



Queensland
Government

Consolidated Fund Financial Report
2008–09

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Government

Consolidated Fund Financial Report

2008–09

THE HONOURABLE ANDREW FRASER
TREASURER
MINISTER FOR EMPLOYMENT AND ECONOMIC DEVELOPMENT

CONSOLIDATED FUND FINANCIAL REPORT 2008–09

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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.

This Act became effective 1 July 2009. Prior to 1 July 2009, the *Financial Administration and Audit Act 1977* applied. A number of approvals in relation to appropriation transfers were obtained under the previous Act. Consequently, this report makes reference to both Acts.

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.

The Act further provides for accountability for the management of public moneys and property to be given by Accountable Officers of Departments in the form of the establishment and keeping of Departmental Accounts, so as to produce general purpose financial statements prepared in accordance with Australian Accounting Standards and financial reporting requirements issued by the Treasurer. The general purpose financial statements are required to be included in Departmental annual reports to be given to the Minister in accordance with section 62 of the Act.

Basis of Accounting

Gross Cash Basis

Transactions are generally recorded in the Consolidated Fund accounts at the time of receipt, or issue of cash. 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 the 2008–09 financial year are included in these statements. Thus, the Consolidated Fund Financial Report reports on the cash basis of accounting which contrasts with Departmental reporting which is on the accrual basis of accounting.

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 and Section 24 of the *Financial Administration and Audit Act 1977* 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 of the expenditure to a department's vote would mean that the amount allocated to the vote would be exceeded.

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 2009

	Notes	Operating Account	Investment Account	Total Quarter Ended 30 June 2009	Total Quarter Ended 30 June 2008
		\$'000	\$'000	\$'000	\$'000
Consolidated Fund					
Balance as at 1 April		(2,014,716)	24,362,464	22,347,748	21,543,100
Receipts					
Collections received from Departments	1	7,692,166	-	7,692,166	5,405,886
Investment Interest		539,549	-	539,549	(593,720)
Dividends and Income Tax Equivalents		402,781	-	402,781	425,382
Non-Appropriated Equity Adjustments		1,706,778	-	1,706,778	127,380
Superannuation, Long Service Leave and Queensland Government Insurance Fund and ALCS Contributions		699,935	-	699,935	263,642
Receipts from Other Government Entities		-	-	-	8,875
Disposal of Public Enterprise Investments		182,801	-	182,801	189,400
Other Receipts		100	-	100	(857)
		11,224,109	-	11,224,109	5,825,987
Payments					
Appropriations provided to Departments	2	10,694,720	-	10,694,720	9,777,260
		10,694,720	-	10,694,720	9,777,260
Net Effect of Investments					
Funds transfer to/from Treasurer's Account		(355,828)	355,828	-	-
Consolidated Fund Balance as at 30 June		(1,841,155)	24,718,292	22,877,137	17,591,828

Notes:

1. Refer to Statement of Amounts Received from Departments.
2. Refer to Statement of Appropriations Provided to Departments.

STATEMENT OF RECEIPTS AND PAYMENTS FOR THE YEAR ENDED 30 JUNE 2009

	Notes	Operating Account	Investment Account	Total Year to Date 30 June 2009	Total Year to Date 30 June 2008
		\$'000	\$'000	\$'000	\$'000
Consolidated Fund					
Balance as at 1 July		(6,175,260)	23,767,088	17,591,828	22,688,524
Receipts					
Collections received from Departments	1	26,786,058	-	26,786,058	22,851,255
Investment Interest		1,232,438	-	1,232,438	(583,788)
Dividends and Income Tax Equivalents		1,784,848	-	1,784,848	2,339,993
Non-Appropriated Equity Adjustments		7,240,339	-	7,240,339	135,725
Superannuation, Long Service Leave and Queensland Government Insurance Fund and ALCS Contributions		2,787,827	-	2,787,827	972,158
Receipts from Other Government Entities		11,699	-	11,699	25,597
Disposal of Public Enterprise Investments		182,801	-	182,801	575,635
Other Receipts		152	-	152	18,772
		40,026,161	-	40,026,161	26,335,348
Payments					
Appropriations provided to Departments	2	34,740,852	-	34,740,852	31,432,044
		34,740,852	-	34,740,852	31,432,044
Net Effect of Investments					
Funds transfer to/from Treasurer's Account		(951,204)	951,204	-	-
Consolidated Fund Balance as at 30 June		(1,841,155)	24,718,292	22,877,137	17,591,828

Notes:

1. Refer to Statement of Amounts Received from Departments.
2. Refer to Statement of Appropriations Provided to Departments.

COLLECTIONS RECEIVED FROM DEPARTMENTS

	Quarter Ended 30 June 2009	Quarter Ended 30 June 2008	Year to Date 30 June 2009	Year to Date 30 June 2008
	\$'000	\$'000	\$'000	\$'000
Department of Communities	5	255	644	970
Department of Community Safety <i>(created as at 26 March 2009)</i>	10	-	10	-
Department of Education and Training <i>(renamed as at 26 March 2009)</i>	175,960	74,350	1,549,073	1,356,541
Electoral Commission of Queensland	25	44	74	60
Department of Emergency Services <i>(abolished as at 26 March 2009)</i>	-	22	61	75
Department of Employment, Economic Development and Innovation <i>(created as at 26 March 2009)</i>	753,561	-	753,561	-
Department of Employment and Industrial Relations <i>(abolished as at 26 March 2009)</i>	-	12,053	39,243	49,148
Department of Environment and Resource Management <i>(created as at 26 March 2009)</i>	74,510	-	74,510	-
Environmental Protection Agency <i>(abolished as at 26 March 2009)</i>	-	5,013	15,564	15,061
Department of Health	85	143	172	171
Department of Infrastructure and Planning <i>(renamed as at 13 September 2007)</i>	94,951	12,560	98,699	28,797
Department of Justice and Attorney-General	48,289	91,575	224,926	228,763
Department of Local Government, Sport and Recreation <i>(abolished as at 26 March 2009)</i>	-	177,018	287,267	352,350
Department of Main Roads <i>(abolished as at 26 March 2009)</i>	-	238,590	339,310	532,280
Department of Mines and Energy <i>(abolished as at 26 March 2009)</i>	-	278,361	2,653,307	1,230,634
Department of Natural Resources and Water <i>(abolished as at 26 March 2009)</i>	-	28,904	204,148	325,089
Department of Police	1,283	1,764	4,497	5,176
Department of Premier and Cabinet	-	920	1,510	2,981
Department of Primary Industries and Fisheries <i>(abolished as at 26 March 2009)</i>	-	632	477	1,171
Department of Public Works	15,000	-	15,000	306
Department of Tourism, Fair Trading and Wine Industry Development <i>(abolished as at 13 September 2007)</i>	-	-	-	20,613
Department of Tourism, Regional Development and Industry <i>(abolished as at 26 March 2009)</i>	-	377,487	-	5
Department of Transport <i>(abolished as at 26 March 2009)</i>	-	-	1,140,172	1,403,256
Department of Transport and Main Roads <i>(created as at 26 March 2009)</i>	749,525	-	749,525	-
Treasury Department	5,778,963	4,106,194	18,634,309	17,297,809
TOTAL AMOUNTS RECEIVED FROM DEPARTMENTS	7,692,166	5,405,886	26,786,058	22,851,255

