



Consolidated Fund Financial Report

2019–20

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CONSOLIDATED FUND FINANCIAL REPORT 2019-20

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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 2019-20, cash appropriations were finalised by 30 June 2020.

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:

Treasurer's Advance

Treasurer's Advances made under section 34 of the Act represents the transfer of appropriation from the Treasury Department to the delivering department, that the Treasurer considers reflects the value of the service, item or adjustment delivered in the financial year by the delivering department.

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 2020

	Notes	Operating Account	Investment Account ³	Total Quarter Ended 30 June 2020	Total Quarter Ended 30 June 2019
		\$'000	\$'000	\$'000	\$'000
Consolidated Fund					
Balance as at 1 April		(2,894,851)	28,931,201	26,036,350	28,364,404
Receipts					
Collections received from departments	1	8,692,558	-	8,692,558	10,821,493
Investment interest		453,565	-	453,565	361,323
Dividends and income tax equivalents		252,838	-	252,838	307,468
Non-appropriated equity adjustments		3,530,186	-	3,530,186	197,859
Superannuation, long service leave, Queensland Government Insurance Fund and ALCS contributions		800,791	-	800,791	738,652
Capital return from public enterprise investments		-	-	-	1,964
Other receipts		52	-	52	183
		13,729,990	-	13,729,990	12,428,942
Payments					
Appropriations provided to departments	2	(16,981,295)	-	(16,981,295)	(13,319,200)
		(16,981,295)	-	(16,981,295)	(13,319,200)
Net effect of investments					
Funds transfer to/from Treasurer's account		15,103	(15,103)	-	-
Consolidated Fund Balance as at 30 June		(6,131,053)	28,916,098	22,785,045	27,474,146

STATEMENT OF RECEIPTS AND PAYMENTS FOR THE YEAR ENDED 30 JUNE 2020

	Notes	Operating Account	Investment Account ³	Total Year Ended 30 June 2020	Total Year Ended 30 June 2019
		\$'000	\$'000	\$'000	\$'000
Consolidated Fund					
Balance as at 1 July		(1,461,563)	28,935,709	27,474,146	29,186,453
Receipts					
Collections received from departments	1	41,411,014	-	41,411,014	43,165,900
Investment interest		1,825,104	-	1,825,104	1,879,573
Dividends and income tax equivalents		2,793,540	-	2,793,540	3,058,113
Non-appropriated equity adjustments		3,585,680	-	3,585,680	309,562
Superannuation, long service leave, Queensland Government Insurance Fund and ALCS contributions		3,294,330	-	3,294,330	3,100,824
Capital return from public enterprise investments		100,000	-	100,000	1,964
Other receipts		1,104	-	1,104	8,062
		53,010,771	-	53,010,771	51,523,997
Payments					
Appropriations provided to departments	2	(57,699,872)	-	(57,699,872)	(53,236,305)
		(57,699,872)	-	(57,699,872)	(53,236,305)
Net effect of investments					
Funds transfer to/from Treasurer's account		19,611	(19,611)	-	-
Consolidated Fund Balance as at 30 June		(6,131,053)	28,916,098	22,785,045	27,474,146

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 2020	Quarter Ended 30 June 2019	Year to Date 30 June 2020	Year to Date 30 June 2019
	\$'000	\$'000	\$'000	\$'000
Department of Agriculture and Fisheries	17,147	3,255	40,871	20,733
Department of Education	233,415	39,927	3,218,109	2,825,677
Electoral Commission of Queensland	154	273	154	2,362
Department of Environment and Science	80,604	4,920	251,904	6,975
Department of Housing and Public Works	82	140	82	140
Department of Justice and Attorney-General	15,369	35,396	94,320	122,298
Department of Local Government, Racing and Multicultural Affairs	320,582	311,072	503,811	492,309
Department of Natural Resources, Mines and Energy	108,492	121,757	495,992	484,234
The Public Trustee of Queensland	-	-	3,227	2,179
Queensland Fire and Emergency Services	2	7	69	51
Queensland Health	13	38	13	78
Queensland Police Service	2,604	3,539	12,823	14,690
Queensland Treasury	7,209,659	9,590,519	34,046,115	36,517,720
Department of Regional Development and Manufacturing (Renamed as at 11 May 2020)	2,206	3,608	15,579	11,833
Department of Transport and Main Roads	702,230	707,041	2,727,945	2,664,620
TOTAL AMOUNTS RECEIVED FROM DEPARTMENTS	8,692,558	10,821,493	41,411,014	43,165,900

Note 2

APPROPRIATIONS PROVIDED TO DEPARTMENTS

	Quarter Ended 30 June 2020	Quarter Ended 30 June 2019	Year Ended 30 June 2020	Year Ended 30 June 2019
	\$'000	\$'000	\$'000	\$'000
Department of Aboriginal and Torres Strait Islander Partnerships				
<i>Controlled Items</i>				
Departmental Services	19,291	10,292	69,680	69,972
Equity Adjustments	-	-	-	6,000
<i>Administered Items</i>	51	-	7,692	10,213
<u>Total for Department</u>	19,342	10,292	77,372	86,185
Department of Agriculture and Fisheries				
<i>Controlled Items</i>				
Departmental Services	103,973	111,614	356,915	316,198
Equity Adjustments	(8,879)	(3,503)	(6,908)	(3,503)
<i>Administered Items</i>	1,014,238	62,061	1,107,114	93,929
<u>Total for Department</u>	1,109,332	170,172	1,457,121	406,624
Department of Child Safety, Youth and Women				
<i>Controlled Items</i>				
Departmental Services	331,905	402,450	1,483,073	1,591,488
Equity Adjustments	3,631	(3,141)	9,631	12,887
<i>Administered Items</i>	8,580	(17,755)	21,180	900
<u>Total for Department</u>	344,116	381,554	1,513,884	1,605,275
Department of Communities, Disability Services and Seniors				
<i>Controlled Items</i>				
Departmental Services	98,550	115,813	363,347	932,747
Equity Adjustments	5,565	(6,390)	5,565	(6,390)
<i>Administered Items</i>	915,324	718,604	2,142,690	1,514,604
<u>Total for Department</u>	1,019,439	828,027	2,511,602	2,440,961
Department of Education				
<i>Controlled Items</i>				
Departmental Services	2,598,143	2,103,959	9,402,206	8,742,803
Equity Adjustments	125,182	296,621	674,719	382,957
<i>Administered Items</i>	524,927	193,483	4,214,298	3,629,126
<u>Total for Department</u>	3,248,252	2,594,063	14,291,223	12,754,886
Electoral Commission of Queensland				
<i>Controlled Items</i>				
Departmental Services	22,913	5,507	66,714	21,821
Equity Adjustments	5,398	2,573	9,283	2,573
<i>Administered Items</i>	-	-	-	-
<u>Total for Department</u>	28,311	8,080	75,997	24,394
Department of Employment, Small Business and Training				
<i>Controlled Items</i>				
Departmental Services	363,768	309,177	1,145,277	1,035,769
Equity Adjustments	(33,100)	(7,920)	(2,068)	11,880
<i>Administered Items</i>	-	-	-	-
<u>Total for Department</u>	330,668	301,257	1,143,209	1,047,649
Department of Environment and Science				
<i>Controlled Items</i>				
Departmental Services	166,132	272,269	606,038	719,617
Equity Adjustments	27,089	(20,064)	4,084	(31,067)
<i>Administered Items</i>	12,838	257	161,199	142,581
<u>Total for Department</u>	206,059	252,462	771,321	831,131

