



Consolidated Fund Financial Report

2015–16

CONSOLIDATED FUND FINANCIAL REPORT 2015–16

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Meanings of Certain Words

The following words appearing in the Statement of Appropriations have these meanings:

Transfers

Transfers made under section 79 of the Act represent the transfer of appropriation between departments approved by Governor in Council following a redistribution of Government business.

Treasurer's Transfers made under section 33 of the Act include transfers of appropriation between headings within a Department's vote, approved by the Treasurer.

Unforeseen Expenditure

Unforeseen Expenditure refers to expenditure authorised by the Governor in Council, under section 35 of the Act, to be made in advance of appropriation. Such authorisation may be given for expenditure where there is no appropriation, or there is an appropriation but the making or charging of the expenditure to a department's vote would mean that the amount allocated to the vote would be exceeded.

Expenditure refers to payments from the Consolidated Fund to departments. It does not necessarily mean that departments have had increased expenses. Department may also use the funds for capital purchases and/or debt repayments which do not impact the operating result.

Lapsed Appropriation

Lapsed Appropriation means appropriation that has lapsed under section 29 of the Act. This section states that where the available amount (total amount appropriated) is not paid to a Department within the financial year or within the further two weeks, the unpaid amount of the appropriation lapses at the end of the further two weeks.

STATEMENT OF RECEIPTS AND PAYMENTS FOR THE QUARTER ENDED 30 JUNE 2016

	Notes	Operating Account	Investment Account	Total Quarter Ended 30 June 2016	Total Quarter Ended 30 June 2015
		\$'000	\$'000	\$'000	\$'000
Consolidated Fund					
Balance as at 1 April		427,458	33,346,312	33,773,769	30,341,761
Receipts					
Collections received from Departments	1	8,248,193	-	8,248,193	9,594,252
Investment Interest		535,362	-	535,362	562,939
Dividends and Income Tax Equivalents		1,163,946	-	1,163,946	132,934
Non-Appropriated Equity Adjustments		19,870	-	19,870	471,338
Superannuation, Long Service Leave, Queensland Government Insurance Fund and ALCS Contributions		655,310	-	655,310	747,286
Capital return from Public Enterprise Investments		197,228	-	197,228	-
Other Receipts		1,694	-	1,694	956
		10,821,604	-	10,821,604	11,509,704
Payments					
Appropriations provided to Departments	2	(15,474,988)	-	(15,474,988)	(9,872,528)
		(15,474,988)	-	(15,474,988)	(9,872,528)
Net Effect of Investments					
Funds transfer to/from Treasurer's Account		2,960,951	(2,960,951)	-	-
Consolidated Fund Balance as at 30 June		(1,264,975)	30,385,361	29,120,385	31,978,937

STATEMENT OF RECEIPTS AND PAYMENTS FOR THE YEAR ENDED 30 JUNE 2016

	Notes	Operating Account	Investment Account	Total Year to Date 30 June 2016	Total Year to Date 30 June 2015
		\$'000	\$'000	\$'000	\$'000
Consolidated Fund					
Balance as at 1 July		(1,077,434)	33,056,371	31,978,937	30,935,712
Receipts					
Collections received from Departments	1	35,500,575	-	35,500,575	35,258,240
Investment Interest		2,245,946	-	2,245,946	2,239,346
Dividends and Income Tax Equivalents		3,812,816	-	3,812,816	2,190,513
Non-Appropriated Equity Adjustments		595,647	-	595,647	2,224,094
Superannuation, Long Service Leave, Queensland Government Insurance Fund and ALCS Contributions		2,590,919	-	2,590,919	2,684,414
Capital return from Public Enterprise Investments		3,350,228	-	3,350,228	11,300
Other Receipts		8,215	-	8,215	7,168
		48,104,347	-	48,104,347	44,615,075
Payments					
Appropriations provided to Departments	2	(50,962,899)	-	(50,962,899)	(43,571,850)
		(50,962,899)	-	(50,962,899)	(43,571,850)
Net Effect of Investments					
Funds transfer to/from Treasurer's Account		2,671,011	(2,671,011)	-	-
Consolidated Fund Balance as at 30 June		(1,264,975)	30,385,361	29,120,385	31,978,937

Notes:

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

COLLECTIONS RECEIVED FROM DEPARTMENTS

	Quarter Ended 30 June 2016 \$'000	Quarter Ended 30 June 2015 \$'000	Year Ended 30 June 2016 \$'000	Year Ended 30 June 2015 \$'000
Department of Agriculture and Fisheries (renamed as at 16 February 2015)	687	502	1,827	1,742
Department of Communities, Child Safety and Disability Services	-	-	-	276
Department of Education and Training (renamed as at 16 February 2015)	16,771	66,804	2,239,642	2,134,265
Electoral Commission of Queensland	2,230	750	3,410	965
Department of Energy and Water Supply	274	1,232	274	1,817
Department of Environment and Heritage Protection	1,533	3,322	8,919	29,804
Department of Housing and Public Works	91	126	91	126
Department of Infrastructure, Local Government and Planning (renamed as at 16 February 2015)	60,709	116,709	460,430	456,829
Department of Justice and Attorney-General	24,330	47,983	77,725	151,224
Department of National Parks, Sport and Racing (renamed as at 16 February 2015)	104	54	237	37,658
Department of Natural Resources and Mines	107,061	113,337	466,953	448,155
The Public Trustee of Queensland	-	-	2,670	-
Queensland Fire and Emergency Services	17	12	92	58
Queensland Health	333	3	360	26
Queensland Police Service	2,631	3,321	13,060	13,417
Queensland Treasury (renamed as at 16 February 2015)	7,393,461	8,641,355	29,859,501	29,704,913
Department of State Development (renamed as at 16 February 2015)	-	901	-	7,202
Department of Transport and Main Roads	637,959	597,840	2,365,384	2,269,760
TOTAL AMOUNTS RECEIVED FROM DEPARTMENTS	8,248,193	9,594,252	35,500,575	35,258,240

