



Queensland
Government

Consolidated Fund Financial Report
2009–10

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Government

Consolidated Fund Financial Report

2009–10

THE HONOURABLE ANDREW FRASER
TREASURER
MINISTER FOR EMPLOYMENT AND ECONOMIC DEVELOPMENT

CONSOLIDATED FUND FINANCIAL REPORT 2009–10

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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.

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 2009–10 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 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 2010

	Notes	Operating Account	Investment Account	Total Quarter Ended 30 June 2010	Total Quarter Ended 30 June 2009
		\$'000	\$'000	\$'000	\$'000
Consolidated Fund					
Balance as at 1 April		(3,863,377)	26,112,360	22,248,983	22,347,748
Receipts					
Collections received from Departments	1	9,126,479		9,126,479	7,692,166
Investment Interest		306,004		306,004	539,549
Dividends and Income Tax Equivalents		50,103		50,103	402,781
Non-Appropriated Equity Adjustments		1,940,859		1,940,859	1,706,778
Superannuation, Long Service Leave, Queensland Government Insurance Fund and ALCS Contributions		576,639		576,639	699,935
Capital Return from Public Enterprises		-		-	182,801
Other Receipts		610		610	100
		12,000,694	-	12,000,694	11,224,109
Payments					
Appropriations provided to Departments	2	12,323,357	-	12,323,357	10,694,720
		12,323,357	-	12,323,357	10,694,720
Net Effect of Investments					
Funds transfer to/from Treasurer's Account		(171,574)	171,574	-	-
Consolidated Fund Balance as at 30 June		(4,357,614)	26,283,934	21,926,320	22,877,137

STATEMENT OF RECEIPTS AND PAYMENTS FOR THE YEAR ENDED 30 JUNE 2010

	Notes	Operating Account	Investment Account	Total Year Ended 30 June 2010	Total Year Ended 30 June 2009
		\$'000	\$'000	\$'000	\$'000
Consolidated Fund					
Balance as at 1 July		(1,841,155)	24,718,292	22,877,137	17,591,828
Receipts					
Collections received from Departments	1	32,228,976		32,228,976	26,786,058
Investment Interest		1,963,288		1,963,288	1,232,438
Dividends and Income Tax Equivalents		1,135,050		1,135,050	1,784,848
Non-Appropriated Equity Adjustments		4,518,205		4,518,205	7,240,339
Superannuation, Long Service Leave, Queensland Government Insurance Fund and ALCS Contributions		2,278,597		2,278,597	2,787,827
Receipts from Other Government Entities		-		-	11,699
Capital Return from Public Enterprises		462,000		462,000	182,801
Other Receipts		5,945		5,945	152
		42,592,061	-	42,592,061	40,026,161
Payments					
Appropriations provided to Departments	2	43,542,878	-	43,542,878	34,740,852
		43,542,878	-	43,542,878	34,740,852
Net Effect of Investments					
Funds transfer to/from Treasurer's Account		(1,565,642)	1,565,642	-	-
Consolidated Fund Balance as at 30 June		(4,357,614)	26,283,934	21,926,320	22,877,137

Notes:

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

Note 1

COLLECTIONS RECEIVED FROM DEPARTMENTS

	Quarter Ended 30 June 2010	Quarter Ended 30 June 2009	Year Ended 30 June 2010	Year Ended 30 June 2009
	\$'000	\$'000	\$'000	\$'000
Department of Communities	12	5	77	644
Department of Community Safety <i>(created as at 26 March 2009)</i>	11	10	52	10
Department of Education and Training <i>(renamed as at 26 March 2009)</i>	233,044	175,960	2,159,721	1,549,073
Electoral Commission of Queensland	4	25	1,080	74
Department of Emergency Services <i>(abolished as at 26 March 2009)</i>	-	-	-	61
Department of Employment, Economic Development and Innovation <i>(created as at 26 March 2009)</i>	482,086	753,561	2,081,777	753,561
Department of Employment and Industrial Relations <i>(abolished as at 26 March 2009)</i>	-	-	-	39,243
Department of Environment and Resource Management <i>(created as at 26 March 2009)</i>	53,959	74,510	314,605	74,510
Environmental Protection Agency <i>(abolished as at 26 March 2009)</i>	-	-	-	15,564
Department of Health	95	85	235	172
Department of Infrastructure and Planning	172,437	94,951	479,358	98,699
Department of Justice and Attorney-General	53,049	48,289	211,129	224,926
Department of Local Government, Sport and Recreation <i>(abolished as at 26 March 2009)</i>	-	-	-	287,267
Department of Main Roads <i>(abolished as at 26 March 2009)</i>	-	-	-	339,310
Department of Mines and Energy <i>(abolished as at 26 March 2009)</i>	-	-	-	2,653,307
Department of Natural Resources and Water <i>(abolished as at 26 March 2009)</i>	-	-	-	204,148
Department of Police	1,176	1,283	4,637	4,497
Department of Premier and Cabinet	-	-	-	1,510
Department of Primary Industries and Fisheries <i>(abolished as at 26 March 2009)</i>	-	-	-	477
Department of Public Works	10,000	15,000	49,236	15,000
Department of Transport <i>(abolished as at 26 March 2009)</i>	-	-	-	1,140,172
Department of Transport and Main Roads <i>(created as at 26 March 2009)</i>	447,923	749,525	1,721,690	749,525
Treasury Department	7,672,685	5,778,963	25,205,379	18,634,309
TOTAL AMOUNTS RECEIVED FROM DEPARTMENTS	9,126,479	7,692,166	32,228,976	26,786,058

