



Consolidated Fund Financial Report

2017–18

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CONSOLIDATED FUND FINANCIAL REPORT 2017-18

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SCOPE AND PURPOSE OF THE CONSOLIDATED FUND FINANCIAL REPORT

Statutory Requirement

The *Financial Accountability Act 2009* (the Act) provides that at the end of every financial year the Treasurer shall prepare and transmit to the Auditor-General a statement containing particulars of transactions of the Consolidated Fund and details of appropriation paid to each Department (including adjustments to original appropriation). This statement, known as the Consolidated Fund Financial Report (CFFR), is to be transmitted to the Auditor-General by a date that allows the Auditor-General to complete the audit of the statement and prepare a report on it within three months after the end of the financial year. The statement and the report of the Auditor-General are then to be tabled in the Legislative Assembly by the Treasurer within fourteen days of their return by the Auditor-General.

Consolidated Fund Accounts

The Act requires the Treasurer to keep ledger accounts for the Consolidated Fund consisting of:

- the Treasurer's Consolidated Fund Operating Account; and
- the Treasurer's Consolidated Fund Investment Account.

Basis of Accounting

Gross Cash Basis

The Consolidated Fund Financial Report records transactions on the cash basis of accounting, in contrast to Departmental reporting which is on the accrual basis of accounting. Transactions are recorded in the Consolidated Fund accounts at the time of receipt or issue of cash. In relation to the finalisation of appropriations under section 29(1) and section 37(3) of the Act and in accordance with section 22(6) of the Act, payments made from and receipts paid to the Consolidated Fund within two weeks after the end of the financial year relating to that financial year may be included in the appropriation for that year. For 2017-18, cash appropriations were finalised by 30 June 2018.

Rounding

Amounts included in this statement have been rounded to the nearest \$1,000 or where that amount is \$500 or less, to zero.

Amounts may not add to totals both across and downwards due to rounding.

Meanings of Certain Words

The following words appearing in the Statement of Appropriations have these meanings:

Transfers

Transfers made under section 79 of the Act represent the transfer of appropriation between departments approved by Governor in Council following a redistribution of Government business.

Treasurer's Transfers made under section 33 of the Act include transfers of appropriation between headings within a Department's vote, approved by the Treasurer.

Unforeseen Expenditure

Unforeseen Expenditure refers to expenditure authorised by the Governor in Council, under section 35 of the Act, to be made in advance of appropriation. Such authorisation may be given for expenditure where there is no appropriation, or there is an appropriation but the making or charging of the expenditure to a department's vote would mean that the amount allocated to the vote would be exceeded.

Expenditure refers to payments from the Consolidated Fund to departments. It does not necessarily mean that departments have had increased expenses. Departments may also use the funds for capital purchases and/or debt repayments which do not impact the operating result.

Lapsed Appropriation

Lapsed Appropriation means appropriation that has lapsed under section 29 of the Act. This section states that where the available amount (total amount appropriated) is not paid to a Department within the financial year or within the further two weeks, the unpaid amount of the appropriation lapses at the end of the further two weeks.

STATEMENT OF RECEIPTS AND PAYMENTS FOR THE QUARTER ENDED 30 JUNE 2018

	Notes	Operating Account	Investment Account	Total Quarter Ended 30 June 2018	Total Quarter Ended 30 June 2017
		\$'000	\$'000	\$'000	\$'000
Consolidated Fund					
Balance as at 1 April		(1,913,524)	31,154,364	29,240,840	32,350,621
Receipts					
Collections received from departments	1	10,805,845	-	10,805,845	9,750,856
Investment interest		521,099	-	521,099	516,136
Dividends and income tax equivalents		238,031	-	238,031	287,893
Non-appropriated equity adjustments		(13,943)	-	(13,943)	(1,163,601)
Superannuation, long service leave, Queensland Government Insurance Fund and ALCS contributions		714,581	-	714,581	676,757
Capital return from public enterprise investments		550,000	-	550,000	-
Other receipts		120	-	120	676
		12,815,734	-	12,815,734	10,068,716
Payments					
Appropriations provided to departments	2	(12,870,121)	-	(12,870,121)	(13,244,703)
		(12,870,121)	-	(12,870,121)	(13,244,703)
Net effect of investments					
Funds transfer to/from Treasurer's account		1,388,030	(1,388,030)	-	-
Consolidated Fund Balance as at 30 June		(579,880)	29,766,334	29,186,453	29,174,634

STATEMENT OF RECEIPTS AND PAYMENTS FOR THE YEAR ENDED 30 JUNE 2018

	Notes	Operating Account	Investment Account	Total Year to Date 30 June 2018	Total Year to Date 30 June 2017
		\$'000	\$'000	\$'000	\$'000
Consolidated Fund					
Balance as at 1 July		(1,624,511)	30,799,145	29,174,634	29,120,385
Receipts					
Collections received from departments	1	41,745,289	-	41,745,289	40,854,991
Investment interest		2,095,376	-	2,095,376	2,065,828
Dividends and income tax equivalents		2,676,345	-	2,676,345	1,979,499
Non-appropriated equity adjustments		58,622	-	58,622	69,439
Superannuation, long service leave, Queensland Government Insurance Fund and ALCS contributions		2,973,974	-	2,973,974	2,874,425
Capital return from public enterprise investments		550,000	-	550,000	995,000
Other receipts		7,783	-	7,783	8,232
		50,107,390	-	50,107,390	48,847,414
Payments					
Appropriations provided to departments	2	(50,095,570)	-	(50,095,570)	(48,793,165)
		(50,095,570)	-	(50,095,570)	(48,793,165)
Net effect of investments					
Funds transfer to/from Treasurer's account		1,032,811	(1,032,811)	-	-
Consolidated Fund Balance as at 30 June		(579,880)	29,766,334	29,186,453	29,174,634

Notes:

1. Refer to statement of Collections Received from Departments.
2. Refer to statement of Appropriations Provided to Departments.

Note 1

COLLECTIONS RECEIVED FROM DEPARTMENTS

	Quarter Ended 30 June 2018	Quarter Ended 30 June 2017	Year to Date 30 June 2018	Year to Date 30 June 2017
	\$'000	\$'000	\$'000	\$'000
Department of Agriculture and Fisheries	1,282	578	2,517	1,972
Department of Education <i>(Renamed as at 12 December 2017)</i>	29,876	22,346	2,577,952	2,393,654
Electoral Commission of Queensland	327	87	1,154	11,987
Department of Energy and Water Supply <i>(Abolished as at 12 December 2017)</i>	-	269	-	269
Department of Environment and Science <i>(Renamed as at 12 December 2017)</i>	6,714	2,575	12,358	11,568
Department of Housing and Public Works	116	84	116	84
Department of Justice and Attorney-General	28,920	31,113	114,601	200,598
Department of Local Government, Racing and Multicultural Affairs <i>(Renamed as at 12 December 2017)</i>	299,278	349,027	481,384	694,823
Department of National Parks, Sport and Racing <i>(Abolished as at 12 December 2017)</i>	(48)	40	121	30,189
Department of Natural Resources, Mines and Energy <i>(Renamed as at 12 December 2017)</i>	125,382	116,952	516,155	501,043
The Public Trustee of Queensland	-	-	3,072	2,590
Queensland Fire and Emergency Services	1	3	32	9
Queensland Health	98	14	186	46
Queensland Police Service	4,537	2,408	15,611	10,771
Queensland Treasury	9,614,241	8,592,937	35,480,074	34,603,990
Department of State Development, Manufacturing, Infrastructure and Planning <i>(Renamed as at 12 December 2017)</i>	9,286	-	9,286	-
Department of Transport and Main Roads	685,835	632,424	2,530,669	2,391,399
TOTAL AMOUNTS RECEIVED FROM DEPARTMENTS	10,805,845	9,750,856	41,745,289	40,854,991

