



# **Consolidated Fund Financial Report**

## **2018–19**

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# CONSOLIDATED FUND FINANCIAL REPORT 2018-19

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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 2018-19, cash appropriations were finalised by 30 June 2019.

### **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 2019**

	Notes	Operating Account	Investment Account <sup>3</sup>	Total Quarter Ended 30 June 2019	Total Quarter Ended 30 June 2018
		\$'000	\$'000	\$'000	\$'000
<b>Consolidated Fund</b>					
Balance as at 1 April		(1,683,988)	30,048,392	28,364,404	29,240,840
Receipts					
Collections received from departments	1	10,821,493	-	10,821,493	10,805,845
Investment interest		361,323	-	361,323	521,099
Dividends and income tax equivalents		307,468	-	307,468	238,031
Non-appropriated equity adjustments		197,859	-	197,859	(13,943)
Superannuation, long service leave, Queensland Government Insurance Fund and ALCS contributions		738,652	-	738,652	714,581
Capital return from public enterprise investments		1,964	-	1,964	550,000
Other receipts		183	-	183	120
		12,428,942	-	12,428,942	12,815,734
Payments					
Appropriations provided to departments	2	(13,319,200)	-	(13,319,200)	(12,870,121)
		(13,319,200)	-	(13,319,200)	(12,870,121)
Net effect of investments					
Funds transfer to/from Treasurer's account		1,112,684	(1,112,684)	-	-
<b>Consolidated Fund Balance as at 30 June</b>		<b>(1,461,563)</b>	<b>28,935,709</b>	<b>27,474,146</b>	<b>29,186,453</b>

**STATEMENT OF RECEIPTS AND PAYMENTS FOR THE YEAR ENDED 30 JUNE 2019**

	Notes	Operating Account	Investment Account <sup>3</sup>	Total Year Ended 30 June 2019	Total Year Ended 30 June 2018
		\$'000	\$'000	\$'000	\$'000
<b>Consolidated Fund</b>					
Balance as at 1 July		(579,880)	29,766,334	29,186,453	29,174,634
Receipts					
Collections received from departments	1	43,165,900	-	43,165,900	41,745,289
Investment interest		1,879,573	-	1,879,573	2,095,376
Dividends and income tax equivalents		3,058,113	-	3,058,113	2,676,345
Non-appropriated equity adjustments		309,562	-	309,562	58,622
Superannuation, long service leave, Queensland Government Insurance Fund and ALCS contributions		3,100,824	-	3,100,824	2,973,974
Capital return from public enterprise investments		1,964	-	1,964	550,000
Other receipts		8,062	-	8,062	7,783
		51,523,997	-	51,523,997	50,107,390
Payments					
Appropriations provided to departments	2	(53,236,305)	-	(53,236,305)	(50,095,570)
		(53,236,305)	-	(53,236,305)	(50,095,570)
Net effect of investments					
Funds transfer to/from Treasurer's account		830,625	(830,625)	-	-
<b>Consolidated Fund Balance as at 30 June</b>		<b>(1,461,563)</b>	<b>28,935,709</b>	<b>27,474,146</b>	<b>29,186,453</b>

Notes:

1. Refer to statement of Collections Received from Departments.
2. Refer to statement of Appropriations Provided to Departments.
3. The Investment Account balances reported above are on an amortised cost basis. The closing balance of the Investment Account will differ from that reported in the Report on State Finances due to changes to AASB 9 *Financial Instruments* which requires an adjustment to fair value. The market value adjustment is not disclosed here as it does not impact cash receipts and payments.

**COLLECTIONS RECEIVED FROM DEPARTMENTS**

	Quarter Ended 30 June 2019	Quarter Ended 30 June 2018	Year Ended 30 June 2019	Year Ended 30 June 2018
	\$'000	\$'000	\$'000	\$'000
Department of Agriculture and Fisheries	3,255	1,282	20,733	2,517
Department of Education <i>(Renamed as at 12 December 2017)</i>	39,927	29,876	2,825,677	2,577,952
Electoral Commission of Queensland	273	327	2,362	1,154
Department of Environment and Science <i>(Renamed as at 12 December 2017)</i>	4,920	6,714	6,975	12,358
Department of Housing and Public Works	140	116	140	116
Department of Justice and Attorney-General	35,396	28,920	122,298	114,601
Department of Local Government, Racing and Multicultural Affairs <i>(Renamed as at 12 December 2017)</i>	311,072	299,278	492,309	481,384
Department of National Parks, Sport and Racing <i>(Abolished as at 12 December 2017)</i>	-	(48)	-	121
Department of Natural Resources, Mines and Energy <i>(Renamed as at 12 December 2017)</i>	121,757	125,382	484,234	516,155
The Public Trustee of Queensland	-	-	2,179	3,072
Queensland Fire and Emergency Services	7	1	51	32
Queensland Health	38	98	78	186
Queensland Police Service	3,539	4,537	14,690	15,611
Queensland Treasury	9,590,519	9,614,241	36,517,720	35,480,074
Department of State Development, Manufacturing, Infrastructure and Planning <i>(Renamed as at 12 December 2017)</i>	3,608	9,286	11,833	9,286
Department of Transport and Main Roads	707,041	685,835	2,664,620	2,530,669
<b>TOTAL AMOUNTS RECEIVED FROM DEPARTMENTS</b>	<b>10,821,493</b>	<b>10,805,845</b>	<b>43,165,900</b>	<b>41,745,289</b>

