



**Queensland**  
Government

# **Consolidated Fund Financial Report**

## **2020–21**

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# CONSOLIDATED FUND FINANCIAL REPORT 2020-21

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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 2020-21, cash appropriations were finalised by 30 June 2021.

### **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 net operating balance.

### *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 2021**

	Notes	Operating Account	Investment Account <sup>a</sup>	Total Quarter Ended 30 June 2021	Total Quarter Ended 30 June 2020
<b>Consolidated Fund</b>		<b>\$'000</b>	<b>\$'000</b>	<b>\$'000</b>	<b>\$'000</b>
Balance as at 1 April		(6,134,665)	29,586,311	23,451,646	26,036,350
Receipts					
Collections received from departments	1	12,789,622	-	12,789,622	8,692,558
Investment interest		457,162	-	457,162	453,565
Dividends and income tax equivalents		168,503	-	168,503	252,838
Non-appropriated equity adjustments		1,622,919	-	1,622,919	3,530,186
Superannuation, long service leave, Queensland Government Insurance Fund and ALCS contributions		783,567	-	783,567	800,791
Proceeds on sale of shares <sup>b</sup>		1,996,584	-	1,996,584	-
Other receipts		1,210	-	1,210	52
		17,819,567	-	17,819,567	13,729,990
Payments					
Appropriations provided to departments	2	(14,650,148)	-	(14,650,148)	(16,981,295)
		(14,650,148)	-	(14,650,148)	(16,981,295)
Net effect of investments					
Funds transfer to/from Treasurer's account <sup>b,c</sup>		(552,552)	552,552	-	-
<b>Consolidated Fund Balance as at 30 June</b>		<b>(3,517,799)</b>	<b>30,138,863</b>	<b>26,621,065</b>	<b>22,785,045</b>

**STATEMENT OF RECEIPTS AND PAYMENTS FOR THE YEAR ENDED 30 JUNE 2021**

	Notes	Operating Account	Investment Account <sup>a</sup>	Total Year Ended 30 June 2021	Total Year Ended 30 June 2020
<b>Consolidated Fund</b>		<b>\$'000</b>	<b>\$'000</b>	<b>\$'000</b>	<b>\$'000</b>
Balance as at 1 July		(6,131,053)	28,916,098	22,785,045	27,474,146
Receipts					
Collections received from departments	1	43,789,921	-	43,789,921	41,411,014
Investment interest		1,838,728	-	1,838,728	1,825,104
Dividends and income tax equivalents		1,699,867	-	1,699,867	2,793,540
Non-appropriated equity adjustments		10,954,404	-	10,954,404	3,585,680
Superannuation, long service leave, Queensland Government Insurance Fund and ALCS contributions		3,413,592	-	3,413,592	3,294,330
Proceeds on sale of shares <sup>b</sup>		1,996,584	-	1,996,584	-
Capital return from public enterprise investments		96,000	-	96,000	100,000
Other receipts		22,849	-	22,849	1,104
		63,811,944	-	63,811,944	53,010,771
Payments					
Appropriations provided to departments	2	(59,975,924)	-	(59,975,924)	(57,699,872)
		(59,975,924)	-	(59,975,924)	(57,699,872)
Net effect of investments					
Funds transfer to/from Treasurer's account <sup>b,c</sup>		(1,222,766)	1,222,766	-	-
<b>Consolidated Fund Balance as at 30 June</b>		<b>(3,517,799)</b>	<b>30,138,863</b>	<b>26,621,065</b>	<b>22,785,045</b>

- a. 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.
- b. Proceeds on sale of portion of Titles Registry to QTC in exchange for Fixed Rate Note.
- c. Includes transfer of \$1.5 billion in investments to Queensland Treasury to fund the Queensland Future Fund.

Note 1

COLLECTIONS RECEIVED FROM DEPARTMENTS

	Quarter Ended 30 June 2021 \$'000	Quarter Ended 30 June 2020 \$'000	Year Ended 30 June 2021 \$'000	Year Ended 30 June 2020 \$'000
Department of Agriculture and Fisheries	17,631	17,147	19,864	40,871
Department of Communities, Housing and Digital Economy <i>(Renamed as at 12 November 2020)</i>	89	82	89	82
Department of Education	35,766	233,415	3,248,304	3,218,109
Electoral Commission of Queensland	1,245	154	25,195	154
Department of Energy and Public Works <i>(Established as at 12 November 2020)</i>	35	-	118	-
Department of Environment and Science	87,756	80,604	299,895	251,904
Department of Justice and Attorney-General	24,740	15,369	77,240	94,320
The Public Trustee of Queensland	-	-	3,434	3,227
Queensland Fire and Emergency Services	11	2	61	69
Queensland Health	87	13	87	13
Queensland Police Service	3,291	2,604	13,995	12,823
Queensland Treasury	11,356,285	7,209,659	36,076,320	34,046,115
Department of Regional Development, Manufacturing and Water <i>(Renamed as at 12 November 2020)</i>	-	2,206	2,521	15,579
Department of Resources <i>(Renamed as at 12 November 2020)</i>	162,351	108,492	602,905	495,992
Department of State Development, Infrastructure, Local Government and Planning <i>(Renamed as at 12 November 2020)</i>	338,599	320,582	550,812	503,811
Department of Transport and Main Roads	761,736	702,230	2,869,082	2,727,945
<b>TOTAL AMOUNTS RECEIVED FROM DEPARTMENTS</b>	<b>12,789,622</b>	<b>8,692,558</b>	<b>43,789,921</b>	<b>41,411,014</b>