Note 2

APPROPRIATIONS PROVIDED TO DEPARTMENTS

	Quarter Ended 30 June 2010	Quarter Ended 30 June 2009	Year Ended 30 June 2010	Year Ended 30 June 2009
	\$'000	\$'000	\$'000	\$'000
Department of Child Safety <i>(abolished as at 26 March 2009)</i>				
<i>Controlled Items</i>				
Departmental Services	-	-	-	434,618
Equity Adjustments	-	-	-	9,895
<i>Administered Items</i>	-	-	-	-
<u>Total for Department</u>	-	-	-	444,513
Department of Communities				
<i>Controlled Items</i>				
Departmental Services	755,455	577,804	2,995,488	961,152
Equity Adjustments	186,265	48,240	624,389	107,518
<i>Administered Items</i>	130,090	160,844	282,001	301,378
<u>Total for Department</u>	1,071,810	786,888	3,901,878	1,370,048
Department of Community Safety <i>(created as at 26 March 2009)</i>				
<i>Controlled Items</i>				
Departmental Services	298,336	294,867	1,096,552	294,867
Equity Adjustments	57,320	(42,967)	294,368	(42,967)
<i>Administered Items</i>	-	-	-	-
<u>Total for Department</u>	355,656	251,900	1,390,920	251,900
Department of Corrective Services <i>(abolished as at 26 March 2009)</i>				
<i>Controlled Items</i>				
Departmental Services	-	-	-	361,546
Equity Adjustments	-	-	-	130,469
<i>Administered Items</i>	-	-	-	-
<u>Total for Department</u>	-	-	-	492,015
Disability Services Queensland <i>(abolished as at 26 March 2009)</i>				
<i>Controlled Items</i>				
Departmental Services	-	-	-	691,448
Equity Adjustments	-	-	-	51,081
<i>Administered Items</i>	-	-	-	-
<u>Total for Department</u>	-	-	-	742,529
Department of Education and Training <i>(renamed as at 26 March 2009)</i>				
<i>Controlled Items</i>				
Departmental Services	1,616,291	1,459,178	6,361,623	5,426,787
Equity Adjustments	642,145	81,149	1,482,295	288,144
<i>Administered Items</i>	595,966	722,356	2,710,234	2,098,834
<u>Total for Department</u>	2,854,402	2,262,683	10,554,152	7,813,765
Electoral Commission of Queensland				
<i>Controlled Items</i>				
Departmental Services	(73)	2,976	9,092	27,176
Equity Adjustments	39	(76)	39	(76)
<i>Administered Items</i>	-	-	-	-
<u>Total for Department</u>	(34)	2,900	9,131	27,100
Department of Emergency Services <i>(abolished as at 26 March 2009)</i>				
<i>Controlled Items</i>				
Departmental Services	-	-	-	384,384
Equity Adjustments	-	-	-	26,066
<i>Administered Items</i>	-	-	-	-
<u>Total for Department</u>	-	-	-	410,450

Note 2

APPROPRIATIONS PROVIDED TO DEPARTMENTS

- continued

	Quarter Ended 30 June 2010	Quarter Ended 30 June 2009	Year Ended 30 June 2010	Year Ended 30 June 2009
	\$'000	\$'000	\$'000	\$'000
Department of Employment and Industrial Relations <i>(abolished as at 26 March 2009)</i>				
<i>Controlled Items</i>				
Departmental Services	-	-	-	114,113
Equity Adjustments	-	-	-	-
<i>Administered Items</i>	-	-	-	-
<u>Total for Department</u>	-	-	-	114,113
Department of Employment, Economic Development and Innovation <i>(created 26 March 2009)</i>				
<i>Controlled Items</i>				
Departmental Services	203,732	185,928	796,040	185,928
Equity Adjustments	(23,328)	16,138	176,873	16,138
<i>Administered Items</i>	234,803	249,144	724,665	249,144
<u>Total for Department</u>	415,207	451,210	1,697,578	451,210
Department of Environment and Resource Management <i>(created as at 26 March 2009)</i>				
<i>Controlled Items</i>				
Departmental Services	178,398	159,718	728,804	159,718
Equity Adjustments	(24,991)	(4,809)	37,978	(4,809)
<i>Administered Items</i>	(30,853)	(3,491)	23,347	(3,491)
<u>Total for Department</u>	122,554	151,418	790,129	151,418
Environmental Protection Agency <i>(abolished as at 26 March 2009)</i>				
<i>Controlled Items</i>				
Departmental Services	-	-	-	265,036
Equity Adjustments	-	-	-	(2,668)
<i>Administered Items</i>	-	-	-	-
<u>Total for Department</u>	-	-	-	262,368
Department of Health				
<i>Controlled Items</i>				
Departmental Services	2,221,552	1,617,515	8,554,541	5,680,607
Equity Adjustments	71,827	(111,609)	830,521	380,349
<i>Administered Items</i>	3,843	5,316	24,592	25,568
<u>Total for Department</u>	2,297,222	1,511,222	9,409,654	6,086,524
Department of Housing <i>(abolished as at 26 March 2009)</i>				
<i>Controlled Items</i>				
Departmental Services	-	-	-	122,222
Equity Adjustments	-	-	-	133,866
<i>Administered Items</i>	-	-	-	-
<u>Total for Department</u>	-	-	-	256,088
Department of Infrastructure and Planning				
<i>Controlled Items</i>				
Departmental Services	140,427	179,919	775,389	279,656
Equity Adjustments	1,808	(115,205)	1,808	(277,909)
<i>Administered Items</i>	219,400	189,216	782,500	218,298
<u>Total for Department</u>	361,635	253,930	1,559,697	220,045
Department of Justice and Attorney-General				
<i>Controlled Items</i>				
Departmental Services	96,068	76,917	356,533	318,463
Equity Adjustments	(13,644)	2,647	125,119	107,989
<i>Administered Items</i>	57,537	96,395	208,251	168,896
<u>Total for Department</u>	139,961	175,959	689,903	595,348