**APPROPRIATIONS PROVIDED TO DEPARTMENTS**

	Quarter Ended 30 June 2019	Quarter Ended 30 June 2018	Year Ended 30 June 2019	Year Ended 30 June 2018
	\$'000	\$'000	\$'000	\$'000
<b>Department of Aboriginal and Torres Strait Islander Partnerships</b>				
<i>Controlled Items</i>				
Departmental Services	10,292	14,543	69,972	77,003
Equity Adjustments	-	-	6,000	-
<i>Administered Items</i>	-	10,148	10,213	12,461
<u>Total for Department</u>	10,292	24,691	86,185	89,464
<b>Department of Agriculture and Fisheries</b>				
<i>Controlled Items</i>				
Departmental Services	111,614	89,699	316,198	273,625
Equity Adjustments	(3,503)	(5,851)	(3,503)	(3,701)
<i>Administered Items</i>	62,061	18,062	93,929	28,840
<u>Total for Department</u>	170,172	101,910	406,624	298,764
<b>Department of Child Safety, Youth and Women</b> <i>(Created as at 12 December 2017)</i>				
<i>Controlled Items</i>				
Departmental Services	402,450	783,414	1,591,488	783,414
Equity Adjustments	(3,141)	(2,054)	12,887	(2,054)
<i>Administered Items</i>	(17,755)	-	900	-
<u>Total for Department</u>	381,554	781,360	1,605,275	781,360
<b>Department of Communities, Disability Services and Seniors</b> <i>(Renamed as at 12 December 2017)</i>				
<i>Controlled Items</i>				
Departmental Services	115,813	174,010	932,747	2,032,433
Equity Adjustments	(6,390)	(44,973)	(6,390)	(44,973)
<i>Administered Items</i>	718,604	337,981	1,514,604	747,704
<u>Total for Department</u>	828,027	467,018	2,440,961	2,735,164
<b>Department of Education</b> <i>(Renamed as at 12 December 2017)</i>				
<i>Controlled Items</i>				
Departmental Services	2,103,959	2,123,507	8,742,803	8,787,755
Equity Adjustments	296,621	43,165	382,957	88,917
<i>Administered Items</i>	193,483	189,906	3,629,126	3,412,811
<u>Total for Department</u>	2,594,063	2,356,578	12,754,886	12,289,483
<b>Electoral Commission of Queensland</b>				
<i>Controlled Items</i>				
Departmental Services	5,507	9,595	21,821	54,887
Equity Adjustments	2,573	(3,378)	2,573	2,967
<i>Administered Items</i>	-	-	-	-
<u>Total for Department</u>	8,080	6,217	24,394	57,854
<b>Department of Employment, Small Business and Training</b> <i>(Created as at 12 December 2017)</i>				
<i>Controlled Items</i>				
Departmental Services	309,177	562,167	1,035,769	562,167
Equity Adjustments	(7,920)	1,250	11,880	1,250
<i>Administered Items</i>	-	-	-	-
<u>Total for Department</u>	301,257	563,417	1,047,649	563,417
<b>Department of Energy and Water Supply</b> <i>(Abolished as at 12 December 2017)</i>				
<i>Controlled Items</i>				
Departmental Services	-	-	-	39,904
Equity Adjustments	-	-	-	-
<i>Administered Items</i>	-	-	-	232,806
<u>Total for Department</u>	-	-	-	272,710
<b>Department of Environment and Science</b> <i>(Renamed as at 12 December 2017)</i>				
<i>Controlled Items</i>				
Departmental Services	272,269	174,022	719,617	362,427
Equity Adjustments	(20,064)	(13,100)	(31,067)	(16,975)
<i>Administered Items</i>	257	38,292	142,581	71,194
<u>Total for Department</u>	252,462	199,214	831,131	416,646



**APPROPRIATIONS PROVIDED TO DEPARTMENTS**

-continued

	Quarter Ended 30 June 2019	Quarter Ended 30 June 2018	Year Ended 30 June 2019	Year Ended 30 June 2018
	\$'000	\$'000	\$'000	\$'000
<b>Department of Housing and Public Works</b>				
<i>Controlled Items</i>				
Departmental Services	258,621	294,240	909,555	775,040
Equity Adjustments	170,411	164,212	291,476	301,077
<i>Administered Items</i>	4,692	19,469	50,406	24,070
<u>Total for Department</u>	433,724	477,921	1,251,437	1,100,187
<b>Department of Innovation, Tourism Industry Development and the Commonwealth Games</b> <i>(Renamed as at 12 December 2017)</i>				
<i>Controlled Items</i>				
Departmental Services	47,083	155,875	86,555	266,453
Equity Adjustments	(541)	2,475	(541)	3,222
<i>Administered Items</i>	37,240	167,593	104,390	625,872
<u>Total for Department</u>	83,782	325,943	190,404	895,547
<b>Department of Justice and Attorney-General</b>				
<i>Controlled Items</i>				
Departmental Services	122,548	(171,819)	489,336	964,920
Equity Adjustments	(5,920)	(37,117)	(35,419)	(50,058)
<i>Administered Items</i>	40,674	45,396	412,131	382,101
<u>Total for Department</u>	157,302	(163,540)	866,048	1,296,963
<b>Legislative Assembly and Parliamentary Service</b>				
<i>Controlled Items</i>				
Departmental Services	22,097	27,418	96,751	95,134
Equity Adjustments	1,066	1,694	1,066	1,696
<i>Administered Items</i>	-	-	-	-
<u>Total for Department</u>	23,163	29,112	97,817	96,830
<b>Department of Local Government, Racing and Multicultural Affairs</b> <i>(Renamed as at 12 December 2017)</i>				
<i>Controlled Items</i>				
Departmental Services	181,042	83,924	380,431	407,346
Equity Adjustments	(1,104)	7,722	(61)	13,660
<i>Administered Items</i>	331,157	180,108	543,582	796,020
<u>Total for Department</u>	511,095	271,754	923,952	1,217,026
<b>Department of National Parks, Sport and Racing</b> <i>(Abolished as at 12 December 2017)</i>				
<i>Controlled Items</i>				
Departmental Services	-	(91,389)	-	153,945
Equity Adjustments	-	(10,565)	-	2,260
<i>Administered Items</i>	-	(5,800)	-	31,819
<u>Total for Department</u>	-	(107,754)	-	188,024
<b>Department of Natural Resources, Mines and Energy</b> <i>(Renamed as at 12 December 2017)</i>				
<i>Controlled Items</i>				
Departmental Services	212,095	210,285	574,290	384,012
Equity Adjustments	19,531	1,342	68,632	1,342
<i>Administered Items</i>	120,739	160,822	485,028	314,586
<u>Total for Department</u>	352,365	372,449	1,127,950	699,940
<b>Office of the Governor</b>				
<i>Controlled Items</i>				
Departmental Services	1,805	1,631	7,045	6,931
Equity Adjustments	129	(3)	129	(3)
<i>Administered Items</i>	-	-	-	-
<u>Total for Department</u>	1,934	1,628	7,174	6,928
<b>Office of the Inspector-General of Emergency Management</b>				
<i>Controlled Items</i>				
Departmental Services	1,149	1,075	4,209	4,215
Equity Adjustments	-	-	-	-
<i>Administered Items</i>	-	-	-	-
<u>Total for Department</u>	1,149	1,075	4,209	4,215