APPROPRIATIONS PROVIDED TO DEPARTMENTS

	Quarter Ended 30 June 2021	Quarter Ended 30 June 2020	Year Ended 30 June 2021	Year Ended 30 June 2020
	\$'000	\$'000	\$'000	\$'000
<b>Department of Aboriginal and Torres Strait Islander Partnerships</b> <i>(Abolished as at 12 November 2020)</i>				
<i>Controlled Items</i>				
Departmental Services	-	19,291	24,260	69,680
Equity Adjustments	-	-	100	-
<i>Administered Items</i>	-	51	1,180	7,692
<u>Total for Department</u>	-	19,342	25,540	77,372
<b>Department of Agriculture and Fisheries</b>				
<i>Controlled Items</i>				
Departmental Services	116,333	103,973	347,909	356,915
Equity Adjustments	(8,070)	(8,879)	(6,003)	(6,908)
<i>Administered Items</i>	27,809	1,014,238	67,465	1,107,114
<u>Total for Department</u>	136,072	1,109,332	409,371	1,457,121
<b>Department of Children, Youth Justice and Multicultural Affairs</b> <i>(Renamed as at 12 November 2020)</i>				
<i>Controlled Items</i>				
Departmental Services	363,967	331,905	1,813,091	1,483,073
Equity Adjustments	(15,483)	3,631	26,828	9,631
<i>Administered Items</i>	8,721	8,580	71,221	21,180
<u>Total for Department</u>	357,205	344,116	1,911,140	1,513,884
<b>Department of Communities, Housing and Digital Economy</b> <i>(Renamed as at 12 November 2020)</i>				
<i>Controlled Items</i>				
Departmental Services	372,656	302,256	1,075,845	1,082,008
Equity Adjustments	(74,228)	(34,472)	174,270	266,257
<i>Administered Items</i>	10,240	10,154	133,649	135,791
<u>Total for Department</u>	308,668	277,938	1,383,764	1,484,056
<b>Department of Education</b>				
<i>Controlled Items</i>				
Departmental Services	2,998,280	2,598,143	9,593,602	9,402,206
Equity Adjustments	(65,124)	125,182	600,814	674,719
<i>Administered Items</i>	207,851	524,927	4,048,914	4,214,298
<u>Total for Department</u>	3,141,007	3,248,252	14,243,330	14,291,223
<b>Electoral Commission of Queensland</b>				
<i>Controlled Items</i>				
Departmental Services	16,935	22,913	83,052	66,714
Equity Adjustments	(689)	5,398	(689)	9,283
<i>Administered Items</i>	-	-	-	-
<u>Total for Department</u>	16,246	28,311	82,363	75,997
<b>Department of Employment, Small Business and Training</b>				
<i>Controlled Items</i>				
Departmental Services	378,555	363,768	1,295,952	1,145,277
Equity Adjustments	(34,784)	(33,100)	(1,784)	(2,068)
<i>Administered Items</i>	-	-	-	-
<u>Total for Department</u>	343,771	330,668	1,294,168	1,143,209
<b>Department of Energy and Public Works</b> <i>(Established as at 12 November 2020)</i>				
<i>Controlled Items</i>				
Departmental Services	(11,096)	-	87,216	-
Equity Adjustments	18,376	-	6,811	-
<i>Administered Items</i>	107,207	-	267,996	-
<u>Total for Department</u>	114,487	-	362,023	-
<b>Department of Environment and Science</b>				
<i>Controlled Items</i>				
Departmental Services	117,380	166,132	675,539	606,038
Equity Adjustments	6,669	27,089	9,734	4,084
<i>Administered Items</i>	-	12,838	78,819	161,199
<u>Total for Department</u>	124,049	206,059	764,092	771,321



Note 2

APPROPRIATIONS PROVIDED TO DEPARTMENTS

-continued

	Quarter Ended 30 June 2021	Quarter Ended 30 June 2020	Year Ended 30 June 2021	Year Ended 30 June 2020
	\$'000	\$'000	\$'000	\$'000
<b>Department of Justice and Attorney-General</b>				
<i>Controlled Items</i>				
Departmental Services	238,516	148,070	622,289	550,473
Equity Adjustments	(7,793)	(16,977)	(43,236)	(26,111)
<i>Administered Items</i>	231,022	44,153	650,044	453,945
<u>Total for Department</u>	461,745	175,246	1,229,097	978,307
<b>Legislative Assembly and Parliamentary Service</b>				
<i>Controlled Items</i>				
Departmental Services	25,129	22,804	102,902	101,844
Equity Adjustments	716	(1,316)	716	(1,316)
<i>Administered Items</i>	-	-	-	-
<u>Total for Department</u>	25,845	21,488	103,618	100,528
<b>Office of the Governor</b>				
<i>Controlled Items</i>				
Departmental Services	1,948	1,877	7,326	7,042
Equity Adjustments	-	203	11	373
<i>Administered Items</i>	-	-	-	-
<u>Total for Department</u>	1,948	2,080	7,337	7,415
<b>Office of the Inspector-General of Emergency Management</b>				
<i>Controlled Items</i>				
Departmental Services	1,025	1,170	4,126	4,290
Equity Adjustments	-	-	-	-
<i>Administered Items</i>	-	-	-	-
<u>Total for Department</u>	1,025	1,170	4,126	4,290
<b>Office of the Ombudsman</b>				
<i>Controlled Items</i>				
Departmental Services	2,137	2,485	8,574	9,005
Equity Adjustments	-	-	-	-
<i>Administered Items</i>	-	-	-	-
<u>Total for Department</u>	2,137	2,485	8,574	9,005
<b>Department of the Premier and Cabinet</b>				
<i>Controlled Items</i>				
Departmental Services	16,262	18,777	78,335	93,330
Equity Adjustments	-	-	-	-
<i>Administered Items</i>	39,307	23,097	138,070	125,918
<u>Total for Department</u>	55,569	41,874	216,405	219,248
<b>Public Safety Business Agency</b>				
<i>Controlled Items</i>				
Departmental Services	(2,925)	69,677	189,965	262,237
Equity Adjustments	(32,703)	30,647	(11,679)	29,825
<i>Administered Items</i>	-	-	-	-
<u>Total for Department</u>	(35,628)	100,324	178,286	292,062
<b>Public Service Commission</b>				
<i>Controlled Items</i>				
Departmental Services	1,864	3,056	11,381	13,143
Equity Adjustments	-	-	-	-
<i>Administered Items</i>	-	-	-	-
<u>Total for Department</u>	1,864	3,056	11,381	13,143
<b>Queensland Audit Office</b>				
<i>Controlled Items</i>				
Departmental Services	1,489	2,145	6,598	7,143
Equity Adjustments	-	-	-	-
<i>Administered Items</i>	-	-	-	-
<u>Total for Department</u>	1,489	2,145	6,598	7,143

