$6.8 million additional funding is \$2 million in equity funding over 4 years and \$50,000 per annum ongoing funding to support the fit-out of new office accommodation located at 53 Albert Street and to facilitate future investment in IT plant and equipment.
- increased funding of \$1.5 million over 3 years for additional resourcing for the Office to fulfill its statutory responsibilities under the *Inspector Detention Services Act 2022* and conduct inspections of the Wacol Youth Remand Facility
- increased funding of \$2.1 million over 2 years from 2026–27 and \$1.049 million per annum ongoing for additional resourcing for the Office to fulfill its statutory responsibilities under the *Inspector Detention Services Act 2022* and conduct inspections of newly constructed youth detention centres, including the Woodford Youth Detention Centre.

Further information about new policy decisions can be found in *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	2023–24 Target/Est.	2023–24 Est. Actual	2024–25 Target/Est.
<b>Service: Improving public administration<sup>1</sup></b>			
<b>Effectiveness measures</b>			
Proportion of investigations resulting in agency rectification action	15%	13%	15%
Participants who report training improves their decision-making capability	80%	98%	80%
Clearance rate for complaints	100%	98%	100%
<b>Efficiency measure</b>			
Average cost to manage each new contact <sup>2</sup>	\$179	\$176	\$184
<b>Service: Improving detention services<sup>1</sup></b>			
<b>Effectiveness measure</b>			
Proportion of recommendations accepted by agencies	New measure	New measure	80%
<b>Efficiency measure</b>			
Inspectorate staff (FTE) per completed inspection or review	New measure	New measure	2.3

#### Notes:

1. This service has been introduced for the 2024–25 *Service Delivery Statements* to reflect the functions of the service area.
2. The 2024–25 Target/Estimate has been adjusted upwards for the Enterprise Bargaining supplementation.

# Departmental budget summary

The table below shows the total resources available in 2024–25 from all sources and summarises how resources will be applied by service area and by controlled and administered classifications.

Office of the Queensland Ombudsman	2023–24 Budget \$'000	2023–24 Est. Actual \$'000	2024–25 Budget \$'000
<b>CONTROLLED</b>			
<b>Income</b>			
Appropriation revenue	14,426	14,392	16,956
Other revenue	1	161	1
<b>Total income</b>	<b>14,427</b>	<b>14,553</b>	<b>16,957</b>
<b>Expenses</b>			
Improving public administration	14,427	14,553	13,857
Improving detention services	..	..	3,100
<b>Total expenses</b>	<b>14,427</b>	<b>14,553</b>	<b>16,957</b>
<b>Operating surplus/deficit</b>	<b>..</b>	<b>..</b>	<b>..</b>
<b>Net assets</b>	<b>1,995</b>	<b>1,762</b>	<b>2,945</b>
<b>ADMINISTERED</b>			
<b>Revenue</b>			
Commonwealth revenue	..	..	..
Appropriation revenue	..	..	..
Other administered revenue	400	230	400
<b>Total revenue</b>	<b>400</b>	<b>230</b>	<b>400</b>
<b>Expenses</b>			
Transfers to government	400	230	400
Administered expenses	..	..	..
<b>Total expenses</b>	<b>400</b>	<b>230</b>	<b>400</b>
<b>Net assets</b>	<b>..</b>	<b>..</b>	<b>..</b>

## Staffing

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

Service area	2023–24 Budget	2023–24 Est. Actual	2024–25 Budget
Improving public administration <sup>1</sup>	84	70	76
Improving detention services <sup>2</sup>	..	14	17
<b>Total FTEs</b>	<b>84</b>	<b>84</b>	<b>93</b>

Notes:

1. An additional 5 FTEs ongoing have been provided to enhance the Office's complaints and investigations management capacity. An additional 1 FTE temporary has been provided for 2 years to support the fit-out of new accommodation located at 53 Albert Street.
2. An additional 3 FTEs temporary have been provided over 3 years for the Queensland Ombudsman to fulfill its statutory responsibilities under the *Inspector of Detention Services Act 2022* and conduct inspections of the Wacol Youth Remand Facility.

## Capital program

The capital program for 2024–25 is \$1.2 million, comprising mainly of an equity injection of \$1 million to commence fit-out works of new accommodation at 53 Albert Street. The balance of the program includes continuation of minor fit-out works to existing office accommodation and the purchase of IT plant and equipment.