APPROPRIATIONS PROVIDED TO DEPARTMENTS

	Quarter Ended 30 June 2016 \$'000	Quarter Ended 30 June 2015 \$'000	Year Ended 30 June 2016 \$'000	Year Ended 30 June 2015 \$'000
Department of Aboriginal and Torres Strait Islander Partnerships <i>(renamed as at 16 February 2015)</i>				
<i>Controlled Items</i>				
Departmental Services	9,885	12,131	50,991	54,374
Equity Adjustments	-	-	-	-
<i>Administered Items</i>				
Administered Items	8,601	1,572	12,796	9,974
Total for Department	18,486	13,703	63,787	64,348
Department of Agriculture and Fisheries <i>(renamed as at 16 February 2015)</i>				
<i>Controlled Items</i>				
Departmental Services	117,897	116,538	300,168	289,462
Equity Adjustments	(9,984)	(6,664)	(9,984)	(6,664)
<i>Administered Items</i>				
Administered Items	2,250	2,112	11,267	12,216
Total for Department	110,163	111,986	301,451	295,014
Department of Communities, Child Safety and Disability Services <i>(renamed as at 16 February 2015)</i>				
<i>Controlled Items</i>				
Departmental Services	768,871	556,511	2,717,326	2,416,563
Equity Adjustments	(14,548)	(9,740)	(14,548)	(9,740)
<i>Administered Items</i>				
Administered Items	72,868	65,944	237,844	238,330
Total for Department	827,191	612,715	2,940,622	2,645,153
Department of Education and Training <i>(renamed as at 16 February 2015)</i>				
<i>Controlled Items</i>				
Departmental Services	2,120,421	1,990,781	8,351,947	7,916,033
Equity Adjustments	(2,498)	(66,727)	(128,139)	(38,648)
<i>Administered Items</i>				
Administered Items	183,369	251,081	3,116,801	2,901,081
Total for Department	2,301,292	2,175,135	11,340,609	10,778,466
Electoral Commission of Queensland <i>(renamed as at 16 February 2015)</i>				
<i>Controlled Items</i>				
Departmental Services	12,513	13,677	44,920	54,788
Equity Adjustments	(1,109)	(500)	(37)	186
<i>Administered Items</i>				
Administered Items	-	-	-	-
Total for Department	11,404	13,177	44,883	54,974
Department of Energy and Water Supply <i>(renamed as at 16 February 2015)</i>				
<i>Controlled Items</i>				
Departmental Services	6,474	6,226	39,343	39,529
Equity Adjustments	-	(2,022)	-	(2,022)
<i>Administered Items</i>				
Administered Items	135,092	204,402	504,876	635,902
Total for Department	141,566	208,606	544,219	673,409
Department of Environment and Heritage Protection <i>(renamed as at 16 February 2015)</i>				
<i>Controlled Items</i>				
Departmental Services	33,786	23,822	149,961	121,225
Equity Adjustments	4,456	(631)	6,952	20,351
<i>Administered Items</i>				
Administered Items	-	-	-	-
Total for Department	38,242	23,191	156,913	141,576
Department of Housing and Public Works <i>(renamed as at 16 February 2015)</i>				
<i>Controlled Items</i>				
Departmental Services	143,172	373,236	600,213	670,205
Equity Adjustments	42,669	(89,011)	42,669	(34,861)
<i>Administered Items</i>				
Administered Items	151	9,882	2,455	10,745
Total for Department	185,992	294,107	645,337	646,089
Department of Infrastructure, Local Government and Planning <i>(renamed as at 16 February 2015)</i>				
<i>Controlled Items</i>				
Departmental Services	87,550	74,674	193,050	176,174
Equity Adjustments	6,379	18,786	14,014	19,683
<i>Administered Items</i>				
Administered Items	69,559	506,014	746,592	1,474,442
Total for Department	163,488	599,474	953,656	1,670,299
Department of Justice and Attorney-General <i>(renamed as at 16 February 2015)</i>				
<i>Controlled Items</i>				
Departmental Services	345,509	361,586	1,301,047	1,243,081
Equity Adjustments	(62,475)	(89,810)	(155,326)	(82,418)
<i>Administered Items</i>				
Administered Items	35,331	32,993	315,955	272,929
Total for Department	318,365	324,769	1,461,676	1,433,592

Note 2

APPROPRIATIONS PROVIDED TO DEPARTMENTS

- continued

	Quarter Ended 30 June 2016	Quarter Ended 30 June 2015	Year Ended 30 June 2016	Year Ended 30 June 2015
	\$'000	\$'000	\$'000	\$'000
Legislative Assembly and Parliamentary Service				
<i>Controlled Items</i>				
Departmental Services	25,642	26,034	86,279	86,741
Equity Adjustments	44	(4,527)	44	(1,757)
<i>Administered Items</i>	-	-	-	-
Total for Department	25,686	21,507	86,323	84,984
Department of National Parks, Sport and Racing <i>(renamed as at 16 February 2015)</i>				
<i>Controlled Items</i>				
Departmental Services	56,260	44,783	282,033	272,229
Equity Adjustments	(33,137)	(20,879)	(33,322)	(40,985)
<i>Administered Items</i>	14,022	(100)	73,276	26,715
Total for Department	37,145	23,804	321,987	257,959
Department of Natural Resources and Mines				
<i>Controlled Items</i>				
Departmental Services	137,597	136,269	327,612	320,126
Equity Adjustments	1,189	(3,050)	2,968	7,363
<i>Administered Items</i>	-	(120)	1,100	1,100
Total for Department	138,786	133,099	331,680	328,589
Office of the Governor				
<i>Controlled Items</i>				
Departmental Services	1,633	1,473	6,526	6,148
Equity Adjustments	77	87	77	87
<i>Administered Items</i>	-	-	-	-
Total for Department	1,710	1,560	6,603	6,235
Office of the Inspector-General of Emergency Management				
<i>Controlled Items</i>				
Departmental Services	1,083	1,020	3,924	3,789
Equity Adjustments	-	-	-	-
<i>Administered Items</i>	-	-	-	-
Total for Department	1,083	1,020	3,924	3,789
Office of the Ombudsman				
<i>Controlled Items</i>				
Departmental Services	1,899	1,642	7,905	7,792
Equity Adjustments	-	-	-	-
<i>Administered Items</i>	-	-	-	-
Total for Department	1,899	1,642	7,905	7,792
Department of the Premier and Cabinet				
<i>Controlled Items</i>				
Departmental Services	46,736	35,590	206,019	159,595
Equity Adjustments	(6,673)	(14,136)	(27,055)	(14,136)
<i>Administered Items</i>	11,930	18,008	134,158	64,890
Total for Department	51,993	39,462	313,122	210,349
Public Safety Business Agency				
<i>Controlled Items</i>				
Departmental Services	109,769	79,991	425,364	358,935
Equity Adjustments	(2,875)	9,366	10,198	(6,791)
<i>Administered Items</i>	-	-	-	-
Total for Department	106,894	89,357	435,562	352,144
Public Service Commission				
<i>Controlled Items</i>				
Departmental Services	1,797	3,148	14,619	16,685
Equity Adjustments	-	-	-	-
<i>Administered Items</i>	-	-	-	-
Total for Department	1,797	3,148	14,619	16,685
Queensland Audit Office				
<i>Controlled Items</i>				
Departmental Services	1,481	1,266	6,422	6,343
Equity Adjustments	-	-	-	-
<i>Administered Items</i>	-	-	-	-
Total for Department	1,481	1,266	6,422	6,343