APPROPRIATIONS PROVIDED TO DEPARTMENTS

-continued

	Quarter Ended 30 June 2021	Quarter Ended 30 June 2020	Year Ended 30 June 2021	Year Ended 30 June 2020
	\$'000	\$'000	\$'000	\$'000
<b>Queensland Corrective Services</b>				
<i>Controlled Items</i>				
Departmental Services	266,215	251,609	1,027,535	964,866
Equity Adjustments	(63,612)	(12,030)	(31,336)	(8,620)
<i>Administered Items</i>	-	-	-	-
<u>Total for Department</u>	202,603	239,579	996,199	956,246
<b>Queensland Fire and Emergency Services</b>				
<i>Controlled Items</i>				
Departmental Services	70,143	36,822	215,249	134,718
Equity Adjustments	(14,565)	61	(6,515)	(10,441)
<i>Administered Items</i>	-	-	-	-
<u>Total for Department</u>	55,578	36,883	208,734	124,277
<b>Queensland Health</b>				
<i>Controlled Items</i>				
Departmental Services	3,099,055	3,234,611	12,332,464	11,638,476
Equity Adjustments	(496,183)	(36,333)	(238,627)	(277,394)
<i>Administered Items</i>	-	-	69,770	34,473
<u>Total for Department</u>	2,602,872	3,198,278	12,163,607	11,395,555
<b>Queensland Police Service</b>				
<i>Controlled Items</i>				
Departmental Services	610,259	568,342	2,217,455	2,113,282
Equity Adjustments	5,429	2,646	32,627	4,279
<i>Administered Items</i>	-	-	725	739
<u>Total for Department</u>	615,688	570,988	2,250,807	2,118,300
<b>Queensland Treasury</b>				
<i>Controlled Items</i>				
Departmental Services	119,901	67,123	342,217	254,276
Equity Adjustments	22,371	(8,127)	151,371	16,329
<i>Administered Items</i>	2,587,192	2,241,417	7,918,229	6,642,230
<u>Total for Department</u>	2,729,464	2,300,413	8,411,817	6,912,835
<b>Department of Regional Development, Manufacturing and Water</b> (Renamed as at 12 November 2020)				
<i>Controlled Items</i>				
Departmental Services	64,764	171,603	6,352	450,263
Equity Adjustments	41,500	9,819	41,500	99,551
<i>Administered Items</i>	22,726	124,136	-	914,419
<u>Total for Department</u>	128,990	305,558	47,852	1,464,233
<b>Department of Resources</b> (Renamed as at 12 November 2020)				
<i>Controlled Items</i>				
Departmental Services	28,797	232,462	297,174	499,000
Equity Adjustments	(3,706)	(5,476)	69,467	(5,476)
<i>Administered Items</i>	(142,663)	151,851	200,573	531,899
<u>Total for Department</u>	(117,572)	378,837	567,214	1,025,423
<b>Department of Seniors, Disability Services and Aboriginal and Torres Strait Islander Partnerships</b> (Renamed as at 12 November 2020)				
<i>Controlled Items</i>				
Departmental Services	20,449	98,550	316,626	363,347
Equity Adjustments	(5,150)	5,565	4,950	5,565
<i>Administered Items</i>	57,369	915,324	2,429,198	2,142,690
<u>Total for Department</u>	72,668	1,019,439	2,750,774	2,511,602
<b>Department of State Development, Infrastructure, Local Government and Planning</b> (Renamed as at 12 November 2020)				
<i>Controlled Items</i>				
Departmental Services	99,941	68,258	462,241	228,428
Equity Adjustments	1,196	648	14,080	(267)
<i>Administered Items</i>	587,445	331,686	886,126	569,586
<u>Total for Department</u>	688,582	400,592	1,362,447	797,747

Note 2

APPROPRIATIONS PROVIDED TO DEPARTMENTS

-continued

	Quarter Ended 30 June 2021	Quarter Ended 30 June 2020	Year Ended 30 June 2021	Year Ended 30 June 2020
	\$'000	\$'000	\$'000	\$'000
<b>Department of Tourism, Innovation and Sport</b> <i>(Renamed as at 12 November 2020)</i>				
<i>Controlled Items</i>				
Departmental Services	64,210	48,881	373,352	171,369
Equity Adjustments	17,926	(241)	25,181	475
<i>Administered Items</i>	(54,158)	144,685	244,970	416,692
<u>Total for Department</u>	27,978	193,325	643,503	588,536
<b>Department of Transport and Main Roads</b>				
<i>Controlled Items</i>				
Departmental Services	1,427,872	1,548,380	5,632,724	5,487,765
Equity Adjustments	978,763	739,566	2,363,643	1,489,060
<i>Administered Items</i>	179,163	15,000	179,163	45,000
<u>Total for Department</u>	2,585,798	2,302,946	8,175,530	7,021,825
<b>Department of Youth Justice</b> <i>(Abolished as at 12 November 2020)</i>				
<i>Controlled Items</i>				
Departmental Services	-	76,249	112,525	255,147
Equity Adjustments	-	44,322	43,702	82,822
<i>Administered Items</i>	-	-	-	-
<u>Total for Department</u>	-	120,571	156,227	337,969
<b>Departmental Totals</b>				
<i>Controlled Items</i>				
Departmental Services	10,510,061	10,581,332	39,363,876	37,821,355
Equity Adjustments	270,856	837,826	3,225,936	2,353,652
<i>Administered Items</i>	3,869,231	5,562,137	17,386,112	17,524,865
<u>Total for Departments</u>	14,650,148	16,981,295	59,975,924	57,699,872