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

	2023–24 Budget \$'000	2023–24 Est. Actual \$'000	2024–25 Budget \$'000
Capital purchases	500	227	1,223
<b>Total capital outlays</b>	<b>500</b>	<b>227</b>	<b>1,223</b>

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



# Budgeted financial statements

## Departmental income statement

### Controlled income statement

Total controlled expenses in 2024–25 Budget is \$17 million, an increase of \$2.4 million from the 2023–24 Estimated Actual. The increase is mainly due to higher employee expenses associated with the expansion of Improving Detention Services Function and additional FTEs to further enhance complaints and investigations management capacity.

Total controlled income in 2024–25 is \$17 million, an increase of \$2.4 million from the 2023–24 Estimated Actual. The increase is mainly due to \$638,000 additional appropriation to continue the implementation of enhanced complaints and investigations management capacity, \$592,000 additional appropriation for the expansion of the Inspector Detention Services Function, \$726,000 additional appropriation to maintain current IT systems and infrastructure and facilitate future IT investment to support the security of data and service delivery, and \$109,000 additional appropriation to cover the lease of more office accommodation floor space within 53 Albert Street.

### Administered income statement

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

Total budgeted administered income and expenditure in 2024–25 is \$400,000.

## Departmental balance sheet

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

The capital program for 2024–25 is \$1.2 million, comprising mainly of an equity injection of \$950,000 to commence fit-out works of new accommodation at 53 Albert Street.

The Office's cash assets of \$1.7 million are currently at a sustainable level, with the ability to fund total current liabilities comfortably.

# Controlled income statement

Office of the Queensland Ombudsman	2023–24 Budget \$'000	2023–24 Est. Actual \$'000	2024–25 Budget \$'000
<b>INCOME</b>			
Appropriation revenue	14,426	14,392	16,956
Taxes	..	..	..
User charges and fees	..	..	..
Royalties and land rents	..	..	..
Grants and other contributions	..	..	..
Interest and distributions from managed funds	..	..	..
Other revenue	1	161	1
Gains on sale/revaluation of assets	..	..	..
<b>Total income</b>	<b>14,427</b>	<b>14,553</b>	<b>16,957</b>
<b>EXPENSES</b>			
Employee expenses	12,184	11,859	13,634
Supplies and services	2,143	2,639	3,185
Grants and subsidies	..	..	..
Depreciation and amortisation	63	23	101
Finance/borrowing costs	..	..	..
Other expenses	37	32	37
Losses on sale/revaluation of assets	..	..	..
<b>Total expenses</b>	<b>14,427</b>	<b>14,553</b>	<b>16,957</b>
<b>OPERATING SURPLUS/(DEFICIT)</b>	<b>..</b>	<b>..</b>	<b>..</b>

# Controlled balance sheet

Office of the Queensland Ombudsman	2023–24 Budget \$'000	2023–24 Est. Actual \$'000	2024–25 Budget \$'000
<b>CURRENT ASSETS</b>			
Cash assets	1,640	1,659	1,726
Receivables	226	315	317
Other financial assets	..	..	..
Inventories	..	..	..
Other	90	88	91
Non-financial assets held for sale	..	..	..
<b>Total current assets</b>	<b>1,956</b>	<b>2,062</b>	<b>2,134</b>
<b>NON-CURRENT ASSETS</b>			
Receivables	..	..	..
Other financial assets	..	..	..
Property, plant and equipment	484	302	1,425
Intangibles	2	5	4
Other	..	..	..
<b>Total non-current assets</b>	<b>486</b>	<b>307</b>	<b>1,429</b>
<b>TOTAL ASSETS</b>	<b>2,442</b>	<b>2,369</b>	<b>3,563</b>
<b>CURRENT LIABILITIES</b>			
Payables	220	213	224
Accrued employee benefits	227	394	394
Interest bearing liabilities and derivatives	..	..	..
Provisions	..	..	..
Other	..	..	..
<b>Total current liabilities</b>	<b>447</b>	<b>607</b>	<b>618</b>
<b>NON-CURRENT LIABILITIES</b>			
Payables	..	..	..
Accrued employee benefits	..	..	..
Interest bearing liabilities and derivatives	..	..	..
Provisions	..	..	..
Other	..	..	..
<b>Total non-current liabilities</b>	<b>..</b>	<b>..</b>	<b>..</b>
<b>TOTAL LIABILITIES</b>	<b>447</b>	<b>607</b>	<b>618</b>
<b>NET ASSETS/(LIABILITIES)</b>	<b>1,995</b>	<b>1,762</b>	<b>2,945</b>
<b>EQUITY</b>			
<b>TOTAL EQUITY</b>	<b>1,995</b>	<b>1,762</b>	<b>2,945</b>