Note 2

APPROPRIATIONS PROVIDED TO DEPARTMENTS

	Quarter Ended 30 June 2009	Quarter Ended 30 June 2008	Year to Date 30 June 2009	Year to Date 30 June 2008
	\$'000	\$'000	\$'000	\$'000
Department of Child Safety <i>(abolished as at 26 March 2009)</i>				
<i>Controlled Items</i>				
Departmental Services	-	155,706	434,618	551,473
Equity Adjustment	-	(10,555)	9,895	3,511
<i>Administered Items</i>	-	-	-	-
<u>Total for Department</u>	-	145,151	444,513	554,984
Department of Communities				
<i>Controlled Items</i>				
Departmental Services	577,804	73,672	961,152	419,143
Equity Adjustment	48,240	(45,093)	107,518	34,907
<i>Administered Items</i>	160,844	39,393	301,378	151,773
<u>Total for Department</u>	786,888	67,972	1,370,048	605,823
Department of Community Safety <i>(created as at 26 March 2009)</i>				
<i>Controlled Items</i>				
Departmental Services	294,867	-	294,867	-
Equity Adjustment	(42,967)	-	(42,967)	-
<i>Administered Items</i>	-	-	-	-
<u>Total for Department</u>	251,900	-	251,900	-
Department of Corrective Services <i>(abolished as at 26 March 2009)</i>				
<i>Controlled Items</i>				
Departmental Services	-	123,399	361,546	471,315
Equity Adjustment	-	(40,532)	130,469	182,341
<i>Administered Items</i>	-	-	-	-
<u>Total for Department</u>	-	82,867	492,015	653,656
Disability Services Queensland <i>(abolished as at 26 March 2009)</i>				
<i>Controlled Items</i>				
Departmental Services	-	158,249	691,448	694,448
Equity Adjustment	-	(20,811)	51,081	17,354
<i>Administered Items</i>	-	-	-	-
<u>Total for Department</u>	-	137,438	742,529	711,802
Department of Education and Training <i>(renamed as at 26 March 2009)</i>				
<i>Controlled Items</i>				
Departmental Services	1,459,178	1,312,753	5,426,787	4,852,530
Equity Adjustment	81,149	(53,957)	288,144	156,635
<i>Administered Items</i>	722,356	409,612	2,098,834	1,899,567
<u>Total for Department</u>	2,262,683	1,668,408	7,813,765	6,908,732
Electoral Commission of Queensland				
<i>Controlled Items</i>				
Departmental Services	2,976	2,065	27,176	21,447
Equity Adjustment	(76)	(8)	(76)	(8)
<i>Administered Items</i>	-	-	-	-
<u>Total for Department</u>	2,900	2,057	27,100	21,439
Department of Emergency Services <i>(abolished as at 26 March 2009)</i>				
<i>Controlled Items</i>				
Departmental Services	-	102,669	384,384	461,669
Equity Adjustment	-	4,875	26,066	54,439
<i>Administered Items</i>	-	-	-	-
<u>Total for Department</u>	-	107,544	410,450	516,108
Department of Employment and Industrial Relations <i>(abolished as at 26 March 2009)</i>				
<i>Controlled Items</i>				
Departmental Services	-	32,192	114,113	146,617
Equity Adjustment	-	(153)	-	347
<i>Administered Items</i>	-	-	-	-
<u>Total for Department</u>	-	32,039	114,113	146,964

Note 2

APPROPRIATIONS PROVIDED TO DEPARTMENTS

- continued

	Quarter Ended 30 June 2009	Quarter Ended 30 June 2008	Year to Date 30 June 2009	Year to Date 30 June 2008
	\$'000	\$'000	\$'000	\$'000
Department of Employment, Economic Development and Innovation (created 26 March 2009)				
<i>Controlled Items</i>				
Departmental Services	185,928	-	185,928	-
Equity Adjustment	16,138	-	16,138	-
<i>Administered Items</i>	249,144	-	249,144	-
<u>Total for Department</u>	451,210	-	451,210	-
Department of Environment and Resource Management (created as at 26 March 2009)				
<i>Controlled Items</i>				
Departmental Services	159,718	-	159,718	-
Equity Adjustment	(4,809)	-	(4,809)	-
<i>Administered Items</i>	(3,491)	-	(3,491)	-
<u>Total for Department</u>	151,418	-	151,418	-
Environmental Protection Agency (abolished as at 26 March 2009)				
<i>Controlled Items</i>				
Departmental Services	-	70,502	265,036	287,734
Equity Adjustment	-	(11,484)	(2,668)	(5,004)
<i>Administered Items</i>	-	-	-	-
<u>Total for Department</u>	-	59,018	262,368	282,730
Department of Health				
<i>Controlled Items</i>				
Departmental Services	1,617,515	1,405,602	5,680,607	4,839,581
Equity Adjustment	(111,609)	(106,476)	380,349	163,524
<i>Administered Items</i>	5,316	5,673	25,568	16,761
<u>Total for Department</u>	1,511,222	1,304,799	6,086,524	5,019,866
Department of Housing (abolished as at 26 March 2009)				
<i>Controlled Items</i>				
Departmental Services	-	51,754	122,222	109,812
Equity Adjustment	-	74,658	133,866	156,558
<i>Administered Items</i>	-	-	-	-
<u>Total for Department</u>	-	126,412	256,088	266,370
Department of Infrastructure and Planning (renamed as at 13 September 2007)				
<i>Controlled Items</i>				
Departmental Services	179,919	30,977	279,656	94,843
Equity Adjustment	(115,205)	121,080	(277,909)	70,630
<i>Administered Items</i>	189,216	22,054	218,298	32,110
<u>Total for Department</u>	253,930	174,111	220,045	197,583
Department of Justice and Attorney-General				
<i>Controlled Items</i>				
Departmental Services	76,917	92,708	318,463	294,980
Equity Adjustment	2,647	(3,515)	107,989	44,403
<i>Administered Items</i>	96,395	38,925	168,896	151,522
<u>Total for Department</u>	175,959	128,118	595,348	490,905
Legislative Assembly and Parliamentary Service				
<i>Controlled Items</i>				
Departmental Services	18,524	18,062	68,508	66,385
Equity Adjustment	(4,910)	(973)	(4,910)	(973)
<i>Administered Items</i>	-	-	-	-
<u>Total for Department</u>	13,614	17,089	63,598	65,412
Department of Local Government, Sport and Recreation (abolished as at 26 March 2009)				
<i>Controlled Items</i>				
Departmental Services	-	122,486	488,840	595,229
Equity Adjustment	-	(593)	2,535	(1,362)
<i>Administered Items</i>	-	183,315	210,939	374,750
<u>Total for Department</u>	-	305,208	702,314	968,617