Note 2

APPROPRIATIONS PROVIDED TO DEPARTMENTS

-continued

	Quarter Ended 30 June 2020	Quarter Ended 30 June 2019	Year Ended 30 June 2020	Year Ended 30 June 2019
	\$'000	\$'000	\$'000	\$'000
Department of Housing and Public Works				
<i>Controlled Items</i>				
Departmental Services	302,256	258,621	1,082,008	909,555
Equity Adjustments	(34,472)	170,411	266,257	291,476
<i>Administered Items</i>	10,154	4,692	135,791	50,406
<u>Total for Department</u>	277,938	433,724	1,484,056	1,251,437
Department of Justice and Attorney-General				
<i>Controlled Items</i>				
Departmental Services	148,070	122,548	550,473	489,336
Equity Adjustments	(16,977)	(5,920)	(26,111)	(35,419)
<i>Administered Items</i>	44,153	40,674	453,945	412,131
<u>Total for Department</u>	175,246	157,302	978,307	866,048
Legislative Assembly and Parliamentary Service				
<i>Controlled Items</i>				
Departmental Services	22,804	22,097	101,844	96,751
Equity Adjustments	(1,316)	1,066	(1,316)	1,066
<i>Administered Items</i>	-	-	-	-
<u>Total for Department</u>	21,488	23,163	100,528	97,817
Department of Local Government, Racing and Multicultural Affairs				
<i>Controlled Items</i>				
Departmental Services	68,258	181,042	228,428	380,431
Equity Adjustments	648	(1,104)	(267)	(61)
<i>Administered Items</i>	331,686	331,157	569,586	543,582
<u>Total for Department</u>	400,592	511,095	797,747	923,952
Department of Natural Resources, Mines and Energy				
<i>Controlled Items</i>				
Departmental Services	232,462	212,095	499,000	574,290
Equity Adjustments	(5,476)	19,531	(5,476)	68,632
<i>Administered Items</i>	151,851	120,739	531,899	485,028
<u>Total for Department</u>	378,837	352,365	1,025,423	1,127,950
Office of the Governor				
<i>Controlled Items</i>				
Departmental Services	1,877	1,805	7,042	7,045
Equity Adjustments	203	129	373	129
<i>Administered Items</i>	-	-	-	-
<u>Total for Department</u>	2,080	1,934	7,415	7,174
Office of the Inspector-General of Emergency Management				
<i>Controlled Items</i>				
Departmental Services	1,170	1,149	4,290	4,209
Equity Adjustments	-	-	-	-
<i>Administered Items</i>	-	-	-	-
<u>Total for Department</u>	1,170	1,149	4,290	4,209
Office of the Ombudsman				
<i>Controlled Items</i>				
Departmental Services	2,485	1,947	9,005	8,327
Equity Adjustments	-	-	-	-
<i>Administered Items</i>	-	-	-	-
<u>Total for Department</u>	2,485	1,947	9,005	8,327

APPROPRIATIONS PROVIDED TO DEPARTMENTS

-continued

	Quarter Ended 30 June 2020	Quarter Ended 30 June 2019	Year Ended 30 June 2020	Year Ended 30 June 2019
	\$'000	\$'000	\$'000	\$'000
Department of the Premier and Cabinet				
<i>Controlled Items</i>				
Departmental Services	18,777	8,486	93,330	92,243
Equity Adjustments	-	-	-	(2,798)
<i>Administered Items</i>	23,097	15,996	125,918	112,782
<u>Total for Department</u>	41,874	24,482	219,248	202,227
Public Safety Business Agency				
<i>Controlled Items</i>				
Departmental Services	69,677	62,794	262,237	263,417
Equity Adjustments	30,647	36,604	29,825	57,294
<i>Administered Items</i>	-	-	-	-
<u>Total for Department</u>	100,324	99,398	292,062	320,711
Public Service Commission				
<i>Controlled Items</i>				
Departmental Services	3,056	3,089	13,143	12,790
Equity Adjustments	-	-	-	-
<i>Administered Items</i>	-	-	-	-
<u>Total for Department</u>	3,056	3,089	13,143	12,790
Queensland Audit Office				
<i>Controlled Items</i>				
Departmental Services	2,145	1,532	7,143	6,835
Equity Adjustments	-	-	-	-
<i>Administered Items</i>	-	-	-	-
<u>Total for Department</u>	2,145	1,532	7,143	6,835
Queensland Corrective Services				
<i>Controlled Items</i>				
Departmental Services	251,609	227,146	964,866	908,045
Equity Adjustments	(12,030)	(4,188)	(8,620)	12,911
<i>Administered Items</i>	-	-	-	-
<u>Total for Department</u>	239,579	222,958	956,246	920,956
Queensland Fire and Emergency Services				
<i>Controlled Items</i>				
Departmental Services	36,822	29,525	134,718	102,075
Equity Adjustments	61	250	(10,441)	250
<i>Administered Items</i>	-	-	-	-
<u>Total for Department</u>	36,883	29,775	124,277	102,325
Queensland Health				
<i>Controlled Items</i>				
Departmental Services	3,234,611	2,952,377	11,638,476	11,169,940
Equity Adjustments	(36,333)	(300,332)	(277,394)	(386,590)
<i>Administered Items</i>	-	-	34,473	30,948
<u>Total for Department</u>	3,198,278	2,652,045	11,395,555	10,814,298
Queensland Police Service				
<i>Controlled Items</i>				
Departmental Services	568,342	544,835	2,113,282	2,019,375
Equity Adjustments	2,646	4,022	4,279	3,335
<i>Administered Items</i>	-	-	739	734
<u>Total for Department</u>	570,988	548,857	2,118,300	2,023,444