**STATEMENT OF APPROPRIATIONS**  
for the year ended 30 June 2021

	Note	Appropriation Acts 2021 \$'000	Transfers s79 \$'000	Appropriation Adjusted for s79 Transfers \$'000	Treasurer's Transfers s33 \$'000	Lapsed Appropriation s29 \$'000	Unforeseen Expenditure s35 \$'000	2021 Actual \$'000	2020 Actual \$'000
<b>Department of Aboriginal and Torres Strait Islander Partnerships</b> (Abolished as at 12 November 2020)									
<i>Controlled Items</i>									
Departmental services		24,260	-	24,260	-	-	-	24,260	69,680
Equity adjustments		100	-	100	-	-	-	100	-
<i>Administered Items</i>		1,180	-	1,180	-	-	-	1,180	7,692
<b>Vote</b>		<b>25,540</b>	-	<b>25,540</b>	-	-	-	<b>25,540</b>	<b>77,372</b>
<b>Department of Agriculture and Fisheries</b>									
<i>Controlled Items</i>									
Departmental services		333,136	-	333,136	14,773	-	-	347,909	356,915
Equity adjustments		(6,203)	-	(6,203)	200	-	-	(6,003)	(6,908)
<i>Administered Items</i>		238,303	-	238,303	(14,973)	(155,865)	-	67,465	1,107,114
<b>Vote</b>		<b>565,236</b>	-	<b>565,236</b>	-	<b>(155,865)</b>	-	<b>409,371</b>	<b>1,457,121</b>
<b>Department of Children, Youth Justice and Multicultural Affairs</b> (Renamed as at 12 November 2020)									
<i>Controlled Items</i>									
Departmental services		1,719,769	-	1,719,769	1,075	-	92,247	1,813,091	1,483,073
Equity adjustments		4,828	-	4,828	-	-	22,000	26,828	9,631
<i>Administered Items</i>		72,296	-	72,296	(1,075)	-	-	71,221	21,180
<b>Vote</b>		<b>1,796,893</b>	-	<b>1,796,893</b>	-	-	<b>114,247</b>	<b>1,911,140</b>	<b>1,513,884</b>
<b>Department of Communities, Housing and Digital Economy</b> (Renamed as at 12 November 2020)									
<i>Controlled Items</i>									
Departmental services		1,137,169	-	1,137,169	(6,889)	(54,435)	-	1,075,845	1,082,008
Equity adjustments		248,475	-	248,475	-	(74,205)	-	174,270	266,257
<i>Administered Items</i>		126,760	-	126,760	6,889	-	-	133,649	135,791
<b>Vote</b>		<b>1,512,404</b>	-	<b>1,512,404</b>	-	<b>(128,640)</b>	-	<b>1,383,764</b>	<b>1,484,056</b>
<b>Department of Education</b>									
<i>Controlled Items</i>									
Departmental services		9,621,435	-	9,621,435	(27,833)	-	-	9,593,602	9,402,206
Equity adjustments		1,109,918	-	1,109,918	(26,800)	(482,304)	-	600,814	674,719
<i>Administered Items</i>		3,994,281	-	3,994,281	54,633	-	-	4,048,914	4,214,298
<b>Vote</b>		<b>14,725,634</b>	-	<b>14,725,634</b>	-	<b>(482,304)</b>	-	<b>14,243,330</b>	<b>14,291,223</b>
<b>Electoral Commission of Queensland</b>									
<i>Controlled Items</i>									
Departmental services		92,812	-	92,812	-	(9,760)	-	83,052	66,714
Equity adjustments		(37)	-	(37)	-	(652)	-	(689)	9,283
<i>Administered Items</i>		-	-	-	-	-	-	-	-
<b>Vote</b>		<b>92,775</b>	-	<b>92,775</b>	-	<b>(10,412)</b>	-	<b>82,363</b>	<b>75,997</b>

**STATEMENT OF APPROPRIATIONS**  
for the year ended 30 June 2021

	Note	Appropriation Acts 2021 \$'000	Transfers s79 \$'000	Appropriation Adjusted for s79 Transfers \$'000	Treasurer's Transfers s33 \$'000	Lapsed Appropriation s29 \$'000	Unforeseen Expenditure s35 \$'000	2021 Actual \$'000	2020 Actual \$'000
<b>Department of Employment, Small Business and Training</b>									
<i>Controlled Items</i>									
Departmental services	6	1,360,279	-	1,360,279	(720)	(63,607)	-	1,295,952	1,145,277
Equity adjustments		(2,504)	-	(2,504)	720	-	-	(1,784)	(2,068)
<i>Administered Items</i>		-	-	-	-	-	-	-	-
<b>Vote</b>		<b>1,357,775</b>	-	<b>1,357,775</b>	-	<b>(63,607)</b>	-	<b>1,294,168</b>	<b>1,143,209</b>
<b>Department of Energy and Public Works</b>									
<small>(Established as at 12 November 2020)</small>									
<i>Controlled Items</i>									
Departmental services	7	86,108	-	86,108	1,108	-	-	87,216	-
Equity adjustments		44,284	-	44,284	(4,587)	(32,886)	-	6,811	-
<i>Administered Items</i>		264,517	-	264,517	3,479	-	-	267,996	-
<b>Vote</b>		<b>394,909</b>	-	<b>394,909</b>	-	<b>(32,886)</b>	-	<b>362,023</b>	-
<b>Department of Environment and Science</b>									
<i>Controlled Items</i>									
Departmental services	8	716,239	-	716,239	-	(40,700)	-	675,539	606,038
Equity adjustments		11,734	-	11,734	-	(2,000)	-	9,734	4,084
<i>Administered Items</i>		78,819	-	78,819	-	-	-	78,819	161,199
<b>Vote</b>		<b>806,792</b>	-	<b>806,792</b>	-	<b>(42,700)</b>	-	<b>764,092</b>	<b>771,321</b>
<b>Department of Justice and Attorney-General</b>									
<i>Controlled Items</i>									
Departmental services	9	624,979	-	624,979	(2,690)	-	-	622,289	550,473
Equity adjustments		(45,458)	-	(45,458)	2,222	-	-	(43,236)	(26,111)
<i>Administered Items</i>		460,636	-	460,636	468	-	188,940	650,044	453,945
<b>Vote</b>		<b>1,040,157</b>	-	<b>1,040,157</b>	-	-	<b>188,940</b>	<b>1,229,097</b>	<b>978,307</b>
<b>Legislative Assembly and Parliamentary Service</b>									
<i>Controlled Items</i>									
Departmental services	10	100,732	-	100,732	375	-	1,795	102,902	101,844
Equity adjustments		1,091	-	1,091	(375)	-	-	716	(1,316)
<i>Administered Items</i>		-	-	-	-	-	-	-	-
<b>Vote</b>		<b>101,823</b>	-	<b>101,823</b>	-	-	<b>1,795</b>	<b>103,618</b>	<b>100,528</b>
<b>Office of the Governor</b>									
<i>Controlled Items</i>									
Departmental services	11	7,337	-	7,337	(11)	-	-	7,326	7,042
Equity adjustments		-	-	-	11	-	-	11	373
<i>Administered Items</i>		-	-	-	-	-	-	-	-
<b>Vote</b>		<b>7,337</b>	-	<b>7,337</b>	-	-	-	<b>7,337</b>	<b>7,415</b>