Note 2

APPROPRIATIONS PROVIDED TO DEPARTMENTS

	Quarter Ended 30 June 2018	Quarter Ended 30 June 2017	Year Ended 30 June 2018	Year Ended 30 June 2017
	\$'000	\$'000	\$'000	\$'000
Department of Aboriginal and Torres Strait Islander Partnerships				
<i>Controlled Items</i>				
Departmental Services	14,543	11,184	77,003	62,462
Equity Adjustments	-	-	-	-
<i>Administered Items</i>	10,148	11,189	12,461	12,316
<u>Total for Department</u>	24,691	22,373	89,464	74,778
Department of Agriculture and Fisheries				
<i>Controlled Items</i>				
Departmental Services	89,699	92,094	273,625	288,045
Equity Adjustments	(5,851)	(6,189)	(3,701)	(6,189)
<i>Administered Items</i>	18,062	1,867	28,840	12,370
<u>Total for Department</u>	101,910	87,772	298,764	294,226
Department of Child Safety, Youth and Women <i>(Created as at 12 December 2017)</i>				
<i>Controlled Items</i>				
Departmental services	783,414	-	783,414	-
Equity adjustments	(2,054)	-	(2,054)	-
<i>Administered Items</i>	-	-	-	-
<u>Total for Department</u>	781,360	-	781,360	-
Department of Communities, Disability Services and Seniors <i>(Renamed as at 12 December 2017)</i>				
<i>Controlled Items</i>				
Departmental Services	174,010	806,921	2,032,433	2,780,900
Equity Adjustments	(44,973)	(22,915)	(44,973)	(22,915)
<i>Administered Items</i>	337,981	188,447	747,704	417,857
<u>Total for Department</u>	467,018	972,453	2,735,164	3,175,842
Department of Education <i>(Renamed as at 12 December 2017)</i>				
<i>Controlled Items</i>				
Departmental Services	2,123,507	2,355,957	8,787,755	8,780,098
Equity Adjustments	43,165	39,217	88,917	48,293
<i>Administered Items</i>	189,906	208,334	3,412,811	3,244,915
<u>Total for Department</u>	2,356,578	2,603,508	12,289,483	12,073,306
Electoral Commission of Queensland				
<i>Controlled Items</i>				
Departmental Services	9,595	7,799	54,887	24,642
Equity Adjustments	(3,378)	(76)	2,967	2,663
<i>Administered Items</i>	-	-	-	-
<u>Total for Department</u>	6,217	7,723	57,854	27,305
Department of Employment, Small Business and Training <i>(Created as at 12 December 2017)</i>				
<i>Controlled Items</i>				
Departmental Services	562,167	-	562,167	-
Equity Adjustments	1,250	-	1,250	-
<i>Administered Items</i>	-	-	-	-
<u>Total for Department</u>	563,417	-	563,417	-
Department of Energy and Water Supply <i>(Abolished as at 12 December 2017)</i>				
<i>Controlled Items</i>				
Departmental Services	-	13,949	39,904	57,867
Equity Adjustments	-	-	-	-
<i>Administered Items</i>	-	933,036	232,806	1,436,905
<u>Total for Department</u>	-	946,985	272,710	1,494,772
Department of Environment and Science <i>(Renamed as at 12 December 2017)</i>				
<i>Controlled Items</i>				
Departmental Services	174,022	34,324	362,427	155,760
Equity Adjustments	(13,100)	(258)	(16,975)	1,556
<i>Administered Items</i>	38,292	-	71,194	-
<u>Total for Department</u>	199,214	34,066	416,646	157,316

Note 2

APPROPRIATIONS PROVIDED TO DEPARTMENTS

-continued

	Quarter Ended 30 June 2018	Quarter Ended 30 June 2017	Year Ended 30 June 2018	Year Ended 30 June 2017
	\$'000	\$'000	\$'000	\$'000
Department of Housing and Public Works				
<i>Controlled Items</i>				
Departmental Services	294,240	165,184	775,040	685,829
Equity Adjustments	164,212	86,204	301,077	92,936
<i>Administered Items</i>	19,469	(45)	24,070	3,508
<u>Total for Department</u>	477,921	251,343	1,100,187	782,273
Department of Innovation, Tourism Industry Development and the Commonwealth Games <i>(Renamed as at 12 December 2017)</i>				
<i>Controlled Items</i>				
Departmental Services	155,875	17,256	266,453	134,437
Equity Adjustments	2,475	5,818	3,222	11,686
<i>Administered Items</i>	167,593	69,477	625,872	267,956
<u>Total for Department</u>	325,943	92,551	895,547	414,079
Department of Justice and Attorney-General				
<i>Controlled Items</i>				
Departmental Services	(171,819)	376,523	964,920	1,384,807
Equity Adjustments	(37,117)	(53,203)	(50,058)	(140,769)
<i>Administered Items</i>	45,396	41,006	382,101	350,627
<u>Total for Department</u>	(163,540)	364,326	1,296,963	1,594,665
Legislative Assembly and Parliamentary Service				
<i>Controlled Items</i>				
Departmental Services	27,418	24,778	95,134	88,466
Equity Adjustments	1,694	1,329	1,696	1,329
<i>Administered Items</i>	-	-	-	-
<u>Total for Department</u>	29,112	26,107	96,830	89,795
Department of Local Government, Racing and Multicultural Affairs <i>(Renamed as at 12 December 2017)</i>				
<i>Controlled Items</i>				
Departmental Services	83,924	132,517	407,346	433,517
Equity Adjustments	7,722	1,767	13,660	16,216
<i>Administered Items</i>	180,108	458,622	796,020	1,137,946
<u>Total for Department</u>	271,754	592,906	1,217,026	1,587,679
Department of National Parks, Sport and Racing <i>(Abolished as at 12 December 2017)</i>				
<i>Controlled Items</i>				
Departmental Services	(91,389)	105,568	153,945	281,243
Equity Adjustments	(10,565)	(7,068)	2,260	(13,470)
<i>Administered Items</i>	(5,800)	14,000	31,819	64,290
<u>Total for Department</u>	(107,754)	112,500	188,024	332,063
Department of Natural Resources, Mines and Energy <i>(Renamed as at 12 December 2017)</i>				
<i>Controlled Items</i>				
Departmental Services	210,285	139,404	384,012	318,680
Equity Adjustments	1,342	109	1,342	(3,597)
<i>Administered Items</i>	160,822	-	314,586	1,300
<u>Total for Department</u>	372,449	139,513	699,940	316,383
Office of the Governor				
<i>Controlled Items</i>				
Departmental Services	1,631	1,765	6,931	6,805
Equity Adjustments	(3)	54	(3)	54
<i>Administered Items</i>	-	-	-	-
<u>Total for Department</u>	1,628	1,819	6,928	6,859
Office of the Inspector-General of Emergency Management				
<i>Controlled Items</i>				
Departmental Services	1,075	1,064	4,215	3,937
Equity Adjustments	-	-	-	-
<i>Administered Items</i>	-	-	-	-
<u>Total for Department</u>	1,075	1,064	4,215	3,937