# Controlled cash flow statement

Office of the Queensland Ombudsman	2023–24 Budget \$'000	2023–24 Est. Actual \$'000	2024–25 Budget \$'000
<b>CASH FLOWS FROM OPERATING ACTIVITIES</b>			
<b>Inflows:</b>			
Appropriation receipts	14,426	14,640	16,956
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	279	119
<b>Outflows:</b>			
Employee costs	(12,187)	(11,862)	(13,637)
Supplies and services	(2,263)	(2,759)	(3,305)
Grants and subsidies	..	..	..
Borrowing costs	..	..	..
Other	(30)	(25)	(30)
<b>Net cash provided by or used in operating activities</b>	<b>69</b>	<b>277</b>	<b>107</b>
<b>CASH FLOWS FROM INVESTING ACTIVITIES</b>			
<b>Inflows:</b>			
Sales of non-financial assets	..	..	..
Investments redeemed	..	..	..
Loans and advances redeemed	..	..	..
<b>Outflows:</b>			
Payments for non-financial assets	(500)	(267)	(1,223)
Payments for investments	..	..	..
Loans and advances made	..	..	..
<b>Net cash provided by or used in investing activities</b>	<b>(500)</b>	<b>(267)</b>	<b>(1,223)</b>
<b>CASH FLOWS FROM FINANCING ACTIVITIES</b>			
<b>Inflows:</b>			
Borrowings	..	..	..
Equity injections	460	227	1,183
Appropriated equity injections	460	227	1,183
Non-appropriated equity injections	..	..	..
<b>Outflows:</b>			
Borrowing redemptions	..	..	..
Finance lease payments	..	..	..
Equity withdrawals	..	..	..
Appropriated equity withdrawals	..	..	..
Non-appropriated equity withdrawals	..	..	..
<b>Net cash provided by or used in financing activities</b>	<b>460</b>	<b>227</b>	<b>1,183</b>
<b>Net increase/(decrease) in cash held</b>	<b>29</b>	<b>237</b>	<b>67</b>
<b>Cash at the beginning of financial year</b>	<b>1,611</b>	<b>1,422</b>	<b>1,659</b>
Cash transfers from restructure	..	..	..
<b>Cash at the end of financial year</b>	<b>1,640</b>	<b>1,659</b>	<b>1,726</b>

# Administered income statement

Office of the Queensland Ombudsman	2023–24 Budget \$'000	2023–24 Est. Actual \$'000	2024–25 Budget \$'000
<b>INCOME</b>			
Appropriation revenue	..	..	..
Taxes	..	..	..
User charges and fees	400	230	400
Royalties and land rents	..	..	..
Grants and other contributions	..	..	..
Interest and distributions from managed funds	..	..	..
Other revenue	..	..	..
Gains on sale/revaluation of assets	..	..	..
<b>Total income</b>	<b>400</b>	<b>230</b>	<b>400</b>
<b>EXPENSES</b>			
Employee expenses	..	..	..
Supplies and services	..	..	..
Grants and subsidies	..	..	..
Depreciation and amortisation	..	..	..
Finance/borrowing costs	..	..	..
Other expenses	..	..	..
Losses on sale/revaluation of assets	..	..	..
Transfers of Administered Revenue to Government	400	230	400
<b>Total expenses</b>	<b>400</b>	<b>230</b>	<b>400</b>
<b>OPERATING SURPLUS/(DEFICIT)</b>	<b>..</b>	<b>..</b>	<b>..</b>

# Administered balance sheet

Office of the Queensland Ombudsman	2023–24 Budget \$'000	2023–24 Est. Actual \$'000	2024–25 Budget \$'000
<b>CURRENT ASSETS</b>			
Cash assets	..	..	..
Receivables	..	..	..
Other financial assets	..	..	..
Inventories	..	..	..
Other	..	..	..
Non-financial assets held for sale	..	..	..
<b>Total current assets</b>	..	..	..
<b>NON-CURRENT ASSETS</b>			
Receivables	..	..	..
Other financial assets	..	..	..
Property, plant and equipment	..	..	..
Intangibles	..	..	..
Other	..	..	..
<b>Total non-current assets</b>	..	..	..
<b>TOTAL ASSETS</b>	..	..	..
<b>CURRENT LIABILITIES</b>			
Payables	..	..	..
Transfers to Government payable	..	..	..
Accrued employee benefits	..	..	..
Interest bearing liabilities and derivatives	..	..	..
Provisions	..	..	..
Other	..	..	..
<b>Total current liabilities</b>	..	..	..
<b>NON-CURRENT LIABILITIES</b>			
Payables	..	..	..
Accrued employee benefits	..	..	..
Interest bearing liabilities and derivatives	..	..	..
Provisions	..	..	..
Other	..	..	..
<b>Total non-current liabilities</b>	..	..	..
<b>TOTAL LIABILITIES</b>	..	..	..
<b>NET ASSETS/(LIABILITIES)</b>	..	..	..
<b>EQUITY</b>			
<b>TOTAL EQUITY</b>	..	..	..