Note 2

APPROPRIATIONS PROVIDED TO DEPARTMENTS

- continued

	Quarter Ended 30 June 2016	Quarter Ended 30 June 2015	Year Ended 30 June 2016	Year Ended 30 June 2015
	\$'000	\$'000	\$'000	\$'000
Queensland Fire and Emergency Services				
<i>Controlled Items</i>				
Departmental Services	21,140	21,255	78,378	78,218
Equity Adjustments	-	-	-	-
<i>Administered Items</i>	-	-	-	-
Total for Department	21,140	21,255	78,378	78,218
Queensland Health				
<i>Controlled Items</i>				
Departmental Services	2,344,789	2,253,448	9,318,683	8,839,980
Equity Adjustments	(101,105)	(151,571)	132,473	372,779
<i>Administered Items</i>	3,782	3,855	33,471	33,910
Total for Department	2,247,466	2,105,732	9,484,627	9,246,669
Queensland Police Service				
<i>Controlled Items</i>				
Departmental Services	451,501	291,770	1,720,976	1,659,503
Equity Adjustments	(25,607)	(7,877)	(10,900)	8,973
<i>Administered Items</i>	-	-	-	-
Total for Department	425,894	283,893	1,710,076	1,668,476
Queensland Treasury <i>(renamed as at 16 February 2015)</i>				
<i>Controlled Items</i>				
Departmental Services	48,436	75,478	211,257	218,070
Equity Adjustments	(10,160)	(5,500)	(160)	(5,343)
<i>Administered Items</i>	6,532,807	1,597,916	13,372,695	6,359,983
Total for Department	6,571,083	1,667,894	13,583,792	6,572,710
Department of Science, Information Technology and Innovation <i>(renamed as at 16 February 2015)</i>				
<i>Controlled Items</i>				
Departmental Services	69,726	63,117	266,860	326,457
Equity Adjustments	340	(16,792)	1,610	(31,653)
<i>Administered Items</i>	1,543	11,475	57,882	125,455
Total for Department	71,609	57,800	326,352	420,259
Department of State Development <i>(renamed as at 16 February 2015)</i>				
<i>Controlled Items</i>				
Departmental Services	41,015	81,345	140,630	176,064
Equity Adjustments	(16,441)	(57,468)	(27,341)	(48,132)
<i>Administered Items</i>	-	(1,995)	2,500	27,433
Total for Department	24,574	21,882	115,789	155,365
Department of Tourism, Major Events, Small Business and the Commonwealth Games				
<i>Controlled Items</i>				
Departmental Services	38,975	(12,517)	129,684	35,915
Equity Adjustments	19,050	8,923	37,383	14,899
<i>Administered Items</i>	46,813	40,070	168,012	142,515
Total for Department	104,838	36,476	335,079	193,329
Department of Transport and Main Roads				
<i>Controlled Items</i>				
Departmental Services	1,296,152	1,099,155	4,802,329	4,527,872
Equity Adjustments	227,569	(114,287)	545,177	1,031,163
<i>Administered Items</i>	-	-	-	-
Total for Department	1,523,721	984,868	5,347,506	5,559,035
Departmental Totals				
<i>Controlled Items</i>				
Departmental Services	8,341,709	7,733,449	31,784,466	30,081,896
Equity Adjustments	15,161	(604,030)	386,753	1,152,334
<i>Administered Items</i>	7,118,118	2,743,109	18,791,680	12,337,620
Total for Departments	15,474,988	9,872,528	50,962,899	43,571,850