Note 2

APPROPRIATIONS PROVIDED TO DEPARTMENTS

- continued

	Quarter Ended 30 June 2009	Quarter Ended 30 June 2008	Year to Date 30 June 2009	Year to Date 30 June 2008
	\$'000	\$'000	\$'000	\$'000
Department of Main Roads <i>(abolished as at 26 March 2009)</i>				
<i>Controlled Items</i>				
Departmental Services	-	345,246	1,061,865	1,272,402
Equity Adjustment	-	382,021	1,453,318	1,514,728
<i>Administered Items</i>	-	-	-	-
<u>Total for Department</u>	-	727,267	2,515,183	2,787,130
Department of Mines and Energy <i>(abolished as at 26 March 2009)</i>				
<i>Controlled Items</i>				
Departmental Services	-	26,265	100,969	97,870
Equity Adjustment	-	263	27,570	1,483
<i>Administered Items</i>	-	339,643	292,713	764,338
<u>Total for Department</u>	-	366,171	421,252	863,691
Department of Natural Resources and Water <i>(abolished as at 26 March 2009)</i>				
<i>Controlled Items</i>				
Departmental Services	-	120,539	298,574	538,283
Equity Adjustment	-	(4,288)	9,368	1,738
<i>Administered Items</i>	-	(18,778)	34,700	(44,332)
<u>Total for Department</u>	-	97,473	342,642	495,689
Office of the Governor				
<i>Controlled Items</i>				
Departmental Services	1,211	1,138	4,859	4,483
Equity Adjustment	-	-	-	-
<i>Administered Items</i>	-	-	-	-
<u>Total for Department</u>	1,211	1,138	4,859	4,483
Office of the Ombudsman				
<i>Controlled Items</i>				
Departmental Services	1,757	1,484	6,801	5,974
Equity Adjustment	679	64	904	40
<i>Administered Items</i>	-	-	-	-
<u>Total for Department</u>	2,436	1,548	7,705	6,014
Office of the Public Service Commissioner <i>(abolished as at 30 June 2008)</i>				
<i>Controlled Items</i>				
Departmental Services	-	2,020	-	8,075
Equity Adjustment	-	-	-	-
<i>Administered Items</i>	-	-	-	-
<u>Total for Department</u>	-	2,020	-	8,075
Department of Police				
<i>Controlled Items</i>				
Departmental Services	363,587	407,661	1,438,873	1,332,367
Equity Adjustment	15,452	(6,310)	151,452	89,182
<i>Administered Items</i>	210	203	420	405
<u>Total for Department</u>	379,249	401,554	1,590,745	1,421,954
Department of the Premier and Cabinet				
<i>Controlled Items</i>				
Departmental Services	36,048	(4,317)	122,018	91,904
Equity Adjustment	874	(9,744)	4,979	16,131
<i>Administered Items</i>	135,405	47,234	231,745	130,543
<u>Total for Department</u>	172,327	33,173	358,742	238,578
Department of Primary Industries and Fisheries <i>(abolished as at 26 March 2009)</i>				
<i>Controlled Items</i>				
Departmental Services	-	72,949	206,062	262,059
Equity Adjustment	-	(2,148)	-	3,523
<i>Administered Items</i>	-	20,720	18,600	36,720
<u>Total for Department</u>	-	91,521	224,662	302,302

Note 2

APPROPRIATIONS PROVIDED TO DEPARTMENTS

- continued

	Quarter Ended 30 June 2009	Quarter Ended 30 June 2008	Year to Date 30 June 2009	Year to Date 30 June 2008
	\$'000	\$'000	\$'000	\$'000
Public Service Commissioner (created as at 1 July 2008)				
<i>Controlled Items</i>				
Departmental Services	1,943	-	8,880	-
Equity Adjustment	-	-	-	-
<i>Administered Items</i>	-	-	-	-
<u>Total for Department</u>	1,943	-	8,880	-
Department of Public Works				
<i>Controlled Items</i>				
Departmental Services	(21,147)	(10,752)	68,552	71,987
Equity Adjustment	9,825	(6,634)	144,529	114,969
<i>Administered Items</i>	34,378	13,291	81,641	51,916
<u>Total for Department</u>	23,056	(4,095)	294,722	238,872
Queensland Audit Office				
<i>Controlled Items</i>				
Departmental Services	1,353	1,240	5,853	5,360
Equity Adjustment	-	(92)	1,000	(92)
<i>Administered Items</i>	-	-	-	-
<u>Total for Department</u>	1,353	1,148	6,853	5,268
Department of Tourism, Fair Trading and Wine Industry Development (abolished as at 13 September 2007)*				
<i>Controlled Items</i>				
Departmental Services	-	(21,815)	-	16,737
Equity Adjustment	-	(720)	-	-
<i>Administered Items</i>	-	(24,894)	-	-
<u>Total for Department</u>	-	(47,429)	-	16,737
Department of Tourism, Regional Development and Industry (abolished as at 26 March 2009)				
<i>Controlled Items</i>				
Departmental Services	-	72,784	132,361	192,757
Equity Adjustment	-	(23,166)	100,802	15,311
<i>Administered Items</i>	-	36,747	39,160	82,106
<u>Total for Department</u>	-	86,365	272,323	290,174
Department of Transport (abolished as at 26 March 2009)				
<i>Controlled Items</i>				
Departmental Services	-	418,885	931,206	1,860,672
Equity Adjustment	-	34,894	488,749	462,102
<i>Administered Items</i>	-	453,414	803,784	503,414
<u>Total for Department</u>	-	907,193	2,223,739	2,826,188
Department of Transport and Main Roads (created as at 26 March 2009)				
<i>Controlled Items</i>				
Departmental Services	1,210,483	-	1,210,483	-
Equity Adjustment	367,918	-	367,918	-
<i>Administered Items</i>	649,858	-	649,858	-
<u>Total for Department</u>	2,228,259	-	2,228,259	-
Treasury Department				
<i>Controlled Items</i>				
Departmental Services	(558)	49,973	133,897	155,771
Equity Adjustment	(10,333)	(10,085)	13,093	(2,581)
<i>Administered Items</i>	2,034,053	2,714,094	3,637,950	4,362,708
<u>Total for Department</u>	2,023,162	2,753,982	3,784,940	4,515,898
Departmental Totals				
<i>Controlled Items</i>				
Departmental Services	6,168,023	5,236,096	21,996,322	19,823,907
Equity Adjustment	253,013	260,518	3,684,393	3,093,836
<i>Administered Items</i>	4,273,684	4,280,646	9,060,137	8,514,301
<u>Total for Departments</u>	10,694,720	9,777,260	34,740,852	31,432,044