Note 2

APPROPRIATIONS PROVIDED TO DEPARTMENTS

-continued

	Quarter Ended 30 June 2018	Quarter Ended 30 June 2017	Year Ended 30 June 2018	Year Ended 30 June 2017
	\$'000	\$'000	\$'000	\$'000
Office of the Ombudsman				
<i>Controlled Items</i>				
Departmental Services	1,908	2,194	8,088	8,194
Equity Adjustments	-	-	-	-
<i>Administered Items</i>	-	-	-	-
<u>Total for Department</u>	1,908	2,194	8,088	8,194
Department of the Premier and Cabinet				
<i>Controlled Items</i>				
Departmental Services	52,768	52,010	182,675	203,184
Equity Adjustments	(3,486)	(8,867)	(19,141)	(25,951)
<i>Administered Items</i>	29,401	17,090	136,063	153,286
<u>Total for Department</u>	78,683	60,233	299,597	330,519
Public Safety Business Agency				
<i>Controlled Items</i>				
Departmental Services	71,229	78,319	286,080	325,415
Equity Adjustments	43,990	(2,508)	60,796	(13,880)
<i>Administered Items</i>	-	-	-	-
<u>Total for Department</u>	115,219	75,811	346,876	311,535
Public Service Commission				
<i>Controlled Items</i>				
Departmental Services	3,366	2,295	14,047	12,715
Equity Adjustments	-	-	-	-
<i>Administered Items</i>	-	-	-	-
<u>Total for Department</u>	3,366	2,295	14,047	12,715
Queensland Audit Office				
<i>Controlled Items</i>				
Departmental Services	1,367	1,489	6,727	6,608
Equity Adjustments	-	-	-	-
<i>Administered Items</i>	-	-	-	-
<u>Total for Department</u>	1,367	1,489	6,727	6,608
Queensland Corrective Services				
<i>(Created as at 12 December 2017)</i>				
<i>Controlled Items</i>				
Departmental Services	453,769	-	453,769	-
Equity Adjustments	(19,842)	-	(19,842)	-
<i>Administered Items</i>	-	-	-	-
<u>Total for Department</u>	433,927	-	433,927	-
Queensland Fire and Emergency Services				
<i>Controlled Items</i>				
Departmental Services	24,247	21,203	89,665	79,184
Equity Adjustments	-	-	-	-
<i>Administered Items</i>	-	-	-	-
<u>Total for Department</u>	24,247	21,203	89,665	79,184
Queensland Health				
<i>Controlled Items</i>				
Departmental Services	2,774,048	2,430,540	10,426,551	9,730,556
Equity Adjustments	(263,963)	(100,457)	(210,022)	(92,656)
<i>Administered Items</i>	36,986	11,218	73,780	42,512
<u>Total for Department</u>	2,547,071	2,341,301	10,290,309	9,680,412
Queensland Police Service				
<i>Controlled Items</i>				
Departmental Services	501,354	518,554	1,907,843	1,834,049
Equity Adjustments	10,393	(8,224)	9,450	719
<i>Administered Items</i>	-	-	-	-
<u>Total for Department</u>	511,747	510,330	1,917,293	1,834,768
Queensland Treasury				
<i>Controlled Items</i>				
Departmental Services	33,265	49,857	238,846	240,396
Equity Adjustments	(19,771)	(1,849)	16,796	10,451
<i>Administered Items</i>	1,258,608	1,816,178	5,989,078	6,868,219
<u>Total for Department</u>	1,272,102	1,864,186	6,244,720	7,119,066

Note 2

APPROPRIATIONS PROVIDED TO DEPARTMENTS

-continued

	Quarter Ended 30 June 2018	Quarter Ended 30 June 2017	Year Ended 30 June 2018	Year Ended 30 June 2017
	\$'000	\$'000	\$'000	\$'000
Department of Science, Information Technology and Innovation <i>(Abolished as at 12 December 2017)</i>				
<i>Controlled Items</i>				
Departmental Services	(115,410)	97,834	146,239	291,854
Equity Adjustments	(4,348)	(9,320)	(2,427)	(4,271)
<i>Administered Items</i>	(5,643)	(467)	32,306	63,354
<u>Total for Department</u>	<u>(125,401)</u>	<u>88,047</u>	<u>176,118</u>	<u>350,937</u>
Department of State Development, Manufacturing, Infrastructure and Planning <i>(Renamed as at 12 December 2017)</i>				
<i>Controlled Items</i>				
Departmental Services	48,974	35,717	283,950	176,057
Equity Adjustments	47,089	(1,655)	85,851	(17,276)
<i>Administered Items</i>	220,292	-	222,792	2,500
<u>Total for Department</u>	<u>316,355</u>	<u>34,062</u>	<u>592,593</u>	<u>161,281</u>
Department of Transport and Main Roads				
<i>Controlled Items</i>				
Departmental Services	1,194,816	1,160,218	4,930,619	4,955,116
Equity Adjustments	785,721	826,325	1,734,469	1,517,552
<i>Administered Items</i>	-	-	-	-
<u>Total for Department</u>	<u>1,980,537</u>	<u>1,986,543</u>	<u>6,665,088</u>	<u>6,472,668</u>
Departmental Totals				
<i>Controlled Items</i>				
Departmental Services	9,487,898	8,736,517	35,006,710	33,350,823
Equity Adjustments	680,602	738,234	1,954,557	1,362,481
<i>Administered Items</i>	2,701,621	3,769,952	13,134,303	14,079,861
<u>Total for Departments</u>	<u>12,870,121</u>	<u>13,244,703</u>	<u>50,095,570</u>	<u>48,793,165</u>

