



Consolidated Fund Financial Report

2021–22

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ISSN 1837-2651

CONSOLIDATED FUND FINANCIAL REPORT 2021-22

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SCOPE AND PURPOSE OF THE CONSOLIDATED FUND FINANCIAL REPORT

Statutory Requirement

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

Consolidated Fund Accounts

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

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

Basis of Accounting

Gross Cash Basis

The Consolidated Fund Financial Report records transactions on the cash basis of accounting, in contrast to Departmental reporting which is on the accrual basis of accounting. Transactions are recorded in the Consolidated Fund accounts at the time of receipt or issue of cash. In relation to the finalisation of appropriations under section 29(1) and section 37(3) of the Act and in accordance with section 22(6) of the Act, payments made from and receipts paid to the Consolidated Fund within two weeks after the end of the financial year relating to that financial year may be included in the appropriation for that year. For 2021-22, cash appropriations were finalised by 30 June 2022.

Rounding

Amounts included in this statement have been rounded to the nearest \$1,000 or where that amount is \$500 or less, to zero.

Amounts may not add to totals both across and downwards due to rounding.

Meanings of Certain Words

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

Transfers

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

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

Unforeseen Expenditure

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

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

Lapsed Appropriation

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

STATEMENT OF RECEIPTS AND PAYMENTS FOR THE QUARTER ENDED 30 JUNE 2022

	Notes	Operating Account	Investment Account ^a	Total Quarter Ended 30 June 2022	Total Quarter Ended 30 June 2021
Consolidated Fund		\$'000	\$'000	\$'000	\$'000
Balance as at 1 April		(1,433,788)	30,488,640	29,054,852	23,451,646
Receipts					
Collections received from departments	1	14,572,031	-	14,572,031	12,789,622
Investment interest		512,511	-	512,511	457,162
Dividends and income tax equivalents		160,893	-	160,893	168,503
Non-appropriated equity adjustments		575,124	-	575,124	1,622,919
Superannuation, long service leave, Queensland Government Insurance Fund and ALCS contributions		876,152	-	876,152	783,567
Proceeds on sale of shares		-	-	-	1,996,584
Other receipts		202	-	202	1,210
		16,696,913	-	16,696,913	17,819,567
Payments					
Appropriations provided to departments	2	(16,771,362)	-	(16,771,362)	(14,650,148)
		(16,771,362)	-	(16,771,362)	(14,650,148)
Net effect of investments					
Funds transfer to/from Treasurer's account		(2,779,119)	2,779,119	-	-
Consolidated Fund Balance as at 30 June		(4,287,355)	33,267,758	28,980,403	26,621,065

STATEMENT OF RECEIPTS AND PAYMENTS FOR THE YEAR ENDED 30 JUNE 2022

	Notes	Operating Account	Investment Account ^a	Total Year Ended 30 June 2022	Total Year Ended 30 June 2021
Consolidated Fund		\$'000	\$'000	\$'000	\$'000
Balance as at 1 July		(3,517,799)	30,138,863	26,621,065	22,785,045
Receipts					
Collections received from departments	1	57,577,506	-	57,577,506	43,789,921
Investment interest		1,944,485	-	1,944,485	1,838,728
Dividends and income tax equivalents		1,239,133	-	1,239,133	1,699,867
Non-appropriated equity adjustments		3,396,550	-	3,396,550	10,954,404
Superannuation, long service leave, Queensland Government Insurance Fund and ALCS contributions		3,638,044	-	3,638,044	3,413,592
Proceeds on sale of shares		-	-	-	1,996,584
Capital return from public enterprise investments		99,600	-	99,600	96,000
Other receipts		1,255	-	1,255	22,849
		67,896,572	-	67,896,572	63,811,944
Payments					
Appropriations provided to departments	2	(65,537,234)	-	(65,537,234)	(59,975,924)
		(65,537,234)	-	(65,537,234)	(59,975,924)
Net effect of investments					
Funds transfer to/from Treasurer's account		(3,128,895)	3,128,895	-	-
Consolidated Fund Balance as at 30 June		(4,287,355)	33,267,758	28,980,403	26,621,065

- a. The Investment Account balances reported above are on an amortised cost basis. The closing balance of the Investment Account will differ from that reported in the Report on State Finances due to changes to AASB 9 *Financial Instruments* which requires an adjustment to fair value. The market value adjustment is not disclosed here as it does not impact cash receipts and payments.