**STATEMENT OF APPROPRIATIONS**  
for the year ended 30 June 2021

	Appropriation Acts 2021 \$'000	Transfers s79 \$'000	Appropriation Adjusted for s79 Transfers \$'000	Treasurer's Transfers s33 \$'000	Lapsed Appropriation s29 \$'000	Unforeseen Expenditure s35 \$'000	2021 Actual \$'000	2020 Actual \$'000
Note								
<b>Office of the Inspector-General of Emergency Management</b>								
<i>Controlled Items</i>								
	4,126	-	4,126	-	-	-	4,126	4,290
	-	-	-	-	-	-	-	-
	-	-	-	-	-	-	-	-
<b>Vote</b>	<b>4,126</b>	-	<b>4,126</b>	-	-	-	<b>4,126</b>	<b>4,290</b>
<b>Office of the Ombudsman</b>								
<i>Controlled Items</i>								
	8,574	-	8,574	-	-	-	8,574	9,005
	-	-	-	-	-	-	-	-
	-	-	-	-	-	-	-	-
<b>Vote</b>	<b>8,574</b>	-	<b>8,574</b>	-	-	-	<b>8,574</b>	<b>9,005</b>
<b>Department of the Premier and Cabinet</b>								
<i>Controlled Items</i>								
	87,757	-	87,757	-	(9,422)	-	78,335	93,330
	-	-	-	-	-	-	-	-
	146,812	-	146,812	-	(8,742)	-	138,070	125,918
<b>Vote</b>	<b>234,569</b>	-	<b>234,569</b>	-	<b>(18,164)</b>	-	<b>216,405</b>	<b>219,248</b>
<b>Public Safety Business Agency</b>								
<i>Controlled Items</i>								
	200,371	(16,678)	183,693	6,272	-	-	189,965	262,237
	(7,073)	1,740	(5,333)	(6,272)	(74)	-	(11,679)	29,825
	-	-	-	-	-	-	-	-
<b>Vote</b>	<b>193,298</b>	<b>(14,938)</b>	<b>178,360</b>	-	<b>(74)</b>	-	<b>178,286</b>	<b>292,062</b>
<b>Public Service Commission</b>								
<i>Controlled Items</i>								
	11,485	-	11,485	-	(104)	-	11,381	13,143
	-	-	-	-	-	-	-	-
	-	-	-	-	-	-	-	-
<b>Vote</b>	<b>11,485</b>	-	<b>11,485</b>	-	<b>(104)</b>	-	<b>11,381</b>	<b>13,143</b>
<b>Queensland Audit Office</b>								
<i>Controlled Items</i>								
	6,598	-	6,598	-	-	-	6,598	7,143
	-	-	-	-	-	-	-	-
	-	-	-	-	-	-	-	-
<b>Vote</b>	<b>6,598</b>	-	<b>6,598</b>	-	-	-	<b>6,598</b>	<b>7,143</b>
<b>Queensland Corrective Services</b>								
<i>Controlled Items</i>								
	1,025,723	-	1,025,723	1,812	-	-	1,027,535	964,866
	57,472	-	57,472	(1,812)	(86,996)	-	(31,336)	(8,620)
	-	-	-	-	-	-	-	-
<b>Vote</b>	<b>1,083,195</b>	-	<b>1,083,195</b>	-	<b>(86,996)</b>	-	<b>996,199</b>	<b>956,246</b>

**STATEMENT OF APPROPRIATIONS**  
for the year ended 30 June 2021

	Note	Appropriation Acts 2021 \$'000	Transfers s79 \$'000	Appropriation Adjusted for s79 Transfers \$'000	Treasurer's Transfers s33 \$'000	Lapsed Appropriation s29 \$'000	Unforeseen Expenditure s35 \$'000	2021 Actual \$'000	2020 Actual \$'000
<b>Queensland Fire and Emergency Services</b>									
<i>Controlled Items</i>									
Departmental services	16	124,070	-	124,070	-	-	91,179	215,249	134,718
Equity adjustments		(6,515)	-	(6,515)	-	-	-	(6,515)	(10,441)
<i>Administered Items</i>		-	-	-	-	-	-	-	-
<b>Vote</b>		<b>117,555</b>	-	<b>117,555</b>	-	-	<b>91,179</b>	<b>208,734</b>	<b>124,277</b>
<b>Queensland Health</b>									
<i>Controlled Items</i>									
Departmental services	17	12,283,406	-	12,283,406	49,058	-	-	12,332,464	11,638,476
Equity adjustments		(98,740)	-	(98,740)	(49,532)	(90,355)	-	(238,627)	(277,394)
<i>Administered Items</i>		69,296	-	69,296	474	-	-	69,770	34,473
<b>Vote</b>		<b>12,253,962</b>	-	<b>12,253,962</b>	-	<b>(90,355)</b>	-	<b>12,163,607</b>	<b>11,395,555</b>
<b>Queensland Police Service</b>									
<i>Controlled Items</i>									
Departmental services	18	2,191,123	16,678	2,207,801	-	-	9,654	2,217,455	2,113,282
Equity adjustments		34,188	(1,740)	32,448	-	-	179	32,627	4,279
<i>Administered Items</i>		725	-	725	-	-	-	725	739
<b>Vote</b>		<b>2,226,036</b>	<b>14,938</b>	<b>2,240,974</b>	-	-	<b>9,833</b>	<b>2,250,807</b>	<b>2,118,300</b>
<b>Queensland Treasury</b>									
<i>Controlled Items</i>									
Departmental services	19	371,772	-	371,772	-	(29,555)	-	342,217	254,276
Equity adjustments		(9,254)	-	(9,254)	160,625	-	-	151,371	16,329
<i>Administered Items</i>		8,156,408	-	8,156,408	(160,625)	(77,554)	-	7,918,229	6,642,230
<b>Vote</b>		<b>8,518,926</b>	-	<b>8,518,926</b>	-	<b>(107,109)</b>	-	<b>8,411,817</b>	<b>6,912,835</b>
<b>Department of Regional Development, Manufacturing and Water</b> (Renamed as at 12 November 2020)									
<i>Controlled Items</i>									
Departmental services	20	18,942	-	18,942	-	-	6,352	41,500	450,263
Equity adjustments		-	-	-	-	-	22,558	-	99,551
<i>Administered Items</i>		-	-	-	-	-	-	-	914,419
<b>Vote</b>		<b>18,942</b>	-	<b>18,942</b>	-	-	<b>28,910</b>	<b>47,852</b>	<b>1,464,233</b>
<b>Department of Resources</b> (Renamed as at 12 November 2020)									
<i>Controlled Items</i>									
Departmental services	21	315,357	-	315,357	-	(18,183)	-	297,174	499,000
Equity adjustments		92,025	-	92,025	-	(22,558)	-	69,467	(5,476)
<i>Administered Items</i>		204,379	-	204,379	-	(3,806)	-	200,573	531,899
<b>Vote</b>		<b>611,761</b>	-	<b>611,761</b>	-	<b>(44,547)</b>	-	<b>567,214</b>	<b>1,025,423</b>