**APPROPRIATIONS PROVIDED TO DEPARTMENTS**

-continued

	Quarter Ended 30 June 2019	Quarter Ended 30 June 2018	Year Ended 30 June 2019	Year Ended 30 June 2018
	\$'000	\$'000	\$'000	\$'000
<b>Office of the Ombudsman</b>				
<i>Controlled Items</i>				
Departmental Services	1,947	1,908	8,327	8,088
Equity Adjustments	-	-	-	-
<i>Administered Items</i>	-	-	-	-
<u>Total for Department</u>	1,947	1,908	8,327	8,088
<b>Department of the Premier and Cabinet</b>				
<i>Controlled Items</i>				
Departmental Services	8,486	52,768	92,243	182,675
Equity Adjustments	-	(3,486)	(2,798)	(19,141)
<i>Administered Items</i>	15,996	29,401	112,782	136,063
<u>Total for Department</u>	24,482	78,683	202,227	299,597
<b>Public Safety Business Agency</b>				
<i>Controlled Items</i>				
Departmental Services	62,794	71,229	263,417	286,080
Equity Adjustments	36,604	43,990	57,294	60,796
<i>Administered Items</i>	-	-	-	-
<u>Total for Department</u>	99,398	115,219	320,711	346,876
<b>Public Service Commission</b>				
<i>Controlled Items</i>				
Departmental Services	3,089	3,366	12,790	14,047
Equity Adjustments	-	-	-	-
<i>Administered Items</i>	-	-	-	-
<u>Total for Department</u>	3,089	3,366	12,790	14,047
<b>Queensland Audit Office</b>				
<i>Controlled Items</i>				
Departmental Services	1,532	1,367	6,835	6,727
Equity Adjustments	-	-	-	-
<i>Administered Items</i>	-	-	-	-
<u>Total for Department</u>	1,532	1,367	6,835	6,727
<b>Queensland Corrective Services</b>				
<i>(Created as at 21 December 2017)</i>				
<i>Controlled Items</i>				
Departmental Services	227,146	453,769	908,045	453,769
Equity Adjustments	(4,188)	(19,842)	12,911	(19,842)
<i>Administered Items</i>	-	-	-	-
<u>Total for Department</u>	222,958	433,927	920,956	433,927
<b>Queensland Fire and Emergency Services</b>				
<i>Controlled Items</i>				
Departmental Services	29,525	24,247	102,075	89,665
Equity Adjustments	250	-	250	-
<i>Administered Items</i>	-	-	-	-
<u>Total for Department</u>	29,775	24,247	102,325	89,665
<b>Queensland Health</b>				
<i>Controlled Items</i>				
Departmental Services	2,952,377	2,774,048	11,169,940	10,426,551
Equity Adjustments	(300,332)	(263,963)	(386,590)	(210,022)
<i>Administered Items</i>	-	36,986	30,948	73,780
<u>Total for Department</u>	2,652,045	2,547,071	10,814,298	10,290,309
<b>Queensland Police Service</b>				
<i>Controlled Items</i>				
Departmental Services	544,835	501,354	2,019,375	1,907,843
Equity Adjustments	4,022	10,393	3,335	9,450
<i>Administered Items</i>	-	-	734	-
<u>Total for Department</u>	548,857	511,747	2,023,444	1,917,293
<b>Queensland Treasury</b>				
<i>Controlled Items</i>				
Departmental Services	38,044	33,265	222,692	238,846
Equity Adjustments	(1,009)	(19,771)	50,584	16,796
<i>Administered Items</i>	1,215,145	1,258,608	6,488,765	5,989,078
<u>Total for Department</u>	1,252,180	1,272,102	6,762,041	6,244,720

**APPROPRIATIONS PROVIDED TO DEPARTMENTS**

-continued

	Quarter Ended 30 June 2019	Quarter Ended 30 June 2018	Year Ended 30 June 2019	Year Ended 30 June 2018
	\$'000	\$'000	\$'000	\$'000
<b>Department of Science, Information Technology and Innovation</b> <i>(Abolished as at 12 December 2017)</i>				
<i>Controlled Items</i>				
Departmental Services	-	(115,410)	-	146,239
Equity Adjustments	-	(4,348)	-	(2,427)
<i>Administered Items</i>	-	(5,643)	-	32,306
<u>Total for Department</u>	-	(125,401)	-	176,118
<b>Department of State Development, Manufacturing, Infrastructure and Planning</b> <i>(Renamed as at 12 December 2017)</i>				
<i>Controlled Items</i>				
Departmental Services	122,376	48,974	413,857	283,950
Equity Adjustments	(51,701)	47,089	18,117	85,851
<i>Administered Items</i>	97,404	220,292	594,393	222,792
<u>Total for Department</u>	168,079	316,355	1,026,367	592,593
<b>Department of Transport and Main Roads</b>				
<i>Controlled Items</i>				
Departmental Services	1,553,327	1,194,816	5,332,788	4,930,619
Equity Adjustments	626,603	785,721	1,922,776	1,734,469
<i>Administered Items</i>	-	-	89,817	-
<u>Total for Department</u>	2,179,930	1,980,537	7,345,381	6,665,088
<b>Department of Youth Justice</b>				
<i>Controlled Items</i>				
Departmental Services	30,991	-	30,991	-
Equity Adjustments	(6,484)	-	(6,484)	-
<i>Administered Items</i>	-	-	-	-
<u>Total for Department</u>	24,507	-	24,507	-
<b>Departmental Totals</b>				
<i>Controlled Items</i>				
Departmental Services	9,753,990	9,487,898	36,561,962	35,006,710
Equity Adjustments	745,513	680,602	2,370,014	1,954,557
<i>Administered Items</i>	2,819,697	2,701,621	14,304,329	13,134,303
<u>Total for Departments</u>	<b>13,319,200</b>	<b>12,870,121</b>	<b>53,236,305</b>	<b>50,095,570</b>