* Refund of over paid appropriation upon cessation

STATEMENT OF APPROPRIATIONS for the year ended 30 June 2009										
Department	Appropriation Act 2008	Transfers s79 ¹	Appropriation Adjusted for s79 Transfers	Treasurer's Transfers ^{2,3}	Adjusted Appropriation	Unforeseen Expenditure s35 ⁴	Lapsed Appropriation s29 ⁵	2009 Actual	2008 Actual	Note
	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	
1										
Department of Child Safety <i>(abolished as at 26 March 2009)</i>										
<i>Controlled Items</i>										
Departmental services	589,202	(154,584)	434,618	-	434,618	-	-	434,618	551,473	
Equity adjustment	18,948	(9,053)	9,895	-	9,895	-	-	9,895	3,511	
<i>Administered Items</i>										
<u>Vote</u>	608,150	(163,637)	444,513	-	444,513	-	-	444,513	554,984	
2										
Department of Communities										
<i>Controlled Items</i>										
Departmental services	522,895	323,798	846,693	21,880	868,573	92,579	-	961,152	419,143	
Equity adjustment	88,457	43,053	131,510	(23,992)	107,518	-	-	107,518	34,907	
<i>Administered Items</i>										
<u>Vote</u>	281,068	18,198	299,266	2,112	301,378	-	-	301,378	151,773	
	892,420	385,049	1,277,469	-	1,277,469	92,579	-	1,370,048	605,823	
3										
Department of Community Safety <i>(created as at 26 March 2009)</i>										
<i>Controlled Items</i>										
Departmental services	-	251,165	251,165	43,702	294,867	-	-	294,867	-	
Equity adjustment	-	217,620	217,620	(43,702)	173,918	-	216,885	(42,967)	-	
<i>Administered Items</i>										
<u>Vote</u>	-	468,785	468,785	-	468,785	-	216,885	251,900	-	
4										
Department of Corrective Services <i>(abolished as at 26 March 2009)</i>										
<i>Controlled Items</i>										
Departmental services	492,949	(131,403)	361,546	-	361,546	-	-	361,546	471,315	
Equity adjustment	336,270	(205,801)	130,469	-	130,469	-	-	130,469	182,341	
<i>Administered Items</i>										
<u>Vote</u>	829,219	(337,204)	492,015	-	492,015	-	-	492,015	653,656	
5										
Disability Services Queensland <i>(abolished as at 26 March 2009)</i>										
<i>Controlled Items</i>										
Departmental services	851,543	(150,179)	701,364	(9,916)	691,448	-	-	691,448	694,448	
Equity adjustment	41,165	-	41,165	9,916	51,081	-	-	51,081	17,354	
<i>Administered Items</i>										
<u>Vote</u>	892,708	(150,179)	742,529	-	742,529	-	-	742,529	711,802	

STATEMENT OF APPROPRIATIONS
for the year ended 30 June 2009

Department	Appropriation Act 2008	Transfers s79 ¹	Appropriation Adjusted for s79 Transfers	Treasurer's Transfers ^{2,3}	Adjusted Appropriation	Unforeseen Expenditure s3 ⁴	Lapsed Appropriation s29 ⁵	2009 Actual	2008 Actual
Note	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
6									
Department of Education and Training <i>(renamed as at 26 March 2009)</i>									
<i>Controlled Items</i>									
Departmental services	5,101,469	2,385	5,103,854	-	5,103,854	322,933	-	5,426,787	4,852,530
Equity adjustment	288,301	(1,108)	287,193	-	287,193	951	-	288,144	156,635
<i>Administered Items</i>	2,000,429	(59,254)	1,941,175	-	1,941,175	157,659	-	2,098,834	1,899,567
<u>Note</u>	7,390,199	(57,977)	7,332,222	-	7,332,222	481,543	-	7,813,765	6,908,732
7									
Electoral Commission of Queensland									
<i>Controlled Items</i>									
Departmental services	11,374	-	11,374	-	11,374	15,802	-	27,176	21,447
Equity adjustment	(76)	-	(76)	-	(76)	-	-	(76)	(8)
<i>Administered Items</i>	-	-	-	-	-	-	-	-	-
<u>Note</u>	11,298	-	11,298	-	11,298	15,802	-	27,100	21,439
8									
Department of Emergency Services <i>(abolished as at 26 March 2009)</i>									
<i>Controlled Items</i>									
Departmental services	529,125	(144,741)	384,384	-	384,384	-	-	384,384	461,669
Equity adjustment	37,885	(11,819)	26,066	-	26,066	-	-	26,066	54,439
<i>Administered Items</i>	-	-	-	-	-	-	-	-	-
<u>Note</u>	567,010	(156,560)	410,450	-	410,450	-	-	410,450	516,108
9									
Department of Employment and Industrial Relations <i>(abolished as at 26 March 2009)</i>									
<i>Controlled Items</i>									
Departmental services	148,528	(34,415)	114,113	-	114,113	-	-	114,113	146,617
Equity adjustment	(210)	210	-	-	-	-	-	-	347
<i>Administered Items</i>	-	-	-	-	-	-	-	-	-
<u>Note</u>	148,318	(34,205)	114,113	-	114,113	-	-	114,113	146,964
10									
Department of Employment, Economic Development and Innovation <i>(created as at 26 March 2009)</i>									
<i>Controlled Items</i>									
Departmental services	-	226,822	226,822	(27,466)	199,356	-	13,428	185,928	-
Equity adjustment	-	73,494	73,494	-	73,494	-	57,356	16,138	-
<i>Administered Items</i>	-	221,678	221,678	27,466	249,144	-	-	249,144	-
<u>Note</u>	-	521,994	521,994	-	521,994	-	70,784	451,210	-

STATEMENT OF APPROPRIATIONS
for the year ended 30 June 2009

Department	Appropriation Act 2008	Transfers s79 ¹	Appropriation Adjusted for s79 Transfers	Treasurer's Transfers ^{2,3}	Adjusted Appropriation	Unforeseen Expenditure s35 ⁴	Lapsed Appropriation s29 ⁵	2009 Actual	2008 Actual
Note	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
11									
Environmental Protection Agency <i>(abolished as at 26 March 2009)</i>									
<i>Controlled Items</i>									
Departmental services	354,233	(89,197)	265,036	-	265,036	-	-	265,036	287,734
Equity adjustment	(9,643)	6,975	(2,668)	-	(2,668)	-	-	(2,668)	(5,004)
<i>Administered Items</i>									
Vote	344,590	(82,222)	262,368	-	262,368	-	-	262,368	282,730
12									
Department of Environment and Resource Management <i>(created as at 26 March 2009)</i>									
<i>Controlled Items</i>									
Departmental services	-	210,963	210,963	(2,166)	208,797	-	49,079	159,718	-
Equity adjustment	-	(6,975)	(6,975)	2,166	(4,809)	-	-	(4,809)	-
<i>Administered Items</i>									
Vote	-	24,172	24,172	-	24,172	-	27,663	(3,491)	-
	-	228,160	228,160	-	228,160	-	76,742	151,418	-
13									
Department of Health <i>Controlled Items</i>									
Departmental services	5,457,139	23,841	5,480,980	199,627	5,680,607	-	-	5,680,607	4,839,581
Equity adjustment	626,024	-	626,024	(201,064)	424,960	-	44,611	380,349	163,524
<i>Administered Items</i>									
Vote	24,131	-	24,131	1,437	25,568	-	-	25,568	16,761
	6,107,294	23,841	6,131,135	-	6,131,135	-	44,611	6,086,524	5,019,866
14									
Department of Housing <i>(abolished as at 26 March 2009)</i>									
<i>Controlled Items</i>									
Departmental services	148,475	(26,253)	122,222	-	122,222	-	-	122,222	109,812
Equity adjustment	172,011	(38,145)	133,866	-	133,866	-	-	133,866	156,558
<i>Administered Items</i>									
Vote	320,486	(64,398)	256,088	-	256,088	-	-	256,088	266,370
15									
Department of Infrastructure and Planning <i>Controlled Items</i>									
Departmental services	110,041	73,391	183,432	96,224	279,656	-	-	279,656	94,843
Equity adjustment	40,410	-	40,410	(108,624)	(68,214)	-	209,695	(277,909)	70,630
<i>Administered Items</i>									
Vote	32,776	173,122	205,898	12,400	218,298	-	-	218,298	32,110
	183,227	246,513	429,740	-	429,740	-	209,695	220,045	197,583
16									
Department of Justice and Attorney-General <i>Controlled Items</i>									
Departmental services	317,351	233	317,584	879	318,463	-	-	318,463	294,980
Equity adjustment	294,058	(703)	293,355	(27,717)	265,638	-	157,649	107,989	44,403
<i>Administered Items</i>									
Vote	142,058	-	142,058	26,838	168,896	-	-	168,896	151,522
	753,467	(470)	752,997	-	752,997	-	157,649	595,348	490,905