Note 1

COLLECTIONS RECEIVED FROM DEPARTMENTS

	Quarter Ended 30 June 2022	Quarter Ended 30 June 2021	Year to Date 30 June 2022	Year to Date 30 June 2021
	\$'000	\$'000	\$'000	\$'000
Department of Agriculture and Fisheries	19,308	17,631	21,550	19,864
Department of Communities, Housing and Digital Economy <i>(Renamed as at 12 November 2020)</i>	93	89	93	89
Department of Education	42,474	35,766	3,710,887	3,248,304
Electoral Commission of Queensland	280	1,245	680	25,195
Department of Energy and Public Works <i>(Established as at 12 November 2020)</i>	394	35	394	118
Department of Environment and Science	82,213	87,756	343,147	299,895
Department of Justice and Attorney-General	17,891	24,740	77,871	77,240
The Public Trustee of Queensland	-	-	2,614	3,434
Queensland Fire and Emergency Services	10	11	112	61
Queensland Health	66	87	66	87
Queensland Police Service	3,222	3,291	12,951	13,995
Queensland Treasury	13,110,290	11,356,285	49,588,357	36,076,320
Department of Regional Development, Manufacturing and Water <i>(Renamed as at 12 November 2020)</i>	3,111	-	8,731	2,521
Department of Resources <i>(Renamed as at 12 November 2020)</i>	46,761	162,351	192,387	602,905
Department of State Development, Infrastructure, Local Government and Planning <i>(Renamed as at 12 November 2020)</i>	493,323	338,599	706,683	550,812
Department of Transport and Main Roads	752,595	761,736	2,910,983	2,869,082
TOTAL AMOUNTS RECEIVED FROM DEPARTMENTS	14,572,031	12,789,622	57,577,506	43,789,921

Note 2

APPROPRIATIONS PROVIDED TO DEPARTMENTS

	Quarter Ended 30 June 2022	Quarter Ended 30 June 2021	Year Ended 30 June 2022	Year Ended 30 June 2021
	\$'000	\$'000	\$'000	\$'000
Department of Aboriginal and Torres Strait Islander Partnerships (Abolished as at 12 November 2020)				
<i>Controlled Items</i>				
Departmental Services	-	-	-	24,260
Equity Adjustments	-	-	-	100
<i>Administered Items</i>	-	-	-	1,180
<u>Total for Department</u>	-	-	-	25,540
Department of Agriculture and Fisheries				
<i>Controlled Items</i>				
Departmental Services	153,778	116,333	332,949	347,909
Equity Adjustments	(5,427)	(8,070)	(3,150)	(6,003)
<i>Administered Items</i>	13,757	27,809	53,574	67,465
<u>Total for Department</u>	162,108	136,072	383,373	409,371
Department of Children, Youth Justice and Multicultural Affairs (Renamed as at 12 November 2020)				
<i>Controlled Items</i>				
Departmental Services	556,914	363,967	2,049,555	1,813,091
Equity Adjustments	(29,710)	(15,483)	(13,020)	26,828
<i>Administered Items</i>	28,885	8,721	55,885	71,221
<u>Total for Department</u>	556,089	357,205	2,092,420	1,911,140
Department of Communities, Housing and Digital Economy (Renamed as at 12 November 2020)				
<i>Controlled Items</i>				
Departmental Services	442,563	372,656	1,130,554	1,075,845
Equity Adjustments	(22,905)	(74,228)	123,390	174,270
<i>Administered Items</i>	(2,085)	10,240	170,988	133,649
<u>Total for Department</u>	417,573	308,668	1,424,932	1,383,764
Department of Education				
<i>Controlled Items</i>				
Departmental Services	3,528,089	2,998,280	10,324,090	9,593,602
Equity Adjustments	24,573	(65,124)	495,879	600,814
<i>Administered Items</i>	190,106	207,851	4,851,923	4,048,914
<u>Total for Department</u>	3,742,768	3,141,007	15,671,892	14,243,330
Electoral Commission of Queensland				
<i>Controlled Items</i>				
Departmental Services	9,359	16,935	22,708	83,052
Equity Adjustments	(76)	(689)	268	(689)
<i>Administered Items</i>	-	-	-	-
<u>Total for Department</u>	9,283	16,246	22,976	82,363
Department of Employment, Small Business and Training				
<i>Controlled Items</i>				
Departmental Services	191,927	378,555	1,418,410	1,295,952
Equity Adjustments	(69,304)	(34,784)	(35,647)	(1,784)
<i>Administered Items</i>	-	-	-	-
<u>Total for Department</u>	122,623	343,771	1,382,763	1,294,168
Department of Energy and Public Works (Established as at 12 November 2020)				
<i>Controlled Items</i>				
Departmental Services	44,279	(11,096)	173,168	87,216
Equity Adjustments	(351)	18,376	32,094	6,811
<i>Administered Items</i>	142,721	107,207	614,611	267,996
<u>Total for Department</u>	186,649	114,487	819,873	362,023
Department of Environment and Science				
<i>Controlled Items</i>				
Departmental Services	779,198	117,380	1,317,020	675,539
Equity Adjustments	13,083	6,669	33,278	9,734
<i>Administered Items</i>	-	-	-	78,819
<u>Total for Department</u>	792,281	124,049	1,350,298	764,092