# Administered cash flow statement

Office of the Queensland Ombudsman	2023–24 Budget \$'000	2023–24 Est. Actual \$'000	2024–25 Budget \$'000
<b>CASH FLOWS FROM OPERATING ACTIVITIES</b>			
<b>Inflows:</b>			
Appropriation receipts	..	..	..
User charges and fees	400	230	400
Royalties and land rent receipts	..	..	..
Grants and other contributions	..	..	..
Interest and distribution from managed funds received	..	..	..
Taxes	..	..	..
Other	..	..	..
<b>Outflows:</b>			
Employee costs	..	..	..
Supplies and services	..	..	..
Grants and subsidies	..	..	..
Borrowing costs	..	..	..
Other	..	..	..
Transfers to Government	(400)	(230)	(400)
<b>Net cash provided by or used in operating activities</b>	..	..	..
<b>CASH FLOWS FROM INVESTING ACTIVITIES</b>			
<b>Inflows:</b>			
Sales of non-financial assets	..	..	..
Investments redeemed	..	..	..
Loans and advances redeemed	..	..	..
<b>Outflows:</b>			
Payments for non-financial assets	..	..	..
Payments for investments	..	..	..
Loans and advances made	..	..	..
<b>Net cash provided by or used in investing activities</b>	..	..	..
<b>CASH FLOWS FROM FINANCING ACTIVITIES</b>			
<b>Inflows:</b>			
Borrowings	..	..	..
Equity injections	..	..	..
Appropriated equity injections	..	..	..
Non-appropriated equity injections	..	..	..
<b>Outflows:</b>			
Borrowing redemptions	..	..	..
Finance lease payments	..	..	..
Equity withdrawals	..	..	..
Appropriated equity withdrawals	..	..	..
Non-appropriated equity withdrawals	..	..	..
<b>Net cash provided by or used in financing activities</b>	..	..	..
<b>Net increase/(decrease) in cash held</b>	..	..	..
<b>Cash at the beginning of financial year</b>	..	..	..
Cash transfers from restructure	..	..	..
<b>Cash at the end of financial year</b>	..	..	..



## **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 trusted financial decision-making advocacy, education and services and empower Queenslanders to plan and prepare for key life events.

Our people-focussed approach helps us meet the individual needs of our customers with humanity respect, integrity and diligence. Our objectives include:

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

### Contributions to the government's objectives for the community

The agency supports the government's objectives for the community<sup>1</sup>:

- 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.

### Key deliverables

In 2024–25, the Public Trustee will:

- continue to advance customer experience initiatives under the *Customers First Strategy*, including building relationships with stakeholder and advocacy groups and support services to empower customers with their financial matters
- establish a new Customer Support Team to increase customer service efficiency and enable greater support for customers in complex matters
- continue to work towards simplifying our fees and charges structure for key services we deliver, so that it is easier for our customers to understand
- continue to collaborate, engage with and consider advice from key stakeholders, including the Public Trustee Advisory and Monitoring Board
- promote positive and collaborative engagement between customers' support networks and the Public Trustee
- finalise ICT and digital strategies that will support modern, secure and human-centred business systems and solutions.

## Budget highlights

In the 2024–25 Queensland Budget, the government is providing:

- \$1.9 million per annum for 2024–25 and 2025–26 and \$2 million ongoing to fund the Public Guardian and Civil Law Legal Aid Program community service obligations costs.

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

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

# Performance statement

## Customer Experience and Delivery

### Objective

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

### Description

The 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
- will-making service – the Public Trustee prepares Wills free of charge for all Queenslanders
- enduring Power of Attorney document making service – the Public Trustee prepares enduring power of attorney documents to assist customers to plan for their future
- trustee services – the Public Trustee provides trustee services for a range of trusts including testamentary trusts and family trusts.