STATEMENT OF APPROPRIATIONS
for the year ended 30 June 2016

	Note	Appropriation Acts 2015 \$'000	Transfers s79 \$'000	Appropriation Adjusted for s79 Transfers \$'000	Treasurer's Transfers s33 \$'000	Lapsed Appropriation s29 \$'000	Unforeseen Expenditure s35 \$'000	2016 Actual \$'000	2015 Actual \$'000
Department of Aboriginal and Torres Strait Islander Partnerships (renamed as at 16 February 2015)	1								
Controlled Items									
Departmental services		55,181	-	55,181	(2,861)	(1,329)	-	50,991	54,374
Equity adjustments		-	-	-	-	-	-	-	-
Administered Items		9,935	-	9,935	2,861	-	-	12,796	9,974
<u>Vote</u>		65,116	-	65,116	-	(1,329)	-	63,787	64,348
Department of Agriculture and Fisheries (renamed as at 16 February 2015)	2								
Controlled Items									
Departmental services		312,340	-	312,340	(119)	(12,053)	-	300,168	289,462
Equity adjustments		(5,484)	-	(5,484)	-	(4,500)	-	(9,984)	(6,664)
Administered Items		11,148	-	11,148	119	-	-	11,267	12,216
<u>Vote</u>		318,004	-	318,004	-	(16,553)	-	301,451	295,014
Department of Communities, Child Safety and Disability Services	3								
Controlled Items									
Departmental services		2,670,584	-	2,670,584	6,266	-	40,476	2,717,326	2,416,563
Equity adjustments		(13,264)	-	(13,264)	(1,284)	-	-	(14,548)	(9,740)
Administered Items		242,826	-	242,826	(4,982)	-	-	237,844	238,330
<u>Vote</u>		2,900,146	-	2,900,146	-	-	40,476	2,940,622	2,645,153
Department of Education and Training (renamed as at 16 February 2015)	4								
Controlled Items									
Departmental services		8,561,936	-	8,561,936	(53,253)	(156,736)	-	8,351,947	7,916,033
Equity adjustments		(173,491)	-	(173,491)	45,352	-	-	(128,139)	(38,648)
Administered Items		3,108,900	-	3,108,900	7,901	-	-	3,116,801	2,901,081
<u>Vote</u>		11,497,345	-	11,497,345	-	(156,736)	-	11,340,609	10,778,466
Electoral Commission of Queensland	5								
Controlled Items									
Departmental services		39,440	-	39,440	1,359	-	4,121	44,920	54,788
Equity adjustments		1,322	-	1,322	(1,359)	-	-	(37)	186
Administered Items		-	-	-	-	-	-	-	-
<u>Vote</u>		40,762	-	40,762	-	-	4,121	44,883	54,974
Department of Energy and Water Supply	6								
Controlled Items									
Departmental services		45,514	-	45,514	(6,171)	-	-	39,343	39,529
Equity adjustments		-	-	-	-	-	-	-	(2,022)
Administered Items		459,196	-	459,196	6,171	-	39,509	504,876	635,902
<u>Vote</u>		504,710	-	504,710	-	-	39,509	544,219	673,409

STATEMENT OF APPROPRIATIONS
for the year ended 30 June 2016

	Note	Appropriation Acts 2015 \$'000	Transfers s79 \$'000	Appropriation Adjusted for s79 Transfers \$'000	Treasurer's Transfers s33 \$'000	Lapsed Appropriation s29 \$'000	Unforeseen Expenditure s35 \$'000	2016 Actual \$'000	2015 Actual \$'000
Department of Environment and Heritage Protection	7								
Controlled Items									
Departmental services		152,818	-	152,818	(1,664)	(1,193)	-	149,961	121,225
Equity adjustments		5,288	-	5,288	1,664	-	-	6,952	20,351
Administered Items		-	-	-	-	-	-	-	-
<u>Vote</u>		158,106	-	158,106	-	(1,193)	-	156,913	141,576
Department of Housing and Public Works	8								
Controlled Items									
Departmental services		680,059	(202)	679,857	-	(79,644)	-	600,213	670,205
Equity adjustments		180,881	-	180,881	-	(138,212)	-	42,669	(34,861)
Administered Items		3,468	-	3,468	-	(1,013)	-	2,455	10,745
<u>Vote</u>		864,408	(202)	864,206	-	(218,869)	-	645,337	646,089
Department of Infrastructure, Local Government and Planning (renamed as at 16 February 2015)	9								
Controlled Items									
Departmental services		302,837	202	303,039	-	(109,989)	-	193,050	176,174
Equity adjustments		36,550	-	36,550	-	(22,536)	-	14,014	19,683
Administered Items		1,151,569	-	1,151,569	-	(404,977)	-	746,592	1,474,442
<u>Vote</u>		1,490,956	202	1,491,158	-	(537,502)	-	953,656	1,670,299
Department of Justice and Attorney-General	10								
Controlled Items									
Departmental services		1,291,889	(3,770)	1,288,119	12,928	-	-	1,301,047	1,243,081
Equity adjustments		(114,575)	-	(114,575)	(16,341)	(24,410)	-	(155,326)	(82,418)
Administered Items		312,542	-	312,542	3,413	-	-	315,955	272,929
<u>Vote</u>		1,489,856	(3,770)	1,486,086	-	(24,410)	-	1,461,676	1,433,592
Legislative Assembly and Parliamentary Service	11								
Controlled Items									
Departmental services		84,086	-	84,086	2,193	-	-	86,279	86,741
Equity adjustments		3,188	-	3,188	(2,193)	(951)	-	44	(1,757)
Administered Items		-	-	-	-	-	-	-	-
<u>Vote</u>		87,274	-	87,274	-	(951)	-	86,323	84,984
Department of National Parks, Sport and Racing (renamed as at 16 February 2015)	12								
Controlled Items									
Departmental services		347,381	-	347,381	(31,522)	(33,826)	-	282,033	272,229
Equity adjustments		(28,121)	-	(28,121)	-	(5,201)	-	(33,322)	(40,985)
Administered Items		41,754	-	41,754	31,522	-	-	73,276	26,715
<u>Vote</u>		361,014	-	361,014	-	(39,027)	-	321,987	257,959