Note 2

APPROPRIATIONS PROVIDED TO DEPARTMENTS

-continued

	Quarter Ended 30 June 2022	Quarter Ended 30 June 2021	Year Ended 30 June 2022	Year Ended 30 June 2021
	\$'000	\$'000	\$'000	\$'000
Department of Justice and Attorney-General				
<i>Controlled Items</i>				
Departmental Services	200,846	238,516	714,294	622,289
Equity Adjustments	(15,839)	(7,793)	(56,786)	(43,236)
<i>Administered Items</i>	56,198	231,022	477,400	650,044
<u>Total for Department</u>	241,205	461,745	1,134,908	1,229,097
Legislative Assembly and Parliamentary Service				
<i>Controlled Items</i>				
Departmental Services	32,008	25,129	105,658	102,902
Equity Adjustments	(148)	716	(148)	716
<i>Administered Items</i>	-	-	-	-
<u>Total for Department</u>	31,860	25,845	105,510	103,618
Office of the Governor				
<i>Controlled Items</i>				
Departmental Services	2,548	1,948	8,404	7,326
Equity Adjustments	-	-	-	11
<i>Administered Items</i>	-	-	-	-
<u>Total for Department</u>	2,548	1,948	8,404	7,337
Office of the Inspector-General of Emergency Management				
<i>Controlled Items</i>				
Departmental Services	1,376	1,025	4,371	4,126
Equity Adjustments	-	-	-	-
<i>Administered Items</i>	-	-	-	-
<u>Total for Department</u>	1,376	1,025	4,371	4,126
Office of the Ombudsman				
<i>Controlled Items</i>				
Departmental Services	2,634	2,137	8,400	8,574
Equity Adjustments	-	-	-	-
<i>Administered Items</i>	-	-	-	-
<u>Total for Department</u>	2,634	2,137	8,400	8,574
Department of the Premier and Cabinet				
<i>Controlled Items</i>				
Departmental Services	27,469	16,262	100,354	78,335
Equity Adjustments	-	-	-	-
<i>Administered Items</i>	4,845	39,307	126,379	138,070
<u>Total for Department</u>	32,314	55,569	226,733	216,405
Public Safety Business Agency (Abolished as at 1 July 2021)				
<i>Controlled Items</i>				
Departmental Services	-	(2,925)	-	189,965
Equity Adjustments	-	(32,703)	-	(11,679)
<i>Administered Items</i>	-	-	-	-
<u>Total for Department</u>	-	(35,628)	-	178,286
Public Service Commission				
<i>Controlled Items</i>				
Departmental Services	3,687	1,864	13,460	11,381
Equity Adjustments	-	-	-	-
<i>Administered Items</i>	-	-	-	-
<u>Total for Department</u>	3,687	1,864	13,460	11,381
Queensland Audit Office				
<i>Controlled Items</i>				
Departmental Services	2,217	1,489	6,993	6,598
Equity Adjustments	-	-	-	-
<i>Administered Items</i>	-	-	-	-
<u>Total for Department</u>	2,217	1,489	6,993	6,598
Queensland Corrective Services				
<i>Controlled Items</i>				
Departmental Services	370,075	266,215	1,138,504	1,027,535
Equity Adjustments	(69,617)	(63,612)	73,146	(31,336)
<i>Administered Items</i>	-	-	-	-
<u>Total for Department</u>	300,458	202,603	1,211,650	996,199