Note 2

APPROPRIATIONS PROVIDED TO DEPARTMENTS

- continued

	Quarter Ended 30 June 2010	Quarter Ended 30 June 2009	Year Ended 30 June 2010	Year Ended 30 June 2009
	\$'000	\$'000	\$'000	\$'000
Legislative Assembly and Parliamentary Service				
<i>Controlled Items</i>				
Departmental Services	20,424	18,524	73,311	68,508
Equity Adjustments	(1,177)	(4,910)	(1,177)	(4,910)
<i>Administered Items</i>	-	-	-	-
<u>Total for Department</u>	19,247	13,614	72,134	63,598
Department of Local Government, Sport and Recreation <i>(abolished as at 26 March 2009)</i>				
<i>Controlled Items</i>				
Departmental Services	-	-	-	488,840
Equity Adjustments	-	-	-	2,535
<i>Administered Items</i>	-	-	-	210,939
<u>Total for Department</u>	-	-	-	702,314
Department of Main Roads <i>(abolished as at 26 March 2009)</i>				
<i>Controlled Items</i>				
Departmental Services	-	-	-	1,061,865
Equity Adjustments	-	-	-	1,453,318
<i>Administered Items</i>	-	-	-	-
<u>Total for Department</u>	-	-	-	2,515,183
Department of Mines and Energy <i>(abolished as at 26 March 2009)</i>				
<i>Controlled Items</i>				
Departmental Services	-	-	-	100,969
Equity Adjustments	-	-	-	27,570
<i>Administered Items</i>	-	-	-	292,713
<u>Total for Department</u>	-	-	-	421,252
Department of Natural Resources and Water <i>(abolished as at 26 March 2009)</i>				
<i>Controlled Items</i>				
Departmental Services	-	-	-	298,574
Equity Adjustments	-	-	-	9,368
<i>Administered Items</i>	-	-	-	34,700
<u>Total for Department</u>	-	-	-	342,642
Office of the Governor				
<i>Controlled Items</i>				
Departmental Services	1,515	1,211	5,337	4,859
Equity Adjustments	-	-	100	-
<i>Administered Items</i>	-	-	-	-
<u>Total for Department</u>	1,515	1,211	5,437	4,859
Office of the Ombudsman				
<i>Controlled Items</i>				
Departmental Services	1,899	1,757	6,759	6,801
Equity Adjustments	(228)	679	(228)	904
<i>Administered Items</i>	-	-	-	-
<u>Total for Department</u>	1,671	2,436	6,531	7,705
Department of Police				
<i>Controlled Items</i>				
Departmental Services	465,557	363,587	1,607,420	1,438,873
Equity Adjustments	(58,412)	15,452	32,392	151,452
<i>Administered Items</i>	215	210	429	420
<u>Total for Department</u>	407,360	379,249	1,640,241	1,590,745
Department of the Premier and Cabinet				
<i>Controlled Items</i>				
Departmental Services	48,631	36,048	203,171	122,018
Equity Adjustments	(11,116)	874	(31,080)	4,979
<i>Administered Items</i>	73,534	135,405	215,930	231,745
<u>Total for Department</u>	111,049	172,327	388,021	358,742

Note 2

APPROPRIATIONS PROVIDED TO DEPARTMENTS

- continued

	Quarter Ended 30 June 2010	Quarter Ended 30 June 2009	Year Ended 30 June 2010	Year Ended 30 June 2009
	\$'000	\$'000	\$'000	\$'000
Department of Primary Industries and Fisheries <i>(abolished as at 26 March 2009)</i>				
<i>Controlled Items</i>				
Departmental Services	-	-	-	206,062
Equity Adjustments	-	-	-	-
<i>Administered Items</i>	-	-	-	18,600
<u>Total for Department</u>	-	-	-	224,662
Public Service Commissioner <i>(created as at 1 July 2008)</i>				
<i>Controlled Items</i>				
Departmental Services	1,802	1,943	10,492	8,880
Equity Adjustments	14	-	14	-
<i>Administered Items</i>	-	-	-	-
<u>Total for Department</u>	1,816	1,943	10,506	8,880
Department of Public Works				
<i>Controlled Items</i>				
Departmental Services	(22,320)	(21,147)	76,401	68,552
Equity Adjustments	44,869	9,825	138,081	144,529
<i>Administered Items</i>	25,107	34,378	70,768	81,641
<u>Total for Department</u>	47,656	23,056	285,250	294,722
Queensland Audit Office				
<i>Controlled Items</i>				
Departmental Services	1,490	1,353	5,970	5,853
Equity Adjustments	-	-	1,000	1,000
<i>Administered Items</i>	-	-	-	-
<u>Total for Department</u>	1,490	1,353	6,970	6,853
Department of Tourism, Regional Development and Industry <i>(abolished as at 26 March 2009)</i>				
<i>Controlled Items</i>				
Departmental Services	-	-	-	132,361
Equity Adjustments	-	-	-	100,802
<i>Administered Items</i>	-	-	-	39,160
<u>Total for Department</u>	-	-	-	272,323
Department of Transport <i>(abolished as at 26 March 2009)</i>				
<i>Controlled Items</i>				
Departmental Services	-	-	-	931,206
Equity Adjustments	-	-	-	488,749
<i>Administered Items</i>	-	-	-	803,784
<u>Total for Department</u>	-	-	-	2,223,739
Department of Transport and Main Roads <i>(created as at 26 March 2009)</i>				
<i>Controlled Items</i>				
Departmental Services	845,269	1,210,483	3,307,816	1,210,483
Equity Adjustments	499,405	367,918	2,407,733	367,918
<i>Administered Items</i>	645,719	649,858	1,468,356	649,858
<u>Total for Department</u>	1,990,393	2,228,259	7,183,905	2,228,259
Treasury Department				
<i>Controlled Items</i>				
Departmental Services	34,569	(558)	152,862	133,897
Equity Adjustments	(9,091)	(10,333)	(2,391)	13,093
<i>Administered Items</i>	2,097,269	2,034,053	3,790,370	3,637,950
<u>Total for Department</u>	2,122,747	2,023,162	3,940,841	3,784,940
Departmental Totals				
<i>Controlled Items</i>				
Departmental Services	6,909,022	6,168,023	27,123,601	21,996,322
Equity Adjustments	1,361,705	253,013	6,117,834	3,684,393
<i>Administered Items</i>	4,052,630	4,273,684	10,301,443	9,060,137
<u>Total for Departments</u>	12,323,357	10,694,720	43,542,878	34,740,852