STATEMENT OF APPROPRIATIONS
for the year ended 30 June 2018

	Note	Appropriation Acts 2017	Transfers s79	Appropriation Adjusted for s79 Transfers	Treasurer's Transfers s33	Lapsed Appropriation s29	Unforeseen Expenditure s35	2018 Actual	2017 Actual
		\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
Department of Aboriginal and Torres Strait Islander Partnerships	1								
<i>Controlled Items</i>									
Departmental services		85,476	-	85,476	(195)	(8,278)	-	77,003	62,462
Equity adjustments		6,000	-	6,000	-	(6,000)	-	-	-
<i>Administered Items</i>		12,266	-	12,266	195	-	-	12,461	12,316
<u>Vote</u>		103,742	-	103,742	-	(14,278)	-	89,464	74,778
Department of Agriculture and Fisheries	2								
<i>Controlled Items</i>									
Departmental services		287,832	-	287,832	(1,419)	(12,788)	-	273,625	288,045
Equity adjustments		(4,138)	-	(4,138)	437	-	-	(3,701)	(6,189)
<i>Administered Items</i>		14,028	13,830	27,858	982	-	-	28,840	12,370
<u>Vote</u>		297,722	13,830	311,552	-	(12,788)	-	298,764	294,226
Department of Child Safety, Youth and Women	3								
(Established as at 12 December 2017)									
<i>Controlled Items</i>									
Departmental services		-	756,150	756,150	14,785	-	12,479	783,414	-
Equity adjustments		-	12,731	12,731	(14,785)	-	-	(2,054)	-
<i>Administered Items</i>		-	-	-	-	-	-	-	-
<u>Vote</u>		-	768,881	768,881	-	-	12,479	781,360	-
Department of Communities, Disability Services and Seniors	4								
(Renamed as at 12 December 2017)									
<i>Controlled Items</i>									
Departmental services		2,722,317	(668,712)	2,053,605	-	(21,172)	-	2,032,433	2,780,900
Equity adjustments		(24,319)	16,409	(7,910)	-	(37,063)	-	(44,973)	(22,915)
<i>Administered Items</i>		891,501	-	891,501	-	(143,797)	-	747,704	417,857
<u>Vote</u>		3,589,499	(652,303)	2,937,196	-	(202,032)	-	2,735,164	3,175,842
Department of Education	5								
(Renamed as at 12 December 2017)									
<i>Controlled Items</i>									
Departmental services		9,517,394	(569,402)	8,947,992	(61,628)	(98,609)	-	8,787,755	8,780,098
Equity adjustments		60,197	(3,958)	56,239	32,678	-	-	88,917	48,293
<i>Administered Items</i>		3,383,861	-	3,383,861	28,950	-	-	3,412,811	3,244,915
<u>Vote</u>		12,961,452	(573,360)	12,388,092	-	(98,609)	-	12,289,483	12,073,306
Electoral Commission of Queensland	6								
<i>Controlled Items</i>									
Departmental services		55,247	-	55,247	-	(360)	-	54,887	24,642
Equity adjustments		6,269	-	6,269	-	(3,302)	-	2,967	2,663
<i>Administered Items</i>		-	-	-	-	-	-	-	-
<u>Vote</u>		61,516	-	61,516	-	(3,662)	-	57,854	27,305

STATEMENT OF APPROPRIATIONS
for the year ended 30 June 2018

	Note	Appropriation Acts 2017	Transfers s79	Transfers s79 Adjusted for s79 Transfers	Treasurer's Transfers s33	Lapsed Appropriation s29	Unforeseen Expenditure s35	2018 Actual	2017 Actual
		\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
Department of Employment, Small Business and Training (Established as at 12 December 2017)	7								
<i>Controlled Items</i>									
Departmental services		-	605,239	605,239	-	(43,072)	-	562,167	-
Equity adjustments		-	3,958	3,958	-	(2,708)	-	1,250	-
<i>Administered Items</i>		-	55,223	55,223	-	(55,223)	-	-	-
<u>Vote</u>		-	664,420	664,420	-	(101,003)	-	563,417	-
Department of Energy and Water Supply (Abolished as at 12 December 2017)									
<i>Controlled Items</i>									
Departmental services		83,846	(43,942)	39,904	-	-	-	39,904	57,867
Equity adjustments		-	-	-	-	-	-	-	-
<i>Administered Items</i>		508,174	(275,368)	232,806	-	-	-	232,806	1,436,905
<u>Vote</u>		592,020	(319,310)	272,710	-	-	-	272,710	1,494,772
Department of Environment and Science (Renamed as at 12 December 2017)	8								
<i>Controlled Items</i>									
Departmental services		209,844	190,269	400,113	(923)	(36,763)	-	362,427	155,760
Equity adjustments		6,237	(8,949)	(2,712)	-	(14,263)	-	(16,975)	1,556
<i>Administered Items</i>		-	70,271	70,271	923	-	-	71,194	-
<u>Vote</u>		216,081	251,591	467,672	-	(51,026)	-	416,646	157,316
Department of Housing and Public Works	9								
<i>Controlled Items</i>									
Departmental services		709,455	217,893	927,348	(130,465)	(21,843)	-	775,040	685,829
Equity adjustments		180,146	(799)	179,347	121,730	-	-	301,077	92,936
<i>Administered Items</i>		3,510	11,825	15,335	8,735	-	-	24,070	3,508
<u>Vote</u>		893,111	228,919	1,122,030	-	(21,843)	-	1,100,187	782,273
Department of Innovation, Tourism Industry Development and the Commonwealth Games (Renamed as at 12 December 2017)	10								
<i>Controlled Items</i>									
Departmental services		322,967	36,606	359,573	(4,310)	(88,810)	-	266,453	134,437
Equity adjustments		923	(8)	915	2,307	-	-	3,222	11,686
<i>Administered Items</i>		623,869	-	623,869	2,003	-	-	625,872	267,956
<u>Vote</u>		947,759	36,598	984,357	-	(88,810)	-	895,547	414,079
Department of Justice and Attorney-General	11								
<i>Controlled Items</i>									
Departmental services		1,565,592	(563,810)	1,001,782	-	(36,862)	-	964,920	1,384,807
Equity adjustments		(8,738)	(27,925)	(36,663)	-	(13,395)	-	(50,058)	(140,769)
<i>Administered Items</i>		382,547	7,025	389,572	-	(7,471)	-	382,101	350,627
<u>Vote</u>		1,939,401	(584,710)	1,354,691	-	(57,728)	-	1,296,963	1,594,665

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for the year ended 30 June 2018