**STATEMENT OF APPROPRIATIONS**  
for the year ended 30 June 2021

	<b>Note</b>	<b>Appropriation Acts 2021 \$'000</b>	<b>Transfers s79 \$'000</b>	<b>Appropriation Adjusted for s79 Transfers \$'000</b>	<b>Treasurer's Transfers s33 \$'000</b>	<b>Lapsed Appropriation s29 \$'000</b>	<b>Unforeseen Expenditure s35 \$'000</b>	<b>2021 Actual \$'000</b>	<b>2020 Actual \$'000</b>
<b>22</b>									
<b>Department of Seniors, Disability Services and Aboriginal and Torres Strait Islander Partnerships</b> (Renamed as at 12 November 2020)									
<i>Controlled Items</i>									
Departmental services		328,408	-	328,408	(5,520)	(6,262)	-	316,626	363,347
Equity adjustments		9,470	-	9,470	-	(4,520)	-	4,950	5,565
<i>Administered Items</i>		2,423,678	-	2,423,678	5,520	-	-	2,429,198	2,142,690
<b>Vote</b>		<b>2,761,556</b>	-	<b>2,761,556</b>	-	<b>(10,782)</b>	-	<b>2,750,774</b>	<b>2,511,602</b>
<b>23</b>									
<b>Department of State Development, Infrastructure, Local Government and Planning</b> (Renamed as at 12 November 2020)									
<i>Controlled Items</i>									
Departmental services		601,383	-	601,383	(139,142)	-	-	462,241	228,428
Equity adjustments		21,301	-	21,301	(7,221)	-	-	14,080	(267)
<i>Administered Items</i>		725,416	-	725,416	146,363	-	14,347	886,126	569,586
<b>Vote</b>		<b>1,348,100</b>	-	<b>1,348,100</b>	-	-	<b>14,347</b>	<b>1,362,447</b>	<b>797,747</b>
<b>24</b>									
<b>Department of Tourism, Innovation and Sport</b> (Renamed as at 12 November 2020)									
<i>Controlled Items</i>									
Departmental services		438,853	-	438,853	(20,000)	(45,501)	-	373,352	171,369
Equity adjustments		32,187	-	32,187	-	(7,006)	-	25,181	475
<i>Administered Items</i>		224,970	-	224,970	20,000	-	-	244,970	416,692
<b>Vote</b>		<b>696,010</b>	-	<b>696,010</b>	-	<b>(52,507)</b>	-	<b>643,503</b>	<b>588,536</b>
<b>25</b>									
<b>Department of Transport and Main Roads</b>									
<i>Controlled Items</i>									
Departmental services		5,673,004	-	5,673,004	(40,280)	-	-	5,632,724	5,487,765
Equity adjustments		2,019,337	-	2,019,337	344,306	-	-	2,363,643	1,489,060
<i>Administered Items</i>		588,939	-	588,939	(304,026)	(105,750)	-	179,163	45,000
<b>Vote</b>		<b>8,281,280</b>	-	<b>8,281,280</b>	-	<b>(105,750)</b>	-	<b>8,175,530</b>	<b>7,021,825</b>
<b>Department of Youth Justice</b> (Abolished as at 12 November 2020)									
<i>Controlled Items</i>									
Departmental services		112,525	-	112,525	-	-	-	112,525	255,147
Equity adjustments		43,702	-	43,702	-	-	-	43,702	82,822
<i>Administered Items</i>		-	-	-	-	-	-	-	-
<b>Vote</b>		<b>156,227</b>	-	<b>156,227</b>	-	-	-	<b>156,227</b>	<b>337,969</b>
<b>Department Totals</b>									
<i>Controlled Items</i>									
Departmental services		39,608,790	-	39,608,790	(168,612)	(277,529)	201,227	39,363,876	37,821,355
Equity adjustments		3,573,270	-	3,573,270	411,485	(803,556)	44,737	3,225,936	2,353,652
<i>Administered Items</i>		17,777,415	-	17,777,415	(242,873)	(351,717)	203,287	17,386,112	17,524,865
<b>Vote</b>		<b>60,959,475</b>	-	<b>60,959,475</b>	-	<b>(1,432,802)</b>	<b>449,251</b>	<b>59,975,924</b>	<b>57,699,872</b>



## 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 Agriculture and Fisheries** – Additional departmental services were primarily due to funding for the Drought Assistance Package, the bring forward of funding for the Sustainable Fisheries Strategy and additional funding for Queensland's obligations within the National Biosecurity System, partly offset by timing adjustments for cluster fencing and feral pest control.

Additional equity adjustments were due to timing adjustments for the sale of the Joondoburri Conference Centre and Redvale field trial site.

Lower administered items were primarily related to Australian Government funding adjustments for the North Queensland Restocking, Replanting and On-farm Infrastructure Grant scheme, partly offset by repurposing funding for North Queensland Economic Diversification, Telecommunication and Energy and Resilient Kids Grant programs administered by the Queensland Rural and Industry Development Authority.

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

- 2. Department of Children, Youth Justice and Multicultural Affairs** – Additional departmental services were primarily due to additional funding to address the increased demand for out of home care services in the child protection system, partly offset by the reallocation of funding to the Department of Justice and Attorney General for Women and Violence Prevention functions.

Additional equity adjustments primarily related to timing adjustments to the proceeds of sale from the Children's Court building.

Lower administered items primarily resulted from timing adjustments related to the National Redress Scheme to reflect the timing of payments to be made to survivors of Institutional Child Sexual Abuse.

