



Consolidated Fund Financial Report

2012–13

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ISSN 1837-2651

CONSOLIDATED FUND FINANCIAL REPORT 2012–13

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SCOPE AND PURPOSE OF THE CONSOLIDATED FUND FINANCIAL REPORT

Statutory Requirement

The *Financial Accountability Act 2009* (the Act) provides that at the end of every financial year the Treasurer shall prepare and transmit to the Auditor-General a statement containing particulars of transactions of the Consolidated Fund and details of appropriation paid to each Department (including adjustments to original appropriation). This statement, known as the Consolidated Fund Financial Report (CFFR), is to be transmitted to the Auditor-General by a date that allows the Auditor-General to complete the audit of the statement and prepare a report on it within three months after the end of the financial year. The statement and the report of the Auditor-General are then to be tabled in the Legislative Assembly by the Treasurer within fourteen days of their return by the Auditor-General.

Consolidated Fund Accounts

The Act requires the Treasurer to keep ledger accounts for the Consolidated Fund consisting of:

- the Treasurer's Consolidated Fund Operating Account; and
- the Treasurer's Consolidated Fund Investment Account.

Basis of Accounting

Gross Cash Basis

Transactions are generally recorded in the Consolidated Fund accounts at the time of receipt or issue of cash. In relation to the finalisation of 2012-13 appropriations under section 29(1) and section 37(3) of the Act and in accordance with section 22(6) of the Act, payments made from and receipts paid to the Consolidated Fund within two weeks after the end of the financial year relating to the 2012–13 financial year are included in these statements. Thus, the Consolidated Fund Financial Report reports on the cash basis of accounting in contrast to 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 or charging 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 2013

| | Notes | Operating Account | Investment Account | Total Quarter Ended 30 June 2013 | Total Quarter Ended 30 June 2012 |
|---|-------|--------------------|--------------------|----------------------------------|----------------------------------|
| | | \$'000 | \$'000 | \$'000 | \$'000 |
| Consolidated Fund | | | | | |
| Balance as at 1 April | | (3,144,709) | 31,626,081 | 28,481,372 | 26,830,702 |
| Receipts | | | | | |
| Collections received from Departments | 1 | 7,010,336 | - | 7,010,336 | 9,817,952 |
| Investment Interest | | 569,187 | - | 569,187 | 581,083 |
| Dividends and Income Tax Equivalents | | 63,944 | - | 63,944 | 66,498 |
| Non-Appropriated Equity Adjustments | | 2,851,604 | - | 2,851,604 | 2,255,732 |
| Superannuation, Long Service Leave, Queensland Government Insurance Fund and ALCS Contributions | | 609,351 | - | 609,351 | 624,127 |
| Capital return from Public Enterprise Investments | | 479,700 | - | 479,700 | - |
| Other Receipts | | 772 | - | 772 | - |
| | | 11,584,894 | - | 11,584,894 | 13,345,392 |
| Payments | | | | | |
| Appropriations provided to Departments | 2 | (11,218,625) | - | (11,218,625) | (13,825,471) |
| | | (11,218,625) | - | (11,218,625) | (13,825,471) |
| Net Effect of Investments | | | | | |
| Funds transfer to/from Treasurer's Account | | 178,473 | (178,473) | - | - |
| Consolidated Fund Balance as at 30 June | | (2,599,967) | 31,447,608 | 28,847,641 | 26,350,623 |

STATEMENT OF RECEIPTS AND PAYMENTS FOR THE YEAR ENDED 30 JUNE 2013

| | Notes | Operating Account | Investment Account | Total Year Ended 30 June 2013 | Total Year Ended 30 June 2012 |
|---|-------|--------------------|--------------------|-------------------------------|-------------------------------|
| | | \$'000 | \$'000 | \$'000 | \$'000 |
| Consolidated Fund | | | | | |
| Balance as at 1 July | | (5,502,060) | 31,852,683 | 26,350,623 | 22,738,278 |
| Receipts | | | | | |
| Collections received from Departments | 1 | 29,126,005 | - | 29,126,005 | 37,868,967 |
| Investment Interest | | 2,302,033 | - | 2,302,033 | 2,285,211 |
| Dividends and Income Tax Equivalents | | 1,137,466 | - | 1,137,466 | 1,149,423 |
| Non-Appropriated Equity Adjustments | | 8,534,306 | - | 8,534,306 | 7,988,558 |
| Superannuation, Long Service Leave, Queensland Government Insurance Fund and ALCS Contributions | | 2,571,579 | - | 2,571,579 | 2,559,875 |
| Capital return from Public Enterprise Investments | | 479,700 | - | 479,700 | 1,816,435 |
| Other Receipts | | 772 | - | 772 | 36 |
| | | 44,151,861 | - | 44,151,861 | 53,668,504 |
| Payments | | | | | |
| Appropriations provided to Departments | 2 | (41,654,843) | - | (41,654,843) | (50,056,159) |
| | | (41,654,843) | - | (41,654,843) | (50,056,159) |
| Net Effect of Investments | | | | | |
| Funds transfer to/from Treasurer's Account | | 405,075 | (405,075) | - | - |
| Consolidated Fund Balance as at 30 June | | (2,599,967) | 31,447,608 | 28,847,641 | 26,350,623 |

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 2013 | Quarter Ended 30 June 2012 | Year Ended 30 June 2013 | Year Ended 30 June 2012 |
|---|-------------------------------|-------------------------------|----------------------------|----------------------------|
| | \$'000 | \$'000 | \$'000 | \$'000 |
| Department of Agriculture, Fisheries & Forestry (created as at 3 April 2012) | - | 432 | 1,300 | 432 |
| Department of Communities, Child Safety and Disability Services (renamed as at 3 April 2012) | 10,703 | 39,662 | 10,707 | 43,237 |
| Department of Community Safety | 26 | - | 43 | 19 |
| Department of Education, Training and Employment (renamed as at 3 April 2012) | 49,241 | 31,486 | 1,832,588 | 1,734,049 |
| Electoral Commission of Queensland | 998 | 22 | 19,047 | 22 |
| Department of Energy and Water Supply (created as at 3 April 2012) | 1,314 | 483 | 1,314 | 483 |
| Department of Environment and Heritage Protection (renamed as at 3 April 2012) | 8,258 | 41,950 | 35,864 | 246,012 |
| Department of Housing and Public Works (renamed as at 3 April 2012) | 218 | - | 218 | - |
| Department of Justice and Attorney-General | 17,479 | 58,737 | 123,582 | 300,269 |
| Department of Local Government, Community Recovery and Resilience (renamed as at 4 February 2013) | 273,285 | 301,701 | 421,155 | 542,456 |
| Department of National Parks, Recreation, Sport and Racing (created as at 3 April 2012) | 48 | 135 | 264 | 135 |
| Department of Natural Resources and Mines (created as at 3 April 2012) | 255,335 | 51,955 | 546,342 | 51,955 |
| Queensland Health (renamed as at 3 April 2012) | 13 | 71 | 66 | 188 |
| Queensland Police Service (renamed as at 3 April 2012) | 2,772 | 2,268 | 9,676 | 5,763 |
| Queensland Treasury and Trade (renamed as at 3 April 2012) | 5,833,357 | 8,764,119 | 24,020,482 | 32,798,900 |
| Department of State Development, Infrastructure and Planning (renamed as at 3 April 2012) | - | 8,102 | - | 175,339 |
| Department of Tourism, Major Events, Small Business and Commonwealth Games (created as at 3 April 2012) | - | - | 120 | - |
| Department of Transport and Main Roads | 557,290 | 516,829 | 2,103,236 | 1,969,709 |
| TOTAL AMOUNTS RECEIVED FROM DEPARTMENTS | 7,010,336 | 9,817,952 | 29,126,005 | 37,868,967 |