	Note	Appropriation Acts 2017 \$'000	Transfers s79 \$'000	Appropriation Adjusted for s79 Transfers \$'000	Treasurer's Transfers s33 \$'000	Lapsed Appropriation s29 \$'000	Unforeseen Expenditure s35 \$'000	2018 Actual \$'000	2017 Actual \$'000
12									
Legislative Assembly and Parliamentary Service									
<i>Controlled Items</i>									
Departmental services		89,296	-	89,296	698	-	5,140	95,134	88,466
Equity adjustments		2,394	-	2,394	(698)	-	-	1,696	1,329
<i>Administered Items</i>		-	-	-	-	-	-	-	-
<u>Vote</u>		91,690	-	91,690	-	-	5,140	96,830	89,795
13									
Department of Local Government, Racing and Multicultural Affairs (Renamed as at 12 December 2017)									
<i>Controlled Items</i>									
Departmental services		514,218	(58,703)	455,515	(48,169)	-	-	407,346	433,517
Equity adjustments		66,940	(48,675)	18,265	(4,605)	-	-	13,660	16,216
<i>Administered Items</i>		976,409	(421,110)	555,299	52,774	-	187,947	796,020	1,137,946
<u>Vote</u>		1,557,567	(528,488)	1,029,079	-	-	187,947	1,217,026	1,587,679
Department of National Parks, Sport and Racing									
<i>(Abolished as at 12 December 2017)</i>									
<i>Controlled Items</i>									
Departmental services		354,265	(200,320)	153,945	-	-	-	153,945	281,243
Equity adjustments		6,780	(4,520)	2,260	-	-	-	2,260	(13,470)
<i>Administered Items</i>		31,819	-	31,819	-	-	-	31,819	64,290
<u>Vote</u>		392,864	(204,840)	188,024	-	-	-	188,024	332,063
14									
Department of Natural Resources, Mines and Energy									
<i>(Renamed as at 12 December 2017)</i>									
<i>Controlled Items</i>									
Departmental services		321,625	43,942	365,567	1,793	-	16,652	384,012	318,680
Equity adjustments		3,135	-	3,135	(1,793)	-	-	1,342	(3,597)
<i>Administered Items</i>		1,300	275,368	276,668	-	-	37,918	314,586	1,300
<u>Vote</u>		326,060	319,310	645,370	-	-	54,570	699,940	316,383
15									
Office of the Governor									
<i>Controlled Items</i>									
Departmental services		6,968	-	6,968	(37)	-	-	6,931	6,805
Equity adjustments		(53)	-	(53)	37	-	13	(3)	54
<i>Administered Items</i>		-	-	-	-	-	-	-	-
<u>Vote</u>		6,915	-	6,915	-	-	13	6,928	6,859
16									
Office of the Inspector-General of Emergency Management									
<i>Controlled Items</i>									
Departmental services		4,307	-	4,307	-	(92)	-	4,215	3,937
Equity adjustments		-	-	-	-	-	-	-	-
<i>Administered Items</i>		-	-	-	-	-	-	-	-
<u>Vote</u>		4,307	-	4,307	-	(92)	-	4,215	3,937

STATEMENT OF APPROPRIATIONS
for the year ended 30 June 2018

	Note	Appropriation Acts 2017 \$'000	Transfers s79 \$'000	Appropriation Adjusted for s79 Transfers \$'000	Treasurer's Transfers s33 \$'000	Lapsed Appropriation s29 \$'000	Unforeseen Expenditure s35 \$'000	2018 Actual \$'000	2017 Actual \$'000
Office of the Ombudsman									
<i>Controlled Items</i>	17								
Departmental services		8,484	-	8,484	-	(396)	-	8,088	8,194
Equity adjustments		-	-	-	-	-	-	-	-
<i>Administered Items</i>									
<u>Note</u>		8,484	-	8,484	-	(396)	-	8,088	8,194
Department of the Premier and Cabinet									
<i>Controlled Items</i>	18								
Departmental services		245,590	(66,825)	178,765	3,910	-	-	182,675	203,184
Equity adjustments		(30,293)	14,515	(15,778)	(3,363)	-	-	(19,141)	(25,951)
<i>Administered Items</i>		161,540	(20,979)	140,561	(547)	(3,951)	-	136,063	153,286
<u>Note</u>		376,837	(73,289)	303,548	-	(3,951)	-	299,597	330,519
Public Safety Business Agency									
<i>Controlled Items</i>	19								
Departmental services		317,750	(33,750)	284,000	2,080	-	-	286,080	325,415
Equity adjustments		63,872	-	63,872	(2,080)	(996)	-	60,796	(13,880)
<i>Administered Items</i>									
<u>Note</u>		381,622	(33,750)	347,872	-	(996)	-	346,876	311,535
Public Service Commission									
<i>Controlled Items</i>	20								
Departmental services		14,871	-	14,871	-	(824)	-	14,047	12,715
Equity adjustments		-	-	-	-	-	-	-	-
<i>Administered Items</i>									
<u>Note</u>		14,871	-	14,871	-	(824)	-	14,047	12,715
Queensland Audit Office									
<i>Controlled Items</i>	21								
Departmental services		6,670	-	6,670	-	-	57	6,727	6,608
Equity adjustments		-	-	-	-	-	-	-	-
<i>Administered Items</i>									
<u>Note</u>		6,670	-	6,670	-	-	57	6,727	6,608
Queensland Corrective Services (Established as at 12 December 2017)									
<i>Controlled Items</i>	22								
Departmental services		-	471,098	471,098	-	(17,329)	-	453,769	-
Equity adjustments		-	(1,215)	(1,215)	-	(18,627)	-	(19,842)	-
<i>Administered Items</i>									
<u>Note</u>		-	469,883	469,883	-	(35,956)	-	433,927	-

STATEMENT OF APPROPRIATIONS
for the year ended 30 June 2018

	Note	Appropriation Acts 2017	Transfers s79	Appropriation Adjusted for s79 Transfers	Treasurer's Transfers s33	Lapsed Appropriation s29	Unforeseen Expenditure s35	2018 Actual	2017 Actual
		\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
Queensland Fire and Emergency Services									
<i>Controlled Items</i>									
Departmental services	23	81,068	-	81,068	-	-	8,597	89,665	79,184
Equity adjustments		-	-	-	-	-	-	-	-
<i>Administered Items</i>		-	-	-	-	-	-	-	-
<u>Note</u>		81,068	-	81,068	-	-	8,597	89,665	79,184
Queensland Health									
<i>Controlled Items</i>									
Departmental services	24	10,319,023	33,750	10,352,773	73,778	-	-	10,426,551	9,730,556
Equity adjustments		113,690	-	113,690	(113,409)	(210,303)	-	(210,022)	(92,656)
<i>Administered Items</i>		34,149	-	34,149	39,631	-	-	73,780	42,512
<u>Note</u>		10,466,862	33,750	10,500,612	-	(210,303)	-	10,290,309	9,680,412
Queensland Police Service									
<i>Controlled Items</i>									
Departmental services	25	1,915,871	-	1,915,871	(1,518)	(6,510)	-	1,907,843	1,834,049
Equity adjustments		7,932	-	7,932	1,518	-	-	9,450	719
<i>Administered Items</i>		-	-	-	-	-	-	-	-
<u>Note</u>		1,923,803	-	1,923,803	-	(6,510)	-	1,917,293	1,834,768
Queensland Treasury									
<i>Controlled Items</i>									
Departmental services	26	265,008	(19,847)	245,161	(2,136)	(4,179)	-	238,846	240,396
Equity adjustments		14,660	-	14,660	2,136	-	-	16,796	10,451
<i>Administered Items</i>		6,194,203	14,667	6,208,870	-	(219,792)	-	5,989,078	6,868,219
<u>Note</u>		6,473,871	(5,180)	6,468,691	-	(223,971)	-	6,244,720	7,119,066
Department of Science, Information Technology and Innovation (Abolished as at 12 December 2017)									
<i>Controlled Items</i>									
Departmental services		354,553	(208,314)	146,239	-	-	-	146,239	291,854
Equity adjustments		(2,180)	(247)	(2,427)	-	-	-	(2,427)	(4,271)
<i>Administered Items</i>		78,504	(46,198)	32,306	-	-	-	32,306	63,354
<u>Note</u>		430,877	(254,759)	176,118	-	-	-	176,118	350,937
Department of State Development, Manufacturing, Infrastructure and Planning (Renamed as at 12 December 2017)									
<i>Controlled Items</i>									
Departmental services	27	319,348	75,903	395,251	-	(111,301)	-	283,950	176,057
Equity adjustments		43,193	48,683	91,876	-	(6,025)	-	85,851	(17,276)
<i>Administered Items</i>		2,500	315,446	317,946	-	(95,154)	-	222,792	2,500
<u>Note</u>		365,041	440,032	805,073	-	(212,480)	-	592,593	161,281