STATEMENT OF APPROPRIATIONS
for the year ended 30 June 2010

Department	Appropriation Act 2009	Transfers s79	Appropriation Adjusted for s79 Transfers	Treasurer's Transfers s33	Adjusted Appropriation	Unforeseen Expenditure s35	Appropriation Lapsed s29	2010 Actual	2009 Actual
Note	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
Department of Child Safety (abolished as at 26 March 2009)									
<i>Controlled Items</i>									
Departmental services	-	-	-	-	-	-	-	-	434,618
Equity adjustments	-	-	-	-	-	-	-	-	9,895
Administered Items	-	-	-	-	-	-	-	-	-
<u>Vote</u>	-	-	-	-	-	-	-	-	444,513
Department of Communities									
<i>Controlled Items</i>									
Departmental services	3,237,559	-	3,237,559	(12,545)	3,225,014	-	229,526	2,995,488	961,152
Equity adjustments	1,178,741	-	1,178,741	-	1,178,741	-	554,352	624,389	107,518
Administered Items	269,456	-	269,456	12,545	282,001	-	-	282,001	301,378
<u>Vote</u>	4,685,756	-	4,685,756	-	4,685,756	-	783,878	3,901,878	1,370,048
Department of Community Safety (created as at 26 March 2009)									
<i>Controlled Items</i>									
Departmental services	1,096,766	-	1,096,766	-	1,096,766	-	214	1,096,552	294,867
Equity adjustments	355,825	-	355,825	-	355,825	-	61,457	294,368	(42,967)
Administered Items	-	-	-	-	-	-	-	-	-
<u>Vote</u>	1,452,591	-	1,452,591	-	1,452,591	-	61,671	1,390,920	251,900
Department of Corrective Services (abolished as at 26 March 2009)									
<i>Controlled Items</i>									
Departmental services	-	-	-	-	-	-	-	-	361,546
Equity adjustments	-	-	-	-	-	-	-	-	130,469
Administered Items	-	-	-	-	-	-	-	-	-
<u>Vote</u>	-	-	-	-	-	-	-	-	492,015
Disability Services Queensland (abolished as at 26 March 2009)									
<i>Controlled Items</i>									
Departmental services	-	-	-	-	-	-	-	-	691,448
Equity adjustments	-	-	-	-	-	-	-	-	51,081
Administered Items	-	-	-	-	-	-	-	-	-
<u>Vote</u>	-	-	-	-	-	-	-	-	742,529

STATEMENT OF APPROPRIATIONS
for the year ended 30 June 2010

Department	Appropriation Act 2009	Transfers s79	Appropriation Adjusted for s79 Transfers	Treasurer's Transfers s33	Adjusted Appropriation	Unforeseen Expenditure s35	Lapsed Appropriation s29	2010 Actual	2009 Actual
	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
Department of Education and Training <i>(renamed as at 26 March 2009)</i>									
<i>Controlled Items</i>									
Departmental services	6,666,656	-	6,666,656	(305,033)	6,361,623	-	-	6,361,623	5,426,787
Equity adjustments	1,259,691	-	1,259,691	222,604	1,482,295	-	-	1,482,295	288,144
<i>Administered Items</i>	2,437,480	-	2,437,480	82,429	2,519,909	190,325	-	2,710,234	2,098,834
<i>Note</i>	10,363,827	-	10,363,827	-	10,363,827	190,325	-	10,554,152	7,813,765
Electoral Commission of Queensland									
<i>Controlled Items</i>									
Departmental services	9,497	-	9,497	(115)	9,382	-	290	9,092	27,176
Equity adjustments	(76)	-	(76)	115	39	-	-	39	(76)
<i>Administered Items</i>	-	-	-	-	-	-	-	-	-
<i>Note</i>	9,421	-	9,421	-	9,421	-	290	9,131	27,100
Department of Emergency Services <i>(abolished as at 26 March 2009)</i>									
<i>Controlled Items</i>									
Departmental services	-	-	-	-	-	-	-	-	384,384
Equity adjustments	-	-	-	-	-	-	-	-	26,066
<i>Administered Items</i>	-	-	-	-	-	-	-	-	-
<i>Note</i>	-	-	-	-	-	-	-	-	410,450
Department of Employment and Industrial Relations <i>(abolished as at 26 March 2009)</i>									
<i>Controlled Items</i>									
Departmental services	-	-	-	-	-	-	-	-	114,113
Equity adjustments	-	-	-	-	-	-	-	-	-
<i>Administered Items</i>	-	-	-	-	-	-	-	-	-
<i>Note</i>	-	-	-	-	-	-	-	-	114,113
Department of Employment, Economic Development and Innovation <i>(created as at 26 March 2009)</i>									
<i>Controlled Items</i>									
Departmental services	801,950	991	802,941	(6,901)	796,040	-	-	796,040	185,928
Equity adjustments	253,821	-	253,821	(76,948)	176,873	-	-	176,873	16,138
<i>Administered Items</i>	428,486	-	428,486	83,849	512,335	212,330	-	724,665	249,144
<i>Note</i>	1,484,257	991	1,485,248	-	1,485,248	212,330	-	1,697,578	451,210