STATEMENT OF APPROPRIATIONS
for the year ended 30 June 2016

	Appropriation Acts 2015 \$'000	Transfers s79 \$'000	Appropriation Adjusted for s79 Transfers \$'000	Treasurer's Transfers s33 \$'000	Lapsed Appropriation s29 \$'000	Unforeseen Expenditure s35 \$'000	2016 Actual \$'000	2015 Actual \$'000
Department of Natural Resources and Mines								
<i>Controlled Items</i>								
Departmental services	321,291	-	321,291	6,321	-	-	327,612	320,126
Equity adjustments	10,051	-	10,051	(6,321)	(762)	-	2,968	7,363
<i>Administered Items</i>	1,100	-	1,100	-	-	-	1,100	1,100
<u>Note</u>	332,442	-	332,442	-	(762)	-	331,680	328,589
Office of the Governor								
<i>Controlled Items</i>								
Departmental services	6,575	-	6,575	(49)	-	-	6,526	6,148
Equity adjustments	(53)	-	(53)	49	-	81	77	87
<i>Administered Items</i>	-	-	-	-	-	-	-	-
<u>Note</u>	6,522	-	6,522	-	-	81	6,603	6,235
Office of the Inspector-General of Emergency Management								
<i>Controlled Items</i>								
Departmental services	3,886	-	3,886	-	-	38	3,924	3,789
Equity adjustments	-	-	-	-	-	-	-	-
<i>Administered Items</i>	-	-	-	-	-	-	-	-
<u>Note</u>	3,886	-	3,886	-	-	38	3,924	3,789
Office of the Ombudsman								
<i>Controlled Items</i>								
Departmental services	8,322	-	8,322	-	(417)	-	7,905	7,792
Equity adjustments	-	-	-	-	-	-	-	-
<i>Administered Items</i>	-	-	-	-	-	-	-	-
<u>Note</u>	8,322	-	8,322	-	(417)	-	7,905	7,792
Department of the Premier and Cabinet								
<i>Controlled Items</i>								
Departmental services	215,600	-	215,600	(7,738)	(1,843)	-	206,019	159,595
Equity adjustments	(23,539)	-	(23,539)	-	(3,516)	-	(27,055)	(14,136)
<i>Administered Items</i>	126,420	-	126,420	7,738	-	-	134,158	64,890
<u>Note</u>	318,481	-	318,481	-	(5,359)	-	313,122	210,349
Public Safety Business Agency								
<i>Controlled Items</i>								
Departmental services	416,951	-	416,951	-	-	8,413	425,364	358,935
Equity adjustments	9,716	-	9,716	-	-	482	10,198	(6,791)
<i>Administered Items</i>	-	-	-	-	-	-	-	-
<u>Note</u>	426,667	-	426,667	-	-	8,895	435,562	352,144

STATEMENT OF APPROPRIATIONS
for the year ended 30 June 2016

	Appropriation Acts 2015 \$'000	Transfers s79 \$'000	Appropriation Adjusted for s79 Transfers \$'000	Treasurer's Transfers s33 \$'000	Lapsed Appropriation s29 \$'000	Unforeseen Expenditure s35 \$'000	2016 Actual \$'000	2015 Actual \$'000
Public Service Commission								
<i>Controlled Items</i>								
Departmental services	17,401	-	17,401	-	(2,782)	-	14,619	16,685
Equity adjustments	-	-	-	-	-	-	-	-
<i>Administered Items</i>	-	-	-	-	-	-	-	-
<u>Note</u>	17,401	-	17,401	-	(2,782)	-	14,619	16,685
Queensland Audit Office								
<i>Controlled Items</i>								
Departmental services	6,401	-	6,401	-	-	21	6,422	6,343
Equity adjustments	-	-	-	-	-	-	-	-
<i>Administered Items</i>	-	-	-	-	-	-	-	-
<u>Note</u>	6,401	-	6,401	-	-	21	6,422	6,343
Queensland Fire and Emergency Services								
<i>Controlled Items</i>								
Departmental services	78,709	-	78,709	-	(331)	-	78,378	78,218
Equity adjustments	-	-	-	-	-	-	-	-
<i>Administered Items</i>	-	-	-	-	-	-	-	-
<u>Note</u>	78,709	-	78,709	-	(331)	-	78,378	78,218
Queensland Health								
<i>Controlled Items</i>								
Departmental services	9,406,668	-	9,406,668	-	(87,985)	-	9,318,683	8,839,980
Equity adjustments	506,709	-	506,709	-	(374,236)	-	132,473	372,779
<i>Administered Items</i>	33,544	-	33,544	-	(73)	-	33,471	33,910
<u>Note</u>	9,946,921	-	9,946,921	-	(462,294)	-	9,484,627	9,246,669
Queensland Police Service								
<i>Controlled Items</i>								
Departmental services	1,710,729	-	1,710,729	10,247	-	-	1,720,976	1,659,503
Equity adjustments	17,289	-	17,289	(10,247)	(17,942)	-	(10,900)	8,973
<i>Administered Items</i>	-	-	-	-	-	-	-	-
<u>Note</u>	1,728,018	-	1,728,018	-	(17,942)	-	1,710,076	1,668,476
Queensland Treasury <i>(renamed as at 16 February 2015)</i>								
<i>Controlled Items</i>								
Departmental services	217,173	3,770	220,943	(9,686)	-	-	211,257	218,070
Equity adjustments	4,462	-	4,462	(4,622)	-	-	(160)	(5,343)
<i>Administered Items</i>	13,061,402	-	13,061,402	14,308	-	296,985	13,372,695	6,359,983
<u>Note</u>	13,283,037	3,770	13,286,807	-	-	296,985	13,583,792	6,572,710

STATEMENT OF APPROPRIATIONS
for the year ended 30 June 2016

	Note	Appropriation Acts 2015 \$'000	Transfers s79 \$'000	Appropriation Adjusted for s79 Transfers \$'000	Treasurer's Transfers s33 \$'000	Lapsed Appropriation s29 \$'000	Unforeseen Expenditure s35 \$'000	2016 Actual \$'000	2015 Actual \$'000
Department of Science, Information Technology and Innovation (renamed as at 16 February 2015)	25								
Controlled Items									
Departmental services		324,729	-	324,729	(9,299)	(48,570)	-	266,860	326,457
Equity adjustments		(7,689)	-	(7,689)	9,299	-	-	1,610	(31,653)
Administered Items		71,625	-	71,625	-	(13,743)	-	57,882	125,455
<u>Vote</u>		388,665	-	388,665	-	(62,313)	-	326,352	420,259
Department of State Development (renamed as at 16 February 2015)	26								
Controlled Items									
Departmental services		394,882	-	394,882	(19,668)	(234,584)	-	140,630	176,064
Equity adjustments		(47,009)	-	(47,009)	19,668	-	-	(27,341)	(48,132)
Administered Items		2,500	-	2,500	-	-	-	2,500	27,433
<u>Vote</u>		350,373	-	350,373	-	(234,584)	-	115,789	155,365
Department of Tourism, Major Events, Small Business and the Commonwealth Games	27								
Controlled Items									
Departmental services		175,684	-	175,684	-	(46,000)	-	129,684	35,915
Equity adjustments		43,419	-	43,419	-	(6,036)	-	37,383	14,899
Administered Items		170,386	-	170,386	-	(2,374)	-	168,012	142,515
<u>Vote</u>		389,489	-	389,489	-	(54,410)	-	335,079	193,329
Department of Transport and Main Roads	28								
Controlled Items									
Departmental services		4,601,502	-	4,601,502	200,827	(456,973)	-	4,802,329	4,527,872
Equity adjustments		1,202,977	-	1,202,977	(200,827)	(58,750)	-	545,177	1,031,163
Administered Items		58,750	-	58,750	-	(515,723)	-	-	-
<u>Vote</u>		5,863,229	-	5,863,229	-	(515,723)	-	5,347,506	5,559,035
Department Totals									
Controlled Items									
Departmental services		32,450,568	-	32,450,568	98,111	(817,282)	53,069	31,784,466	30,081,896
Equity adjustments		1,608,627	-	1,608,627	(167,162)	(1,055,275)	563	386,753	1,152,334
Administered Items		18,867,065	-	18,867,065	69,051	(480,930)	336,494	18,791,680	12,337,620
<u>Vote</u>		52,926,260	-	52,926,260	-	(2,353,487)	390,126	50,962,899	43,371,850