**STATEMENT OF APPROPRIATIONS**  
for the year ended 30 June 2019

	Note	Appropriation Acts 2018	Transfers s79	Appropriation Adjusted for s79 Transfers	Treasurer's Transfers s33	Lapsed Appropriation s29	Unforeseen Expenditure s35	2019 Actual	2018 Actual
		\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
<b>Department of Aboriginal and Torres Strait Islander Partnerships</b>	<b>1</b>								
<i>Controlled Items</i>									
Departmental services		81,668	-	81,668	-	(11,696)	-	69,972	77,003
Equity adjustments		6,000	-	6,000	-	-	-	6,000	-
<i>Administered Items</i>		12,518	-	12,518	-	(2,305)	-	10,213	12,461
<u>Note</u>		100,186	-	100,186	-	(14,001)	-	86,185	89,464
<b>Department of Agriculture and Fisheries</b>	<b>2</b>								
<i>Controlled Items</i>									
Departmental services		313,808	-	313,808	-	-	2,390	316,198	273,625
Equity adjustments		(2,503)	-	(2,503)	(1,000)	-	-	(3,503)	(3,701)
<i>Administered Items</i>		42,474	-	42,474	1,000	-	50,455	93,929	28,840
<u>Note</u>		353,779	-	353,779	-	-	52,845	406,624	298,764
<b>Department of Child Safety, Youth and Women</b>	<b>3</b>								
(Established as at 12 December 2017)									
<i>Controlled Items</i>									
Departmental services		1,608,444	(21,931)	1,586,513	4,975	-	-	1,591,488	783,414
Equity adjustments		17,383	(4,496)	12,887	-	-	-	12,887	(2,054)
<i>Administered Items</i>		53,304	-	53,304	(4,975)	(47,429)	-	900	-
<u>Note</u>		1,679,131	(26,427)	1,652,704	-	(47,429)	-	1,605,275	781,360
<b>Department of Communities, Disability Services and Seniors</b>	<b>4</b>								
(Renamed as at 12 December 2017)									
<i>Controlled Items</i>									
Departmental services		841,129	-	841,129	91,618	-	-	932,747	2,032,433
Equity adjustments		(7,150)	-	(7,150)	760	-	-	(6,390)	(44,973)
<i>Administered Items</i>		1,925,198	-	1,925,198	(92,378)	(318,216)	-	1,514,604	747,704
<u>Note</u>		2,759,177	-	2,759,177	-	(318,216)	-	2,440,961	2,735,164
<b>Department of Education</b>	<b>5</b>								
(Renamed as at 12 December 2017)									
<i>Controlled Items</i>									
Departmental services		8,803,118	-	8,803,118	(60,315)	-	-	8,742,803	8,787,755
Equity adjustments		138,400	-	138,400	60,315	-	184,242	382,957	88,917
<i>Administered Items</i>		3,550,824	-	3,550,824	-	-	78,302	3,629,126	3,412,811
<u>Note</u>		12,492,342	-	12,492,342	-	-	262,544	12,754,886	12,289,483

**STATEMENT OF APPROPRIATIONS**  
for the year ended 30 June 2019

	Note	Appropriation Acts 2018 \$'000	Transfers s79 \$'000	Appropriation Adjusted for s79 Transfers \$'000	Treasurer's Transfers s33 \$'000	Lapsed Appropriation s29 \$'000	Unforeseen Expenditure s35 \$'000	2019 Actual \$'000	2018 Actual \$'000
<b>Electoral Commission of Queensland</b>									
<i>Controlled Items</i>									
Departmental services	6	48,003	-	48,003	-	(26,182)	-	21,821	54,887
Equity adjustments		3,265	-	3,265	-	(692)	-	2,573	2,967
<i>Administered Items</i>									
<u>Vote</u>		51,268	-	51,268	-	(26,874)	-	24,394	57,854
<b>Department of Employment, Small Business and Training</b> (Established as at 12 December 2017)									
<i>Controlled Items</i>									
Departmental services	7	1,057,196	-	1,057,196	-	(21,427)	-	1,035,769	562,167
Equity adjustments		32,568	-	32,568	-	(20,688)	-	11,880	1,250
<i>Administered Items</i>									
<u>Vote</u>		1,089,764	-	1,089,764	-	(42,115)	-	1,047,649	563,417
<b>Department of Energy and Water Supply</b> (Abolished as at 12 December 2017)									
<i>Controlled Items</i>									
Departmental services		-	-	-	-	-	-	-	39,904
Equity adjustments		-	-	-	-	-	-	-	-
<i>Administered Items</i>									
<u>Vote</u>		-	-	-	-	-	-	-	232,806
									272,710
<b>Department of Environment and Science</b> (Renamed as at 12 December 2017)									
<i>Controlled Items</i>									
Departmental services	8	651,475	-	651,475	23,024	-	45,118	719,617	362,427
Equity adjustments		(8,043)	-	(8,043)	(23,024)	-	-	(31,067)	(16,975)
<i>Administered Items</i>									
<u>Vote</u>		139,452	-	139,452	-	-	3,129	142,581	71,194
		782,884	-	782,884	-	-	48,247	831,131	416,646
<b>Department of Housing and Public Works</b>									
<i>Controlled Items</i>									
Departmental services	9	1,091,871	2,190	1,094,061	(2,428)	(182,078)	-	909,555	775,040
Equity adjustments		225,903	108,000	333,903	-	(42,427)	-	291,476	301,077
<i>Administered Items</i>									
<u>Vote</u>		47,978	-	47,978	2,428	-	-	50,406	24,070
		1,365,752	110,190	1,475,942	-	(224,505)	-	1,251,437	1,100,187

**STATEMENT OF APPROPRIATIONS**  
for the year ended 30 June 2019

	Note	Appropriation Acts 2018 \$'000	Transfers s79 \$'000	Appropriation Adjusted for s79 Transfers \$'000	Treasurer's Transfers s33 \$'000	Lapsed Appropriation s29 \$'000	Unforeseen Expenditure s35 \$'000	2019 Actual \$'000	2018 Actual \$'000
<b>Department of Innovation, Tourism Industry Development and the Commonwealth Games</b> (Renamed as at 12 December 2017)	<b>10</b>								
<i>Controlled Items</i>									
Departmental services		222,834	-	222,834	-	(136,279)	-	86,555	266,453
Equity adjustments		(255)	-	(255)	-	(286)	-	(541)	3,222
<i>Administered Items</i>		107,889	-	107,889	-	(3,499)	-	104,390	625,872
<u>Vote</u>		330,468	-	330,468	-	(140,064)	-	190,404	895,547
<b>Department of Justice and Attorney-General</b>	<b>11</b>								
<i>Controlled Items</i>									
Departmental services		500,663	-	500,663	-	(11,327)	-	489,336	964,920
Equity adjustments		(28,959)	-	(28,959)	-	(6,460)	-	(35,419)	(50,058)
<i>Administered Items</i>		417,090	-	417,090	-	(4,959)	-	412,131	382,101
<u>Vote</u>		888,794	-	888,794	-	(22,746)	-	866,048	1,296,963
<b>Legislative Assembly and Parliamentary Service</b>	<b>12</b>								
<i>Controlled Items</i>									
Departmental services		96,112	-	96,112	-	-	639	96,751	95,134
Equity adjustments		1,066	-	1,066	-	-	-	1,066	1,696
<i>Administered Items</i>		-	-	-	-	-	-	-	-
<u>Vote</u>		97,178	-	97,178	-	-	639	97,817	96,830
<b>Department of Local Government, Racing and Multicultural Affairs</b> (Renamed as at 12 December 2017)	<b>13</b>								
<i>Controlled Items</i>									
Departmental services		422,299	-	422,299	(41,868)	-	-	380,431	407,346
Equity adjustments		2,351	-	2,351	(2,412)	-	-	(61)	13,660
<i>Administered Items</i>		242,144	-	242,144	44,280	-	257,158	543,582	796,020
<u>Vote</u>		666,794	-	666,794	-	-	257,158	923,952	1,217,026
<b>Department of National Parks, Sport and Racing</b> (Abolished as at 12 December 2017)									
<i>Controlled Items</i>									
Departmental services		-	-	-	-	-	-	-	153,945
Equity adjustments		-	-	-	-	-	-	-	2,260
<i>Administered Items</i>		-	-	-	-	-	-	-	31,819
<u>Vote</u>		-	-	-	-	-	-	-	188,024