STATEMENT OF APPROPRIATIONS
for the year ended 30 June 2010

Department	Appropriation Act 2009	Transfers s79	Appropriation Adjusted for s79 Transfers	Treasurer's Transfers s33	Adjusted Appropriation	Unforeseen Expenditure s35	Lapsed Appropriation s29	2010 Actual	2009 Actual
	\$'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	-	-	-	-	-	-	-	-	265,036
Equity adjustments	-	-	-	-	-	-	-	-	(2,668)
<i>Administered Items</i>									
<i>Note</i>									262,368
12									
Department of Environment and Resource Management <i>(created as at 26 March 2009)</i>									
<i>Controlled Items</i>									
Departmental services	748,763	(991)	747,772	(2,605)	745,167	-	16,363	728,804	159,718
Equity adjustments	35,373	-	35,373	2,605	37,978	-	-	37,978	(4,809)
<i>Administered Items</i>									
<i>Note</i>	859,327	(991)	858,336	-	858,336	-	68,207	790,129	151,418
13									
Department of Health <i>Controlled Items</i>									
Departmental services	8,326,338	-	8,326,338	117,113	8,443,451	111,090	-	8,554,541	5,680,607
Equity adjustments	948,157	-	948,157	(117,636)	830,521	-	-	830,521	380,349
<i>Administered Items</i>									
<i>Note</i>	24,069	-	24,069	523	24,592	-	-	24,592	25,568
	9,298,564	-	9,298,564	-	9,298,564	111,090	-	9,409,654	6,086,524
14									
Department of Housing <i>(abolished as at 26 March 2009)</i>									
<i>Controlled Items</i>									
Departmental services	-	-	-	-	-	-	-	-	122,222
Equity adjustments	-	-	-	-	-	-	-	-	133,866
<i>Administered Items</i>									
<i>Note</i>									256,088
15									
Department of Infrastructure and Planning <i>Controlled Items</i>									
Departmental services	687,890	(1,992)	685,898	89,491	775,389	-	-	775,389	279,656
Equity adjustments	176,926	-	176,926	(175,118)	1,808	-	-	1,808	(277,909)
<i>Administered Items</i>									
<i>Note</i>	388,784	-	388,784	85,627	474,411	308,089	-	782,500	218,298
	1,253,600	(1,992)	1,251,608	-	1,251,608	308,089	-	1,559,697	220,045

STATEMENT OF APPROPRIATIONS for the year ended 30 June 2010										
Department	Appropriation Act 2009	Transfers s79	Appropriation Adjusted for s79 Transfers	Treasurer's Transfers s33	Adjusted Appropriation	Unforeseen Expenditure s35	Lapsed Appropriation s29	2010 Actual	2009 Actual	
Note	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
16										
Department of Justice and Attorney-General										
<i>Controlled Items</i>										
Departmental services	356,927	-	356,927	-	356,927	-	394	356,533	318,463	
Equity adjustments	179,407	-	179,407	(13,477)	165,930	-	40,811	125,119	107,989	
<i>Administered Items</i>	198,477	(3,703)	194,774	13,477	208,251	-	-	208,251	168,896	
<u>Note</u>	734,811	(3,703)	731,108	-	731,108	-	41,205	689,903	595,348	
17										
Legislative Assembly and Parliamentary Service										
<i>Controlled Items</i>										
Departmental services	71,221	-	71,221	-	71,221	2,090	-	73,311	68,508	
Equity adjustments	(2,597)	-	(2,597)	-	(2,597)	1,420	-	(1,177)	(4,910)	
<i>Administered Items</i>	-	-	-	-	-	-	-	-	-	
<u>Note</u>	68,624	-	68,624	-	68,624	3,510	-	72,134	63,598	
18										
Department of Local Government, Sport and Recreation <i>(abolished as at 26 March 2009)</i>										
<i>Controlled Items</i>										
Departmental services	-	-	-	-	-	-	-	-	488,840	
Equity adjustments	-	-	-	-	-	-	-	-	2,535	
<i>Administered Items</i>	-	-	-	-	-	-	-	-	210,939	
<u>Note</u>	-	-	-	-	-	-	-	-	702,314	
19										
Department of Main Roads <i>(abolished as at 26 March 2009)</i>										
<i>Controlled Items</i>										
Departmental services	-	-	-	-	-	-	-	-	1,061,865	
Equity adjustments	-	-	-	-	-	-	-	-	1,453,318	
<i>Administered Items</i>	-	-	-	-	-	-	-	-	-	
<u>Note</u>	-	-	-	-	-	-	-	-	2,515,183	
20										
Department of Mines and Energy <i>(abolished as at 26 March 2009)</i>										
<i>Controlled Items</i>										
Departmental services	-	-	-	-	-	-	-	-	100,969	
Equity adjustments	-	-	-	-	-	-	-	-	27,570	
<i>Administered Items</i>	-	-	-	-	-	-	-	-	292,713	
<u>Note</u>	-	-	-	-	-	-	-	-	421,252	