STATEMENT OF APPROPRIATIONS
for the year ended 30 June 2009

Department	Appropriation Act 2008	Transfers s79 ¹	Appropriation Adjusted for s79 Transfers	Treasurer's Transfers ^{2,3}	Adjusted Appropriation	Unforeseen Expenditure s35 ⁴	Lapsed Appropriation s29 ⁵	2009 Actual	2008 Actual
Note	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
Legislative Assembly and Parliamentary Service									
<i>Controlled Items</i>									
Departmental services	67,434	-	67,434	1,074	68,508	-	-	68,508	66,385
Equity adjustment	(2,879)	-	(2,879)	(1,074)	(3,953)	-	957	(4,910)	(973)
<i>Administered Items</i>									
<u>Note</u>	64,555	-	64,555	-	64,555	-	957	63,598	65,412
Department of Local Government, Sport and Recreation									
<i>(abolished as at 26 March 2009)</i>									
<i>Controlled Items</i>									
Departmental services	600,058	(111,218)	488,840	-	488,840	-	-	488,840	595,229
Equity adjustment	4,271	(1,736)	2,535	-	2,535	-	-	2,535	(1,362)
<i>Administered Items</i>									
<u>Note</u>	393,656	(182,717)	210,939	-	210,939	-	-	210,939	374,750
	997,985	(295,671)	702,314	-	702,314	-	-	702,314	968,617
Department of Main Roads									
<i>(abolished as at 26 March 2009)</i>									
<i>Controlled Items</i>									
Departmental services	1,263,590	(201,725)	1,061,865	-	1,061,865	-	-	1,061,865	1,272,402
Equity adjustment	1,575,670	(122,352)	1,453,318	-	1,453,318	-	-	1,453,318	1,514,728
<i>Administered Items</i>									
<u>Note</u>	2,839,260	(324,077)	2,515,183	-	2,515,183	-	-	2,515,183	2,787,130
Department of Mines and Energy									
<i>(abolished as at 26 March 2009)</i>									
<i>Controlled Items</i>									
Departmental services	134,195	(33,226)	100,969	-	100,969	-	-	100,969	97,870
Equity adjustment	38,108	(10,538)	27,570	-	27,570	-	-	27,570	1,483
<i>Administered Items</i>									
<u>Note</u>	485,349	(192,636)	292,713	-	292,713	-	-	292,713	764,338
	657,652	(236,400)	421,252	-	421,252	-	-	421,252	863,691
Department of Natural Resources and Water									
<i>(abolished as at 26 March 2009)</i>									
<i>Controlled Items</i>									
Departmental services	426,981	(121,766)	305,215	(6,641)	298,574	-	-	298,574	538,283
Equity adjustment	2,727	-	2,727	6,641	9,368	-	-	9,368	1,738
<i>Administered Items</i>									
<u>Note</u>	53,053	(18,353)	34,700	-	34,700	-	-	34,700	(44,332)
	482,761	(140,119)	342,642	-	342,642	-	-	342,642	495,689
Office of the Governor									
<i>Controlled Items</i>									
Departmental services	4,934	-	4,934	-	4,934	-	75	4,859	4,483
Equity adjustment	-	-	-	-	-	-	-	-	-
<i>Administered Items</i>									
<u>Note</u>	4,934	-	4,934	-	4,934	-	75	4,859	4,483

STATEMENT OF APPROPRIATIONS for the year ended 30 June 2009										
Department	Appropriation Act 2008	Transfers s79 ¹	Appropriation Adjusted for s79 Transfers	Treasurer's Transfers ^{2,3}	Adjusted Appropriation	Unforeseen Expenditure s35 ⁴	Lapsed Appropriation s29 ⁵	2009 Actual	2008 Actual	
Note	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
23										
Office of the Ombudsman										
<i>Controlled Items</i>										
Departmental services	6,709	-	6,709	-	6,709	92	-	6,801	5,974	
Equity adjustment	300	-	300	-	300	604	-	904	40	
<i>Administered Items</i>										
<u>Note</u>	7,009	-	7,009	-	7,009	696	-	7,705	6,014	
24										
Office of the Public Service Commissioner (abolished as at 30 June 2008)										
<i>Controlled Items</i>										
Departmental services	-	-	-	-	-	-	-	-	8,075	
Equity adjustment	-	-	-	-	-	-	-	-	-	
<i>Administered Items</i>										
<u>Note</u>	-	-	-	-	-	-	-	-	8,075	
25										
Department of Police										
<i>Controlled Items</i>										
Departmental services	1,524,429	905	1,525,334	-	1,525,334	-	86,461	1,438,873	1,332,367	
Equity adjustment	181,637	-	181,637	-	181,637	-	30,185	151,452	89,182	
<i>Administered Items</i>										
<u>Note</u>	1,706,486	905	1,707,391	-	1,707,391	-	116,646	1,590,745	1,421,954	
26										
Department of the Premier and Cabinet										
<i>Controlled Items</i>										
Departmental services	109,275	28,705	137,980	(4,342)	133,638	-	11,620	122,018	91,904	
Equity adjustment	2,961	5,499	8,460	-	8,460	-	3,481	4,979	16,131	
<i>Administered Items</i>										
<u>Note</u>	182,571	44,832	227,403	4,342	231,745	-	231,745	231,745	130,543	
	294,807	79,036	373,843	-	373,843	-	15,101	358,742	236,578	
27										
Department of Primary Industries and Fisheries (abolished as at 26 March 2009)										
<i>Controlled Items</i>										
Departmental services	264,085	(58,023)	206,062	-	206,062	-	-	206,062	262,059	
Equity adjustment	900	(900)	-	-	-	-	-	-	3,523	
<i>Administered Items</i>										
<u>Note</u>	24,056	(5,456)	18,600	-	18,600	-	-	18,600	36,720	
	289,041	(64,379)	224,662	-	224,662	-	-	224,662	302,302	
28										
Public Service Commission (created as at 1 July 2008)										
<i>Controlled Items</i>										
Departmental services	8,810	-	8,810	-	8,810	70	-	8,880	-	
Equity adjustment	-	-	-	-	-	-	-	-	-	
<i>Administered Items</i>										
<u>Note</u>	8,810	-	8,810	-	8,810	70	-	8,880	-	