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

Service standards	2023–24 Target/Est.	2023–24 Est. Actual	2024–25 Target/Est.
<b>Effectiveness measure</b>			
Customer satisfaction with financial management services and Will and Enduring Power of Attorney document making services as measured by the customer's overall experience score	New measure	New measure	7.6
<b>Efficiency measure</b>			
Cost per Will drafted	New measure	New measure	\$310
<b>Discontinued measures</b>			
Overall customer satisfaction with the deceased estate administration service as measured by the overall experience score <sup>1</sup>	70%	66%	Discontinued measure
Overall customer satisfaction with the financial management service as measured by the overall experience score <sup>2</sup>	70%	70%	Discontinued measure
Overall customer satisfaction with Will preparation services <sup>3</sup>	90%	88%	Discontinued measure
Cost per Will <sup>4,5</sup>	\$255	\$295	Discontinued measure

#### Notes:

1. This service standard has been discontinued as a measure of effectiveness as a beneficiary's satisfaction with the administration of a deceased person's estate may be impacted by factors outside of the Public Trustee's control, such as the testator's decision to appoint the Public Trustee to administer their estate, laws regarding the distribution of assets or claims made against the estate.
2. This service standard has been discontinued and replaced with a new combined aggregated customer satisfaction measure that more accurately reflects customers' satisfaction. The new service standard also incorporates the views of financial management customers' without inclusion of the views of their broader support network to ensure that the customers' perspective remains paramount.
3. This service standard has been discontinued as a standalone measure of effectiveness on customer satisfaction with Will preparation services and included in the new combined aggregated customer satisfaction measure which incorporates customer satisfaction scores from the Public Trustee financial management and Enduring Power of Attorney making services.

4. This service standard has been discontinued as it did not adequately capture the costs incurred by the Public Trustee in making free Wills. The service standard was calculated by dividing the total costs of making free Wills by number of Wills completed in a financial year. As the total cost of making free Wills includes a significant number of Wills being drafted with the assistance of the Public Trustee, but excludes those not executed by the customer with the Public Trustee, this calculation did not accurately represent the average cost incurred by the Public Trustee in preparing a Will. A new efficiency measure has been introduced to measure the average cost per Will drafted to more accurately reflect the cost involved in making a Will.
5. The variance between the 2023–24 Target/Estimate and the 2023–24 Estimated Actual is due to the number of Wills completed in 2023–24 being lower than expected, as well as employee cost increases and higher than anticipated operating costs.

# Departmental budget summary

The table below shows the total resources available in 2024–25 from all sources and summarises how resources will be applied by service area and by controlled and administered classifications.

The Public Trustee of Queensland	2023–24 Budget \$'000	2023–24 Est. Actual \$'000	2024–25 Budget \$'000
<b>CONTROLLED</b>			
<b>Income</b>			
Appropriation revenue <sup>1</sup>	...	...	...
User Charges and Fees	54,551	53,627	52,506
Grants and Other Contributions	1,723	11,723	4,346
Interest and distributions from managed funds	25,054	35,665	37,659
Other revenue	470	470	520
Gains on sale/revaluation of assets and investments	14,880	13,920	3,248
<b>Total income</b>	<b>96,678</b>	<b>115,405</b>	<b>98,279</b>
<b>Expenses</b>			
Employee expenses	70,816	70,862	75,992
Supplies and services	25,157	25,611	25,292
Grants and subsidies	1,499	1,499	1,556
Depreciation and amortisation	3,583	3,578	3,599
Finance/borrowing costs	15,849	17,497	25,276
Other expenses	3,016	2,992	3,168
Losses on sale/revaluation of assets	...	...	...
<b>Total expenses</b>	<b>119,920</b>	<b>122,039</b>	<b>134,883</b>
<b>Operating surplus/deficit</b>	<b>(23,242)</b>	<b>(6,634)</b>	<b>(36,604)</b>
<b>Net assets</b>	<b>108,839</b>	<b>138,219</b>	<b>101,615</b>
<b>ADMINISTERED</b>			
<b>Revenue</b>			
Interest and distributions from managed funds	3,088	3,701	3,647
Appropriation revenue	..	..	..
Other revenue	4,345	4,502	4,800
<b>Total revenue</b>	<b>7,433</b>	<b>8,203</b>	<b>8,447</b>
<b>Expenses</b>			
Transfers of Administered Revenue to government	6,760	7,335	7,631
Other expenses	673	868	816
<b>Total expenses</b>	<b>7,433</b>	<b>8,203</b>	<b>8,447</b>
<b>Net assets</b>	<b>..</b>	<b>..</b>	<b>..</b>

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	2023–24 Budget	2023–24 Est. Actual	2024–25 Budget
The Public Trustee	633	633	635
<b>Total FTEs</b>	<b>633</b>	<b>633</b>	<b>635</b>