Note 2

APPROPRIATIONS PROVIDED TO DEPARTMENTS

-continued

	Quarter Ended 30 June 2022	Quarter Ended 30 June 2021	Year Ended 30 June 2022	Year Ended 30 June 2021
	\$'000	\$'000	\$'000	\$'000
Queensland Fire and Emergency Services				
<i>Controlled Items</i>				
Departmental Services	98,863	70,143	356,209	215,249
Equity Adjustments	(488)	(14,565)	5,394	(6,515)
<i>Administered Items</i>	-	-	-	-
<u>Total for Department</u>	98,375	55,578	361,603	208,734
Queensland Health				
<i>Controlled Items</i>				
Departmental Services	3,313,846	3,099,055	12,508,755	12,332,464
Equity Adjustments	(82,800)	(496,183)	127,808	(238,627)
<i>Administered Items</i>	-	-	71,381	69,770
<u>Total for Department</u>	3,231,046	2,602,872	12,707,944	12,163,607
Queensland Police Service				
<i>Controlled Items</i>				
Departmental Services	708,172	610,259	2,554,460	2,217,455
Equity Adjustments	2,092	5,429	5,639	32,627
<i>Administered Items</i>	-	-	-	725
<u>Total for Department</u>	710,264	615,688	2,560,099	2,250,807
Queensland Treasury				
<i>Controlled Items</i>				
Departmental Services	92,274	119,901	412,205	342,217
Equity Adjustments	120,377	22,371	142,530	151,371
<i>Administered Items</i>	1,799,039	2,587,192	6,878,361	7,918,229
<u>Total for Department</u>	2,011,690	2,729,464	7,433,096	8,411,817
Department of Regional Development, Manufacturing and Water (Renamed as at 12 November 2020)				
<i>Controlled Items</i>				
Departmental Services	60,908	64,764	172,184	6,352
Equity Adjustments	(10,090)	41,500	146,910	41,500
<i>Administered Items</i>	5,685	22,726	29,021	-
<u>Total for Department</u>	56,503	128,990	348,115	47,852
Department of Resources (Renamed as at 12 November 2020)				
<i>Controlled Items</i>				
Departmental Services	77,440	28,797	301,166	297,174
Equity Adjustments	(4,381)	(3,706)	(4,381)	69,467
<i>Administered Items</i>	(2,324)	(142,663)	4,286	200,573
<u>Total for Department</u>	70,735	(117,572)	301,071	567,214
Department of Seniors, Disability Services and Aboriginal and Torres Strait Islander Partnerships (Renamed as at 12 November 2020)				
<i>Controlled Items</i>				
Departmental Services	52,694	20,449	274,541	316,626
Equity Adjustments	(4,160)	(5,150)	2,061	4,950
<i>Administered Items</i>	38,135	57,369	2,415,626	2,429,198
<u>Total for Department</u>	86,669	72,668	2,692,228	2,750,774
Department of State Development, Infrastructure, Local Government and Planning (Renamed as at 12 November 2020)				
<i>Controlled Items</i>				
Departmental Services	61,171	99,941	646,685	462,241
Equity Adjustments	115,113	1,196	139,117	14,080
<i>Administered Items</i>	613,978	587,445	1,580,288	886,126
<u>Total for Department</u>	790,262	688,582	2,366,090	1,362,447
Department of Tourism, Innovation and Sport (Renamed as at 12 November 2020)				
<i>Controlled Items</i>				
Departmental Services	87,829	64,210	442,164	373,352
Equity Adjustments	5,019	17,926	11,259	25,181
<i>Administered Items</i>	55,532	(54,158)	158,928	244,970
<u>Total for Department</u>	148,380	27,978	612,351	643,503