STATEMENT OF APPROPRIATIONS
for the year ended 30 June 2018

	Appropriation Acts 2017	Transfers s79	Appropriation Adjusted for s79 Transfers	Treasurer's Transfers s33	Lapsed Appropriation s29	Unforeseen Expenditure s35	2018 Actual	2017 Actual
Note	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
Department of Transport and Main Roads								
<i>Controlled Items</i>								
Departmental services	5,063,420	2,775	5,066,195	(135,576)	-	-	4,930,619	4,955,116
Equity adjustments	1,349,391	-	1,349,391	153,826	-	231,252	1,734,469	1,517,552
<i>Administered Items</i>	18,250	-	18,250	(18,250)	-	-	-	-
<u>Vote</u>	6,431,061	2,775	6,433,836	-	-	231,252	6,665,088	6,472,668
Department Totals								
<i>Controlled Items</i>								
Departmental services	35,762,305	-	35,762,305	(289,332)	(509,188)	42,925	35,006,710	33,350,823
Equity adjustments	1,862,038	-	1,862,038	173,936	(312,682)	231,265	1,954,557	1,362,481
<i>Administered Items</i>	13,318,430	-	13,318,430	115,396	(525,388)	225,865	13,134,303	14,079,861
<u>Vote</u>	50,942,773	-	50,942,773	-	(1,347,258)	500,055	50,095,570	48,793,165

Explanatory Notes to the Statement of Appropriations

These explanatory notes are in relation to appropriation adjustments and explain the variance between the appropriation heading amount in the Appropriation Acts, adjusted for section 79 (machinery of Government) transfers, and actual appropriation paid.

- 1. Department of Aboriginal and Torres Strait Islander Partnerships** – Lower departmental services were primarily due to timing adjustments for a number of programs including the Cape York Peninsula Tenure Resolution program, the Aurukun Heightened Response, Remote Indigenous Land and Infrastructure Program Office and other Indigenous economic development and welfare reform programs.

Lapses in equity adjustments primarily resulted from timing adjustments to the land acquisitions under the Cape York Peninsula Tenure Resolution program.

Transfers from departmental services to administered items were applied to offset increased funding for the Family Responsibilities Commission and the Western Cape Communities Trust.

- 2. Department of Agriculture and Fisheries** – Lower departmental services were primarily due to timing adjustments for various programs, including biosecurity pest and disease and the Sustainable Fishing Strategy, partly offset by additional funding for the continuation of drought relief arrangements, Queensland Reef Water Quality program and Biosecurity responses.

Transfers from departmental services to equity adjustments and administered items were applied to offset funding to provide proceeds from the sale of the Manningham Station property to Queensland Agricultural Training Colleges. Additional equity adjustments were also partly offset by the acceleration of funding for a property purchase with the Grain Research and Development Corporation, additional funding for enhancements to reporting software and additional administered funding for the Queensland Racing Integrity Commission to fund a software system.

- 3. Department of Child Safety, Youth and Women** – Lower equity adjustments primarily resulted from timing adjustments for the capital program relating to the transfer of 17 year olds from the adult to the youth justice system, Brisbane Youth Detention Centre and other Youth Justice projects, partly offset by the reclassification of funding from departmental services in relation to the transfer of 17 year olds from the adult to the youth justice system.

Transfers from equity adjustments to departmental services were applied to partially offset increased funding to support children and young people in care with complex and challenging behaviours and Social Benefit Bonds funding re-allocated from the Department of Justice and the Attorney-General.

- 4. Department of Communities, Disability Services and Seniors** – Lower departmental services mainly reflect timing adjustments from 2016-17 relating to child safety and disability services, including the State's transition to the National Disability Insurance Scheme (NDIS), the re-allocation of surplus 2016-17 funding to the Department of Child Safety, Youth and Women and reprioritisation measures, partly offset by additional funding for NDIS transition incentives and drought recovery payments.

Lapses in equity adjustments primarily relate to surplus cash being returned, partly offset by additional funding to refurbish a government-owned building.

Lapses in administered items were primarily due to lower grants to the National Disability Insurance Agency in relation to the Bilateral Agreement between the Commonwealth and Queensland: Transition to a National Disability Insurance Scheme and timing adjustments from 2016-17 for concession payments. These were partly offset by additional funding for the Affordable Energy Plan.

- 5. Department of Education** – Lower departmental services were primarily due to reprioritisation measures and timing adjustments in relation to expenditure associated with a number of State and Commonwealth programs, including Universal Access to Early Childhood Education.

Transfers from departmental services to equity adjustments were applied to the acceleration of school infrastructure funding.

Transfers from departmental services to administered items were applied to offset the increased Australian Government funding to non-state schools in relation to the Students First Program

- 6. Electoral Commission of Queensland** – Lapses in departmental services were largely due to timing adjustments from 2016-17 and timing adjustments to 2018-19 related to funding for the local government elections and the Strategic Election Management System, partly offset by bringing forward funding for the State Government election and additional election claims.

Lapses in equity adjustments primarily relate to timing adjustments for the Strategic Election Management System.

- 7. Department of Employment, Small Business and Training** – Lapses in departmental services are primarily due to reduced Commonwealth funding for the National Partnership Agreement - Skilling Australian Fund, timing adjustments for various programs, including the Back to Work program and Advancing Small Business Strategy and reprioritisation measures, partly offset by the reclassification of employment functions from administered to departmental services, additional funding for TAFE Queensland and an adjustment for depreciation.

Lapses in equity adjustments primarily resulted from the return of surplus cash applied to fund TAFE Queensland operating activities, partly offset by an adjustment for depreciation.

Lapses in administered items primarily relate to the reclassification of employment programs to departmental services.

- 8. Department of Environment and Science** – Lower departmental services are primarily due to timing adjustments for the Underground Coal Gasification mining rehabilitation program, a number of grant programs, including Great Barrier Reef Protection programs and the program to enable Indigenous communities to participate in carbon markets, as well as reprioritisation measures. These are partly offset by funding re-allocated from Queensland Treasury for the Land Restoration Fund and increased funding for various programs, including the Reef Water Quality programs and Reef Islands' Decarbonisation.