## Capital program

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

	2023–24 Budget \$'000	2023–24 Est. Actual \$'000	2024–25 Budget \$'000
Capital purchases	1,000	1,057	1,000
<b>Total capital outlays</b>	<b>1,000</b>	<b>1,057</b>	<b>1,000</b>

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

# Budgeted financial statements

## Departmental income statement

The Public Trustee's 2024–25 Controlled Budget reflects a \$36.6 million deficit, resulting in a \$30 million operating deficit variance from the 2023–24 Estimated Actual result (\$6.6 million deficit) due to the following:

### Revenue

- Reduction in revaluation gain on investments of \$10.7 million, due to the investment transition strategy from a fixed interest and diversified managed funds strategy to a more defensive investment strategy with a higher asset allocation to the cash sector in line with the Public Trustee's revised investment objective and strategy.
- Increase in investment income of \$2.0 million due to higher interest income expected from cash investments, which is partially offset by lower distribution income from managed funds.
- Reduction in Grants and Other Contributions revenue of \$7.4 million due to additional government funding received in 2023–24 in support of strategic initiatives which is not expected to be provided in 2024–25.
- Decrease in user charges and fees of \$1.1 million reflecting the current indexation freeze on fees for all customers and moratoria on property realty and incidental outlay fees for the Public Trustee's most vulnerable customers under financial management.

### Expenses

- Increase in employee expenses of \$5.1 million due employee wage increases included in the 2024–25 Budget.
- Increase in Finance/borrowing costs associated with interest payable to customers for deposits held in the Public Trustee's Common Fund of \$7.8 million. This is due to the implementation of the new interest rates payable methodology on term investment accounts as from 1 April 2024.

## Departmental balance sheet

The Public Trustee's 2024–25 Common Fund reserves reduce by \$36.6 million to \$101.6 million due to the budgeted operating deficit in the 2024–25 financial year.

# Controlled income statement

Public Trustee of Queensland	2023–24 Budget \$'000	2023–24 Est. Actual \$'000	2024–25 Budget \$'000
<b>INCOME</b>			
Appropriation revenue	..	..	..
Taxes	..	..	..
User charges and fees	54,551	53,627	52,506
Royalties and land rents	..	..	..
Grants and other contributions	1,723	11,723	4,346
Interest and distributions from managed funds	25,054	35,665	37,659
Other revenue	470	470	520
Gains on sale/revaluation of assets	14,880	13,920	3,248
<b>Total income</b>	<b>96,678</b>	<b>115,405</b>	<b>98,279</b>
<b>EXPENSES</b>			
Employee expenses	70,816	70,862	75,992
Supplies and services	25,157	25,611	25,292
Grants and subsidies	1,499	1,499	1,556
Depreciation and amortisation	3,583	3,578	3,599
Finance/borrowing costs	15,849	17,497	25,276
Other expenses	3,016	2,992	3,168
Losses on sale/revaluation of assets	..	..	..
<b>Total expenses</b>	<b>119,920</b>	<b>122,039</b>	<b>134,883</b>
<b>OPERATING SURPLUS/(DEFICIT)</b>	<b>(23,242)</b>	<b>(6,634)</b>	<b>(36,604)</b>

# Controlled balance sheet

Public Trustee of Queensland	2023–24 Budget \$'000	2023–24 Est. Actual \$'000	2024–25 Budget \$'000
<b>CURRENT ASSETS</b>			
Cash assets	136,043	141,144	427,171
Receivables	15,091	17,336	17,336
Other financial assets	728,993	651,717	340,357
Inventories	..	..	..
Other	706	597	597
Non-financial assets held for sale	..	..	..
<b>Total current assets</b>	<b>880,833</b>	<b>810,794</b>	<b>785,461</b>
<b>NON-CURRENT ASSETS</b>			
Receivables	..	..	..
Other financial assets	53,483	121,633	111,529
Property, plant and equipment	47,258	48,772	46,173
Intangibles	..	..	..
Other	..	195	195
<b>Total non-current assets</b>	<b>100,741</b>	<b>170,600</b>	<b>157,897</b>
<b>TOTAL ASSETS</b>	<b>981,574</b>	<b>981,394</b>	<b>943,358</b>
<b>CURRENT LIABILITIES</b>			
Payables	829,543	797,742	797,179
Accrued employee benefits	16,410	17,405	17,927
Interest bearing liabilities and derivatives	3,463	2,960	3,356
Provisions	676	737	737
Other	279	326	326
<b>Total current liabilities</b>	<b>850,371</b>	<b>819,170</b>	<b>819,525</b>
<b>NON-CURRENT LIABILITIES</b>			
Payables	..	..	..
Accrued employee benefits	1,356	1,375	1,416
Interest bearing liabilities and derivatives	20,398	22,009	20,181
Provisions	..	..	..
Other	610	621	621
<b>Total non-current liabilities</b>	<b>22,364</b>	<b>24,005</b>	<b>22,218</b>
<b>TOTAL LIABILITIES</b>	<b>872,735</b>	<b>843,175</b>	<b>841,743</b>
<b>NET ASSETS/(LIABILITIES)</b>	<b>108,839</b>	<b>138,219</b>	<b>101,615</b>
<b>EQUITY</b>			
<b>TOTAL EQUITY</b>	<b>108,839</b>	<b>138,219</b>	<b>101,615</b>