STATEMENT OF APPROPRIATIONS for the year ended 30 June 2009										
Department	Appropriation Act 2008	Transfers s79 ¹	Appropriation Adjusted for s79 Transfers	Treasurer's Transfers ^{2,3}	Adjusted Appropriation	Unforeseen Expenditure s35 ⁴	Lapsed Appropriation s29 ⁵	2009 Actual	2008 Actual	
Note	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
29										
Department of Public Works										
<i>Controlled Items</i>										
Departmental services	82,128	8,429	90,557		90,557	-	22,005	68,552	71,987	
Equity adjustment	182,708	1,490	184,198	(12,918)	171,280	-	26,751	144,529	114,969	
<i>Administered Items</i>	68,723	-	68,723	12,918	81,641	-	-	81,641	51,916	
<u>Note</u>	333,559	9,919	343,478	-	343,478	-	48,756	294,722	238,872	
30										
Queensland Audit Office										
<i>Controlled Items</i>										
Departmental services	5,853	-	5,853	-	5,853	-	-	5,853	5,360	
Equity adjustment	(92)	-	(92)	-	(92)	1,092	-	1,000	(92)	
<i>Administered Items</i>	-	-	-	-	-	-	-	-	-	
<u>Note</u>	5,761	-	5,761	-	5,761	1,092	-	6,853	5,268	
31										
Department of Tourism, Regional Development and Industry (abolished 26 March 2009)										
<i>Controlled Items</i>										
Departmental services	217,011	(84,650)	132,361	-	132,361	-	-	132,361	192,757	
Equity adjustment	162,104	(61,302)	100,802	-	100,802	-	-	100,802	15,311	
<i>Administered Items</i>	62,746	(23,586)	39,160	-	39,160	-	-	39,160	82,106	
<u>Note</u>	441,861	(169,538)	272,323	-	272,323	-	-	272,323	290,174	
32										
Department of Tourism, Fair Trading and Wine Industry Development (abolished 13 September 2007)										
<i>Controlled Items</i>										
Departmental services	-	-	-	-	-	-	-	-	16,737	
Equity adjustment	-	-	-	-	-	-	-	-	-	
<i>Administered Items</i>	-	-	-	-	-	-	-	-	-	
<u>Note</u>	-	-	-	-	-	-	-	-	16,737	
33										
Department of Transport (abolished as at 26 March 2009)										
<i>Controlled Items</i>										
Departmental services	2,113,975	(1,182,769)	931,206	-	931,206	-	-	931,206	1,860,672	
Equity adjustment	550,112	(61,363)	488,749	-	488,749	-	-	488,749	462,102	
<i>Administered Items</i>	863,840	(60,056)	803,784	-	803,784	-	-	803,784	503,414	
<u>Note</u>	3,527,927	(1,304,188)	2,223,739	-	2,223,739	-	-	2,223,739	2,826,188	

STATEMENT OF APPROPRIATIONS for the year ended 30 June 2009										
Department	Appropriation Act 2008	Transfers s79 ¹	Appropriation Adjusted for s79 Transfers	Treasurer's Transfers ^{2,3}	Adjusted Appropriation	Unforeseen Expenditure s35 ⁴	Lapsed Appropriation s29 ⁵	2009 Actual	2008 Actual	
	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
Department of Transport and Main Roads (Created as at 26 March 2009)										
<i>Controlled Items</i>										
Departmental services	-	1,374,087	1,374,087	(163,604)	1,210,483	-	-	1,210,483	-	
Equity adjustment	-	183,715	183,715	-	183,715	184,203	-	367,918	-	
<i>Administered Items</i>	-	60,056	60,056	163,604	223,660	426,198	-	649,858	-	
<u>Note</u>										
	-	1,617,858	1,617,858	-	1,617,858	610,401	-	2,228,259	-	
Treasury Department										
<i>Controlled Items</i>										
Departmental services	159,637	(575)	159,062	(25,165)	133,897	-	-	133,897	155,771	
Equity adjustment	14,192	(261)	13,931	(838)	13,093	-	-	13,093	(2,581)	
<i>Administered Items</i>	1,856,691	-	1,856,691	26,003	1,882,694	1,755,256	-	3,637,950	4,362,708	
<u>Note</u>										
	2,030,520	(836)	2,029,684	-	2,029,684	1,755,256	-	3,784,940	4,515,898	
Department Totals										
<i>Controlled Items</i>										
Departmental services	21,623,428	-	21,623,428	124,086	21,747,514	431,476	182,668	21,996,322	19,823,907	
Equity adjustment	4,646,319	-	4,646,319	(401,206)	4,245,113	186,850	747,570	3,684,393	3,093,836	
<i>Administered Items</i>	6,471,567	-	6,471,567	277,120	6,748,687	2,339,113	27,663	9,060,137	8,514,301	
<u>Note</u>										
	32,741,314	-	32,741,314	-	32,741,314	2,957,439	957,901	34,740,852	31,432,044	

Notes:

1. Approval under s79 of the Financial Accountability Act 2009
2. Approval under s24 of the Financial Administration and Audit Act 1977
3. Approval under s33 of the Financial Accountability Act 2009
4. Approval under s35 of the Financial Accountability Act 2009
5. Approval under s29 of the Financial Accountability Act 2009