Note 2

APPROPRIATIONS PROVIDED TO DEPARTMENTS

-continued

	Quarter Ended 30 June 2022	Quarter Ended 30 June 2021	Year Ended 30 June 2022	Year Ended 30 June 2021
	\$'000	\$'000	\$'000	\$'000
Department of Transport and Main Roads				
<i>Controlled Items</i>				
Departmental Services	1,485,578	1,427,872	5,944,558	5,632,724
Equity Adjustments	1,033,215	978,763	2,841,289	2,363,643
<i>Administered Items</i>	440,972	179,163	1,499,834	179,163
<u>Total for Department</u>	2,959,765	2,585,798	10,285,681	8,175,530
Department of Youth Justice				
<i>(Abolished as at 12 November 2020)</i>				
<i>Controlled Items</i>				
Departmental Services	-	-	-	112,525
Equity Adjustments	-	-	-	43,702
<i>Administered Items</i>	-	-	-	-
<u>Total for Department</u>	-	-	-	156,227
Departmental Totals				
<i>Controlled Items</i>				
Departmental Services	12,387,742	10,510,061	42,481,819	39,363,876
Equity Adjustments	998,176	270,856	4,066,930	3,225,936
<i>Administered Items</i>	3,385,444	3,869,231	18,988,485	17,386,112
<u>Total for Departments</u>	16,771,362	14,650,148	65,537,234	59,975,924

STATEMENT OF APPROPRIATIONS for the year ended 30 June 2022									
	Note	Appropriation Acts 2021 \$'000	Transfers s79 \$'000	Appropriation Adjusted for s79 Transfers \$'000	Treasurer's Transfers s33 \$'000	Lapsed Appropriation s29 \$'000	Unforeseen Expenditure s35 \$'000	2022 Actual \$'000	2021 Actual \$'000
Department of Aboriginal and Torres Strait Islander Partnerships (Abolished as at 12 November 2020)									
<i>Controlled Items</i>									
Departmental services	-	-	-	-	-	-	-	-	24,260
Equity adjustments	-	-	-	-	-	-	-	-	100
<i>Administered Items</i>	-	-	-	-	-	-	-	-	1,180
<u>Vote</u>									25,540
1									
Department of Agriculture and Fisheries									
<i>Controlled Items</i>									
Departmental services		323,634	-	323,634	7,090	-	2,225	332,949	347,909
Equity adjustments		(818)	-	(818)	(2,332)	-	-	(3,150)	(6,003)
<i>Administered Items</i>		58,332	-	58,332	(4,758)	-	-	53,574	67,465
<u>Vote</u>		381,148	-	381,148	-	-	2,225	383,373	409,371
2									
Department of Children, Youth Justice and Multicultural Affairs (Renamed as at 12 November 2020)									
<i>Controlled Items</i>									
Departmental services		1,838,805	-	1,838,805	34,959	-	175,791	2,049,555	1,813,091
Equity adjustments		(12,367)	-	(12,367)	(653)	-	-	(13,020)	26,828
<i>Administered Items</i>		90,191	-	90,191	(34,306)	-	-	55,885	71,221
<u>Vote</u>		1,916,629	-	1,916,629	-	-	175,791	2,092,420	1,911,140
3									
Department of Communities, Housing and Digital Economy (Renamed as at 12 November 2020)									
<i>Controlled Items</i>									
Departmental services		1,223,496	-	1,223,496	-	(92,942)	-	1,130,554	1,075,845
Equity adjustments		246,731	-	246,731	-	(123,341)	-	123,390	174,270
<i>Administered Items</i>		172,499	-	172,499	-	(1,511)	-	170,988	133,649
<u>Vote</u>		1,642,726	-	1,642,726	-	(217,794)	-	1,424,932	1,383,764
4									
Department of Education									
<i>Controlled Items</i>									
Departmental services		10,365,369	-	10,365,369	(41,279)	-	-	10,324,090	9,593,602
Equity adjustments		850,752	-	850,752	(190,315)	(164,558)	-	495,879	600,814
<i>Administered Items</i>		4,620,329	-	4,620,329	231,594	-	-	4,851,923	4,048,914
<u>Vote</u>		15,836,450	-	15,836,450	-	(164,558)	-	15,671,892	14,243,330
5									
Electoral Commission of Queensland									
<i>Controlled Items</i>									
Departmental services		28,895	-	28,895	-	(6,187)	-	22,708	83,052
Equity adjustments		615	-	615	-	(347)	-	268	(689)
<i>Administered Items</i>		-	-	-	-	-	-	-	-
<u>Vote</u>		29,510	-	29,510	-	(6,534)	-	22,976	82,363