**STATEMENT OF APPROPRIATIONS**  
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	Note	Appropriation Acts 2018 \$'000	Transfers s79 \$'000	Appropriation Adjusted for s79 Transfers \$'000	Treasurer's Transfers s33 \$'000	Lapsed Appropriation s29 \$'000	Unforeseen Expenditure s35 \$'000	2019 Actual \$'000	2018 Actual \$'000
<b>Department of Natural Resources, Mines and Energy</b>									
(Renamed as at 12 December 2017)									
<i>Controlled Items</i>									
Departmental services		533,206	-	533,206	-	-	41,084	574,290	384,012
Equity adjustments		66,002	-	66,002	-	-	2,630	68,632	1,342
<i>Administered Items</i>		484,667	-	484,667	-	-	361	485,028	314,586
<u>Vote</u>	14	1,083,875	-	1,083,875	-	-	44,075	1,127,950	699,940
<b>Office of the Governor</b>									
<i>Controlled Items</i>									
Departmental services		7,174	-	7,174	(129)	-	-	7,045	6,931
Equity adjustments		-	-	-	129	-	-	129	(3)
<i>Administered Items</i>		-	-	-	-	-	-	-	-
<u>Vote</u>		7,174	-	7,174	-	-	-	7,174	6,928
<b>Office of the Inspector-General of Emergency Management</b>									
<i>Controlled Items</i>									
Departmental services		4,209	-	4,209	-	-	-	4,209	4,215
Equity adjustments		-	-	-	-	-	-	-	-
<i>Administered Items</i>		-	-	-	-	-	-	-	-
<u>Vote</u>		4,209	-	4,209	-	-	-	4,209	4,215
<b>Office of the Ombudsman</b>									
<i>Controlled Items</i>									
Departmental services		8,757	-	8,757	-	(430)	-	8,327	8,088
Equity adjustments		-	-	-	-	-	-	-	-
<i>Administered Items</i>		-	-	-	-	-	-	-	-
<u>Vote</u>	16	8,757	-	8,757	-	(430)	-	8,327	8,088
<b>Department of the Premier and Cabinet</b>									
<i>Controlled Items</i>									
Departmental services		107,006	-	107,006	-	(14,763)	-	92,243	182,675
Equity adjustments		-	-	-	-	(2,798)	-	(2,798)	(19,141)
<i>Administered Items</i>		123,127	-	123,127	-	(10,345)	-	112,782	136,063
<u>Vote</u>	17	230,133	-	230,133	-	(27,906)	-	202,227	299,597
<b>Public Safety Business Agency</b>									
<i>Controlled Items</i>									
Departmental services		279,896	-	279,896	-	(16,479)	-	263,417	286,080
Equity adjustments		71,634	-	71,634	-	(14,340)	-	57,294	60,796
<i>Administered Items</i>		-	-	-	-	-	-	-	-
<u>Vote</u>	18	351,530	-	351,530	-	(30,819)	-	320,711	346,876

**STATEMENT OF APPROPRIATIONS**  
for the year ended 30 June 2019

	Note	Appropriation Acts 2018 \$'000	Transfers s79 \$'000	Appropriation Adjusted for s79 Transfers \$'000	Treasurer's Transfers s33 \$'000	Lapsed Appropriation s29 \$'000	Unforeseen Expenditure s35 \$'000	2019 Actual \$'000	2018 Actual \$'000
<b>Public Service Commission</b>	<b>19</b>								
<i>Controlled Items</i>									
Departmental services		13,675	-	13,675	-	(885)	-	12,790	14,047
Equity adjustments		-	-	-	-	-	-	-	-
<i>Administered Items</i>									
<u>Vote</u>		13,675	-	13,675	-	(885)	-	12,790	14,047
<b>Queensland Audit Office</b>									
<i>Controlled Items</i>									
Departmental services		6,835	-	6,835	-	-	-	6,835	6,727
Equity adjustments		-	-	-	-	-	-	-	-
<i>Administered Items</i>									
<u>Vote</u>		6,835	-	6,835	-	-	-	6,835	6,727
<b>Queensland Corrective Services</b>	<b>20</b>								
(Established as at 12 December 2017)									
<i>Controlled Items</i>									
Departmental services		921,224	-	921,224	-	(13,179)	-	908,045	453,769
Equity adjustments		33,821	-	33,821	-	(20,910)	-	12,911	(19,842)
<i>Administered Items</i>									
<u>Vote</u>		955,045	-	955,045	-	(34,089)	-	920,956	433,927
<b>Queensland Fire and Emergency Services</b>	<b>21</b>								
<i>Controlled Items</i>									
Departmental services		97,709	-	97,709	-	-	4,366	102,075	89,665
Equity adjustments		250	-	250	-	-	-	250	-
<i>Administered Items</i>									
<u>Vote</u>		97,959	-	97,959	-	-	4,366	102,325	89,665
<b>Queensland Health</b>	<b>22</b>								
<i>Controlled Items</i>									
Departmental services		10,934,749	-	10,934,749	235,191	-	-	11,169,940	10,426,551
Equity adjustments		77,157	-	77,157	(247,395)	(216,352)	-	(386,590)	(210,022)
<i>Administered Items</i>									
<u>Vote</u>		11,030,650	-	11,030,650	12,204	(216,352)	-	30,948	73,760
<b>Queensland Police Service</b>	<b>23</b>								
<i>Controlled Items</i>									
Departmental services		1,989,981	-	1,989,981	950	-	28,444	2,019,375	1,907,843
Equity adjustments		4,285	-	4,285	(950)	-	-	3,335	9,450
<i>Administered Items</i>									
<u>Vote</u>		1,995,000	-	1,995,000	-	-	28,444	2,023,444	1,917,293