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 and Torres Strait Islander Partnerships –** Lower departmental services were mainly due to timing changes for programs including Welfare Reform and the Cape York Peninsula Tenure Resolution. In addition, funding for the Families Responsibilities Commission was reallocated to Administered.

Transfers from departmental services to administered items were applied to offset expenses relating to the Western Cape Community Trust, Western Cape Communities Co-Existence Agreement and the Families Responsibilities Commission for the expansion into Doomadgee.

- 2. Department of Agriculture and Fisheries –** Lapses in departmental services primarily relate to realignment of departmental programs and election commitments expenditure into 2016-17 (including drought relief arrangements and Panama TR4) to match anticipated cash flows, partly offset by a re-allocation of funding from equity. Lower equity adjustments were due to the reallocation of funding from equity to departmental services to provide grants for the purchase of properties by the Grains Research and Development Corporation.

Transfers from departmental services to administered items were applied to partially meet additional funding for the Queensland Rural Adjustment Authority's enterprise bargaining agreement outcomes.

- 3. Department of Communities, Child Safety and Disability Services –** Lower equity adjustments primarily relate to the return of equity funding to reflect the transfer of responsibility to provide employee accommodation on Mornington Island to the Department of Housing and Public Works. Lower administered items primarily relate to lower than expected concession claims settled.

Transfers from equity adjustments and administered items to departmental services were applied to partially offset additional funding for finalisation of delayed cross-billing arrangements with the Australian Government under the National Partnership Agreement on Transition Responsibilities for Aged Care and Disability Services and costs associated with enterprise bargaining agreement outcomes. These additional funding requirements were also partially offset by revised project timeframes relating to the delivery of specialist disability accommodation and community services, child and family reforms, and the transfer of operating expenditure to Queensland Health for the provision of disability aides and equipment.

- 4. Department of Education and Training –** Lower departmental services were primarily due to timing adjustments related to the Australian Government Skills Reform, National Schools Chaplaincy and Universal Access National Partnership programs and State-funded programs, including Apprenticeship Boost and Skilling Queenslanders for Work. In addition, adjustments were made to reflect lower depreciation costs and the reclassification of training capital works to equity.

Transfers from departmental services to equity adjustments were applied to primarily offset the effect of lower depreciation funding adjustments and the reclassification of training capital works. Transfers to administered items were applied to offset the on-passing of additional Australian Government funding for non-state schools.

- 5. Electoral Commission of Queensland –** Lower equity adjustments were primarily due to the timing adjustment in relation to the Strategic Election Adjustment System.

Transfers from equity adjustments to departmental services were applied to partially offset additional funding for the 2016 referendum on four year fixed parliamentary terms which was also offset by unused funding for the Local Government Election Branch and local government by-election and timing adjustments for a number of initiatives, including the State electoral boundary redistribution and the replacement of the Strategic Election Management System.

- 6. Department of Energy and Water Supply** – Lower departmental services were primarily due to timing adjustments in the Electricity Consumer Education Campaign and Local Management Arrangements programs.

Transfers from departmental services to administered items were applied to partially offset additional funding required for the Ergon Energy Community Service Obligation under the Uniform Tariff Policy. This additional funding was also partially offset by program timing adjustments for water infrastructure repairs and maintenance.

- 7. Department of Environment and Heritage Protection** – Lower departmental services primarily relate to timing changes for program expenditure including the Koala Response Strategy, Great Barrier Reef Protection measures, Indigenous Land and Sea Rangers, NatureAssist and the Everyone's Environment grant program, as well as the reclassification of funding to equity for the Saving the Great Barrier Reef and the Compliance Review project. These were partly offset by increased funding for underground coal gasification investigations.

Transfers from departmental services to equity adjustments largely reflect the reclassification of funding for the Saving the Great Barrier Reef and the Compliance Review project.

- 8. Department of Housing and Public Works** – Lapses in departmental services were mainly due to timing changes in expenditure for a number of grant programs, including the National Rental Affordability Scheme, Rural and Remote capital grants, other Housing programs, Deed of Grants in Trust, the National Partnership Agreement on Remote Indigenous Housing (NPARIH) and Homelessness. These lapses were partially offset by the increased depreciation funding for Government owned buildings and a reclassification from equity for office accommodation.

Lapses in equity adjustments were primarily due to timing adjustments to align with the revised capital works expenditure profile for the NPARIH, funding adjustment for depreciation for Government owned buildings and the reclassification to departmental services for office accommodation. These lapses are partially offset by the net effect of the postponement of disposal of underutilised Government buildings and funding reallocated from the Department of Communities, Child Safety and Disability Services for the construction of Government Employee Housing on Mornington Island.

Lapses in administered items were primarily due to the return of the remaining GoPrint and Sales and Distribution Services cash balances following their closure in 2012-13.

- 9. Department of Infrastructure, Local Government and Planning** – Lapses in departmental services were primarily due to timing adjustments for grant funding to align with the revised expenditure pattern for the Community Resilience Fund, the Royalties for the Regions Program, the Local Government Grants and Subsidies Program and expenditure on planning reforms. This was partially offset by increased funding for projects in Rockhampton and Livingstone shires.