STATEMENT OF APPROPRIATIONS
for the year ended 30 June 2010

Department	Appropriation Act 2009	Transfers s79	Appropriation Adjusted for s79 Transfers	Treasurer's Transfers s33	Adjusted Appropriation	Unforeseen Expenditure s35	Lapsed Appropriation s29	2010 Actual	2009 Actual
	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
21									
Department of Natural Resources and Water (abolished as at 26 March 2009)									
<i>Controlled Items</i>									
Departmental services	-	-	-	-	-	-	-	-	298,574
Equity adjustments	-	-	-	-	-	-	-	-	9,368
Administered Items	-	-	-	-	-	-	-	-	34,700
<u>Vote</u>									342,642
22									
Office of the Governor									
<i>Controlled Items</i>									
Departmental services	5,056	-	5,056	-	5,056	281	-	5,337	4,859
Equity adjustments	-	-	-	-	-	100	-	100	-
Administered Items	-	-	-	-	-	-	-	-	-
<u>Vote</u>	5,056	-	5,056	-	5,056	381	-	5,437	4,859
23									
Office of the Ombudsman									
<i>Controlled Items</i>									
Departmental services	6,591	-	6,591	228	6,819	-	60	6,759	6,801
Equity adjustments	-	-	-	(228)	(228)	-	-	(228)	904
Administered Items	-	-	-	-	-	-	-	-	-
<u>Vote</u>	6,591	-	6,591	-	6,591	-	60	6,531	7,705
24									
Department of Police									
<i>Controlled Items</i>									
Departmental services	1,639,150	-	1,639,150	-	1,639,150	-	31,730	1,607,420	1,438,873
Equity adjustments	120,869	-	120,869	-	120,869	-	88,477	32,392	151,452
Administered Items	429	-	429	-	429	-	-	429	420
<u>Vote</u>	1,760,448	-	1,760,448	-	1,760,448	-	120,207	1,640,241	1,590,745
25									
Department of the Premier and Cabinet									
<i>Controlled Items</i>									
Departmental services	186,565	-	186,565	5,773	192,338	10,833	-	203,171	122,018
Equity adjustments	(29,010)	-	(29,010)	(2,070)	(31,080)	-	-	(31,080)	4,979
Administered Items	215,930	3,703	219,633	(3,703)	215,930	-	-	215,930	231,745
<u>Vote</u>	373,485	3,703	377,188	-	377,188	10,833	-	388,021	358,742
26									
Department of Primary Industries and Fisheries (abolished as at 26 March 2009)									
<i>Controlled Items</i>									
Departmental services	-	-	-	-	-	-	-	-	206,062
Equity adjustments	-	-	-	-	-	-	-	-	-
Administered Items	-	-	-	-	-	-	-	-	18,600
<u>Vote</u>	-	-	-	-	-	-	-	-	224,662

STATEMENT OF APPROPRIATIONS
for the year ended 30 June 2010

Department	Appropriation Act 2009 \$'000	Transfers s79 \$'000	Appropriation Adjusted for s79 Transfers \$'000	Treasurer's Transfers s33 \$'000	Adjusted Appropriation \$'000	Unforeseen Expenditure s35 \$'000	Lapsed Appropriation s29 \$'000	2010 Actual \$'000	2009 Actual \$'000
Public Service Commission									
27									
<i>Controlled Items</i>									
Departmental services	9,209	-	9,209	-	9,209	1,283	-	10,492	8,880
Equity adjustments	-	-	-	-	-	14	-	14	-
<i>Administered Items</i>									
<u>Vote</u>	9,209	-	9,209	-	9,209	1,297	-	10,506	8,880
Department of Public Works									
28									
<i>Controlled Items</i>									
Departmental services	104,164	-	104,164	(5,227)	98,937	-	22,536	76,401	68,552
Equity adjustments	196,481	-	196,481	-	196,481	-	58,400	138,081	144,529
<i>Administered Items</i>									
<u>Vote</u>	366,186	-	366,186	-	366,186	-	80,936	285,250	294,722
Queensland Audit Office									
29									
<i>Controlled Items</i>									
Departmental services	6,045	-	6,045	-	6,045	-	75	5,970	5,853
Equity adjustments	1,000	-	1,000	-	1,000	-	-	1,000	1,000
<i>Administered Items</i>									
<u>Vote</u>	7,045	-	7,045	-	7,045	-	75	6,970	6,853
Department of Tourism, Regional Development and Industry (abolished as at 26 March 2009)									
30									
<i>Controlled Items</i>									
Departmental services	-	-	-	-	-	-	-	-	132,361
Equity adjustments	-	-	-	-	-	-	-	-	100,802
<i>Administered Items</i>									
<u>Vote</u>	-	-	-	-	-	-	-	-	39,160
Department of Transport (abolished as at 26 March 2009)									
31									
<i>Controlled Items</i>									
Departmental services	-	-	-	-	-	-	-	-	931,206
Equity adjustments	-	-	-	-	-	-	-	-	488,749
<i>Administered Items</i>									
<u>Vote</u>	-	-	-	-	-	-	-	-	803,784
									2,223,739

STATEMENT OF APPROPRIATIONS
for the year ended 30 June 2010

Department	Appropriation Act 2009	Transfers s79	Appropriation Adjusted for s79 Transfers	Treasurer's Transfers s33	Adjusted Appropriation	Unforeseen Expenditure s35	Lapsed Appropriation s29	2010 Actual	2009 Actual
	\$'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	3,429,962	-	3,429,962	-	3,429,962	-	122,146	3,307,816	1,210,483
Equity adjustments	2,426,549	-	2,426,549	-	2,426,549	-	18,816	2,407,733	367,918
Administered Items	1,536,149	-	1,536,149	-	1,536,149	-	67,793	1,468,356	649,858
<u>Vote</u>	7,392,660	-	7,392,660	-	7,392,660	-	208,755	7,183,905	2,228,259
Treasury Department									
<i>Controlled Items</i>									
Departmental services	131,572	1,992	133,564	-	133,564	19,298	-	152,862	133,897
Equity adjustments	(3,095)	-	(3,095)	-	(3,095)	704	-	(2,391)	13,093
Administered Items	3,594,410	-	3,594,410	-	3,594,410	195,960	-	3,790,370	3,637,950
<u>Vote</u>	3,722,887	1,992	3,724,879	-	3,724,879	215,962	-	3,940,841	3,784,940
Department Totals									
<i>Controlled Items</i>									
Departmental services	27,521,881	-	27,521,881	(119,821)	27,402,060	144,875	423,334	27,123,601	21,996,322
Equity adjustments	7,098,062	-	7,098,062	(160,153)	6,937,909	2,238	822,313	6,117,834	3,684,393
Administered Items	9,234,402	-	9,234,402	279,974	9,514,376	906,704	119,637	10,301,443	9,060,137
<u>Vote</u>	43,854,345	-	43,854,345	-	43,854,345	1,053,817	1,365,284	43,542,878	34,740,852