Lapses in equity adjustments primarily relate to timing adjustments for capital projects such as Revitalising National Parks, Mon Repos Turtle Centre, Future of Queensland's Environment Regulator, Cultural Precinct Critical Infrastructure Works Program and the Arts Infrastructure Investment Fund. These are partly offset by additional funding for the expansion of the Protected Areas Estate.

Transfers from departmental services to administered items were applied to offset additional funding for electricity supplementation at the Cultural Precinct and funding brought forward for the 2017-18 Out of the Box festival net of the reprioritisation measures for the Arts' Statutory Bodies.

- 9. Department of Housing and Public Works** – Lower departmental services were mainly due to timing changes in expenditure for various housing programs including the National Partnership on Remote Housing, Smoke Alarms, Youth Foyers and Deed of Grants in Trust. This is in addition to reprioritisation measures and timing adjustments for building and information technology projects and various Sport and Recreation grant programs.

Transfers from departmental services to equity adjustments were applied to offset additional funding for National Partnership on Remote Housing and timing adjustments for the repayment in 2018-19 relating to the Queen's Wharf Precinct Integrated Resort Development Land and Residential Land premiums.

Transfers from departmental services to administered items were applied to offset increased funding for projects such as safe, secure world class sporting venues in Queensland and the Non-Conforming Building Products Audit Taskforce.

- 10. Department of Innovation, Tourism Industry Development and the Commonwealth Games** – Lower departmental services primarily relate to lower funding requirements for the Gold Coast 2018 Commonwealth Games and timing adjustments for other initiatives such as Connecting with Asia fund, Aviation boost and Integrated Resort Developments, partially offset by additional funding for other programs such as Advance Queensland.

Transfers from departmental services to equity adjustments were applied to offset payments relating to the Building Innovation Fund.

Transfers from departmental services to administered items were applied to the bring forward of grant funding for the Gold Coast 2018 Commonwealth Games Corporation. Additional administered items were also partly offset by a timing adjustment for funding to Tourism and Events Queensland.

- 11. Department of Justice and Attorney-General** – Lapses in departmental services primarily relate to timing adjustments for a number of services and projects, Social Benefit Bonds re-allocated to the Department of Child Safety, Youth and Women, reprioritisation measures and an adjustment to depreciation funding.

Lapses in equity adjustments largely reflect timing adjustments for capital projects including the Rockhampton Courthouse upgrade and the Beenleigh and Townsville Domestic and Family Violence Courthouses. These lapses are partially offset by an adjustment to depreciation funding.

Lapses in administered items were primarily due to the return of excess Victims Assist Queensland funding and timing adjustments for funding of ICT projects, partly offset by additional funding for an increment in judicial salaries.

- 12. Legislative Assembly and Parliamentary Service** – Lower equity adjustments primarily resulted from adjustments to depreciation funding, partly offset by increased funding for the Parliamentary Annexe lift upgrade and additional electorate offices.

Transfers from equity adjustments to departmental services were applied to partly offset increased depreciation funding and for costs associated with the 2017 electoral boundary redistribution and State election.

- 13. Department of Local Government, Racing and Multicultural Affairs** – Lower departmental services primarily resulted from timing adjustments related to the Indigenous Councils Critical Infrastructure program, the Racing Infrastructure Fund and other programs, the re-allocation of the Townsville Water Security Measures to the Department of Natural Resources, Mines and Energy and the re-allocation of funding for the National Partnership Agreement on Natural Resilience and the Get Ready Queensland program to the Queensland Reconstruction Authority, partly offset by the reclassification of Cherbourg Wastewater Infrastructure from equity and depreciation adjustments for the MyDAS2 software which is used to support the preparation and assessment of development applications.

Lower equity adjustments primarily resulted from the reclassification of Cherbourg Wastewater Infrastructure to departmental services and depreciation adjustments for MyDAS2.

Transfers from departmental services and equity adjustments to administered items were applied to partially offset the onforwarding of the Commonwealth Government's prepayment of 2018-19 funding for Financial Assistance Grants to local governments.

- 14. Department of Natural Resources, Mines and Energy** – Transfers from equity adjustments resulting from timing adjustments in relation to the Texas Silver Mine were applied to departmental services to partly offset additional funding for the Affordable Energy Plan and the Townsville Water Security Enhancement project which was re-allocated from the Department of Local Government, Racing and Multicultural Affairs.

- 15. Office of the Governor** – Transfers from departmental services to equity adjustments reflect a funding swap from departmental services to equity to be applied to restoration works.

- 16. Office of the Inspector-General of Emergency Management** – Lapses in departmental services were primarily due to an adjustment to rental costs and reprioritisation measures.

17. Office of the Ombudsman – Lapses in departmental services were largely due to timing adjustments related to the delivery of a response to a strategic review, compliance with Information Security Standards, IT upgrades and reprioritisation measures.

18. Department of the Premier and Cabinet – Transfers from equity adjustments to departmental services primarily resulted from the reclassification of funding for the Anzac Gallery.

Lower administered items primarily resulted from timing adjustments for the funding of the Queensland Trade and Investment Strategy, partly offset by additional funding for Screen Queensland.

Transfers from administered items to departmental services were applied to offset additional funding for Screen Queensland and flood litigation cost reimbursements. Increased departmental services were also offset by timing adjustments for programs including Social Cohesion and Ice Awareness and reprioritisation measures.

19. Public Safety Business Agency – Lower equity adjustments primarily resulted from the reclassification of capital funding for frontline and digital services to operating and the re-allocation of funding to Queensland Police for various capital projects, partly offset by additional funds for QGAir Asset Renewal Program.

Transfers from equity adjustments to departmental services were applied to the reclassification of funding for frontline and digital services. Departmental services were further offset by reprioritisation measures, lapsed funding for a property lease, timing adjustments for various projects and the re-allocation of funding to the Queensland Police Services for various services and Queensland Fire and Emergency Services for the Flood Focused Road Safety Campaign.

20. Public Service Commission – Lapses in departmental services are largely due to reprioritisation measures and timing adjustments relating to the whole-of-Government Employee Survey, Executive Capability Assessment and Development Enhancements and Community Insights project.

21. Queensland Audit Office – Additional departmental services were primarily due to increases to remuneration expenses.

22. Queensland Corrective Services - Lapses in departmental services were largely due to reprioritisation measures and timing adjustments for business improvement initiatives, including information technology projects and implementation of some Queensland Parole System Review initiatives.

Lapses in equity adjustments primarily relate to timing adjustments for capital projects including the Borallon Training and Correctional Centre, Brisbane Women's Correctional Centre and probation and parole office accommodation and refurbishments. These lapses were partly offset by the bring forward of funding for the Perimeter Security System Upgrade and the Capricornia Correctional centre.

23. Queensland Fire and Emergency Services – Additional departmental services were primarily due to enterprising bargaining agreement provisions and a funding transfer for the Flood Focused Road Safety Campaign from the Public Safety Business Agency.