Note 2

APPROPRIATIONS PROVIDED TO DEPARTMENTS

-continued

	Quarter Ended 30 June 2020	Quarter Ended 30 June 2019	Year Ended 30 June 2020	Year Ended 30 June 2019
	\$'000	\$'000	\$'000	\$'000
Queensland Treasury				
<i>Controlled Items</i>				
Departmental Services	67,123	38,044	254,276	222,692
Equity Adjustments	(8,127)	(1,009)	16,329	50,584
<i>Administered Items</i>	2,241,417	1,215,145	6,642,230	6,488,765
<u>Total for Department</u>	2,300,413	1,252,180	6,912,835	6,762,041
Department of State Development, Tourism and Innovation <i>(Renamed as at 11 May 2020)</i>				
<i>Controlled Items</i>				
Departmental Services	48,881	47,083	171,369	86,555
Equity Adjustments	(241)	(541)	475	(541)
<i>Administered Items</i>	144,685	37,240	416,692	104,390
<u>Total for Department</u>	193,325	83,782	588,536	190,404
Department of Regional Development and Manufacturing <i>(Renamed as at 11 May 2020)</i>				
<i>Controlled Items</i>				
Departmental Services	171,603	122,376	450,263	413,857
Equity Adjustments	9,819	(51,701)	99,551	18,117
<i>Administered Items</i>	124,136	97,404	914,419	594,393
<u>Total for Department</u>	305,558	168,079	1,464,233	1,026,367
Department of Transport and Main Roads				
<i>Controlled Items</i>				
Departmental Services	1,548,380	1,553,327	5,487,765	5,332,788
Equity Adjustments	739,566	626,603	1,489,060	1,922,776
<i>Administered Items</i>	15,000	-	45,000	89,817
<u>Total for Department</u>	2,302,946	2,179,930	7,021,825	7,345,381
Department of Youth Justice <i>(Created as at 20 May 2019)</i>				
<i>Controlled Items</i>				
Departmental Services	76,249	30,991	255,147	30,991
Equity Adjustments	44,322	(6,484)	82,822	(6,484)
<i>Administered Items</i>	-	-	-	-
<u>Total for Department</u>	120,571	24,507	337,969	24,507
Departmental Totals				
<i>Controlled Items</i>				
Departmental Services	10,581,332	9,753,990	37,821,355	36,561,962
Equity Adjustments	837,826	745,513	2,353,652	2,370,014
<i>Administered Items</i>	5,562,137	2,819,697	17,524,865	14,304,329
<u>Total for Departments</u>	16,981,295	13,319,200	57,699,872	53,236,305

STATEMENT OF APPROPRIATIONS
for the year ended 30 June 2020

	Note	Appropriation Acts 2019 & 2020	Transfers s79	Treasurer's Advance Transfers s34	Adjusted Appropriation	Treasurer's Transfers s33	Lapsed Appropriation s29	Unforeseen Expenditure s35	2020 Actual	2019 Actual
		\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
Department of Aboriginal and Torres Strait Islander Partnerships										
<i>Controlled Items</i>										
Departmental services		81,114	(3,093)	-	78,021	-	(8,341)	-	69,680	69,972
Equity adjustments		-	-	-	-	-	-	-	-	6,000
<i>Administered Items</i>		10,105	-	-	10,105	-	(2,413)	-	7,692	10,213
Vote	1	91,219	(3,093)	-	88,126	-	(10,754)	-	77,372	86,185
Department of Agriculture and Fisheries										
<i>Controlled Items</i>										
Departmental services		329,014	-	1,960	330,974	25,941	-	-	356,915	316,198
Equity adjustments		(12,029)	-	-	(12,029)	5,121	-	-	(6,908)	(3,503)
<i>Administered Items</i>		238,196	-	900,000	1,138,196	(31,062)	(20)	-	1,107,114	93,929
Vote	2	555,181	-	901,960	1,457,141	-	(20)	-	1,457,121	406,624
Department of Child Safety, Youth and Women										
<i>Controlled Items</i>										
Departmental services		1,474,727	-	-	1,474,727	8,346	-	-	1,483,073	1,591,488
Equity adjustments		14,782	-	-	14,782	(5,151)	-	-	9,631	12,887
<i>Administered Items</i>		57,600	-	-	57,600	(3,195)	(33,225)	-	21,180	900
Vote	3	1,547,109	-	-	1,547,109	-	(33,225)	-	1,513,884	1,605,275
Department of Communities, Disability Services and Seniors										
<i>Controlled Items</i>										
Departmental services		361,571	-	-	361,571	-	-	1,776	363,347	932,747
Equity adjustments		3,259	-	-	3,259	-	-	2,306	5,565	(6,390)
<i>Administered Items</i>		1,527,222	-	500,000	2,027,222	-	-	115,468	2,142,690	1,514,604
Vote	4	1,892,052	-	500,000	2,392,052	-	-	119,550	2,511,602	2,440,961
Department of Education										
<i>Controlled Items</i>										
Departmental services		9,325,328	-	2,000	9,327,328	49,342	-	25,536	9,402,206	8,742,803
Equity adjustments		724,061	-	-	724,061	(49,342)	-	-	674,719	382,957
<i>Administered Items</i>		3,807,436	-	-	3,807,436	-	-	406,862	4,214,298	3,629,126
Vote	5	13,856,825	-	2,000	13,859,825	-	-	432,398	14,291,223	12,754,886
Electoral Commission of Queensland										
<i>Controlled Items</i>										
Departmental services		70,231	-	-	70,231	(3,517)	-	-	66,714	21,821
Equity adjustments		1,809	-	-	1,809	3,517	-	3,957	9,283	2,573
<i>Administered Items</i>		-	-	-	-	-	-	-	-	-
Vote	6	72,040	-	-	72,040	-	-	3,957	75,997	24,394