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** – Lapses in departmental services were primarily due to changes in the timing of expenditure from 2009-10 to 2010-11 and 2011-12 relating to Indigenous Community Housing capital grants, Home and Community Care program, and capital grants under the Remote Indigenous Housing National Partnership Agreement and Indigenous Community Housing Organisations initiative. Some of the variations in departmental services were applied to meet additional administered items reflecting additional funding for Community Recovery for declared national disasters in 2009-10. Lapses in equity adjustments were mainly due to realignment of funding for capital expenditure under the Nation Building and Jobs Plan and Social Housing National Partnership Agreement.
3. **Department of Community Safety** – Lapses in departmental services were mainly due to changes in the timing of expenditure for various projects from 2009-10 to 2010-11. Lapses in equity adjustments were due to changes in the timing of capital expenditure from 2009-10 to 2010-11 largely relating to the Lotus Glen Correctional Centre, the Queensland Emergency Operations Centre and the South Queensland Correctional Precinct.
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** – 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** – Transfers from departmental services to meet additional equity adjustments largely reflect the reclassification of expenditure relating to the Building the Education Revolution program. Transfers from departmental services were also applied to partially meet additional administered items mainly due to increased Australian Government grants assistance to non-state schools.
7. **Electoral Commission of Queensland** – Lapses in departmental services were mainly due to the transfer of expenditure from operating to capital relating to the capitalisation of a new public counter and changes in the timing of expenditure from 2009-10 to 2010-11 relating to electoral evaluation and preparation activities. Additional equity adjustments reflect the reclassification of expenditure from operating to capital.

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** – Transfers from departmental services reflect changes in the timing of expenditure from 2009-10 to 2010-11. Transfers from equity adjustments mainly reflect the transfer of responsibility for the Transitional Research Institute to Queensland Health and the timing of achievement of milestone payments by grant recipients under the Innovation Building Fund. Transfers from departmental services and equity adjustments were applied to partially meet additional administered items provided for the purchase of a share in the Tarong North Power Station and the reinvestment of Energex's 2008-09 dividend, previously paid to Government, for additional electricity infrastructure, partly offset by the Community Service Obligation payment to Ergon Energy reflecting lower pool prices.
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** – Lapses in departmental services were mainly due to changes in the timing of expenditure from 2009-10 to 2010-11 for a range of *ClimateQ* and vegetation management initiatives, the reclassification of expenditure for the upgrade of spillways of the Tinaroo Dam, the transfer of funding from the Queensland Climate Change Fund to other government departments for new *ClimateQ* initiatives, and a reduced funding requirement for Ross River Dam remedial works. The lapses were partly offset by increased funding for the Commonwealth funded Caring for Our Country and Renewable Remote Power Generation initiatives and for Queensland Climate Change Fund initiatives deferred from 2008-09 to 2009-10. Part of the lapse in departmental services was applied to meet additional equity adjustments associated with the upgrade of the spillways of the Tinaroo Dam. Lapses in administered items were largely due to deferral of funding for land acquisitions for Nathan and Connors River Dams, and the reduction and changes in the timing of grant payments to the Queensland Water Commission.
13. **Department of Health** – Additional departmental services were largely due to additional employee expenses (including the outcome of the Health Practitioners enterprise bargaining agreement) and the reclassification of expenditure from capital to operating relating to ICT, largely offset by transfers from equity adjustments due to timing of capital expenditure mainly relating to hospital expansions and redevelopments. Transfers from equity adjustments were also applied to meet additional administered items due to the wage increase for the Health Quality and Complaints Commission under the enterprise bargaining framework.
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 administered items were largely due to funding for the payment of capital grants to the Queensland Water Infrastructure Pty Ltd, advance payment of the Financial Assistance Grant from the Australian Government for 2010-11, additional funding for the payment of amalgamation costs for local government, funding to local government for rates refunds and funds received in relation to tax equivalents from the Gladstone Area Water Board and Mount Isa Water Board. Additional administered items were partially offset by transfers from equity adjustments due to changes in the timing of capital expenditure relating to the Airport Link project. Transfers from equity adjustments were also applied to meet additional departmental services due to increased funding for Natural Disaster Relief and Recovery Arrangements.
16. **Department of Justice and Attorney-General** – Lapses in departmental services were largely due to changes in the timing of operating expenditure from 2009-10 to 2010-11. Lapses in equity adjustments were primarily due to changes in the timing of capital expenditure from 2009-10 to outyears for the construction of the new Brisbane Supreme and District Court Complex. Transfers from equity adjustments were applied to meet additional administered items reflecting funding for compensation payments for victims of crime.
17. **Legislative Assembly and Parliamentary Service** – Additional departmental services reflect funding deferred to 2009-10 relating to the electorate office security review implementation and relocation of certain electorate offices following a redistribution of electoral boundaries in 2009, increases in Members' salaries and allowances effective 1 January 2010, and funding for a new select committee to examine the Parliamentary Committee System. Additional equity adjustments reflect changes in the timing of expenditure mainly relating to air conditioning cooling towers and folding and inserting equipment.
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** – 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** – Additional departmental services reflect funding deferred to 2009-10 relating to maintenance and restoration of items of plant and equipment, including heritage and cultural items, and the upgrade of the Office’s Information Technology systems. Additional funding was also provided for the renewal of the Office’s Information Technology systems and implementation of various administrative and legislative changes. Additional equity adjustments were provided for the renewal of the Office’s Information Technology systems and were partly offset by changes in the timing of capital expenditure from 2009-10 to 2010-11.
23. **Office of the Ombudsman** – Savings in equity adjustments relating to fit out costs for the Ombudsman’s new office at 53 Albert Street were applied to meet additional departmental services due to higher than anticipated employee expenses.
24. **Department of Police** – Lapses in departmental services were mainly due to changes in the timing of expenditure from 2009-10 to 2010-11 for various projects including the Civilianisation project, Policelink, the Public Safety Network project and the Taser rollout program. Lapses in equity adjustments were due to changes in the timing of capital expenditure from 2009-10 to 2010-11 mainly relating to various police station and watchhouse projects, construction of police housing in various Indigenous/remote communities, the Digital Integrated Traffic Camera System project, the Public Safety Network project, the Computer Aided Dispatch project, and the transfer of Policelink related capital expenditure to the Department of Public Works.
25. **Department of the Premier and Cabinet** – Additional departmental services were largely provided for the 2018 Gold Coast Commonwealth Games bid, continued annual staging of the Asia Pacific Screen Awards on the Gold Coast, Queensland Art Gallery to assist in securing exhibitions and programs, the 2010 Growth Management Summit, the 2010 Cairns Indigenous Art Fair and the continuing implementation of Integrity and Accountability Reforms, partly offset by changes in the timing of expenditure for various projects from 2009-10 to 2010-11. Additional departmental services were partially offset by transfers from equity adjustments and administered items. Transfers from equity adjustments reflect the transfer of expenditure responsibility to the State Library of Queensland to purchase furniture, fittings and equipment for *The Edge* at the Cultural Centre Auditorium and the transfer of cash to the State to match funded depreciation expense in relation to the Queensland Cultural Centre infrastructure. Transfers from administered items reflect changes in the timing of expenditure from 2009-10 to 2010-11 relating to Ministerial Offices and the Office of the Leader of the Opposition.
26. **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.
27. **Public Service Commission** – Additional departmental services provided were predominantly due to new funding provided for Integrity related functions, the *State of the Service* Report, the continuation of services resulting from public sector reforms and enhancement of the Commission’s work program, as well as changes in the timing of expenditure to 2009-10 relating to Urban Congestion Management, the Graduate Program and other operational activities. Additional equity adjustments were also provided for Integrity related functions.