Note 2

APPROPRIATIONS PROVIDED TO DEPARTMENTS

| | Quarter Ended 30 June 2013 | Quarter Ended 30 June 2012 | Year Ended 30 June 2013 | Year Ended 30 June 2012 |
|---|-------------------------------|-------------------------------|----------------------------|----------------------------|
| | \$'000 | \$'000 | \$'000 | \$'000 |
| Department of Aboriginal and Torres Strait Islander and Multicultural Affairs <i>(created as at 3 April 2012)</i> | | | | |
| <i>Controlled Items</i> | | | | |
| Departmental Services | (771) | 16,288 | 43,096 | 16,288 |
| Equity Adjustments | - | - | - | - |
| <i>Administered Items</i> | 3,205 | 903 | 6,920 | 903 |
| <u>Total for Department</u> | 2,434 | 17,191 | 50,016 | 17,191 |
| Department of Agriculture, Fisheries & Forestry <i>(created as at 3 April 2012)</i> | | | | |
| <i>Controlled Items</i> | | | | |
| Departmental Services | 42,117 | 49,875 | 273,051 | 49,875 |
| Equity Adjustments | (16,872) | (13,768) | (16,872) | (13,768) |
| <i>Administered Items</i> | 6,372 | 1,789 | 10,137 | 1,789 |
| <u>Total for Department</u> | 31,617 | 37,896 | 266,316 | 37,896 |
| Department of Communities, Child Safety and Disability Services <i>(renamed as at 3 April 2012)</i> | | | | |
| <i>Controlled Items</i> | | | | |
| Departmental Services | 618,589 | 501,136 | 2,449,207 | 3,560,574 |
| Equity Adjustments | (24,006) | 21,405 | (4,397) | 189,603 |
| <i>Administered Items</i> | 27,377 | 72,175 | 233,694 | 309,461 |
| <u>Total for Department</u> | 621,960 | 594,716 | 2,678,504 | 4,059,638 |
| Department of Community Safety | | | | |
| <i>Controlled Items</i> | | | | |
| Departmental Services | 261,425 | 368,350 | 1,128,604 | 1,255,792 |
| Equity Adjustments | (48,228) | 17,316 | (43,764) | 61,675 |
| <i>Administered Items</i> | - | - | - | - |
| <u>Total for Department</u> | 213,197 | 385,666 | 1,084,840 | 1,317,467 |
| Department of Education, Training and Employment <i>(renamed as at 3 April 2012)</i> | | | | |
| <i>Controlled Items</i> | | | | |
| Departmental Services | 1,398,939 | 1,878,395 | 7,357,983 | 7,425,300 |
| Equity Adjustments | (25,290) | (298,659) | (88,204) | (79,714) |
| <i>Administered Items</i> | 136,613 | 206,853 | 2,532,817 | 2,409,922 |
| <u>Total for Department</u> | 1,510,262 | 1,786,589 | 9,802,596 | 9,755,508 |
| Electoral Commission of Queensland | | | | |
| <i>Controlled Items</i> | | | | |
| Departmental Services | (974) | (9,877) | 28,572 | 49,470 |
| Equity Adjustments | (345) | (1,242) | 985 | 612 |
| <i>Administered Items</i> | - | - | - | - |
| <u>Total for Department</u> | (1,319) | (11,119) | 29,557 | 50,082 |
| Department of Energy and Water Supply <i>(created as at 3 April 2012)</i> | | | | |
| <i>Controlled Items</i> | | | | |
| Departmental Services | (12,486) | 22,855 | 80,664 | 22,855 |
| Equity Adjustments | (361) | (100) | - | (100) |
| <i>Administered Items</i> | 323,493 | 115,145 | 703,936 | 115,145 |
| <u>Total for Department</u> | 310,646 | 137,900 | 784,600 | 137,900 |
| Department of Environment and Heritage Protection <i>(renamed as at 3 April 2012)</i> | | | | |
| <i>Controlled Items</i> | | | | |
| Departmental Services | 9,604 | 104,290 | 174,617 | 708,166 |
| Equity Adjustments | (13,989) | (10,905) | (17,280) | (23,610) |
| <i>Administered Items</i> | - | (4,485) | - | 4,763 |
| <u>Total for Department</u> | (4,385) | 88,900 | 157,337 | 689,319 |
| Department of Housing and Public Works <i>(renamed as at 3 April 2012)</i> | | | | |
| <i>Controlled Items</i> | | | | |
| Departmental Services | 143,283 | 63,983 | 389,737 | 168,667 |
| Equity Adjustments | (533,076) | 39,922 | (460,591) | 74,529 |
| <i>Administered Items</i> | 16,584 | 12,630 | 49,766 | 58,345 |
| <u>Total for Department</u> | (373,209) | 116,535 | (21,088) | 301,541 |

Note 2

APPROPRIATIONS PROVIDED TO DEPARTMENTS

- continued

| | Quarter Ended 30 June 2013 | Quarter Ended 30 June 2012 | Year Ended 30 June 2013 | Year Ended 30 June 2012 |
|--|-------------------------------|-------------------------------|----------------------------|----------------------------|
| | \$'000 | \$'000 | \$'000 | \$'000 |
| Department of Justice and Attorney-General | | | | |
| <i>Controlled Items</i> | | | | |
| Departmental Services | 140,973 | 155,541 | 482,488 | 437,733 |
| Equity Adjustments | (25,180) | (34,166) | (17,447) | 196,489 |
| <i>Administered Items</i> | 20,317 | 41,877 | 236,468 | 223,776 |
| <u>Total for Department</u> | 136,110 | 163,252 | 701,509 | 857,998 |
| Legislative Assembly and Parliamentary Service | | | | |
| <i>Controlled Items</i> | | | | |
| Departmental Services | 26,013 | 19,097 | 83,136 | 79,329 |
| Equity Adjustments | (3,882) | (4,058) | (3,882) | (4,058) |
| <i>Administered Items</i> | - | - | - | - |
| <u>Total for Department</u> | 22,131 | 15,039 | 79,254 | 75,271 |
| Department of Local Government, Community Recovery and Resilience <i>(renamed as at 4 February 2013)</i> | | | | |
| <i>Controlled Items</i> | | | | |
| Departmental Services | 28,587 | (10,934) | 126,409 | 435,945 |
| Equity Adjustments | 3,354 | 5,077 | 10,534 | 30,649 |
| <i>Administered Items</i> | 1,029,481 | 301,569 | 1,177,793 | 542,689 |
| <u>Total for Department</u> | 1,061,422 | 295,712 | 1,314,736 | 1,009,283 |
| Department of National Parks, Recreation, Sport and Racing <i>(created as at 3 April 2012)</i> | | | | |
| <i>Controlled Items</i> | | | | |
| Departmental Services | 105,399 | 71,324 | 261,965 | 71,324 |
| Equity Adjustments | (17,943) | 469 | (42,501) | 469 |
| <i>Administered Items</i> | (663) | 481 | 20,818 | 481 |
| <u>Total for Department</u> | 86,793 | 72,274 | 240,282 | 72,274 |
| Department of Natural Resources and Mines <i>(created as at 3 April 2012)</i> | | | | |
| <i>Controlled Items</i> | | | | |
| Departmental Services | 145,923 | 64,909 | 358,758 | 64,909 |
| Equity Adjustments | (348) | (993) | 2,209 | (993) |
| <i>Administered Items</i> | 7,965 | 5,788 | 10,075 | 5,788 |
| <u>Total for Department</u> | 153,540 | 69,704 | 371,042 | 69,704 |
| Office of the Governor | | | | |
| <i>Controlled Items</i> | | | | |
| Departmental Services | 1,059 | 1,670 | 5,615 | 5,735 |
| Equity Adjustments | 10 | 75 | 10 | 75 |
| <i>Administered Items</i> | - | - | - | - |
| <u>Total for Department</u> | 1,069 | 1,745 | 5,625 | 5,810 |
| Office of the Ombudsman | | | | |
| <i>Controlled Items</i> | | | | |
| Departmental Services | 1,816 | 1,779 | 7,050 | 6,984 |
| Equity Adjustments | - | - | - | - |
| <i>Administered Items</i> | - | - | - | - |
| <u>Total for Department</u> | 1,816 | 1,779 | 7,050 | 6,984 |
| Department of the Premier and Cabinet | | | | |
| <i>Controlled Items</i> | | | | |
| Departmental Services | 5,649 | 21,626 | 82,690 | 225,932 |
| Equity Adjustments | - | 646 | 136 | (17,351) |
| <i>Administered Items</i> | 3,410 | 193,940 | 39,730 | 2,480,472 |
| <u>Total for Department</u> | 9,059 | 216,212 | 122,556 | 2,689,053 |
| Public Service Commission | | | | |
| <i>Controlled Items</i> | | | | |
| Departmental Services | 4,332 | 1,586 | 19,489 | 14,492 |
| Equity Adjustments | - | - | - | - |
| <i>Administered Items</i> | - | - | - | - |
| <u>Total for Department</u> | 4,332 | 1,586 | 19,489 | 14,492 |