**STATEMENT OF APPROPRIATIONS**  
for the year ended 30 June 2019

	Note	Appropriation Acts 2018 \$'000	Transfers s79 \$'000	Appropriation Adjusted for s79 Transfers \$'000	Treasurer's Transfers s33 \$'000	Lapsed Appropriation s29 \$'000	Unforeseen Expenditure s35 \$'000	2019 Actual \$'000	2018 Actual \$'000
<b>24</b>									
<b>Queensland Treasury</b>									
<i>Controlled Items</i>									
Departmental services		245,941	-	245,941	(23,249)	-	-	222,692	238,846
Equity adjustments		22,871	-	22,871	27,713	-	-	50,584	16,796
<i>Administered Items</i>		6,724,751	-	6,724,751	(4,464)	(231,522)	-	6,488,765	5,989,078
<u>Vote</u>		6,993,563	-	6,993,563	-	(231,522)	-	6,762,041	6,244,720
<b>25</b>									
<b>Department of Science, Information Technology and Innovation</b> (Abolished as at 12 December 2017)									
<i>Controlled Items</i>									
Departmental services		-	-	-	-	-	-	-	146,239
Equity adjustments		-	-	-	-	-	-	-	(2,427)
<i>Administered Items</i>		-	-	-	-	-	-	-	32,306
<u>Vote</u>		-	-	-	-	-	-	-	176,118
<b>26</b>									
<b>Department of State Development, Manufacturing, Infrastructure and Planning</b> (Renamed as at 12 December 2017)									
<i>Controlled Items</i>									
Departmental services		475,430	(2,190)	473,240	-	(59,383)	-	413,857	283,950
Equity adjustments		139,917	(108,000)	31,917	-	(13,800)	-	18,117	85,851
<i>Administered Items</i>		604,240	-	604,240	-	(9,847)	-	594,393	222,792
<u>Vote</u>		1,219,587	(110,190)	1,109,397	-	(83,030)	-	1,026,367	592,593
<b>27</b>									
<b>Department of Transport and Main Roads</b>									
<i>Controlled Items</i>									
Departmental services		5,131,477	-	5,131,477	-	-	201,311	5,332,788	4,930,619
Equity adjustments		1,514,142	-	1,514,142	-	-	408,634	1,922,776	1,734,469
<i>Administered Items</i>		-	-	-	-	-	89,817	89,817	-
<u>Vote</u>		6,645,619	-	6,645,619	-	-	699,762	7,345,381	6,665,088
<b>27</b>									
<b>Department of Youth Justice</b> (Established 17 May 2019)									
<i>Controlled Items</i>									
Departmental services		-	21,931	21,931	9,060	-	-	30,991	-
Equity adjustments		-	4,496	4,496	(9,060)	(1,920)	-	(6,484)	-
<i>Administered Items</i>		-	-	-	-	-	-	-	-
<u>Vote</u>		-	26,427	26,427	-	(1,920)	-	24,507	-
<b>Department Totals</b>									
<i>Controlled Items</i>									
Departmental services		36,495,889	-	36,495,889	236,829	(494,106)	323,352	36,561,962	35,006,710
Equity adjustments		2,310,105	-	2,310,105	(194,924)	(340,673)	595,506	2,370,014	1,954,557
<i>Administered Items</i>		14,495,134	-	14,495,134	(41,905)	(628,122)	479,222	14,304,329	13,134,303
<u>Vote</u>		53,301,128	-	53,301,128	-	(1,462,903)	1,398,080	53,236,305	50,095,570

## 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** – Lapses in departmental services were primarily due to timing adjustments for a number of programs including local Thriving Communities, Cape York Peninsula Tenure Resolution program and land infrastructure grant programs.

Lapses in administered items resulted from an adjustment to funding for the Western Cape Communities Trust.

- 2. Department of Agriculture and Fisheries** – Additional departmental services were primarily due to the drawdown of funding as part of the Drought Assistance Package, the bring forward of funding for the Fire Ant Eradication Program and additional Australian Government funding for the On-Farm Emergency Water Infrastructure Rebate Scheme, partly offset by timing adjustments for a number of programs including biosecurity programs and the multi-year digital strategy.

Transfers from equity adjustments to administered items primarily reflect the re-classification of funding for the Jimna Fire Tower from Controlled to Administered.

Additional administered items were primarily due to additional Australian Government funding for the Queensland Rural and Industry Development Authority to administer the Restocking, Replanting and On-Farm Infrastructure grants program to primary producers impacted by the North and Far North Monsoon Trough. Additional administered items were further offset by the re-profiling of funding for the Jimna Fire Tower to 2019-20.

- 3. Department of Child Safety, Youth and Women** – Lower administered items primarily resulted from timing adjustments related to the National Redress Scheme to better reflect the timing of payments to be made to survivors of Institutional Child Sexual Abuse.

Transfers from administered items to departmental services were applied to partially offset increased funding for Women in Custody, the administration of the National Redress Scheme, Youth Sexual Violence and funding re-allocated from the Department of Communities, Disability Services and Seniors. This increased funding has also been further offset by timing adjustments to a number of programs, including Child and Family Services and Domestic and Family Violence.

- 4. Department of Communities, Disability Services and Seniors** – Lower administered items primarily resulted from 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 (NDIS), the re-allocation of underspent NDIS funds to contributing departments due to the slower than expected transition to NDIS and lower than expected concession payments.

Transfers from administered items to departmental services were applied to partially offset additional NDIS funding for services not yet transitioned to the NDIS and funding for additional employee expenses resulting from the slower than expected transition to the NDIS. Additional departmental services were further offset by timing adjustments relating to disability services, the re-allocation of funds to the Department of Child Safety, Youth and Women and a reclassification of funding from operating to capital.

Transfers from administered items to equity adjustments were applied to partially offset funding reclassified from operating expenses for priority rectification works at the Wacol precinct and a number of property purchases.