Explanatory Notes to the Statement of Appropriations

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

1. **Department of Child Safety** – As a result of the Public Service Departmental Arrangements Notice (No. 2) 2009, the Department of Child Safety was abolished on 26 March 2009.
2. **Department of Communities** – Additional departmental services were primarily due to new receipts associated with the National Disability Agreement and Home and Community Care Agreement and receipts under the National Affordable Housing Agreement and the Nation Building and Jobs, Remote Indigenous Housing and Homelessness National Partnership Agreements. These were partially offset by lapses in equity adjustments from changes in the timing of expenditure from 2008-09 to 2009-10. Some of the lapses in equity adjustments were also applied to administered items for the reimbursement of Community Recovery expenses under the Natural Disaster Recovery and Relief scheme.
3. **Department of Community Safety** – Additional departmental services were provided to Corrective Services to meet additional depreciation expenses associated with asset revaluations. These were offset by lapses in equity adjustments due to changes in the timing of capital expenditure largely relating to the South Queensland Correction Precinct, the Queensland Emergency Operations Centre and the expansion of Lotus Glen Correctional Centre.
4. **Department of Corrective Services** – As a result of the Public Service Departmental Arrangements Notice (No. 2) 2009, the Department of Corrective Services was abolished on 26 March 2009.
5. **Disability Services Queensland** – Lapses in departmental services, due to changes in the timing of operating expenditure for the Disability Information System (DISQIS) from 2008-09 to 2009-10, were applied to meet additional equity adjustments. Additional equity adjustments primarily relate to funding provided for the purchase and construction of assets. As a result of the Public Service Departmental Arrangements Notice (No. 2) 2009, Disability Services Queensland was abolished on 26 March 2009.
6. **Department of Education and Training** – Additional departmental services were due to new appropriation arrangements for specific purpose payments, additional funding for Commonwealth programs, including Building the Education Revolution, and increased depreciation expenditure resulting from asset revaluation and general movement in the asset base. Additional equity adjustments reflect funding received for new Commonwealth programs, including Building the Education Revolution. Additional administered items reflect increased Commonwealth grants assistance to non-state schools, including the Building the Education Revolution.
7. **Electoral Commission of Queensland** – Additional departmental services were provided for the conduct of the State general election held on 21 March 2009.
8. **Department of Emergency Services** – As a result of the Public Service Departmental Arrangements Notice (No. 2) 2009, the Department of Emergency Services was abolished on 26 March 2009.

9. **Department of Employment and Industrial Relations** – As a result of the Public Service Departmental Arrangements Notice (No. 2) 2009, the Department of Employment and Industrial Relations was abolished on 26 March 2009.
10. **Department of Employment, Economic Development and Innovation** – The lapses in departmental services were due to changes in the timing of expenditure mainly relating to the Queensland Renewable Energy Fund, the Queensland Smart Energy Savings Fund, the Western Hardwood Plan and milestone payments to Biopharmaceuticals Australia (Network) Pty Ltd. These lapses were partially applied to meet additional administered items. Additional administered items were provided for the Smart State Research Facilities Fund, increased grant payments to finance schemes administered by QRAA, including Exceptional Circumstances, and Community Service Obligation payments to Ergon. The lapses in equity adjustments reflect a shift in milestone payments for the continuing construction of the Ecosciences and Health and Food Sciences Precincts.
11. **Environmental Protection Agency** – As a result of the Public Service Departmental Arrangements Notice (No. 2) 2009, the Environmental Protection Agency was abolished on 26 March 2009.
12. **Department of Environment and Resource Management** – The lapses in departmental services were due to changes in the timing of expenditure largely relating to the Queensland Climate Change Fund and the return of funding for the Home Waterwise Rebate Scheme. These lapses were partially applied to meet additional equity adjustments provided for land acquisition in the Daintree region. The lapses in administered items were largely due to lower than budgeted land acquisitions for future dam sites as fewer than expected properties were available for purchase.
13. **Department of Health** – Additional departmental services resulted from the new appropriation arrangements for specific purpose payments, increased funding for Commonwealth programs and increased funding for the impact of wage increases under the proposed enterprise bargaining framework. Lapses in equity adjustments reflect changes in the timing of capital expenditure largely relating to property, plant and equipment and health technology. These lapses were partially applied to meet additional departmental services and administered items. Additional administered items largely reflect increased funding for the Health Quality Complaints Commission.
14. **Department of Housing** – As a result of the Public Service Departmental Arrangements Notice (No. 2) 2009, the Department of Housing was abolished on 26 March 2009.
15. **Department of Infrastructure and Planning** – Additional departmental services largely include increased funding for the AirportLink project and Natural Disaster Relief and Recovery Arrangements payments. The lapses in equity adjustments mainly reflect the timing of divestment of 50% of the department's financial investment in SEQ (Gold Coast) Desalination Company to the Queensland Manufactured Water Authority (WaterSecure). These lapses were partially applied to meet additional departmental services and administered items. Additional administered items reflect increased Commonwealth financial assistance grants for local governments.

16. **Department of Justice and Attorney-General** – Additional departmental services reflect additional funding for workload increases and special prosecutions in the Office of the Director of Public Prosecutions and the transfer of funding for the Public Safety Network. Lapses in equity adjustments were largely due to changes in the timing of capital expenditure mainly relating to courthouse facilities. These lapses were partially applied to meet additional departmental services and administered items. Additional administered items reflect increased Commonwealth funding and additional funding for Criminal Injury Compensation payments.
17. **Legislative Assembly and Parliamentary Service** – Additional departmental services were provided for the relocation of certain electorate offices following redistribution of electoral boundaries and the implementation of electorate office security review recommendations. These were offset by lapses in equity adjustments due to changes in the timing of capital expenditure primarily relating to air conditioning cooling towers.
18. **Department of Local Government, Sport and Recreation** – As a result of the Public Service Departmental Arrangements Notice (No. 2) 2009, the Department of Local Government, Sport and Recreation was abolished on 26 March 2009.
19. **Department of Main Roads** – As a result of the Public Service Departmental Arrangements Notice (No. 2) 2009, the Department of Main Roads was abolished on 26 March 2009.
20. **Department of Mines and Energy** – As a result of the Public Service Departmental Arrangements Notice (No. 2) 2009, the Department of Mines and Energy was abolished on 26 March 2009.
21. **Department of Natural Resources and Water** – Lapses in departmental services, due to changes in the timing of expenditure for dam spillway upgrade grants and water asset management and regulation, were applied to meet additional equity adjustments. Additional equity adjustments reflect funding carried forward from 2007-08 to 2008-09 for water initiatives. As a result of the Public Service Departmental Arrangements Notice (No. 2) 2009, the Department of Natural Resources and Water was abolished on 26 March 2009.
22. **Office of the Governor** – The lapses in departmental services reflect funding carried forward from 2008-09 to 2009-10 relating to Fringe Benefits Tax interest expense, maintenance of property, plant and equipment and costs associated with upgrading existing systems for records management, the Governor's database and financial management system.
23. **Office of the Ombudsman** – Additional departmental services reflect funding carried forward from 2007-08 to 2008-09 due to unspent employee expenses. This increase was partially offset by lower than anticipated accommodation expenses. Additional equity adjustments were provided for new accommodation fitouts for the Office.
24. **Office of the Public Service Commissioner** – As a result of the *Public Service Act 2008*, the Public Service Commission commenced operations on 1 July 2008, replacing the Office of the Public Service Commissioner and the Service Delivery and Performance Commission.