Note 2

APPROPRIATIONS PROVIDED TO DEPARTMENTS

- continued

| | Quarter Ended 30 June 2013 | Quarter Ended 30 June 2012 | Year Ended 30 June 2013 | Year Ended 30 June 2012 |
|---|-------------------------------|-------------------------------|----------------------------|----------------------------|
| | \$'000 | \$'000 | \$'000 | \$'000 |
| Queensland Audit Office | | | | |
| <i>Controlled Items</i> | | | | |
| Departmental Services | 1,381 | 1,692 | 6,415 | 6,402 |
| Equity Adjustments | - | - | - | - |
| <i>Administered Items</i> | - | - | - | - |
| <u>Total for Department</u> | 1,381 | 1,692 | 6,415 | 6,402 |
| Queensland Health | | | | |
| <i>(renamed as at 3 April 2012)</i> | | | | |
| <i>Controlled Items</i> | | | | |
| Departmental Services | 1,752,638 | 2,842,915 | 7,674,466 | 10,053,900 |
| Equity Adjustments | (66,679) | 233,015 | 1,025,718 | 1,144,055 |
| <i>Administered Items</i> | (36) | 3,843 | 25,725 | 25,273 |
| <u>Total for Department</u> | 1,685,923 | 3,079,773 | 8,725,909 | 11,223,228 |
| Queensland Police Service | | | | |
| <i>(renamed as at 3 April 2012)</i> | | | | |
| <i>Controlled Items</i> | | | | |
| Departmental Services | 520,620 | 505,066 | 1,866,246 | 1,816,411 |
| Equity Adjustments | (24,933) | (106,782) | (2,471) | 25,141 |
| <i>Administered Items</i> | 363 | (1,687) | 903 | (1,337) |
| <u>Total for Department</u> | 496,050 | 396,597 | 1,864,678 | 1,840,215 |
| Queensland Treasury and Trade | | | | |
| <i>(renamed as at 3 April 2012)</i> | | | | |
| <i>Controlled Items</i> | | | | |
| Departmental Services | 34,123 | 37,060 | 192,553 | 152,155 |
| Equity Adjustments | (8,535) | (10,641) | (7,457) | (6,719) |
| <i>Administered Items</i> | 4,125,142 | 3,222,503 | 6,058,223 | 6,348,933 |
| <u>Total for Department</u> | 4,150,730 | 3,248,922 | 6,243,319 | 6,494,369 |
| Department of Science, Information Technology, Innovation and the Arts | | | | |
| <i>(created as at 3 April 2012)</i> | | | | |
| <i>Controlled Items</i> | | | | |
| Departmental Services | 116,994 | 90,051 | 290,789 | 90,051 |
| Equity Adjustments | (45,881) | 15,664 | (75,001) | 15,664 |
| <i>Administered Items</i> | 46,721 | 27,111 | 159,618 | 27,111 |
| <u>Total for Department</u> | 117,834 | 132,826 | 375,406 | 132,826 |
| Department of State Development, Infrastructure and Planning | | | | |
| <i>(renamed as at 3 April 2012)</i> | | | | |
| <i>Controlled Items</i> | | | | |
| Departmental Services | 11,032 | 62,654 | 168,030 | 786,231 |
| Equity Adjustments | (9,440) | (5,335) | (9,954) | 41,651 |
| <i>Administered Items</i> | (5,562) | 295,272 | 604,314 | 985,336 |
| <u>Total for Department</u> | (3,970) | 352,591 | 762,390 | 1,813,218 |
| Department of Tourism, Major Events, Small Business and the Commonwealth Games | | | | |
| <i>(created as at 3 April 2012)</i> | | | | |
| <i>Controlled Items</i> | | | | |
| Departmental Services | 12,864 | 9,073 | 47,290 | 9,073 |
| Equity Adjustments | - | - | - | - |
| <i>Administered Items</i> | 16,585 | - | 82,593 | - |
| <u>Total for Department</u> | 29,449 | 9,073 | 129,883 | 9,073 |
| Department of Transport and Main Roads | | | | |
| <i>Controlled Items</i> | | | | |
| Departmental Services | 1,055,465 | 923,010 | 3,957,257 | 3,569,736 |
| Equity Adjustments | (105,674) | 827,875 | 1,286,770 | 2,373,141 |
| <i>Administered Items</i> | 3,962 | 861,535 | 608,595 | 1,426,540 |
| <u>Total for Department</u> | 953,753 | 2,612,420 | 5,852,622 | 7,369,417 |
| Departmental Totals | | | | |
| <i>Controlled Items</i> | | | | |
| Departmental Services | 6,424,594 | 7,793,414 | 27,556,177 | 31,083,329 |
| Equity Adjustments | (967,298) | 674,815 | 1,536,541 | 4,007,440 |
| <i>Administered Items</i> | 5,761,329 | 5,357,242 | 12,562,125 | 14,965,390 |
| <u>Total for Departments</u> | <u>11,218,625</u> | <u>13,825,471</u> | <u>41,654,843</u> | <u>50,056,159</u> |