STATEMENT OF APPROPRIATIONS
for the year ended 30 June 2020

	Note	Appropriation Acts 2019 & 2020	Transfers s79	Treasurer's Advance Transfers s34	Adjusted Appropriation	Treasurer's Transfers s33	Lapsed Appropriation s29	Unforeseen Expenditure s35	2020 Actual	2019 Actual
		\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
Department of Employment, Small Business and Training										
<i>Controlled Items</i>										
Departmental services		1,049,892	-	85,320	1,135,212	10,065	-	-	1,145,277	1,035,769
Equity adjustments		44,369	-	-	44,369	(10,065)	(36,372)	-	(2,068)	11,880
<i>Administered Items</i>		-	-	-	-	-	-	-	-	-
Vote		1,094,261		85,320	1,179,581		(36,372)		1,143,209	1,047,649
Department of Environment and Science										
<i>Controlled Items</i>										
Departmental services		623,521	3,093	-	626,614	(14,765)	(5,811)	-	606,038	719,617
Equity adjustments		(3,413)	-	-	(3,413)	7,497	-	-	4,084	(31,067)
<i>Administered Items</i>		153,931	-	-	153,931	7,268	-	-	161,199	142,581
Vote		774,039	3,093		777,132		(5,811)		771,321	831,131
Department of Housing and Public Works										
<i>Controlled Items</i>										
Departmental services		1,135,129	-	-	1,135,129	(19,915)	(33,206)	-	1,082,008	909,555
Equity adjustments		326,220	-	-	326,220	(27,381)	(32,582)	-	266,257	291,476
<i>Administered Items</i>		88,495	-	-	88,495	47,296	-	-	135,791	50,406
Vote		1,549,844			1,549,844		(65,788)		1,484,056	1,251,437
Department of Justice and Attorney-General										
<i>Controlled Items</i>										
Departmental services		554,440	-	-	554,440	(3,967)	-	-	550,473	489,336
Equity adjustments		(30,008)	-	-	(30,008)	3,897	-	-	(26,111)	(35,419)
<i>Administered Items</i>		435,068	-	-	435,068	70	-	18,807	453,945	412,131
Vote		959,500			959,500			18,807	978,307	866,048
Legislative Assembly and Parliamentary Service										
<i>Controlled Items</i>										
Departmental services		101,325	-	-	101,325	-	-	519	101,844	96,751
Equity adjustments		(1,316)	-	-	(1,316)	-	-	-	(1,316)	1,066
<i>Administered Items</i>		-	-	-	-	-	-	-	-	-
Vote		100,009			100,009			519	100,528	97,817
Department of Local Government, Racing and Multicultural Affairs										
<i>Controlled Items</i>										
Departmental services		271,774	-	-	271,774	(43,346)	-	-	228,428	380,431
Equity adjustments		1,765	-	-	1,765	(2,032)	-	-	(267)	(61)
<i>Administered Items</i>		326,714	-	-	326,714	45,378	-	197,494	569,586	543,582
Vote		600,253			600,253			197,494	797,747	923,952

STATEMENT OF APPROPRIATIONS
for the year ended 30 June 2020

	Note	Appropriation Acts 2019 & 2020	Transfers s79	Treasurer's Advance Transfers s34	Adjusted Appropriation	Treasurer's Transfers s33	Lapsed Appropriation s29	Unforeseen Expenditure s35	2020 Actual	2019 Actual
		\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
Department of Natural Resources, Mines and Energy										
<i>Controlled Items</i>										
Departmental services	13	470,495	-	-	470,495	28,505	-	-	499,000	574,290
Equity adjustments		91,435	-	-	91,435	(42,149)	-	-	68,632	68,632
Administered Items		518,255	-	-	518,255	13,644	-	-	531,899	485,028
Vote		1,080,185	-	-	1,080,185	-	-	-	1,025,423	1,127,950
Office of the Governor										
<i>Controlled Items</i>										
Departmental services	14	7,333	-	-	7,333	(291)	-	-	7,042	7,045
Equity adjustments		-	-	-	-	291	-	82	373	129
Administered Items		-	-	-	-	-	-	-	-	-
Vote		7,333	-	-	7,333	-	-	82	7,415	7,174
Office of the Inspector-General of Emergency Management										
<i>Controlled Items</i>										
Departmental services	15	4,260	-	-	4,260	-	-	-	4,290	4,209
Equity adjustments		-	-	-	-	-	-	-	-	-
Administered Items		-	-	-	-	-	-	-	-	-
Vote		4,260	-	-	4,260	-	-	30	4,290	4,209
Office of the Ombudsman										
<i>Controlled Items</i>										
Departmental services	16	8,935	-	-	8,935	-	-	70	9,005	8,327
Equity adjustments		-	-	-	-	-	-	-	-	-
Administered Items		-	-	-	-	-	-	-	-	-
Vote		8,935	-	-	8,935	-	-	70	9,005	8,327
Department of the Premier and Cabinet										
<i>Controlled Items</i>										
Departmental services	17	108,273	-	-	108,273	-	(14,943)	-	93,330	92,243
Equity adjustments		-	-	-	-	-	-	-	-	(2,798)
Administered Items		128,064	1,200	1,200	129,264	-	(3,346)	-	125,918	112,782
Vote		236,337	1,200	1,200	237,537	-	(18,289)	-	219,248	202,227
Public Safety Business Agency										
<i>Controlled Items</i>										
Departmental services	18	281,231	-	-	281,231	-	(18,994)	-	262,237	263,417
Equity adjustments		33,951	-	-	33,951	-	(4,126)	-	29,825	57,294
Administered Items		-	-	-	-	-	-	-	-	-
Vote		315,182	-	-	315,182	-	(23,120)	-	292,062	320,711
Public Service Commission										
<i>Controlled Items</i>										
Departmental services	19	14,253	-	-	14,253	-	(1,110)	-	13,143	12,790
Equity adjustments		-	-	-	-	-	-	-	-	-
Administered Items		-	-	-	-	-	-	-	-	-
Vote		14,253	-	-	14,253	-	(1,110)	-	13,143	12,790