# Controlled cash flow statement

Public Trustee of Queensland	2023–24 Budget \$'000	2023–24 Est. Actual \$'000	2024–25 Budget \$'000
<b>CASH FLOWS FROM OPERATING ACTIVITIES</b>			
<b>Inflows:</b>			
Appropriation receipts	..	..	..
User charges and fees	54,551	54,294	52,506
Royalties and land rent receipts	..	..	..
Grants and other contributions	..	10,000	2,623
Interest and distribution from managed funds received	25,054	37,727	37,659
Taxes	..	..	..
Other	470	66	520
<b>Outflows:</b>			
Employee costs	(70,816)	(70,142)	(75,429)
Supplies and services	(25,157)	(25,424)	(25,292)
Grants and subsidies	(1,499)	(1,499)	(1,556)
Borrowing costs	(15,064)	(14,343)	(24,567)
Other	(1,293)	(125)	(2,008)
<b>Net cash provided by or used in operating activities</b>	<b>(33,754)</b>	<b>(9,446)</b>	<b>(35,544)</b>
<b>CASH FLOWS FROM INVESTING ACTIVITIES</b>			
<b>Inflows:</b>			
Sales of non-financial assets	..	(160)	..
Investments redeemed	..	41,481	324,712
Loans and advances redeemed	..	..	..
<b>Outflows:</b>			
Payments for non-financial assets	(1,000)	(1,057)	(1,000)
Payments for investments	..	(82,423)	..
Loans and advances made	..	..	..
<b>Net cash provided by or used in investing activities</b>	<b>(1,000)</b>	<b>(42,159)</b>	<b>323,712</b>
<b>CASH FLOWS FROM FINANCING ACTIVITIES</b>			
<b>Inflows:</b>			
Borrowings	..	..	..
Equity injections	..	..	..
Appropriated equity injections	..	..	..
Non-appropriated equity injections	..	..	..
<b>Outflows:</b>			
Borrowing redemptions	..	..	..
Finance lease payments	(3,245)	(2,148)	(2,141)
Equity withdrawals	..	..	..
Appropriated equity withdrawals	..	..	..
Non-appropriated equity withdrawals	..	..	..
<b>Net cash provided by or used in financing activities</b>	<b>(3,245)</b>	<b>(2,148)</b>	<b>(2,141)</b>
<b>Net increase/(decrease) in cash held</b>	<b>(37,999)</b>	<b>(53,753)</b>	<b>286,027</b>
<b>Cash at the beginning of financial year</b>	<b>174,042</b>	<b>194,897</b>	<b>141,144</b>
Cash transfers from restructure	..	..	..
<b>Cash at the end of financial year</b>	<b>136,043</b>	<b>141,144</b>	<b>427,171</b>

# Administered income statement

Public Trustee of Queensland	2023–24 Budget \$'000	2023–24 Est. Actual \$'000	2024–25 Budget \$'000
<b>INCOME</b>			
Appropriation revenue	..	..	..
Taxes	..	..	..
User charges and fees	..	..	..
Royalties and land rents	..	..	..
Grants and other contributions	..	..	..
Interest and distributions from managed funds	3,088	3,701	3,647
Other revenue	4,345	4,502	4,800
Gains on sale/revaluation of assets	..	..	..
<b>Total income</b>	<b>7,433</b>	<b>8,203</b>	<b>8,447</b>
<b>EXPENSES</b>			
Employee expenses	..	..	..
Supplies and services	..	..	..
Grants and subsidies	..	..	..
Depreciation and amortisation	..	..	..
Finance/borrowing costs	..	..	..
Other expenses	673	868	816
Losses on sale/revaluation of assets	..	..	..
Transfers of Administered Revenue to Government	6,760	7,335	7,631
<b>Total expenses</b>	<b>7,433</b>	<b>8,203</b>	<b>8,447</b>
<b>OPERATING SURPLUS/(DEFICIT)</b>	<b>..</b>	<b>..</b>	<b>..</b>