STATEMENT OF APPROPRIATIONS
for the year ended 30 June 2013

| | Note | Appropriation Acts 2012 \$'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 | 2013 Actual \$'000 | 2012 Actual \$'000 |
|--|------|--------------------------------------|----------------------------|--|---|-------------------------------------|--|--|--------------------------|--------------------------|
| 1 | | | | | | | | | | |
| Department of Aboriginal, Torres Strait Islander and Multicultural Affairs (created as at 3 April 2012) | | | | | | | | | | |
| <i>Controlled Items</i> | | | | | | | | | | |
| Departmental services | | 52,768 | - | 52,768 | (3,205) | 49,563 | - | (6,467) | 43,096 | 16,288 |
| Equity adjustments | | - | - | - | - | - | - | - | - | - |
| Administered Items | | 3,715 | - | 3,715 | 3,205 | 6,920 | - | - | 6,920 | 903 |
| <u>Vote</u> | | 56,483 | - | 56,483 | - | 56,483 | - | (6,467) | 50,016 | 17,191 |
| 2 | | | | | | | | | | |
| Department of Agriculture, Fisheries and Forestry (created as at 3 April 2012) | | | | | | | | | | |
| <i>Controlled Items</i> | | | | | | | | | | |
| Departmental services | | 287,774 | - | 287,774 | (1,054) | 286,720 | - | (13,669) | 273,051 | 49,875 |
| Equity adjustments | | (12,325) | - | (12,325) | - | (12,325) | - | (4,547) | (16,872) | (13,768) |
| Administered Items | | 9,083 | - | 9,083 | 1,054 | 10,137 | - | - | 10,137 | 1,789 |
| <u>Vote</u> | | 284,532 | - | 284,532 | - | 284,532 | - | (18,216) | 266,316 | 37,896 |
| 3 | | | | | | | | | | |
| Department of Communities, Child Safety and Disability Services (renamed as at 3 April 2012) | | | | | | | | | | |
| <i>Controlled Items</i> | | | | | | | | | | |
| Departmental services | | 2,519,217 | - | 2,519,217 | - | 2,519,217 | - | (70,010) | 2,449,207 | 3,560,574 |
| Equity adjustments | | 11,252 | - | 11,252 | - | 11,252 | - | (15,649) | (4,397) | 189,603 |
| Administered Items | | 249,041 | - | 249,041 | - | 249,041 | - | (15,347) | 233,694 | 309,461 |
| <u>Vote</u> | | 2,779,510 | - | 2,779,510 | - | 2,779,510 | - | (101,006) | 2,678,504 | 4,059,638 |
| 4 | | | | | | | | | | |
| Department of Community Safety | | | | | | | | | | |
| <i>Controlled Items</i> | | | | | | | | | | |
| Departmental services | | 1,291,107 | - | 1,291,107 | - | 1,291,107 | - | (162,503) | 1,128,604 | 1,255,792 |
| Equity adjustments | | (41,321) | - | (41,321) | - | (41,321) | - | (2,443) | (43,764) | 61,675 |
| Administered Items | | - | - | - | - | - | - | - | - | - |
| <u>Vote</u> | | 1,249,786 | - | 1,249,786 | - | 1,249,786 | - | (164,946) | 1,084,840 | 1,317,467 |
| 5 | | | | | | | | | | |
| Department of Education, Training and Employment (renamed as at 3 April 2012) | | | | | | | | | | |
| <i>Controlled Items</i> | | | | | | | | | | |
| Departmental services | | 7,626,802 | - | 7,626,802 | (19,018) | 7,607,784 | - | (249,801) | 7,357,983 | 7,425,300 |
| Equity adjustments | | (107,222) | - | (107,222) | 19,018 | (88,204) | - | - | (88,204) | (79,714) |
| Administered Items | | 2,611,162 | - | 2,611,162 | - | 2,611,162 | - | (78,345) | 2,532,817 | 2,409,922 |
| <u>Vote</u> | | 10,130,742 | - | 10,130,742 | - | 10,130,742 | - | (328,146) | 9,802,596 | 9,755,508 |
| 6 | | | | | | | | | | |
| Electoral Commission of Queensland | | | | | | | | | | |
| <i>Controlled Items</i> | | | | | | | | | | |
| Departmental services | | 55,270 | - | 55,270 | - | 55,270 | - | (26,698) | 28,572 | 49,470 |
| Equity adjustments | | 1,823 | - | 1,823 | - | 1,823 | - | (838) | 985 | 612 |
| Administered Items | | - | - | - | - | - | - | - | - | - |
| <u>Vote</u> | | 57,093 | - | 57,093 | - | 57,093 | - | (27,536) | 29,557 | 50,082 |
| 7 | | | | | | | | | | |
| Department of Energy and Water Supply (created as at 3 April 2012) | | | | | | | | | | |
| <i>Controlled Items</i> | | | | | | | | | | |
| Departmental services | | 151,926 | - | 151,926 | - | 151,926 | - | (71,262) | 80,664 | 22,855 |
| Equity adjustments | | 500 | - | 500 | - | 500 | - | (500) | - | (100) |
| Administered Items | | 717,645 | - | 717,645 | - | 717,645 | - | (13,709) | 703,936 | 115,145 |
| <u>Vote</u> | | 870,071 | - | 870,071 | - | 870,071 | - | (85,471) | 784,600 | 137,900 |