STATEMENT OF APPROPRIATIONS
for the year ended 30 June 2020

	Note	Appropriation Acts 2019 & 2020	Transfers s79	Treasurer's Advance Transfers s34	Adjusted Appropriation	Treasurer's Transfers s33	Lapsed Appropriation s29	Unforeseen Expenditure s35	2020 Actual	2019 Actual
		\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
Queensland Audit Office										
<i>Controlled Items</i>										
Departmental services	20	6,922	-	-	6,922	-	-	221	7,143	6,835
Equity adjustments		-	-	-	-	-	-	-	-	-
<i>Administered Items</i>		-	-	-	-	-	-	-	-	-
Vote		6,922			6,922			221	7,143	6,835
Queensland Corrective Services										
<i>Controlled Items</i>										
Departmental services	21	973,036	-	-	973,036	(887)	(7,283)	-	964,866	908,045
Equity adjustments		(9,507)	-	-	(9,507)	887	-	-	(8,620)	12,911
<i>Administered Items</i>		-	-	-	-	-	-	-	-	-
Vote		963,529			963,529		(7,283)		956,246	920,956
Queensland Fire and Emergency Services										
<i>Controlled Items</i>										
Departmental services	22	106,546	-	-	106,546	-	-	28,172	134,718	102,075
Equity adjustments		(10,441)	-	-	(10,441)	-	-	-	(10,441)	250
<i>Administered Items</i>		-	-	-	-	-	-	-	-	-
Vote		96,105			96,105			28,172	124,277	102,325
Queensland Health										
<i>Controlled Items</i>										
Departmental services	23	11,461,210	-	437,000	11,898,210	(3,518)	(256,216)	-	11,638,476	11,169,940
Equity adjustments		(187,381)	-	40,300	(147,081)	-	(130,313)	-	(277,394)	(386,590)
<i>Administered Items</i>		30,955	-	-	30,955	3,518	-	-	34,473	30,948
Vote		11,304,784		477,300	11,782,084		(386,529)		11,395,555	10,814,298
Queensland Police Service										
<i>Controlled Items</i>										
Departmental services	24	2,094,143	-	-	2,094,143	4,262	-	14,877	2,113,282	2,019,375
Equity adjustments		8,541	-	-	8,541	(4,262)	-	-	4,279	3,335
<i>Administered Items</i>		739	-	-	739	-	-	-	739	734
Vote		2,103,423			2,103,423			14,877	2,118,300	2,023,444
Queensland Treasury										
<i>Controlled Items</i>										
Departmental services	25	255,353	-	-	255,353	(429)	(648)	-	254,276	222,692
Equity adjustments		15,900	-	-	15,900	429	-	-	16,329	50,584
<i>Administered Items *</i>		9,604,083	(548,000)	(1,993,980)	7,062,103	-	(419,873)	-	6,642,230	6,488,765
Vote		9,875,336	(548,000)	(1,993,980)	7,333,356		(420,521)		6,912,835	6,762,041
Department of Regional Development and Manufacturing (Renamed 11 May 2020)										
<i>Controlled Items</i>										
Departmental services	26	475,791	-	-	475,791	(25,528)	-	-	450,263	413,857
Equity adjustments		74,269	-	-	74,269	25,282	-	-	99,551	18,117
<i>Administered Items</i>		691,720	-	-	691,720	246	-	222,453	914,419	594,393
Vote		1,241,780			1,241,780			222,453	1,464,233	1,026,367

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for the year ended 30 June 2020

	Note	Appropriation Acts 2019 & 2020	Transfers s79	Treasurer's Advance Transfers s34	Adjusted Appropriation	Treasurer's Transfers s33	Lapsed Appropriation s29	Unforeseen Expenditure s35	2020 Actual	2019 Actual
		\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
Department of State Development, Tourism and Innovation (Renamed 11 May 2020)										
27										
<i>Controlled Items</i>										
Departmental services *		220,036	-	21,800	241,836	(902)	(69,565)	-	171,369	86,555
Equity adjustments		(427)	-	-	(427)	902	-	-	475	(541)
<i>Administered Items</i>		109,902	548,000	-	657,902	-	(241,210)	-	416,692	104,390
Vote		329,511	548,000	21,800	899,311	-	(310,775)	-	588,636	190,404
Department of Transport and Main Roads										
28										
<i>Controlled Items</i>										
Departmental services		5,369,201	-	4,400	5,373,601	114,164	-	-	5,487,765	5,332,788
Equity adjustments		1,628,456	-	-	1,628,456	(119,164)	(20,232)	-	1,489,060	1,922,776
<i>Administered Items</i>		40,000	-	-	40,000	5,000	-	-	45,000	89,817
Vote		7,037,657	-	4,400	7,042,057	-	(20,232)	-	7,021,825	7,345,381
Department of Youth Justice (Established 17 May 2019)										
29										
<i>Controlled Items</i>										
Departmental services		245,356	-	-	245,356	-	-	9,791	255,147	30,991
Equity adjustments		16,699	-	-	16,699	-	-	66,123	82,822	(6,484)
<i>Administered Items</i>		-	-	-	-	-	-	-	-	-
Vote		262,055	-	-	262,055	-	-	75,914	337,969	24,507
Department Totals										
<i>Controlled Items</i>										
Departmental services		37,480,440	-	552,480	38,032,920	123,560	(416,117)	80,992	37,821,355	36,561,962
Equity adjustments		2,730,994	-	40,300	2,771,294	(211,723)	(278,387)	72,468	2,353,652	2,370,014
<i>Administered Items</i>		17,768,485	-	(592,780)	17,175,705	88,163	(700,087)	961,084	17,524,865	14,304,329
Vote		57,979,919	-	-	57,979,919	-	(1,394,591)	1,114,544	57,699,872	53,236,305

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 both section 79 (machinery of Government) and section 34 Treasurer's Advance transfers, and actual appropriation paid.