5. **Department of Education** – Lower departmental services were primarily due to depreciation adjustments and timing adjustments in relation to expenditure associated with a number of State programs, partly offset by additional funding for state wage case outcomes and enterprise bargaining outcomes.

Additional administered items were primarily due to increased Australian Government funding to non-state schools.

Transfers from departmental services to equity adjustments were applied to partly offset additional funding for new schools, the acceleration of school infrastructure funding and the impact of depreciation adjustments.

6. **Electoral Commission of Queensland** – Lapses in departmental services were largely due to timing adjustments related to the Strategic Election Management System (SEMS) replacement project, funding for the local government quadrennial elections, savings related to local government by-elections and the reclassification of funding from operating to capital related to the SEMS upgrade.

Lapses in equity adjustments primarily relate to timing adjustments for the SEMS replacement project, partly offset by the reclassification of funding from departmental services.

7. **Department of Employment, Small Business and Training** – Lapses in departmental services are primarily due to timing adjustments for various programs, including the National Partnership Agreement – Skills Reform, partly offset by the reclassification of funding for the Training Assets Maintenance program from equity and an adjustment for depreciation.

Lapses in equity adjustments primarily resulted from timing adjustments for the Pimlico and Toowoomba TAFE campus sites, the reclassification of funding for the Training Assets Maintenance program to departmental services and an adjustment for depreciation.

8. **Department of Environment and Science** – Lower equity adjustments were primarily due to timing adjustments for capital projects such as Revitalising National Parks, Mon Repos Turtle Centre, Cultural Precinct Critical Infrastructure Works Program and the Arts Infrastructure Investment Fund and the reclassification of expenditure from capital to operating for projects including the Digital Products Program.

Additional administered items were primarily due to additional funding for the World Science Festival.

Transfers from equity adjustments to departmental services were applied to partly offset the bring forward of funding for the payments to local councils for waste management and the reclassification of expenditure from capital to operating. These were further partly offset by timing adjustments in a number of programs including the Land Restoration Fund and the Queensland Reef Water Quality Program and the re-allocation of funding for the Waste Levy Ready Grant program to the Department of Local Government, Racing and Multicultural Affairs.

9. **Department of Housing and Public Works** – Lower departmental services were primarily due to timing changes in expenditure for various social housing and sport and recreation grant programs and building and information technology projects, as well as the reclassification of expenditure from operating to capital, particularly for the Housing Construction and Jobs and Remote Indigenous Capital Delivery programs, as well as office accommodation fit-outs, to align with the revised capital works expenditure profile.

Lapses in equity adjustments were primarily due to the return of proceeds from the sale of the former GoPrint and Landcentre sites and timing adjustments relating to the delivery of projects in remote indigenous communities, the Queensland Housing Strategy and the Thomas Dixon Centre refurbishment, partly offset by additional funding for the North Queensland Stadium and the reclassification of expenditure from operating to capital.

Transfers from departmental services to administered items were applied to partly offset increased funding for the Queensland Building and Construction Commission which was also partly offset by timing adjustments relating to the North Queensland Strata Title Inspection Scheme and the completion of digital optimisation projects and initiatives.

- 10. Department of Innovation, Tourism Industry Development and the Commonwealth Games** – Lapses in departmental services primarily relate to the return of surplus funding for the Gold Coast 2018 Commonwealth Games and timing adjustments for other initiatives such as Advance Queensland, various Tourism programs, the Great Barrier Reef Island Resorts Rejuvenation program and Aviation Boost. These lapses were partly offset by funding for new initiatives, the re-allocation of funding for the North Stradbroke Island Economic Transition Strategy from the Department of State Development, Manufacturing, Infrastructure and Planning and the reclassification of equity funding to departmental services for Gold Coast 2018 Commonwealth Games sites.

Lapses in equity adjustments related to the reclassification of expenditure for the Gold Coast 2018 Commonwealth Games' sites to departmental services.

Lapses in administered items primarily related to savings in grant funding for the Gold Coast 2018 Commonwealth Games Corporation and 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, partly offset by adjustments to depreciation funding.

Lapses in equity adjustments largely reflect adjustments to depreciation funding.

Lapses in administered items were primarily due to timing adjustments for grants to the Crime and Corruption Commission and for legal assistance services, partly offset by additional funding for an increase in judicial salaries and additional Judicial Officers.

- 12. Legislative Assembly and Parliamentary Service** – Additional departmental services were primarily due to additional funding for technology improvements for electorate offices and the Queensland Independent Remuneration Tribunal allowance determinations

- 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, partly offset by additional funding for Works for Queensland, the Torres Strait Sea Walls project and funding re-allocated from the Department of Environment and Science for the Waste Levy Ready Grant program to upgrade infrastructure and transfer stations.

Lower equity adjustments primarily resulted from the reclassification of some Indigenous State Infrastructure Program projects to departmental services and timing adjustments for capital projects including system improvements to the local governments' grants process and the Northern Peninsula Area Water Supply System distribution network asbestos cement replacement program.

Transfers from departmental services and equity adjustments to administered items were applied to partially offset the on-forwarding of the Commonwealth Government's prepayment of 2019-20 funding for Financial Assistance Grants to local governments and additional payments for the Queensland Racing Industry.

- 14. Department of Natural Resources, Mines and Energy** – Additional departmental services were primarily due to the bring forward of funding for the Townsville water security enhancement project, partially offset by the re-allocation of the Solar Thermal Plant contributions to Queensland Treasury, net reclassification of funding from operating to capital and timing adjustments in a number of programs, including the Eton Local Area Management transfers and the Australian Government's Water for the Future - Healthy Headwaters program.

Additional equity adjustments were primarily due to the reclassification of funding from operating to capital for the ICT transformation program, partly offset by the re-allocation of funding from capital to operating for the Coal Mine Workers' Health Scheme.

Additional administered items were primarily due to additional electricity community service obligation payments related to 2017-18, partially offset by timing changes for construction of assets, such as the Glen Niven Dam and water assets.

- 15. Office of the Governor** – Transfers from departmental services to equity adjustments reflect the re-allocation of funding to be applied to the upgrade of security assets and a replacement printer.
- 16. Office of the Ombudsman** – Lapses in departmental services were largely due to timing adjustments related to office overhead costs, accommodation costs and internal projects, including improved office systems and call recording.
- 17. Department of the Premier and Cabinet** – Lapses in departmental services were primarily due to timing adjustments to a number of programs including events sponsorship, domestic and family violence and ANZAC Centenary funding being redirected to veterans related initiatives in 2019-20 and the re-allocation of funding to various departments to administer the related programs. These lapses are partly offset by additional funding for flood litigation costs, funding for Screen Queensland to attract film and TV production and the reclassification of funding for the ANZAC Legacy Gallery from equity.