STATEMENT OF APPROPRIATIONS
for the year ended 30 June 2013

| | Note | Appropriation Acts 2012 \$'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 | 2013 Actual \$'000 | 2012 Actual \$'000 |
|--|-----------|--------------------------------|----------------------|---|----------------------------------|-------------------------------|-----------------------------------|---------------------------------|--------------------|--------------------|
| Department of Environment and Heritage Protection <i>(renamed as at 3 April 2012)</i> | 8 | | | | | | | | | |
| <i>Controlled Items</i> | | | | | | | | | | |
| Departmental services | | 186,676 | - | 186,676 | - | 186,676 | - | (12,059) | 174,617 | 708,166 |
| Equity adjustments | | (2,888) | - | (2,888) | - | (2,888) | - | (14,392) | (17,280) | (23,610) |
| <i>Administered Items</i> | | | | | | | | | | |
| <u>Vote</u> | | 183,788 | - | 183,788 | - | 183,788 | - | (26,451) | 157,337 | 689,319 |
| Department of Housing and Public Works <i>(renamed as at 3 April 2012)</i> | 9 | | | | | | | | | |
| <i>Controlled Items</i> | | | | | | | | | | |
| Departmental services | | 497,659 | - | 497,659 | (40,001) | 457,658 | - | (67,921) | 389,737 | 168,667 |
| Equity adjustments | | 139,960 | - | 139,960 | - | 139,960 | - | (600,551) | (460,591) | 74,529 |
| <i>Administered Items</i> | | | | | | | | | | |
| <u>Vote</u> | | 647,384 | - | 647,384 | 40,001 | 647,384 | - | (668,472) | (21,088) | 301,541 |
| Department of Justice and Attorney-General <i>Controlled Items</i> | 10 | | | | | | | | | |
| Departmental services | | 520,012 | - | 520,012 | - | 520,012 | - | (37,524) | 482,488 | 437,733 |
| Equity adjustments | | 38,918 | - | 38,918 | - | 38,918 | - | (56,365) | (17,447) | 196,489 |
| <i>Administered Items</i> | | | | | | | | | | |
| <u>Vote</u> | | 239,092 | - | 239,092 | - | 239,092 | - | (2,624) | 236,468 | 226,776 |
| | | 798,022 | - | 798,022 | - | 798,022 | - | (96,513) | 701,509 | 857,998 |
| Legislative Assembly and Parliamentary Service <i>Controlled Items</i> | 11 | | | | | | | | | |
| Departmental services | | 84,708 | - | 84,708 | (292) | 84,416 | - | (1,280) | 83,136 | 79,329 |
| Equity adjustments | | (4,174) | - | (4,174) | 292 | (3,882) | - | - | (3,882) | (4,058) |
| <i>Administered Items</i> | | | | | | | | | | |
| <u>Vote</u> | | 80,534 | - | 80,534 | - | 80,534 | - | (1,280) | 79,254 | 75,271 |
| Department of Local Government, Community Recovery and Resilience <i>(renamed as at 4 February 2013)</i> | 12 | | | | | | | | | |
| <i>Controlled Items</i> | | | | | | | | | | |
| Departmental services | | 223,526 | - | 223,526 | - | 223,526 | - | (97,117) | 126,409 | 435,945 |
| Equity adjustments | | 27,301 | - | 27,301 | - | 27,301 | - | (16,767) | 10,534 | 30,649 |
| <i>Administered Items</i> | | | | | | | | | | |
| <u>Vote</u> | | 197,634 | 1,776,085 | 1,973,719 | - | 1,973,719 | - | (795,926) | 1,177,793 | 542,689 |
| | | 448,461 | 1,776,085 | 2,224,546 | - | 2,224,546 | - | (909,810) | 1,314,736 | 1,009,283 |
| Department of National Parks, Recreation, Sport and Racing <i>(created as at 3 April 2012)</i> | 13 | | | | | | | | | |
| <i>Controlled Items</i> | | | | | | | | | | |
| Departmental services | | 275,955 | - | 275,955 | - | 275,955 | - | (13,990) | 261,965 | 71,324 |
| Equity adjustments | | (41,670) | - | (41,670) | - | (41,670) | - | (831) | (42,501) | 469 |
| <i>Administered Items</i> | | | | | | | | | | |
| <u>Vote</u> | | 21,481 | - | 21,481 | - | 21,481 | - | (663) | 20,818 | 481 |
| | | 255,766 | - | 255,766 | - | 255,766 | - | (15,484) | 240,282 | 72,274 |
| Department of Natural Resources and Mines <i>(created as at 3 April 2012)</i> | 14 | | | | | | | | | |
| <i>Controlled Items</i> | | | | | | | | | | |
| Departmental services | | 383,885 | - | 383,885 | (1,364) | 382,521 | - | (23,763) | 358,758 | 64,909 |
| Equity adjustments | | 7,472 | - | 7,472 | (5,263) | 2,209 | - | - | 2,209 | (993) |
| <i>Administered Items</i> | | | | | | | | | | |
| <u>Vote</u> | | 3,448 | - | 3,448 | 6,627 | 10,075 | - | - | 10,075 | 5,788 |
| | | 394,805 | - | 394,805 | - | 394,805 | - | (23,763) | 371,042 | 69,704 |

STATEMENT OF APPROPRIATIONS
for the year ended 30 June 2013

| | Note | Appropriation Acts 2012 \$'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 | 2013 Actual \$'000 | 2012 Actual \$'000 |
|--|------|--------------------------------------|----------------------------|--|---|-------------------------------------|--|--|--------------------------|--------------------------|
| Office of the Governor | | | | | | | | | | |
| <i>Controlled Items</i> | | | | | | | | | | |
| Departmental services | 15 | 5,983 | - | 5,983 | (85) | 5,898 | - | (283) | 5,615 | 5,735 |
| Equity adjustments | | (75) | - | (75) | 85 | 10 | - | - | 10 | 75 |
| <i>Administered Items</i> | | - | - | - | - | - | - | - | - | - |
| <u>Vote</u> | | 5,908 | - | 5,908 | - | 5,908 | - | (283) | 5,625 | 5,810 |
| Office of the Ombudsman | | | | | | | | | | |
| <i>Controlled Items</i> | | | | | | | | | | |
| Departmental services | 16 | 7,253 | 135 | 7,388 | - | 7,388 | - | (338) | 7,050 | 6,984 |
| Equity adjustments | | - | - | - | - | - | - | - | - | - |
| <i>Administered Items</i> | | - | - | - | - | - | - | - | - | - |
| <u>Vote</u> | | 7,253 | 135 | 7,388 | - | 7,388 | - | (338) | 7,050 | 6,984 |
| Department of the Premier and Cabinet | | | | | | | | | | |
| <i>Controlled Items</i> | | | | | | | | | | |
| Departmental services | 17 | 107,777 | (4,209) | 103,568 | - | 103,568 | - | (20,878) | 82,690 | 225,932 |
| Equity adjustments | | (443) | - | (443) | 579 | 136 | - | - | 136 | (17,351) |
| <i>Administered Items</i> | | 46,676 | - | 46,676 | (579) | 46,097 | - | (6,367) | 39,730 | 2,480,472 |
| <u>Vote</u> | | 154,010 | (4,209) | 149,801 | - | 149,801 | - | (27,245) | 122,556 | 2,689,053 |
| Public Service Commission | | | | | | | | | | |
| <i>Controlled Items</i> | | | | | | | | | | |
| Departmental services* | 18 | 18,252 | 4,074 | 22,326 | - | 22,326 | - | (2,837) | 19,489 | 14,492 |
| Equity adjustments | | - | - | - | - | - | - | - | - | - |
| <i>Administered Items</i> | | - | - | - | - | - | - | - | - | - |
| <u>Vote</u> | | 18,252 | 4,074 | 22,326 | - | 22,326 | - | (2,837) | 19,489 | 14,492 |
| Queensland Audit Office | | | | | | | | | | |
| <i>Controlled Items</i> | | | | | | | | | | |
| Departmental services | 19 | 6,600 | - | 6,600 | - | 6,600 | - | (185) | 6,415 | 6,402 |
| Equity adjustments | | - | - | - | - | - | - | - | - | - |
| <i>Administered Items</i> | | - | - | - | - | - | - | - | - | - |
| <u>Vote</u> | | 6,600 | - | 6,600 | - | 6,600 | - | (185) | 6,415 | 6,402 |
| Queensland Health | | | | | | | | | | |
| <i>(renamed as at 3 April 2012)</i> | | | | | | | | | | |
| <i>Controlled Items</i> | | | | | | | | | | |
| Departmental services | 20 | 7,725,314 | - | 7,725,314 | - | 7,725,314 | - | (50,848) | 7,674,466 | 10,053,900 |
| Equity adjustments | | 1,354,981 | - | 1,354,981 | - | 1,354,981 | - | (329,263) | 1,025,718 | 1,144,055 |
| <i>Administered Items</i> | | 26,921 | - | 26,921 | - | 26,921 | - | (1,196) | 25,725 | 25,273 |
| <u>Vote</u> | | 9,107,216 | - | 9,107,216 | - | 9,107,216 | - | (381,307) | 8,725,909 | 11,223,228 |
| Queensland Police Service | | | | | | | | | | |
| <i>(renamed as at 3 April 2012)</i> | | | | | | | | | | |
| <i>Controlled Items</i> | | | | | | | | | | |
| Departmental services | 21 | 1,918,782 | - | 1,918,782 | - | 1,918,782 | - | (52,536) | 1,866,246 | 1,816,411 |
| Equity adjustments | | 4,029 | - | 4,029 | (202) | 3,827 | - | (6,298) | (2,471) | 25,141 |
| <i>Administered Items</i> | | 701 | - | 701 | 202 | 903 | - | - | 903 | (1,337) |
| <u>Vote</u> | | 1,923,512 | - | 1,923,512 | - | 1,923,512 | - | (58,834) | 1,864,678 | 1,840,215 |