- 1. Department of Aboriginal and Torres Strait Islander Partnerships** – Lapses in departmental services were primarily due to savings in various programs including Local Thriving Communities, Work Histories Significant Litigation, Path to Treaty, Legal Affairs Unit, Legal Recognition of Torres Strait Islander Traditional Child Rearing Practices and timing adjustments for programs such as Infrastructure for Remote Aboriginal and Torres Strait Islander Communities and Services to Reduce Alcohol Supply, Demand and Alcohol Related Harm.

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 and the bring forward of funding for the National Red Imported Fire Ant Eradication Program. This was partly offset by the impact of the new accounting standard on leases and timing adjustments related to various programs including the Sustainable Fisheries Strategy.

Additional equity adjustments primarily reflect the impact of the new accounting standard on leases.

Lower administered items were primarily related to the timing adjustments for the Commonwealth funded North Queensland Restocking, Replanting and On-farm Infrastructure Grants Scheme, partially offset by funding for the Queensland Rural and Industry Development Authority to administer the COVID-19 Jobs Support Loan Scheme to assist businesses and non-profit organisations retain employees and maintain their operations.

Transfers from administered items were applied to offset the additional funding for departmental services and equity adjustments.

- 3. Department of Child Safety, Youth and Women** – Additional departmental services were primarily due to additional Commonwealth contributions towards the National Partnership on COVID-19 Domestic and Family Violence Responses, additional State funding for the enterprise bargaining outcomes and funding brought forward to cover costs associated with Social Benefit Bonds. This additional funding was partly offset by adjustments relating to AASB 16 *Leases* and changes to the timing of expenditure for a variety of initiatives.

Lower equity adjustments primarily related to timing adjustments to the expected expenditure on the ICMS Replacement System (Unify).

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 equity adjustments and administered items were applied to offset to the additional departmental services.

- 4. Department of Communities, Disability Services and Seniors** – Additional departmental services were primarily due to incentive payments related to the National Disability Insurance Scheme, the reallocation of funding for the COVID-19 International Students Support package from the Department of State Development, Tourism and Innovation, additional funding for various programs including the Community Drought Support program, and enterprise bargaining outcomes. This was partly offset by savings in a number of programs and reduced depreciation funding-

Additional equity adjustments were primarily due to depreciation funding adjustments.

Additional administered items primarily resulted from additional payments to the National Disability Insurance Agency in relation to the Bilateral Agreement between the Commonwealth and Queensland: Transition to a National Disability Insurance Scheme.

- 5. Department of Education** – Additional departmental services were primarily due to additional funding for enterprise bargaining outcomes, depreciation adjustments and the reclassification of the expensed component of the capital program from equity, partly offset by timing adjustments for State programs, reduced interest charges and adjustments to state funding in line with the National School Reform Agreement and associated Bilateral Agreement with the Australian Government, which includes enrolment revisions.

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

Lower equity adjustments were primarily due to the reclassification of the expensed component of the capital program and depreciation adjustments, partly offset by accelerated funding for school infrastructure.

Transfers from equity adjustments were applied to partly offset the additional departmental services.

- 6. Electoral Commission of Queensland** – Lower departmental services were primarily due to timing adjustments for the Election Gateway Project, partly offset by the progress of electoral regulatory reforms.

Additional equity adjustments were primarily related to changes to the electoral system to progress electoral regulatory reforms.

Transfers from departmental services were applied to offset the additional equity adjustments.

- 7. Department of Employment, Small Business and Training** – Additional departmental services are primarily due to a reclassification of funding for the Training Assets Maintenance program from equity and additional depreciation funding, partly offset by timing adjustments for various programs, including the Back to Work program and the Small Business Regulatory Reform program.

Lower equity adjustments primarily resulted from the reclassification of funding for the Training Assets Maintenance program to departmental services, an adjustment for depreciation, timing adjustments for the Mt Gravatt and Alexandra Hills TAFE campus sites and the reallocation of funds to the Department of State Development, Tourism and Innovation for the Minjerribah Futures Program.

Transfers from equity adjustments were applied to offset the additional departmental services.

- 8. Department of Environment and Science** – Lower departmental services were primarily due to timing adjustments for a number of programs including the Queensland Reef Water Quality Program, Waste Levy implementation and Saving Great Barrier Reef Program, partly offset by additional funding for the Land Restoration Fund, National Park management on Mulgumpin (Moreton Island) and enterprise bargaining outcomes.

Additional equity adjustments were primarily due to acceleration of work on the New Performing Arts Venue due to COVID-19.

Additional administered items were primarily due to timing adjustments for Queensland Performing Arts Complex (QPAC) grant funding due to COVID-19 and additional funding for the Queensland Performing Arts Trust, Queensland Art Gallery, Queensland Museum and the State Library to meet the enterprise bargaining outcomes.

Transfers from departmental services were applied to offset the additional equity adjustments and administered items.

- 9. Department of Housing and Public Works** – Lower departmental services were primarily due to timing adjustments for various social housing and sport grant programs, Remote Indigenous Capital Delivery and building and information technology projects. These were partly offset by increased funding for a number of initiatives including the development for the AFL Community Arena, the National Cricket Campus, increased capacity and capability of Smart Services Queensland due to COVID-19 and funding to develop single sign-on capability for customers accessing Government services online, as well as additional depreciation funding.

Lower equity adjustments were primarily due to the reallocation of funding to administered items for the transfer of funding to Stadiums Queensland for the North Queensland Stadium, timing adjustments for the National Partnership on Remote Housing and various State-funded housing programs including Rural and Remote Housing, and the Queensland Housing Strategy, timing adjustments for Queensland Active Precincts and depreciation adjustments, partially offset by additional funding for capital projects, including the Cairns Convention Centre expansion.

Additional administered items were primarily due to the reallocation of funding from equity for the transfer of funding to Stadiums Queensland for the North Queensland Stadium and additional funding for the reimbursement of transfer duty incurred on the transfer of the North Queensland Stadium building and land to Stadiums Queensland.