# Administered balance sheet

Public Trustee of Queensland	2023–24 Budget \$'000	2023–24 Est. Actual \$'000	2024–25 Budget \$'000
<b>CURRENT ASSETS</b>			
Cash assets	..	..	..
Receivables	7,165	8,203	8,447
Other financial assets	..	..	..
Inventories	..	..	..
Other	..	..	..
Non-financial assets held for sale	..	..	..
<b>Total current assets</b>	<b>7,165</b>	<b>8,203</b>	<b>8,447</b>
<b>NON-CURRENT ASSETS</b>			
Receivables	..	..	..
Other financial assets	..	..	..
Property, plant and equipment	..	..	..
Intangibles	..	..	..
Other	..	..	..
<b>Total non-current assets</b>	<b>..</b>	<b>..</b>	<b>..</b>
<b>TOTAL ASSETS</b>	<b>7,165</b>	<b>8,203</b>	<b>8,447</b>
<b>CURRENT LIABILITIES</b>			
Payables	723	868	816
Transfers to Government payable	6,442	7,335	7,631
Accrued employee benefits	..	..	..
Interest bearing liabilities and derivatives	..	..	..
Provisions	..	..	..
Other	..	..	..
<b>Total current liabilities</b>	<b>7,165</b>	<b>8,203</b>	<b>8,447</b>
<b>NON-CURRENT LIABILITIES</b>			
Payables	..	..	..
Accrued employee benefits	..	..	..
Interest bearing liabilities and derivatives	..	..	..
Provisions	..	..	..
Other	..	..	..
<b>Total non-current liabilities</b>	<b>..</b>	<b>..</b>	<b>..</b>
<b>TOTAL LIABILITIES</b>	<b>7,165</b>	<b>8,203</b>	<b>8,447</b>
<b>NET ASSETS/(LIABILITIES)</b>	<b>..</b>	<b>..</b>	<b>..</b>
<b>EQUITY</b>			
<b>TOTAL EQUITY</b>	<b>..</b>	<b>..</b>	<b>..</b>

# Administered cash flow statement

Public Trustee of Queensland	2023–24 Budget \$'000	2023–24 Est. Actual \$'000	2024–25 Budget \$'000
<b>CASH FLOWS FROM OPERATING ACTIVITIES</b>			
<b>Inflows:</b>			
Appropriation receipts	..	..	..
User charges and fees	..	..	..
Royalties and land rent receipts	..	..	..
Grants and other contributions	..	..	..
Interest and distribution from managed funds received	2,171	2,139	3,701
Taxes	..	..	..
Other	4,276	4,589	4,502
<b>Outflows:</b>			
Employee costs	..	..	..
Supplies and services	..	..	..
Grants and subsidies	..	..	..
Borrowing costs	..	..	..
Other	(799)	(1,179)	(868)
Transfers to Government	(5,648)	(5,549)	(7,335)
<b>Net cash provided by or used in operating activities</b>	..	..	..
<b>CASH FLOWS FROM INVESTING ACTIVITIES</b>			
<b>Inflows:</b>			
Sales of non-financial assets	..	..	..
Investments redeemed	..	..	..
Loans and advances redeemed	..	..	..
<b>Outflows:</b>			
Payments for non-financial assets	..	..	..
Payments for investments	..	..	..
Loans and advances made	..	..	..
<b>Net cash provided by or used in investing activities</b>	..	..	..
<b>CASH FLOWS FROM FINANCING ACTIVITIES</b>			
<b>Inflows:</b>			
Borrowings	..	..	..
Equity injections	..	..	..
Appropriated equity injections	..	..	..
Non-appropriated equity injections	..	..	..
<b>Outflows:</b>			
Borrowing redemptions	..	..	..
Finance lease payments	..	..	..
Equity withdrawals	..	..	..
Appropriated equity withdrawals	..	..	..
Non-appropriated equity withdrawals	..	..	..
<b>Net cash provided by or used in financing activities</b>	..	..	..
<b>Net increase/(decrease) in cash held</b>	..	..	..
<b>Cash at the beginning of financial year</b>	..	..	..
Cash transfers from restructure	..	..	..
<b>Cash at the end of financial year</b>	..	..	..

# Glossary of terms

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





Queensland Budget 2024–25

**Service Delivery Statements**

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