STATEMENT OF APPROPRIATIONS
for the year ended 30 June 2013

| | Note | Appropriation Acts 2012 \$'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 | 2013 Actual \$'000 | 2012 Actual \$'000 |
|---|------|--------------------------------------|----------------------------|--|---|-------------------------------------|--|--|--------------------------|--------------------------|
| 22 | | | | | | | | | | |
| Queensland Treasury and Trade <i>(renamed as at 3 April 2012)</i> | | | | | | | | | | |
| <i>Controlled Items</i> | | | | | | | | | | |
| Departmental services | | 218,393 | - | 218,393 | (25,840) | 192,553 | - | - | 192,553 | 152,155 |
| Equity adjustments | | (7,457) | - | (7,457) | - | (7,457) | - | - | (7,457) | (6,719) |
| Administered Items | | 5,968,938 | - | 5,968,938 | 25,840 | 5,994,778 | 63,445 | - | 6,058,223 | 6,348,933 |
| <u>Vote</u> | | 6,179,874 | - | 6,179,874 | - | 6,179,874 | 63,445 | - | 6,243,319 | 6,494,369 |
| 23 | | | | | | | | | | |
| Department of Science, Information Technology, Innovation and the Arts <i>(created as at 3 April 2012)</i> | | | | | | | | | | |
| <i>Controlled Items</i> | | | | | | | | | | |
| Departmental services | | 382,639 | - | 382,639 | - | 382,639 | - | (91,850) | 290,789 | 90,051 |
| Equity adjustments | | (67,740) | - | (67,740) | (6,200) | (73,940) | - | (1,061) | (75,001) | 15,664 |
| Administered Items | | 153,418 | - | 153,418 | 6,200 | 159,618 | - | - | 159,618 | 27,111 |
| <u>Vote</u> | | 468,317 | - | 468,317 | - | 468,317 | - | (92,911) | 375,406 | 132,826 |
| 24 | | | | | | | | | | |
| Department of State Development, Infrastructure and Planning <i>(renamed as at 3 April 2012)</i> | | | | | | | | | | |
| <i>Controlled Items</i> | | | | | | | | | | |
| Departmental services | | 358,734 | - | 358,734 | - | 358,734 | - | (190,704) | 168,030 | 786,231 |
| Equity adjustments | | 200 | - | 200 | - | 200 | - | (10,154) | (9,954) | 41,651 |
| Administered Items | | 2,390,424 | (1,776,085) | 614,339 | - | 614,339 | - | (10,025) | 604,314 | 985,336 |
| <u>Vote</u> | | 2,749,358 | (1,776,085) | 973,273 | - | 973,273 | - | (210,883) | 762,390 | 1,813,218 |
| 25 | | | | | | | | | | |
| Department of Tourism, Major Events, Small Business and the Commonwealth Games <i>(created as at 3 April 2012)</i> | | | | | | | | | | |
| <i>Controlled Items</i> | | | | | | | | | | |
| Departmental services | | 47,639 | - | 47,639 | - | 47,639 | - | (349) | 47,290 | 9,073 |
| Equity adjustments | | 473 | - | 473 | - | 473 | - | (473) | - | - |
| Administered Items | | 102,515 | - | 102,515 | - | 102,515 | - | (19,922) | 82,593 | - |
| <u>Vote</u> | | 150,627 | - | 150,627 | - | 150,627 | - | (20,744) | 129,883 | 9,073 |
| 26 | | | | | | | | | | |
| Department of Transport and Main Roads | | | | | | | | | | |
| <i>Controlled Items</i> | | | | | | | | | | |
| Departmental services | | 3,509,579 | - | 3,509,579 | 447,678 | 3,957,257 | - | - | 3,957,257 | 3,569,736 |
| Equity adjustments | | 2,007,707 | - | 2,007,707 | (447,678) | 1,560,029 | - | (273,259) | 1,286,770 | 2,373,141 |
| Administered Items | | 1,483,771 | - | 1,483,771 | - | 1,483,771 | - | (875,176) | 608,595 | 1,426,540 |
| <u>Vote</u> | | 7,001,057 | - | 7,001,057 | - | 7,001,057 | - | (1,148,435) | 5,852,622 | 7,369,417 |
| Department Totals | | | | | | | | | | |
| <i>Controlled Items</i> | | | | | | | | | | |
| Departmental services | | 28,464,230 | - | 28,464,230 | 356,819 | 28,821,049 | - | (1,264,872) | 27,556,177 | 31,083,329 |
| Equity adjustments | | 3,309,301 | - | 3,309,301 | (439,369) | 2,869,932 | - | (1,333,391) | 1,536,541 | 4,007,440 |
| Administered Items | | 14,235,430 | - | 14,235,430 | 82,550 | 14,317,980 | 63,445 | (1,819,300) | 12,562,125 | 14,965,390 |
| <u>Vote</u> | | 46,008,961 | - | 46,008,961 | - | 46,008,961 | 63,445 | (4,417,563) | 41,654,843 | 50,056,159 |

Explanatory Notes to the Statement of Appropriations

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

- 1. Department of Aboriginal, Torres Strait Islander and Multicultural Affairs** – Lapses in departmental services were mainly due to deferrals for grants and other programs, including the Cape York Welfare Reform trial to match timing of payments and the Cape York Peninsula Tenure Resolution program. This was partially offset by increased services revenue for the Employees Requiring Placement program, Multicultural Affairs' grant program and the assumption of responsibility for the Cape York Peninsula Land Tenure Resolution Branch.

Transfers from departmental services to administered items were applied to meet expenses relating to the Western Cape Communities Co-Existence Agreement (WCCCA). The Agreement provides for an annual contribution from the Queensland Government to the Western Cape Communities Trust based on the royalties received from minerals mined within the Indigenous Land Use Agreement area.

- 2. Department of Agriculture, Fisheries and Forestry** – Lapses in departmental services were largely due to a deferral of funding to align revenue with anticipated cash flow expenditure for election commitments and departmental initiatives as part of the Queensland Agriculture Strategy, delays in the Core Enterprise Bargaining arrangements and the transfer of funding to other agencies to implement an information technology cost recovery model under the Corporate Partnership arrangements. This is partially offset by additional funding received for the establishment of the Queensland Cattle Industry Biosecurity Fund and expenses relating to the Employees Requiring Placement program.

Lapses in equity adjustments were related to the return of proceeds from the sale of departmental assets beyond that expected at the time of the 2012-13 Budget.

Transfers from departmental services to administered items were applied to reimburse the Australian Agricultural College Corporation for expenses relating to the Employees Requiring Placement program.

- 3. Department of Communities, Child Safety and Disability Services** – Lapses in departmental services mainly reflect timing adjustments in relation to the delivery of disability, homelessness and social inclusion services and information technology projects, delays in the Core Enterprise Bargaining arrangements and the return of unspent Commonwealth funding for back payments in relation to social and community services sector wages.

Lapses in equity adjustments largely reflect the change in timing to deliver Safe Havens, Safe Houses, purpose built accommodation and neighbourhood centres, partially offset by additional funding for the Elderly Parent Carer Innovation Trial.

Lapses in administered items primarily relate to a reduction in funding for concessions due to a change in the treatment of GST.