Transfers from departmental services and equity adjustments were applied to offset the additional administered items.

- 10. Department of Justice and Attorney-General** – Lower departmental services primarily related to timing adjustments for a number of services and projects, lower depreciation funding and the reclassification of operating funding to capital for a number of court maintenance projects. This is partially offset by additional funding for enterprise bargaining outcomes, a variation to the Queensland Public Service Officers and Other Employees Award and funding for several programs.

Additional equity adjustments were primarily due to depreciation funding adjustments and the reclassification of a number of court maintenance projects from departmental services.

Additional administered items were primarily due to funding to meet a litigation payment, partially offset by adjustments related to judges' long service leave entitlements and victims assistance claims.

Transfers from departmental services were applied to partly offset the additional equity adjustments and administered items.

- 11. Legislative Assembly and Parliamentary Service** – Additional departmental services were primarily due to additional funding for enterprise bargaining and state wage case outcomes.

- 12. Department of Local Government, Racing and Multicultural Affairs** – Lower departmental services primarily resulted from timing adjustments related to the Works for Queensland program, local government grants and subsidies program, the Indigenous Councils Critical Infrastructure program and other programs, partly offset by timing adjustments for the Racing Infrastructure Fund, additional funding to deliver stage two of the Ayr water supply project and the reclassification of the Northern Peninsula Area (NPA) water supply system distribution network asbestos cement replacement program from equity to grants to the NPA regional council.

Lower equity adjustments primarily resulted from the reclassification of the NPA funding from equity to grants.

Additional administered items were primarily due to the on-forwarding of the Commonwealth Government's partial prepayment of 2020-21 funding for Financial Assistance Grants to local governments, partly offset by adjustments to the 2019-20 Financial Assistance Grants and reduced payments for the Queensland Racing Industry.

Transfers from departmental services and equity adjustments were applied to offset the additional administered items funding.

- 13. Department of Natural Resources, Mines and Energy** – Additional departmental services were primarily due to additional funding for a number of programs including the Interim Great Artesian Basin Infrastructure Investment Program, National Water Infrastructure Development Fund projects and Emu Swamp Dam project and the reclassification of funding from equity, particularly in relation to Rookwood Weir. This was partly offset by savings from end of life Commonwealth-State agreements and the Affordable Energy Plan and timing adjustments in relation to programs including the Linc Energy site and the Coal Mine Workers' Health Scheme.
- Lower equity adjustments were primarily due to the reclassification of funding from equity to operating, particularly in relation to Rookwood Weir, in addition to timing adjustments for the Rookwood Weir and other projects.
- Additional administered items were primarily due to the reallocation of funding from the Department of State Development, Tourism and Innovation in relation to the establishment and operations of Queensland Capacity Network Pty Ltd (QCN Fibre) and increased drought relief payments, partly offset by timing adjustments for maintenance projects.
- Transfers from equity adjustments were applied to offset the additional departmental services and equity adjustments.
- 14. Office of the Governor** – Lower departmental services were primarily due to reclassification of operating funding to be applied to asset purchases, partly offset by additional funding for enterprise bargaining and state wage case outcomes.
- Additional equity adjustments were primarily due to the reclassification of funding from departmental services for asset purchases.
- Transfers from departmental services were applied to offset the equity adjustments.
- 15. Office of the Inspector-General of Emergency Management** – Additional departmental services were primarily due to enterprise bargaining and state wage case outcomes.
- 16. Office of the Ombudsman** – Additional departmental services were primarily due to additional funding for enterprise bargaining outcomes.
- 17. Department of the Premier and Cabinet** – Lapses in departmental services were primarily due to timing adjustments for various programs including the Events Sponsorship Fund, high priority ICT projects and the records storage remediation project.
- Lapses in administered items primarily related to timing adjustments for funding Trade and Investment Queensland and savings in funding Ministerial Offices.
- 18. Public Safety Business Agency** – Lapses in departmental services were primarily due to the reallocation of funding for Public Safety Regional Radio Communications project to Queensland Fire and Emergency Services, the net reallocation of funding to the Queensland Police Service for vehicle fit-outs, ICT and other projects and savings and timing adjustments in other programs, partly offset by the net reclassification of funding from capital to operating, reflecting the increased operating component of some ICT projects and additional funding for enterprise bargaining outcomes.
- Lapses in equity adjustments primarily resulted from the net reclassification of capital funding to operating for ICT projects, partly offset by the reallocation of funding from the Queensland Police Service for vehicle upgrades, ICT and other capital projects.
- 19. Public Service Commission** – Lapses in departmental services were primarily due to timing adjustments for the AI Analytics Platform project.
- 20. Queensland Audit Office** – Additional departmental services were primarily due to additional funding for enterprise bargaining outcomes.

- 21. Queensland Corrective Services** – Lower departmental services were largely due to depreciation adjustments, savings from the custodial officer setup and timing adjustments in various programs, including the Queensland Parole System Review, partly offset by enterprise bargaining outcomes and State wage case outcomes and timing adjustments related to the Capricornia Correctional Centre expansion project.

Additional equity adjustments were primarily due to depreciation adjustments, additional funding for the Southern Queensland Correctional Precinct project, additional bunk beds within correctional facilities and timing adjustments for the Capricornia Correctional Centre expansion, partly offset by timing adjustments for capital projects, including Woodford intercoms, upgrading perimeter security and minor capital works, savings from the cancellation of the Brisbane Women's Correctional Centre expansion project and various capital projects being delivered under budget or before estimated completion.

Transfers from departmental services were applied to offset the additional equity adjustments.

- 22. Queensland Fire and Emergency Services** – Additional departmental services were primarily due to funding for the Public Safety Regional Radio Communications program reallocated from the Public Safety Business Agency and additional funding for enterprise bargaining and state wage case outcomes.

- 23. Queensland Health** – Lower departmental services were primarily due to funding adjustments, particularly relating to COVID-19, the reclassification of operating funding to capital for Hospital and Health Service entities and the reallocation of funding for Health and Wellbeing Queensland to administered items, partly offset by additional depreciation funding, one-off payment for Nurses and medical staff and the reclassification of funding from equity for the operating expenses related to ICT projects and capital infrastructure.