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

- 3. Department of Communities, Housing and Digital Economy** – Lower departmental services were primarily due to timing adjustments to various housing programs, particularly capital grants for social housing including in remote Indigenous communities. This was partly offset by additional Drought Assistance funding for Communities and the reallocation of funding for the Communities function from the Department of Seniors, Disability Services and Aboriginal and Torres Strait Islander Partnerships.

Lower equity adjustments were primarily due to timing adjustments for various social housing construction programs under the Queensland Housing Strategy.

Additional administered items primarily resulted from additional funding for the Queensland Government Data Centre relocation project. Transfers from departmental services were applied to offset the additional administered items.

- 4. Department of Education** – Lower departmental services were primarily due to enrolment revisions and timing adjustments to State-funded programs including the Infrastructure Investment Portfolio and the Racing Infrastructure Fund and adjustments related to reduced interest charges and the impact of revised wage freeze savings. This is partly offset by depreciation adjustments and the reclassification of the expensed component of the capital program from equity.

Lower equity adjustments were primarily due to the timing adjustments to infrastructure projects, depreciation funding adjustments and the reclassification of the expensed component of the capital program to operating.

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

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

- 5. Electoral Commission of Queensland** – Lapses in departmental services were primarily due to savings in funding for the 2020 State election, local government by-elections and the Local Government Election Branch.

Lapses in equity adjustments were primarily related to a timing adjustment of residual works for the Election Management System.

- 6. Department of Employment, Small Business and Training** – Lower departmental services were primarily due to timing adjustments for a number of programs including the Australian Government's JobTrainer Fund and State-funded programs including TAFE funding, Future Skills Fund initiatives (including for Pre-Apprenticeship Support), Small Business Package and funding for projects under the Small Business Regulatory Reform Agreement.

Additional equity adjustments primarily resulted from timing adjustments to Equipping TAFE for our Future program.

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

- 7. Department of Energy and Public Works** – Additional departmental services were primarily due the timing of vacancies in the commercial office portfolio and the reallocation of funding for Energy functions from the Department of Resources, partly offset by timing adjustments for a number of programs including Ecosciences Building works and for Government employee housing dwellings.

Lower equity adjustments were primarily due to timing adjustments relating to Government employee housing projects, Ecosciences Building works and the Office Accommodation Program, partly offset by additional funding for the Thomas Dixon Centre.

Additional administered items were primarily due to additional claims for Energy Drought Relief Arrangements - Electricity Charges Scheme funding and reallocation of funding for Energy functions from the Department of Resources.

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

- 8. Department of Environment and Science** – Lapses in departmental services were primarily due to timing adjustments for a number of programs including the Queensland Reef Water Quality Program.

Lapses in equity adjustments were primarily due to timing adjustments to match the expected project delivery of the Daisy Hill Action Plan.

- 9. Department of Justice and Attorney-General** – Lower departmental services primarily related to timing adjustments for a number of initiatives including ICT and the reclassification of funding from operating to capital, partly offset by the reallocation of funding for Women and Violence Prevention functions from the Department of Children, Youth Justice and Women.

Additional equity adjustments were primarily due to the reclassification of funding from operating to capital for Blue Card projects and the Office of the Director of Public Prosecutions office fit-out project.

Additional administered items were primarily due to funding to meet the State's share of the Queensland floods class action settlement.

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

- 10. Legislative Assembly and Parliamentary Service** – Additional departmental services were due to additional funding for costs associated with the 2020 State Election, additional funding to support service delivery pressures and reclassification of operating funding from equity for the replacement of the library management system.

Lower equity adjustments were due to the reclassification of equity funding to operating for the replacement of the library management system.

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

- 11. Office of the Governor** – Transfers from departmental services to equity adjustments were due to the reclassification of operating funding to be applied to the purchase of hospitality assets.

- 12. Department of the Premier and Cabinet** – Lapses in departmental services were primarily due to timing adjustments for a number of programs including the Taskforce for the 2032 Olympic and Paralympic Games candidature bid, Anzac Square Undercroft and funding for the Graduate Program, partly offset by additional funding for litigation.

Lapses in administered items primarily related to timing adjustments for various Screen Queensland programs.

- 13. Public Safety Business Agency** – Additional departmental services were primarily due to the reclassification of funding for ICT projects from capital to operating and the reallocation of funding from Queensland Police Service for ICT projects.

Lower equity adjustments primarily resulted from the reclassification of capital funding to operating for ICT projects and the return of proceeds from a Queensland Government Air insurance claim and the sale of the Citation Jet.

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

- 14. Public Service Commission** – Lapses in departmental services were primarily due to timing adjustments for the ANZSOG and Capability Development program, partly offset by additional funding approved for the Special Commissioner (Equity and Diversity).

- 15. Queensland Corrective Services** – Additional departmental services were largely due to additional funding for Arthur Gorrie Correctional Centre transferring from private to public operation, partly offset by timing adjustments for Queensland Parole System Review projects.

Lower equity adjustments were primarily due to timing adjustments for various projects, including Southern Queensland Correctional Precinct Stage 2, Capricornia Correctional Centre Expansion and Woodford Correctional Centre intercoms upgrade, partially offset by additional funding for implementing GPS monitoring for serious, recidivist youth offenders.

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

- 16. Queensland Fire and Emergency Services** – Additional departmental services were primarily due to funding for the COVID-19 response for quarantine accommodation, quarantine logistics and border control activities and funding for additional firefighters and aerial firefighting costs.

- 17. Queensland Health** – Additional departmental services were primarily due to funding to support the two-day concessional leave for front line health workers and the reclassification of funding from equity for the operating expenses related to ICT projects and capital infrastructure. These were partly offset by timing adjustments related to a number of programs including Queensland Ambulance Service operations, Stage 3 Electronic Rostering System and Statewide Prisoner Medical Records – Offender Health.

Lower equity adjustments primarily resulted from the reclassification of capital funding to operating on projects including ICT projects and capital infrastructure projects, timing adjustments related to a number of projects including the Commonwealth-funded Community Health and Hospitals Program and state-funded projects including Infrastructure Maintenance Program, QH Emission Reduction Program, Cairns Research, Education and Innovation Centre land acquisition, Ipswich Hospital Expansion Program and QEII Hospital Ward Refurbishment, partly offset by additional funding for capital projects including the Kingaroy Hospital Redevelopment.