24. Queensland Health – Lower equity adjustments primarily resulted from the reclassification of capital funding to operating on projects including the Sunshine Coast University Hospital (SCUH), eHealth and North West HHS, additional depreciation adjustments and timing changes to a number of State and Commonwealth funded capital projects, including the Priority Capital Program, Enhancing Regional Hospitals program, SCUH and the Laboratory Information System. These were partly offset by additional funding for Health Technology Equipment Replacement, the ieMR ICT project and Interoperability.

Transfers from equity adjustments to departmental services were applied to the reclassification of funding from equity and additional depreciation funding and Enterprise Bargaining funding for the Queensland Ambulance Service which was further offset by reduced Commonwealth funding for the Essential Vaccine program, reprioritisation measures and timing changes for the SCUH transition program and other programs.

Transfers from equity adjustments to administered items were applied to offset additional funding for the settlement of a loan with the Queensland Treasury Corporation and funding for the Office of the Health Ombudsman.

- 25. Queensland Police Service** – Lower departmental services primarily resulted from reprioritisation measures and lapsed funding for the Camera Detected Offence program, partly offset by additional funding for election commitments

Transfers from departmental services to equity adjustments were applied to offset the reclassification of capital funding from the Public Safety Business Agency and additional funding to purchase vehicles and equipment for Counter-Terrorism capability.

- 26. Queensland Treasury** – Lower departmental services primarily relate to timing adjustments for the SPER and OSR Transformation programs, partly offset by additional funding for the Financial Assurance Framework Reform Implementation and provisions of ICT services and investigation into the establishment of a clean energy company.

Transfers from departmental services to equity adjustments were applied to offset the acceleration of funding for the Business Development Fund and funding for the Financial Assurance Framework Reform Implementation and provisions of ICT services which were further offset by an equity withdrawal of surplus cash.

Lapses in administered items primarily result from lower beneficiary payments, lower borrowings and timing adjustments to funding for the Cross River Rail Authority. These are partially offset by additional funding for the extension of the First Home Owners' Grant scheme and interest on advances from Government-owned Corporations.

- 27. Department of State Development, Manufacturing, Infrastructure and Planning** – Lapses in departmental services mainly reflect timing adjustments to a number of grant programs including Building our Regions, Maturing the Infrastructure Pipeline program, Priority projects, Royalties for the Regions, Made in Queensland and programs for North Stradbroke Island. Lapses also resulted from the reclassification of funding for the Commonwealth Games Village to equity.

Lapses in equity adjustments primarily reflect timing adjustments for capital projects including the North Queensland stadium and the sale of Abbot Point land, partly offset by the reclassification of funding for the Commonwealth Games Village.

Lapses in administered items primarily relate to reduced funding and timing adjustments related to funding the Queensland Reconstruction Authority in line with expected requirements for natural disaster relief and recovery payments and disaster resilience activities.

- 28. Department of Transport and Main Roads** – Lower departmental services primarily relate to the reclassification of operating funding to capital in line with accounting policy, timing adjustments for the New Generation Rollingstock and reprioritisation measures, partly offset by revised depreciation funding.

Lower administered items primarily relate to lapses of funding for the North Coast Line Capacity program.

Transfers from departmental services and administered items to equity adjustments were applied to primarily offset accelerated State and Commonwealth funding for capital programs (including the Bruce Highway upgrade and other State roads), partly offset by timing adjustments to funding the New Generation Rollingstock, Northern Australia Roads program, the Toowoomba Second Range Crossing and revised depreciation funding.

TREASURER OF QUEENSLAND'S CERTIFICATION

Prepared, signed and transmitted in compliance with sections 23(4) and 24 of the *Financial Accountability Act 2009*.

HON. JACKIE TRAD MP
DEPUTY PREMIER, TREASURER
MINISTER FOR ABORIGINAL AND TORRES
STRAIT ISLANDER PARTNERSHIPS

28 August 2018

INDEPENDENT AUDITOR'S REPORT

To the Treasurer of Queensland

Report on the Consolidated Fund Financial Report

Opinion

I have audited the accompanying Consolidated Fund Financial Report.

In my opinion, the financial report –

- (a) presents a true and fair view of the transactions of the consolidated fund accounts for the financial year 1 July 2017 to 30 June 2018 and of the financial position of the accounts as at the end of that year;
- (b) is in agreement with the consolidated fund accounts for the financial year; and
- (c) complies with the *Financial Accountability Act 2009*.

The financial report comprises the statement of receipts and payments for the quarter ended and year ended 30 June 2018 and related notes, the statement of appropriations for the year ended 30 June 2018 and related explanatory notes and the certificate given by the Treasurer of Queensland. The report has been prepared using the cash basis of accounting.

Basis for opinion

I conducted my audit in accordance with the *Auditor-General of Queensland Auditing Standards*, which incorporate the Australian Auditing Standards. My responsibilities under those standards are further described in the *Auditor's Responsibilities for the Audit of the Financial Report* section of my report.

I am independent of the Consolidated Fund in accordance with the ethical requirements of the Accounting Professional and Ethical Standards Board's APES 110 *Code of Ethics for Professional Accountants* (the Code) that are relevant to my audit of the financial report in Australia. I have also fulfilled my other ethical responsibilities in accordance with the Code and the *Auditor-General of Queensland Auditing Standards*.

I believe that the audit evidence I have obtained is sufficient and appropriate to provide a basis for my opinion.

Emphasis of Matter - Basis of Accounting

I draw attention to the Basis of Accounting under the scope and purpose of the financial report. The financial report has been prepared on a cash basis for the purpose of fulfilling the Treasurer's financial reporting responsibilities under the *Financial Accountability Act 2009*. As a result, the financial report may not be suitable for another purpose. My opinion is not modified in respect of this matter.

Responsibilities of the Treasurer for the financial report

The Treasurer is responsible for the preparation of the financial report that gives a true and fair view in accordance with the *Financial Accountability Act 2009*, and for such internal control as the Treasurer determines is necessary to enable the preparation of the financial report that is free from material misstatement, whether due to fraud or error.

Auditor's responsibilities for the audit of the financial report

My objectives are to obtain reasonable assurance about whether the financial report as a whole is free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes my opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with the Australian Auditing Standards will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of this financial report.

As part of an audit in accordance with the Australian Auditing Standards, I exercise professional judgement and maintain professional scepticism throughout the audit. I also:

- Identify and assess the risks of material misstatement of the financial report, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for my opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for expressing an opinion on the effectiveness of the Consolidated Fund's internal control.
- Evaluate the appropriateness of accounting policies used and related disclosures made by the Treasurer.
- Evaluate the overall presentation, structure and content of the financial report, including the disclosures, and whether the financial report represents the underlying transactions and events in a manner that achieves fair presentation.

I communicate with the Treasurer regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that I identify during my audit.

30 August 2018

Brendan Worrall
Auditor-General

Queensland Audit Office
Brisbane