28. **Department of Public Works** – Lapses in departmental services largely reflect changes in the timing of operating expenditure from 2009-10 to 2010-11 relating to buildings, the Queensland State Archives, Smart Service Queensland and the Queensland Government Chief Information Office, and the transfer of expenditure relating to the Technology Transformation Program to CITEC. Transfers from departmental services were applied to meet additional administered items mainly relating to funding to CorpTech. Lapses in equity adjustments were mainly due to changes in the timing of capital expenditure from 2009-10 to 2010-11 for various projects including the Maroochydore and Thursday Island government office buildings and the Boggo Road Brisbane redevelopment.
29. **Queensland Audit Office** – Lapses in departmental services reflect the transfer of funding to the Department of Public Works under the new three-year whole-of-Government Microsoft Enterprise Licensing agreement.
30. **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.
31. **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.
32. **Department of Transport and Main Roads** – Lapses in departmental services were largely due to a reduction in funded depreciation and amortisation expense, reallocation of expenditure from 2009-10 to the outyears for roads related activities as a result of wet weather and the reallocation of resources to undertake higher than anticipated levels of natural disaster related works, partly offset by increased funding provided for Natural Disaster Relief and Recovery Arrangements. Lapses in equity adjustments were mainly due to the deferral of Australian Government funding from 2009-10 to the outyears as a result of the reallocation of resources to higher than anticipated levels of disaster related activities, partly offset by a reduction in the equity withdrawal in line with revised funding for depreciation and amortisation expense. Lapses in administered items were mainly due to changes in the timing of expenditure to realign the QR capital program, partly offset by the capital grant to Port of Townsville for the Townsville Industry Marine Precinct project and increased funding to Translink Transit Authority.
33. **Treasury Department** – Additional departmental services reflect the commencement of the Commercial Transactions Team and funding for Queensland's contribution towards the establishment of a national e-conveyancing body. Additional equity adjustments relates to the development of the Revenue Management System. Additional administered items mainly relate to increased special payments to the Office of State Revenue (OSR) in accordance with legislative provisions, grants to the South East Queensland Water Grid Manager, defined benefit superannuation beneficiary payments and payments under the Annual Leave Central Scheme, increased OSR impairment of debt related to the economic downturn and higher than expected Australian Government First Home Owners Boost payments. These were partially offset by lower interest on whole-of-Government borrowings.

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

10 September 2010

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 2010, the statement of appropriations for the year ended 30 June 2010, 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 accounting requirements identified in the *Financial Accountability Act 2009* and the *Financial and Performance Management Standard 2009*, including compliance with Australian Accounting Standards (including the Australian Accounting Interpretations). 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*.

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 internal control relevant to 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

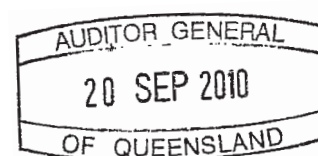
The *Auditor-General Act 2009* promotes the independence of the Auditor-General and QAO authorised auditors. The Auditor-General is the auditor of the Queensland Consolidated Fund and can only be removed by Parliament.

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 s.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 for the financial year; 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 2009 to 30 June 2010 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