- 4. Department of Community Safety** – Lapses in departmental services were mainly due to the utilisation of existing cash balances in 2012-13, the realignment of funding for project delivery under the National Partnership Agreements on Natural Disaster Resilience and Coal Seam Gas and Large Coal Mining Development and the lapse of depreciation funding.

Lapses in equity adjustments are principally due to adjustments to the timing of correctional facility projects including the completion of the Lotus Glen Correctional Centre expansion and redevelopment.

5. **Department of Education, Training and Employment** – Lapses in departmental services were primarily due to reductions in Australian Government National Partnership programs, the reclassification of capital works, delays in the Core Enterprise Bargaining arrangements and the deferral of funding to future years (including early childhood education) to align with expected expenditure patterns. These were partially offset by increases in funding for maintenance for schools, the Employees Requiring Placement program, and state school enrolment growth.

Lapses in administered items were largely a result of a lower than forecast level of Australian Government assistance to non-state schools.

Transfers from departmental services to equity adjustments were applied primarily to meet capital works program requirements including changes in the level of expensed works.

6. **Electoral Commission Queensland** – Lapses in departmental services were largely a result of unexpended appropriation relating to specific election activities including election funding payments and conduct of local government elections and by-elections. There were also deferrals to reflect revised expenditure patterns for projects including vision impaired voting, replacement of election equipment and preparation for the next State General election.

Lapses in equity adjustments were primarily due to the deferral of capital funding to replace CITEC legacy systems.

7. **Department of Energy and Water Supply** – Lapses in departmental services were primarily due to a review of the required level of funding for the Dam Spillway Safety Upgrade program. This was partially offset by additional funding for the Employees Requiring Placement program.

Lapses in equity adjustments relate to funding that has been realigned to departmental services funding to suit the business needs of the department.

Lapses in administered items were largely due to a reduction in the Electricity Community Service Obligation payments to Ergon Energy Corporation Limited for 2012-13 required to maintain the Government's uniform tariff policy.

8. **Department of Environment and Heritage Protection** – Lapses in departmental services primarily relate to lower than forecast expenditure for a number of programs, including Climate Smart Home Services and the Queensland Sustainable Energy Fund. Further lapses primarily relate to deferred funding resulting from a realignment of the expenditure profile for a number of programs, including Great Barrier Reef Protection, Nature Refuges, Koala Protection, Everyone's Environment Grants, Industry Driven Waste Strategy and the Land and Sea Indigenous Rangers program.

Lapses in equity adjustments largely reflect the deferral of funding following a realignment of the expenditure profile for acquisitions relating to the Koala Response Strategy and the National Park Estate.

9. **Department of Housing and Public Works** – Lapses in departmental services were mainly due to deferrals to realign the timing of grants expenditure from 2012-13 to 2013-14 including the Remote Indigenous Housing National Partnership Agreement and Deed of Grants in Trust. It is also due to changes in the timing of operating expenditure from 2012-13 to 2013-14 relating to Building Services.

Lapses in equity adjustments were primarily due to the transfer to the Consolidated Fund of the net proceeds from the sale of seven government office buildings to the Queensland Investment Corporation. It also reflects deferral of funding from 2012-13 to 2013-14 to align with the revised capital works expenditure profile for the National Partnership Agreement on Remote Indigenous Housing.

Transfers from departmental services to administered items were applied primarily for expenses relating to the Employees Requiring Placement program for Goprint and Sales and Distribution Services following the closure of these units and for QBuild and Project Services following the restructure to the new Building and Asset Services entity

- 10. Department of Justice and Attorney-General** – Lapses in departmental services were mainly due to funding associated with the timing of payments for major projects and inter-departmental transfers and a funding re-alignment to 2013-14 and 2014-15, partially offset by funding allocated to the Employees Requiring Placement program.

Lapses in equity adjustments were primarily due to changes in the timing of capital expenditure from 2012-13 to 2013-14 and the return of savings relating to the construction of the new Queen Elizabeth II Courts of Law building.

Lapses in Administered items were primarily due to a deferral relating to expenditure for Victims Assist Queensland and Judge's Long Service Leave.

- 11. Legislative Assembly and Parliamentary Service** - Lapses in departmental services were mainly due to delays in the Core Enterprise Bargaining arrangements, a realignment of departmental services to equity for capitalising lease hold improvements and funding deferrals reflecting timing changes for painting of the Parliament House interior and telecommunication upgrades.

Transfers of departmental services were applied to meet the increase in equity adjustments related to the realignment for capitalising lease-hold improvements, which was partially offset by deferral of the stone work restoration program.

- 12. Department of Local Government, Community Recovery and Resilience** – Lapses in departmental services were primarily due to the deferral of funds from 2012-13 to 2013-14 to align with the revised expenditure pattern for local government capital and recurrent grants and the realignment of funding from departmental services to equity for the construction of infrastructure assets under the Indigenous Environmental Health Infrastructure program (IEHIP).

Lapses in equity adjustments were largely a result of a deferral of funds due to the change in expenditure profile for IEHIP.

Lapses in administered items primarily relate to a revision of funding requirements and a deferral to 2013-14 under the Natural Disaster Relief and Recovery Arrangements. This was partially offset by the advance payment from the Australian Government in June 2013 for on-passing to local governments, which applied to 2013-14.

- 13. Department of National Parks, Recreation, Sport and Racing** – Lapses in departmental services mainly relate to the realignment of funding with anticipated expenditure in 2013-14 for various Recreation and Sport grants including the Get in the Game program, the Jobs Plan and other infrastructure related programs.

Lapses in equity adjustments relate to funding transferred to the Department of State Development, Infrastructure and Planning.

Lapses in administered items primarily relate to a reduction in the land tax liability of Stadiums Queensland and therefore a reduction in the corresponding grant expenditure.

- 14. Department of Natural Resources and Mines** – Lapses in departmental services were mainly due to the department achieving greater than budgeted savings, as well as the deferral of funding to align with the expenditure profile for various programs including Greenfields 2020, Great Artesian Basin Sustainability Initiative, Water Metering program, New Institutional Arrangements for Category 2 Water Authorities and North Stradbroke Island.

Transfers in equity adjustments were largely a result of underspends on various programs including Streamlining of the Mining Tenure Approval Process project and the Automated Titling System program.

Transfers from departmental services and equity adjustments were applied to administered items to meet the ex-gratia grant payments to the Hope Vale Aboriginal community.

- 15. Office of the Governor** – Lapses in departmental services were largely a result of a deferral of appropriation from 2012-13 to 2013-14 from a change in the timing of expenditure for various projects, including a security review, new Government House webpage and an asset management project and delays in the Core Enterprise Bargaining arrangements. This was partially offset by an increase in the Governor's salary (which is linked to judicial salaries).

Transfers from departmental services to equity adjustments were applied to meet costs associated with improvements to the Government House security infrastructure.

- 16. Office of the Ombudsman** – Lapses in departmental services were largely a result of unfilled staff vacancies.

- 17. Department of the Premier and Cabinet** – Lapses in departmental services were largely due to delays in the Core Enterprise Bargaining arrangements as well as the timing of grant commitments and initiatives such as the development of an eLegislation system, Parliamentary Counsel's Committee projects and Queensland's ANZAC Centenary Commemoration into future years. This has been partly offset by the receipt of additional appropriation for the Employees Requiring Placement program, the State's legal representation at various Commissions of Inquiry and for the Government's donation to the Queensland Flood Appeal 2013.