Lapses in equity adjustments were largely a result of rescheduling contributions for the Priority Development Co-Investment Program and the reclassification of Commonwealth Games Athletes Village funding to departmental services which was subsequently rescheduled to later years.

Lapses in administered items primarily relate to the lower level of funding required to pay for repairs and reconstruction costs under the Natural Disaster Relief and Recovery Arrangements, mostly due to the utilisation of existing cash reserves by the Queensland Reconstruction Authority.

- 10. Department of Justice and Attorney-General** – Lower equity adjustments were primarily due to changed timing in expenditure on initiatives including the perimeter security upgrade in correctional centres, radio frequency monitoring of prisoners, office fit out for probation and parole services, courthouse and youth justice renewals and increased depreciation funding withdrawals.

Transfers from equity adjustments to departmental services were applied to meet the additional funding for the Commission of Inquiry into the closure of the Barrett Adolescent Centre, enterprise bargaining agreement outcomes, growth in offender numbers, the provision of specialised women's prisoner re-entry services and depreciation funding, partly offset by the reallocation of funding to 2016-17. Transfers were also applied to administered items to meet additional funding for the Legal Assistance Strategy and Funding (LASF), partially offset by timing adjustments in the funding of Judges' long service leave, Victims Assist Queensland and the Crime and Corruption Commission's technical upgrades.

- 11. Legislative Assembly and Parliamentary Service** – Lower equity adjustments relate to changes in timing of capital projects to implement the Parliament House fire protection system and replace electorate office equipment.

Transfers from equity adjustments to departmental services were applied to meet additional funding for enterprise bargaining agreement outcomes, remuneration for Members and electorate office leasing costs.

- 12. Department of National Parks, Sport and Racing** – Lower departmental services mainly relate to the realignment of funding with anticipated expenditure for various Recreation and Sport grants including the Racing Industry Capital Development Scheme, Get Playing programs, the Sport and Recreation Industry Development Program and other racing infrastructure projects. In addition, funding for high priority Sport and Recreation projects was re-allocated to equity.

Lapses in equity adjustments primarily relate to the timing of a range of capital programs, including the North Stradbroke Island joint management program and Cape York Peninsula Aboriginal Land National Parks projects, partly offset by additional expenditure for high priority Sport and Recreation projects reclassified from departmental services.

Transfers from departmental services to administered items were applied to offset additional funding provided to Racing Queensland to service the Queensland racing industry.

- 13. Department of Natural Resources and Mines** – Lower equity adjustments were primarily due to the reclassification to departmental services of funding for the One Enterprise Program (formerly known as the Modernising Our Online Services Environment Program) as the department moves to a software services model.

Transfers from equity adjustments to departmental services were applied to meet the additional departmental services funding for the One Enterprise Program (reclassified from equity) and enterprise bargaining agreement outcomes. This was partially offset by program timing adjustments for projects such as the Geological Survey of Queensland Future Resources Program and the Great Artesian Basin Sustainability Initiative.

- 14. Office of the Governor** – Lower departmental services results from lower operating expenses.

Transfers from departmental services to equity adjustments were applied to offset capital purchases, including the replacement of vehicles. Additional equity adjustments also reflect a reallocation of funding from the Department of Premier and Cabinet to undertake horticultural capital improvements.

- 15. Office of the Inspector-General of Emergency Management** – Additional departmental services is due to additional funding for the enterprise bargaining agreement outcome.

- 16. Offices of the Ombudsman** – Lapses in departmental services were largely a result of staff vacancies and timing changes for the replacement of computer equipment and upgrade to the Complaints Management System.

17. Department of the Premier and Cabinet – Lower departmental services were largely due to timing adjustments of expenditure related to Anzac Centenary Commemoration and State Coordination of Legal Representation, as well as a redirection of funding to equity for capital improvements on Cultural Precinct buildings. The decrease was partially offset by additional funding provided for activities associated with reducing Domestic and Family Violence, hosting the North Queensland Economic Summit, managing the Advance Queensland communications strategy and the expansion of the Queensland Ballet.

Lower equity adjustments largely reflect timing adjustments related to the Brisbane Cultural Precinct Critical Infrastructure capital works and the Anzac Legacy Gallery at the Queensland Museum. This is partially offset by the redirection of funding from departmental services.

Transfers from departmental services to administered items were applied to offset the additional funding related to employee enterprise bargaining agreement outcomes and funding for Screen Queensland to grow a pipeline of large scale film and high end television productions to Queensland.

18. Public Safety Business Agency (PSBA) – Additional departmental services were primarily due to increased funding for enterprise bargaining agreement outcomes, the reallocation of funding from Queensland Police Services (QPS) for expenditure incurred by PSBA on behalf of QPS, the Flood Focused Road Safety campaign and the reclassification of funding from equity for information technology projects. These increases were partially offset by savings from various projects, including changes to the timing of delivery of the human resources and payroll replacement systems.

Additional equity adjustments were primarily due to funding reallocated from QPS to fund capital projects undertaken on behalf of QPS and Queensland Government Air rotary wing aircraft maintenance. These increases were partially offset by a reclassification of funding from equity to departmental services for information technology projects.

19. Public Service Commission – Lapses in departmental services were largely due to changes in the timing of expenditure on leadership and development programs, including the Community Insights Project.

20. Queensland Audit Office – Additional departmental services were primarily due to increased funding for the enterprise bargaining agreement outcomes. This was partially offset by a reduction in accommodation costs from a new rental agreement.

21. Queensland Fire and Emergency Services – Lapses in departmental services were largely a result of adjustments to the Government contribution for Crown properties due to a lower than expected Emergency Management Levy and enterprise bargaining agreement outcomes. These decreases were partially offset by the Government's decision to fund the implementation of the reserve roster of firefighters.

22. Queensland Health – Lapses in departmental services are primarily due to timing changes in expenditure for a number of State and Commonwealth-funded programs including Backlog Maintenance, Integrated Care, Refresh Nursing and the National Partnership Agreement on Mental Health and the Expansion of Breastscreen Australia Program, partly offset by the reallocation from equity for capital items that are required to be expensed under the accounting standards.