Lower equity adjustments primarily resulted from the reclassification of capital funding to operating on projects including ICT projects and capital infrastructure projects, depreciation adjustments and timing changes to a number of State funded capital projects, including COVID-19 related projects, Laboratory Information Systems, the Business Case Program and Redcliffe Hospital Carpark, partly offset by the reclassification of operating funding to capital for Hospital and Health Service entities, COVID-19 relating activities and other projects.

Transfers from departmental services to administered items reflected the reallocation of funding for Health and Wellbeing Queensland.

- 24. Queensland Police Service** – Additional departmental services were primarily due to enterprise bargaining and state wage case outcomes and the net reallocation of funding from the Public Safety Business Agency for vehicle fit-outs, ICT and other projects, partly offset by reduced funding for the Camera Detected Offence program and the reallocation of funding for the Community-Based Intensive Supervision program to the Department of Youth Justice.

Lower equity adjustments primarily resulted from the reallocation of funding to the Public Safety Business Agency for vehicle upgrades, ICT and other capital projects.

Transfers from equity adjustments were applied to offset the additional departmental services funding.

- 25. Queensland Treasury** – Lower departmental services were primarily due to savings from Queensland Government Air (QGAir) and the Queensland Government Insurance Fund and the reallocation of funding to the Department of Environment and Science for Financial Assurance Reform, partly offset by funding for the Business Development Fund revaluation and enterprise bargaining outcomes.

Additional equity adjustments were primarily due to funding for the investment in CARP Pharmaceuticals, partly offset by the return of funding for the revaluation of the Business Development Fund.

Lower administered items were primarily due to the lower than expected take-up of tax relief as part of the COVID-19 measures, lower borrowing costs predominantly due to lower interest rates, lower First Home Owners' Grants and the reallocation of funding for the Jobs and Regional Growth Fund to the Department of Regional Development and Manufacturing. This is partly offset by funding to meet litigation payments and higher defined benefit superannuation beneficiary payments.

Transfers from departmental services were applied to offset the additional equity adjustments.

- 26. Department of Regional Development and Manufacturing** – Lower departmental services were primarily due to timing adjustments for the Resource Recovery Industry Development Fund, manufacturing programs, Biofutures programs and other industry development programs, lower funding for Royalties for Regions, Building Our Regions and Commonwealth Games Village costs and timing adjustments for Economic and Infrastructure strategies and planning and administration costs. This was partly offset by increased funding for early activities for the Spit Masterplan and the Advance Queensland Industry Attraction Fund and funding for the Jobs and Regional Growth Fund reallocated from Queensland Treasury.

Additional equity adjustments were primarily due to increased funding for industry attraction activities.

Additional administered items were primarily due to increased funding for the Queensland Reconstruction Authority to cover the recovery and reconstruction costs arising from natural disaster events from 2017 onwards.

Transfers from departmental services were applied to offset the additional equity adjustments and administered items.

- 27. Department of State Development, Tourism and Innovation** – Lower departmental services primarily relate to timing adjustments for initiatives such as Advance Queensland and various Tourism programs, the reallocation of funding to the Department of Natural Resources, Mines and Energy in relation to the establishment and operations of the Queensland Capacity Network Pty Ltd (QCN Fibre), the reallocation of funding to the Department of Communities, Disability Services and Seniors for the COVID-19 International Students Support package and the reclassification of funding to equity for the Advance Queensland Valley Precinct and Cultural Centre Pontoon upgrades project. This was partly offset by the reallocation of funds from the Department of Employment, Small Business and Training for the Minjerribah Futures Program.

Additional equity adjustments were due to the reclassification of funding from departmental services for the Advance Queensland Valley Precinct and Cultural Centre Pontoon upgrades project.

Lapses in administered items primarily related to timing adjustments for the Cross River Rail Delivery project.

Transfers from departmental services were applied to offset the additional equity adjustments.

- 28. Department of Transport and Main Roads** – Additional departmental services were primarily due to the reclassification of capital funding to operating, additional funding for State and Commonwealth programs including Brisbane bus service contracts, the Mount Isa Below Rail subsidy, the Infrastructure Investment Program, the COVID-19 essential transport services package, the Bridges Renewal Program, the Blackspots Projects and enterprise bargaining outcomes. This is partly offset by revised funding for the New Generation Rollingstock.

Lower equity adjustments were primarily due to the reclassification of capital funding to operating, timing adjustments in the delivery of State and Commonwealth capital programs, including the National Rail Program, Next Generation Ticketing Project, Roads projects such as Northern Australia Roads, Toowoomba Second Range Crossing and other programs and revised funding for New Generation Rollingstock, partly offset by accelerated funding for other roads projects including the Gateway Upgrade North Project and the Urban Congestion Fund.

Additional administered items were primarily due to timing adjustments for the Townsville Channel Capacity Upgrade Project.

Transfers from equity adjustments were applied to offset additional departmental services and administered items.

- 29. Department of Youth Justice** – Additional departmental services were primarily due to additional depreciation funding, funding for enterprise bargaining and state wage case outcomes and the On Country program, the reallocation of funding for the Community-Based Intensive Supervision program from the Queensland Police Service and timing adjustments for various youth justice initiatives.

Additional equity adjustments were primarily due to funding for the construction of the new Wacol youth detention centre and timing adjustments for the transfer to the Consolidated Fund of proceeds from the sale of the former Children's Court property, postponed to 2020-21, partly offset by depreciation adjustments.

TREASURER OF QUEENSLAND'S CERTIFICATION

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

HON. CAMERON DICK MP
TREASURER
MINISTER FOR INFRASTRUCTURE AND
PLANNING

27 August 2020

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) gives a true and fair view of the transactions of the consolidated fund accounts for the financial year 1 July 2019 to 30 June 2020 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 2020 and related notes, the statement of appropriations for the year ended 30 June 2020 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 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 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. This is not done for the purpose of expressing an opinion on the effectiveness of the Consolidated Fund's internal controls.
- 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.

28 August 2020

Brendan Worrall
Auditor-General

Queensland Audit Office
Brisbane