Additional administered items were primarily due to funding for Health and Wellbeing Queensland for the Healthy Weight Marketing Strategy.

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

- 18. Queensland Police Service** – Additional departmental services were primarily due to funding to ensure sustainability of compliance activities for COVID-19 public health measures. This was partly offset by savings and timing adjustments for the Camera Detected Offence Program and the reallocation of funding of ICT projects to the Public Safety Business Agency.

Additional equity adjustments resulted from the reallocation of funding of ICT projects from the Public Safety Business Agency.

- 19. Queensland Treasury** – Lower departmental services were primarily due to timing adjustments related to a number of initiatives including Jobs and Regional Growth Fund and whole-of-Government priorities, as well as the reallocation of the Resources Communities Infrastructure Fund to the Department of State Development, Infrastructure, Local Government and Planning. These were partially offset by additional funding to reimburse QIC for external advisor costs and realignment of funding for the Boeing Loyal Wingman project.

Additional equity adjustments were primarily due to funding for the investment in the Backing Queensland Business Investment Fund being reallocated from administered, partly offset by adjustments for revised funding requirements.

Lower administered items were primarily due to funding for the investment in the Backing Queensland Business Investment Fund reallocated to equity adjustments, lower Long Service Leave and Queensland Government Insurance Fund claims, lower whole-of-Government borrowing costs due to a combination of lower interest rates and borrowing requirements, and the reprofiled funding for Jobs and Regional Growth allocated to departmental services. These were partly offset by additional funding for investment in the Queensland Future Fund, an adjustment to the reallocation of funding between the department and the Department of State Development, Infrastructure, Local Government and Planning relating to Infrastructure and Planning functions, additional funding for First Home Owners' Grants and maintenance of QSuper insurance premiums.

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

- 20. Department of Regional Development, Manufacturing and Water** – Additional departmental services were primarily due to the reallocation of funding from the Department of Resources for Water functions, partly offset by timing adjustments for the Made in Queensland program.

Additional equity adjustments were due to the reallocation of funding from the Department of Resources for Water functions.

- 21. Department of Resources** – Lapses in departmental services were primarily due to the reallocation of funding for Water functions to the Department of Regional Development and Water, and the reallocation of funding for Energy functions to the Department of Energy and Public Works, partly offset by funding for the establishment and operation of the Board of Inquiry into the Grosvenor Mine Incident.

Lapses in equity adjustments were due to the reallocation of funding for Water functions to the Department of Regional Development and Water.

Lapses in administered items were primarily due to the reallocation of funding for Water functions to the Department of Regional Development and Water and the reallocation of funding for Energy functions to the Department of Energy and Public Works, partly offset by additional funding for the Drought Relief from Electricity Charges Scheme and Ergon Energy Drought Relief program.

- 22. Department of Seniors, Disability Services and Aboriginal and Torres Strait Islander Partnerships** – Lower departmental services primarily relate to timing adjustments for initiatives including splash parks in discrete communities, the Disability Connect Outreach Program and the reallocation of funding for the Communities function to the Department of Communities, Housing and Digital Economy.

Lower equity adjustments were primarily due to timing adjustments related to the upgrade of secure disability accommodation.

Additional administered items primarily related to the State's contribution to the NDIS and grants under the Western Cape Communities Trust.

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

- 23. Department of State Development, Infrastructure, Local Government and Planning** – Lower departmental services primarily relate to timing adjustments for initiatives such as COVID Works for Queensland, lease funding, Building our Regions, the Unite and Recover Community Stimulus Package and an adjustment to the reallocation of funding for State Development functions between the department and the Department of Tourism, Innovation and Sport. The Resources Communities Infrastructure Fund was reallocated from Queensland Treasury and subsequently reprofiled.

Lower equity adjustments were primarily due to an adjustment to the reallocation of funding for State Development functions between the department and the Department of Tourism, Innovation and Sport.

Additional administered items primarily related to the on-forwarding of the Australian Government's partial prepayment of 2021-22 funding for Financial Assistance Grants to local governments, partially offset by funding adjustments for the Queensland Reconstruction Authority to cover the recovery and reconstruction costs arising from natural disaster events as well an adjustment to the reallocation of funding between the department and Queensland Treasury relating to infrastructure and planning functions.

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

- 24. Department of Tourism, Innovation and Sport** – Lower departmental services primarily resulted from timing adjustments related to Tourism and Sport grant programs, including Local Community Sporting Infrastructure, Regional Tourism Organisation Fund, Tourism Activation Fund, the Aviation Route Support Package and Activate Community Environment (Round 1), partly offset by additional funding for the Townsville State of Origin game 1 2021, the 2032 Olympics and Paralympic Games support preparations and the reallocation of funding for State Development functions between the department and the Department of State Development, Infrastructure, Local Government and Planning.

Lower equity adjustments primarily resulted from timing adjustments in relation to Queensland Active Precincts and Wangetti Trail capital funding. This was partially offset by the reallocation of funding for State Development functions between the department and the Department of State Development, Local Government, Infrastructure and Planning.

Additional administered items were due to additional funding for Stadiums Queensland.

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

- 25. Department of Transport and Main Roads** – Lower departmental services were primarily due to the revised estimates for depreciation, aligning cash flows to project delivery for a number of State and Commonwealth initiatives including the Rolling Stock Expansion Project (AirTrain), the Major Projects Business Case Fund, the Bridges Renewal Program and the Urban Congestion Fund and lower funding required for the Continued COVID-19 Transport Services Assistance Program.

Additional equity adjustments were primarily due to the acceleration of various capital programs including the Bruce Highway and M1 Pacific Motorway upgrades, additional funding for the Road Safety Program and Infrastructure Investment Program (Road and Rail components) and revised estimates for depreciation, partly offset by adjustments to align cash flows to project delivery for projects including the National Rail Program, Urban Congestion Fund and Roads of Strategic Importance Initiative.

Lower administered items were primarily due to reprofiling of funding for the Cross River Rail Delivery Authority and the Townsville Channel Capacity Upgrade Project funding from the Australian Government.

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

26 August 2021

## 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 2020 to 30 June 2021 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 2021 and related notes, the statement of appropriations for the year ended 30 June 2021 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.

27 August 2021

Brendan Worrall  
Auditor-General

Queensland Audit Office  
Brisbane