25. **Department of Police** – The lapses in departmental services reflect changes in the timing of operating expenditure from 2008-09 to 2009-10 mainly relating to the Public Safety Network, Technology Refresh and new and enhanced operational equipment. The lapses in equity adjustments reflect changes in the timing of capital expenditure from 2008-09 to 2009-10 associated with revised completion dates for general capital works, the Public Safety Network project and the Legacy Migration program.
26. **Department of the Premier and Cabinet** – Lapses in departmental services, largely due to changes in the timing of operating expenditure, were partially applied to meet additional administered items. Additional administered items reflect funding received for the newly created Family Responsibilities Commission, which has now been transferred to the Department of Communities, partly offset by savings from Ministerial Offices and the Office of the Leader of the Opposition. The lapses in equity adjustments reflect changes in the timing of capital expenditure from 2008-09 to 2009-10 relating to the State Library Auditorium ('The Edge') adaptation works.
27. **Department of Primary Industries and Fisheries** – As a result of the Public Service Departmental Arrangements Notice (No. 2) 2009, the Department of Primary Industries and Fisheries was abolished on 26 March 2009.
28. **Public Service Commission** – Additional departmental services reflect funding for Urban Congestion Management and transitional arrangements for the Commission's new work program and relocation, partly offset by changes in the timing of operating expenditure from 2008-09 to 2009-10.
29. **Department of Public Works** – The lapses in departmental services reflect changes in the timing of operating expenditure from 2008-09 to 2009-10. The lapses in equity adjustments were largely due to changes in the timing of capital expenditure relating to projects including the Boggo Road Precinct redevelopment and the Cairns government office building construction. These lapses were partially applied to meet additional administered items. Additional administered items reflect additional grant funding for claims under the Natural Disaster Relief Assistance scheme for various storms throughout Queensland and funding for Shared Service Agency initiatives.
30. **Queensland Audit Office** – Additional equity adjustments were provided to assist with the Office's working capital needs relating to the implementation of the Annual Leave Central Scheme.
31. **Department of Tourism, Regional Development and Industry** – As a result of the Public Service Departmental Arrangements Notice (No. 2) 2009, the Department of Tourism, Regional Development and Industry was abolished on 26 March 2009.
32. **Department of Tourism, Fair Trading and Wine Industry Development** – As a result of the Public Service Departmental Arrangements Notice (No. 4) 2007, the Department of Tourism, Fair Trading and Wine Industry Development was abolished on 13 September 2007.
33. **Department of Transport** – As a result of the Public Service Departmental Arrangements Notice (No. 2) 2009, the Department of Transport was abolished on 26 March 2009.

34. **Department of Transport and Main Roads** – Additional equity adjustments reflect the reimbursement of property purchases for Airport Link and funding from the Australian Government for capital expenditure under its road funding programs in 2008-09. Additional administered items and lapsed departmental services reflect the reclassification of funding from controlled items to administered items relating to the TransLink Transit Authority. The lapses in departmental services were applied to administered items to reflect this reclassification.
35. **Treasury Department** – Additional administered items were primarily due to the introduction of the Australian Government's First Home Owners Boost, funding provided by the Australian Government for the Queensland Rural Adjustment Authority (QRAA) and claims made against the Annual Leave Central Scheme. This increase also reflects the transfer of funds from the Queensland Future Growth Fund (QFGF) to the South East Queensland bulk water entities. The additional administered items were partially offset by lapses in departmental services due to a change in the funding for the South East Queensland (SEQ) Water Reform Transaction Implementation Unit from appropriation to user charges and deferral of funding to 2009-10 for the Revenue Management System.

TREASURER OF QUEENSLAND'S CERTIFICATION

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

ANDREW FRASER MP
TREASURER
MINISTER FOR EMPLOYMENT
AND ECONOMIC DEVELOPMENT

4 September 2009

INDEPENDENT AUDITOR'S REPORT

To the Treasurer of Queensland

Report on the Financial Report

As required by section 30(1) of the *Auditor-General Act 2009*, I have audited the Consolidated Fund Financial Report which comprises the statement of receipts and payments for the quarter ended and year ended 30 June 2009, the statement of appropriations for the year ended 30 June 2009, other explanatory notes and the certificate given by the Treasurer of Queensland.

Treasurer's Responsibility for the Financial Report

The Treasurer is responsible for the preparation and fair presentation of the financial report in accordance with prescribed requirements identified in the *Financial Accountability Act 2009*. This responsibility includes establishing and maintaining internal controls relevant to the preparation and fair presentation of the financial report that is free from material misstatement, whether due to fraud or error; selecting and applying appropriate accounting policies; and making accounting estimates that are reasonable in the circumstances.

Auditor's Responsibility

My responsibility to express an opinion on the financial report based on the audit is prescribed in the *Auditor-General Act 2009*. This Act, including transitional provisions, came into operation on 1 July 2009 and replaces the previous requirements contained in the *Financial Administration and Audit Act 1977*.

The audit was conducted in accordance with the *Auditor-General of Queensland Auditing Standards*, which incorporate the Australian Auditing Standards. These auditing standards require compliance with relevant ethical requirements relating to audit engagements and that the audit is planned and performed to obtain reasonable assurance whether the financial report is free of material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial report. The procedures selected depend on the auditor's judgement, including the assessment of risks of material misstatement in the financial report, whether due to fraud or error. In making those risk assessments, the auditor considers the entity's preparation and fair presentation of the financial report in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control, other than in expressing an opinion on compliance with prescribed requirements. An audit also includes evaluating the appropriateness of accounting policies and the reasonableness of accounting estimates made by the Treasurer, as well as evaluating the overall presentation of the financial report.

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

Independence

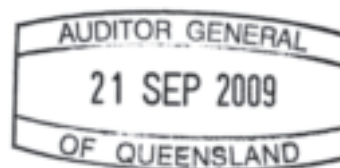
The *Auditor-General Act 2009* promotes the independence of the Auditor-General and QAO authorised auditors. The Auditor-General is the auditor of the Queensland Consolidated Fund and can only be removed by Parliament.

The Auditor-General may conduct an audit in any way considered appropriate and is not subject to direction by any person about the way in which audit powers are to be exercised. The Auditor-General has for the purposes of conducting an audit, access to all documents and property and can report to Parliament matters which in the Auditor-General's opinion are significant.

Auditor's Opinion

In accordance with section 39 of the *Auditor-General Act 2009* –

- (a) I have received all the information and explanations which I have required; and
- (b) in my opinion –
- (i) the Treasurer's Consolidated Fund Operating Account and Treasurer's Consolidated Fund Investment Account, as defined in section 17 of the *Financial Accountability Act 2009*, have been properly kept in accordance with that Act;
 - (ii) the procedures applied were in accordance with the prescribed requirements and were adequate to ensure –
 - proper control and safeguards were exercised over the collection, custody, banking, withdrawal, payment of, and accounting for, public moneys;
 - public moneys were appropriately entered in the consolidated fund accounts as received in, or paid out of, the Treasurer's consolidated fund bank account;
 - withdrawals from the Treasurer's consolidated fund bank account were made for lawful and appropriate purposes;
 - proper safeguards were followed to prevent fraud and mistake; and
 - the requirements of the law relating to public moneys were complied with in all material respects;
 - (iii) the Consolidated Fund Financial Report is in agreement with the Consolidated Fund accounts; and
 - (iv) the Consolidated Fund Financial Report has been properly drawn up so as to present a true and fair view of the transactions of the consolidated fund accounts for the financial year 1 July 2008 to 30 June 2009 and of the financial position of the accounts as at the end of that year.



G G POOLE FCPA
Auditor-General of Queensland

Queensland Audit Office
Brisbane