Lapses in equity adjustments resulted from the reclassification of funding for the ANZAC Legacy Gallery to departmental services.

Lapses in administered items primarily related to timing adjustments for funding Trade and Investment Queensland and Ministerial Offices and savings in funding to Screen Queensland due to a project not proceeding.

- 18. Public Safety Business Agency** – Lapses in departmental services were primarily due to funding for Queensland Shared Services expenses re-allocated to the Queensland Police Service, partly offset by the reclassification of funding from equity for a number of projects, including ICT projects.

Lapses in equity adjustments primarily resulted from the reclassification of capital funding to operating and timing adjustments related to various projects including the construction of the new Counter Terrorism and Community Safety Training Centre.

- 19. Public Service Commission** – Lapses in departmental services were primarily due to delays in information technology device replacements to align with new ICT standing offer arrangements and pending implementation of government decisions emerging from reviews of the public sector workforce.
- 20. Queensland Corrective Services** – Lapses in departmental services were largely due to depreciation adjustments and the cancellation of the Brisbane Women's Correctional Centre expansion project, partly offset by additional funding for operational expenses.  
  
Lapses in equity adjustments were primarily due to the cancellation of the Brisbane Women's Correctional Centre expansion project and timing adjustments for various capital projects, including the Capricornia Correctional Centre. These lapses were partly offset by the lower equity withdrawal for depreciation.
- 21. Queensland Fire and Emergency Services** – Additional departmental services were primarily due to funding for the Public Safety Regional Radio Communications program, partly offset by timing adjustments relating to the Emergency Alert project.

- 22. 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 projects and the Financial System Renewal project, additional depreciation adjustments, the return of Telstra loan payments, the re-allocation, to the Department of State Development, of proceeds from the sale of the old Gold Coast Hospital site and timing changes to a number of State funded capital projects. These include the Health Technology Replacement program, the integrated electronic Medical Record (ieMR) ICT project, various hospital redevelopments and Chemical Analysers.

Transfers from equity adjustments to departmental services were applied to the reclassification of capital funding, additional Australian Government funding for Adult Public Dental Services and additional depreciation funding. Additional departmental services were further offset by timing adjustments in expenditure of various State programs, including QH – compliance (nursing and midwives), the Specialist Outpatient Strategy and Deadly Choices.

Transfers from equity adjustments to administered items were applied to offset funding for the Office of the Health Ombudsman.

- 23. Queensland Police Service** – Lower equity adjustments primarily resulted from the reallocation of funding to the Public Safety Business Agency for vehicles and other capital projects and the reclassification of funding to departmental services for various projects, partly offset by additional funding for vehicles under the Continued Monitoring of post-Dangerous Prisoners program.

Transfers from equity adjustments to departmental services were applied to partly offset the reclassification of capital funding to operating, funding for Queensland Shared Services expenses reallocated from the Public Safety Business Agency and additional funding for the monitoring of reportable offenders.

- 24. Queensland Treasury** – Lower departmental services were primarily due to the return of appropriation related to the gain on sale of Property Exchange Australia Pty Ltd shares and timing adjustments for various programs including OSR Transformation programs.

Lower administered items were primarily due to the reduction in funding required for the State's share of superannuation beneficiary payments and the change in the timing of expenditure patterns for the Jobs and Regional Growth Fund. This is partially offset by the increase in borrowing costs due to the transfer of QTC fixed rate loans from other departments, allowing for more effective management of funding and interest rate risk and the timing of repatriation of funding from surplus defined benefit investments.

Transfers from departmental services to equity adjustments were applied to offset initial funding to CleanCo Queensland re-allocated from the Department of Natural Resources, Mines and Energy and first year operations and timing adjustments relating to OSR Transformation Program.

- 25. Department of State Development, Manufacturing, Infrastructure and Planning** – Lapses in departmental services mainly reflect timing adjustments to a number of grant programs including Resource Recovery Industry Development program, Building our Regions, Maturing the Infrastructure Pipeline program, Made in Queensland, Royalties for Regions and other Priority projects. Lapses also resulted from the re-allocation of funding for the North Stradbroke Island Economic Transition Strategy to the Department of Innovation, Tourism Industry Development and the Commonwealth Games. These lapses are partly offset by additional funding for industry investment activities and the re-allocation from Queensland Health of proceeds from the sale of the Gold Coast Hospital site for site preparation and sale management.

Lapses in equity adjustments primarily reflect timing adjustments for capital projects including Co-ordinator-General activities and reduced funding following the transfer of departmental fixed rate loans to a whole-of-Government managed loan portfolio and savings related to the Commonwealth Games Village development.



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.

- 26. Department of Transport and Main Roads** – Additional departmental services were primarily due to additional depreciation funding, additional funding for bus driver wage parity, South East Queensland bus service contracts and road maintenance (from higher motor vehicle registration revenue), partly offset by reduced funding following the transfer of fixed rate loans held with QTC to Queensland Treasury and lower transport service contract expenses to Queensland Rail.

Additional equity adjustments were primarily due to accelerated delivery of State and Commonwealth capital programs (including the Gateway Upgrade North project, Bruce Highway upgrade, Pacific Motorway upgrade and other State roads) and revised funding for the New Generation Rollingstock, partly offset by the revised depreciation funding and reduced funding following the transfer of fixed rate loans with QTC to Queensland Treasury.

Additional administered items were primarily due to additional funding for the Cairns Shipping development project and the Townsville Channel Capacity Upgrade project.

- 27. Department of Youth Justice** – Lower equity adjustments were primarily due to timing adjustments relating to youth detention centre infrastructure and office accommodation expenditure and depreciation adjustments.

Transfers from equity adjustments to departmental services were applied to primarily offset additional depreciation and additional funding relating to youth detention centres.

## 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

4 September 2019



## INDEPENDENT AUDITOR'S REPORT

To the Treasurer of Queensland

### Report on the audit of 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 2018 to 30 June 2019 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 2019 and related notes, the statement of appropriations for the year ended 30 June 2019 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.

5 September 2019

Brendan Worrall  
Auditor-General

Queensland Audit Office  
Brisbane