Lapses in administered items were primarily due to a deferral of funding from 2012-13 for Ministerial Offices, and the return of savings achieved by the offices in 2012-13 to the Consolidated Fund.

Transfers from administered items were applied to equity adjustments to meet a reduction in equity withdrawals associated with the removal of funding for amortisation for the Cabinet Information System.

- 18. Public Service Commission** – Lapses in departmental services were largely a result of a deferral of projects into 2013-14, including funds for the Capability Development Unit, Health Implementation Team, and Corporate Services Renewal Taskforce, partially offset by reimbursements for the Employees Requiring Placement program.

- 19. Queensland Audit Office** – Lapses in departmental services were largely a result of the delays in the Core Enterprise Bargaining arrangements.

- 20. Queensland Health** – Lapses in departmental services reflect timing changes for Hospital and Health Services transition funding with regards to the commissioning of the Gold Coast University Hospital, Mackay Base Hospital Redevelopment and Townsville Hospital expansion, timing differences in relation to the bed availability payment to the private health provider while the Sunshine Coast University Hospital is being constructed and timing changes in the delivery and implementation of Commonwealth funded projects relating to the National Partnership Agreements for Improving Public Hospital Services, Improving Mental Health and Prevention Health programs.

Lapses in equity adjustments relate to changes in the timing of funding for Queensland Children's Hospital, ICT Hardware and Software, Emergent Works, Mackay Base Hospital Redevelopment, Regional Cancer Centres, Rockhampton Hospital expansion and Sunshine Coast University Hospital due to delays attributed mainly to the timing of the commencement of works, weather conditions and industrial actions.

Lapses in administered items were due to the adjustment in enterprise bargaining funding provided by Queensland Health to Health Quality Complaints Commission and funding provided to the Mater Health Services.

- 21. Queensland Police Service** – Lapses in departmental services were largely a result of delays in the Core Enterprise Bargaining arrangements, efficiency savings from the Camera Detected Offence Program, and rescheduling of the technology refresh and improvement program.

Lapses in equity adjustments mainly relate to the deferral of funding to 2013-14 for the speed camera system at the Legacy Way road corridor and rescheduling of the technology refresh and improvement program and police housing at Doomadgee.

Transfers from equity adjustments to administered items were applied largely to meet a Governor-in-Council approved ex-gratia payment.

- 22. Queensland Treasury and Trade** – Lapses in departmental services were largely due to the deferral of funding to accommodate timing differences of various projects and initiatives and for emergent projects in future years.

Transfers from departmental services were applied to partially offset additional administered items which were a result of increases in superannuation benefit payments and long service leave scheme claims. These increases were partially offset by the transfer of Queensland Future Growth Fund payments and surplus cash from previous years to the Consolidated Fund as well as revisions to funding of interest on whole-of-Government borrowings.

- 23. Department of Science, Information Technology, Innovation and the Arts** – Lapses in departmental services were mainly due to the deferral of funding reflecting timing changes in relation to Innovation and Science Development grants and other government priorities, and the return of the ICT Investment Fund.

Lapses in equity adjustments were largely a result of changed timing of capital funds for commitments to be delivered in 2013-14.

Transfers from equity adjustments to administered items were applied to meet expenses relating to the Employees Requiring Placement program.

- 24. Department of State Development, Infrastructure and Planning** – Lapses in departmental services mainly reflect the timing of funding requirements for priority projects, the transfer of a portion of the funding for the Royalties for the Regions program to the Department of Transport and Main Roads and the Department of Local Government, Community Recovery and Resilience, transfers of funding for miscellaneous projects to other departments and departmental savings.

Lapses in equity adjustments reflect the deferral of funding to align to the expenditure associated with the development of a transport and services corridor in Gladstone and other capital projects, partially offset by a delay in recoveries from the sale of land at Coomera, Surat Basin Infrastructure Corridor and in the Gladstone State Development area.

Lapses in administered items were associated with funding for the management of the Southbank Parklands. This funding will now be spent in 2013-14 to support the State's management agreement with Brisbane City Council for the Parklands.

- 25. Department of Tourism, Major Events, Small Business and the Commonwealth Games** – Lapses in departmental services mainly result from the deferral of funding due to an extension of the timing to deliver election commitments from 2012-13 to 2013-14, specifically relating to the Attracting Aviation Investment Fund, DestinationQ and EcoTourism. This was partially offset by additional funding for the Employees Requiring Placement program and the bring forward of funding to 2012-13 for accelerated works associated with the redevelopment of the Gold Coast Aquatic Centre.

Lapses in equity adjustments were largely the result of a transfer of funding associated with the Games Village for the 2018 Gold Coast Commonwealth Games to the Department of State Development, Infrastructure and Planning.

Lapses in administered items were primarily due to deferral of Tourism and Events Queensland (TEQ) funding from 2012-13 to 2013-14 to match the timing of anticipated program activity including commitments for business and regional events taking place in 2013-14. This was partially offset by additional funding to reimburse TEQ for expenses relating to the Employees Requiring Placement program.

- 26. Department of Transport and Main Roads** – Lapses in equity adjustments were largely a result of a deferral of Commonwealth funding for major road projects across the Forward Estimates period.

Lapses in administered items were largely due to a reduction in grant funding to the Translink Transit Authority (noting that it ceased to exist as a statutory authority from 1 January 2013).

Transfers from equity adjustments to departmental services were applied largely to recognise the integration of the Translink Transit Authority into the department and to realign funding paid in relation to the Airport Link project which were partially offset by equity deferrals (to 2013-14) in relation to the Gold Coast Rapid Transit project and the roads program.

TREASURER OF QUEENSLAND'S CERTIFICATION

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

TIM NICHOLLS MP
TREASURER AND
MINISTER FOR TRADE

9 September 2013

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 2013 and related notes, the statement of appropriations for the year ended 30 June 2013 and related explanatory notes and the certificate given by the Treasurer of Queensland.

The Treasurer's Responsibility for the Financial Report

The Treasurer is responsible for the preparation of the financial report that gives a true and fair view in accordance with prescribed accounting requirements identified in the *Financial Accountability Act 2009* and the *Financial and Performance Management Standard 2009*, including compliance with Australian Accounting Standards. The Treasurer's responsibility also includes such internal control as the Treasurer determines is necessary to enable the preparation of the financial report that is free from material misstatement, whether due to fraud or error.

Auditor's Responsibility

My responsibility is to express an opinion on the financial report based on the audit. The audit was conducted in accordance with the *Auditor-General of Queensland Auditing Standards*, which incorporate the Australian Auditing Standards. Those 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 from 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 of 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 of the financial report that gives a true and fair view 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 all authorised auditors. The Auditor-General is the auditor of the Consolidated Fund and can be removed only 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.

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 for the financial year; and
 - (iv) the Consolidated Fund Financial Report presents a true and fair view of the transactions of the consolidated fund accounts for the financial year 1 July 2012 to 30 June 2013 and of the financial position of the accounts as at the end of that year.

Electronic Presentation of the Audited Financial Report

Those viewing an electronic presentation of these financial statements should note that audit does not provide assurance on the integrity of the information presented electronically and does not provide an opinion on any information which may be hyperlinked to or from the financial statements. If users of the financial statements are concerned with the inherent risks arising from electronic presentation of information, they are advised to refer to the printed copy of the audited financial statements to confirm the accuracy of this electronically presented information.



A M GREAVES FCA FCPA
Auditor-General of Queensland



Queensland Audit Office
Brisbane