Lapses in equity adjustments primarily relate to the reallocation to departmental services of funding for capital items that are required to be expensed and timing changes for capital projects including eHealth, ICT infrastructure, Emergent Works Program and various hospitals, principally the Sunshine Coast University Hospital and Lady Cilento Children's Hospital, together with timing changes in Commonwealth funding for Health and Hospital Services projects and the Townsville Hospital Expansion.

Lapses in administered items relate to reduced funding in relation to the Mater loan.

23. Queensland Police Service – Lower equity adjustments were primarily due to funding reallocated to the Public Safety Business Agency (PSBA) to fund capital projects that PSBA is undertaking on QPS's behalf and a reclassification of funding to departmental services for outlays that could not be capitalised under accounting standards.

Transfers from equity adjustments to departmental services were applied to primarily offset the expenditure that could not be capitalised and additional funding for enterprise bargaining agreement outcomes.

24. Queensland Treasury – Lower departmental services primarily relate to timing adjustments for expenditure on security enhancement, information technology projects, the Social Benefit Bond project, operational improvement initiatives in the Office of State Revenue (OSR) and the rescheduling of expenditure for the SPER initiative to implement a new information technology solution for the management of debt recovery (SPER Programs). This is partly offset by the reclassification of funding from equity for the State Penalty Enforcement Registry's (SPER) new ICT solution to improve the management of debt recovery.

Lower equity adjustments primarily relate to the reclassification of SPER funding to operating to reflect the new service delivery model.

Transfers from departmental services and equity adjustments to administered items were applied to partly offset the additional funding for the repayment of debt as a result of the Government's enhanced Debt Action Plan announced in the 2016-17 Budget. This was partially offset by lower superannuation beneficiary payments as retirements were less than budgeted.

25. Department of Science, Information Technology and Innovation – Lower departmental services were primarily due to Advance Queensland program expenditure milestones expected to occur in 2016-17 and beyond, timing adjustments to Australian Institute of Tropical Health and Medicine and other science related expenditure to reflect expected project completion timeframes and a change in the Government Wireless Network (GWN) finance lease asset amortisation rate and lower depreciation funding.

Lower administered items primarily reflect timing adjustments for work being undertaken by Queensland Shared Services to consolidate and upgrade finance and human resource systems, with project milestones arising in the first half of the 2016-17 financial year, together with earlier than planned remittance of Queensland Centre for Advanced Technology loan repayments.

Transfers from departmental services to equity adjustments were applied to meet the adjustments to the GWN finance lease asset amortisation rate and lower depreciation funding which increased equity adjustments.

26. Department of State Development – Lower departmental services mainly reflect the timing adjustments to future years relating to programs such as Royalties for Regions (R4R), Building Our Regions (BOR), Safe Anchorage at Mission Beach funding; redirection of funding to departments for the R4R and BOR projects they administer; additional savings from R4R and a reclassification from operating to capital for the Bundaberg Gas Pipeline Project.

Transfers from departmental services to equity adjustments were applied to partially offset funding for the Bundaberg Gas Pipeline Project (reclassified from operating) and timing adjustments and revaluation impacts relating to the Mary Valley property disposals program which were also partly offset by the redirection of Airportlink funding to the Department of Transport and Main Roads.

27. Department of Tourism, Major Events, Small Business and the Commonwealth Games –

Lapses in departmental services mainly result from the funding changes to match timing of anticipated expenditure on the Gold Coast 2018 Commonwealth Games venues and for the Attracting Aviation Investment Fund, Tourism Demand Driver Infrastructure and Business Industry Portal programs, partly offset by a reclassification of funding for the Belmont Shooting Centre from equity.

Lapses in equity adjustments were primarily due to timing changes to match anticipated expenditure on the development and construction of Gold Coast 2018 Commonwealth Games venues and the reclassification of funding for the Belmont Shooting Centre from equity to operating.

Lapses in administered items primarily resulted from changes in the timing of expected program activity and expenditure within Tourism and Events Queensland.

28. Department of Transport and Main Roads – Lower equity adjustments were largely a result of timing adjustments of infrastructure projects (State and Commonwealth) such as Gold Coast Light Rail and road projects, the reclassification of capital funding to operating to accord with accounting policy requirements, reductions to funding for the Toowoomba Second Range Crossing to reflect the public-private partnership arrangement and revised depreciation and amortisation funding. These were partially offset by bringing forward funding for expenditure on the Moreton Bay Rail Link and Airportlink funding reallocated from the Department of State Development.

Lower administrative items are due to timing delays for the Toowoomba Rail Freight project.

Transfers from equity adjustments to departmental services were applied to offset the reclassification of capital funding to operating and the revised depreciation and amortisation funding.

TREASURER OF QUEENSLAND'S CERTIFICATION

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



HON. CURTIS PITT MP
TREASURER
MINISTER FOR ABORIGINAL AND
TORRES STRAIT ISLANDER PARTNERSHIPS
MINISTER FOR SPORT

30 August 2016

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 2016 and related notes, the statement of appropriations for the year ended 30 June 2016 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* –

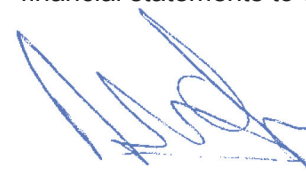
- (a) I have received all the information and explanations which I have required; and
- (b) in my opinion –
- (i) the Treasurer's Consolidated Fund Operating Account and Treasurer's Consolidated Fund Investment Account, as defined in section 17 of the *Financial Accountability Act 2009*, have been properly 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 2015 to 30 June 2016 and of the financial position of the accounts as at the end of that year.

Emphasis of Matter - Basis of Accounting

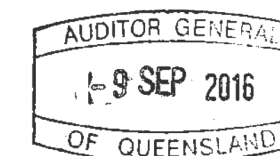
Without modifying my opinion, attention is drawn to the Basis of Accounting under the scope and purpose of the Consolidated Fund Financial Report, which highlights that the financial report has been prepared on a cash basis for the purpose of fulfilling the Treasurer's financial reporting responsibilities under the *Financial Accountability Act 2009*. As a result, the report may not be suitable for another purpose.

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.



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