STATEMENT OF APPROPRIATIONS for the year ended 30 June 2022									
	Note	Appropriation Acts 2021 \$'000	Transfers s79 \$'000	Appropriation Adjusted for s79 Transfers \$'000	Treasurer's Transfers s33 \$'000	Lapsed Appropriation s29 \$'000	Unforeseen Expenditure s35 \$'000	2022 Actual \$'000	2021 Actual \$'000
Department of Employment, Small Business and Training	6								
<i>Controlled Items</i>									
Departmental services		1,245,822	-	1,245,822	34,364	-	138,224	1,418,410	1,295,952
Equity adjustments		(1,283)	-	(1,283)	(34,364)	-	-	(35,647)	(1,784)
<i>Administered Items</i>									
Vote		1,244,539	-	1,244,539	-	-	138,224	1,382,763	1,294,168
Department of Energy and Public Works (Established as at 12 November 2020)	7								
<i>Controlled Items</i>									
Departmental services		173,321	-	173,321	(153)	-	-	173,168	87,216
Equity adjustments		43,260	-	43,260	(11,166)	-	-	32,094	6,811
<i>Administered Items</i>									
		546,194	-	546,194	11,319	-	57,098	614,611	267,996
Vote		762,775	-	762,775	-	-	57,098	819,873	362,023
Department of Environment and Science	8								
<i>Controlled Items</i>									
Departmental services		682,105	-	682,105	11,700	-	623,215	1,317,020	675,539
Equity adjustments		44,978	-	44,978	(11,700)	-	-	33,278	9,734
<i>Administered Items</i>									
		-	-	-	-	-	-	-	78,819
Vote		727,083	-	727,083	-	-	623,215	1,350,298	764,092
Department of Justice and Attorney-General	9								
<i>Controlled Items</i>									
Departmental services		711,479	-	711,479	1,463	-	1,352	714,294	622,289
Equity adjustments		(55,323)	-	(55,323)	(1,463)	-	-	(56,786)	(43,236)
<i>Administered Items</i>									
		474,308	-	474,308	-	-	3,092	477,400	650,044
Vote		1,130,464	-	1,130,464	-	-	4,444	1,134,908	1,229,097
Legislative Assembly and Parliamentary Service	10								
<i>Controlled Items</i>									
Departmental services		103,591	-	103,591	-	-	2,067	105,658	102,902
Equity adjustments		(266)	-	(266)	-	-	118	(148)	716
<i>Administered Items</i>									
		-	-	-	-	-	-	-	-
Vote		103,325	-	103,325	-	-	2,185	105,510	103,618
Office of the Governor	11								
<i>Controlled Items</i>									
Departmental services		8,328	-	8,328	-	-	76	8,404	7,326
Equity adjustments		-	-	-	-	-	-	-	11
<i>Administered Items</i>									
		-	-	-	-	-	-	-	-
Vote		8,328	-	8,328	-	-	76	8,404	7,337

STATEMENT OF APPROPRIATIONS for the year ended 30 June 2022										
	Note	Appropriation Acts 2021 \$'000	Transfers s79 \$'000	Appropriation Adjusted for s79 Transfers \$'000	Treasurer's Transfers s33 \$'000	Lapsed Appropriation s29 \$'000	Unforeseen Expenditure s35 \$'000	2022 Actual \$'000	2021 Actual \$'000	
Office of the Inspector-General of Emergency Management	12									
<i>Controlled Items</i>										
Departmental services		4,309	-	4,309	-	-	62	4,371	4,126	
Equity adjustments		-	-	-	-	-	-	-	-	
<i>Administered Items</i>										
Vote		4,309	-	4,309	-	-	62	4,371	4,126	
Office of the Ombudsman	13									
<i>Controlled Items</i>										
Departmental services		8,982	-	8,982	-	(582)	-	8,400	8,574	
Equity adjustments		-	-	-	-	-	-	-	-	
<i>Administered Items</i>										
Vote		8,982	-	8,982	-	(582)	-	8,400	8,574	
Department of the Premier and Cabinet	14									
<i>Controlled Items</i>										
Departmental services		99,816	-	99,816	538	-	-	100,354	78,335	
Equity adjustments		-	-	-	-	-	-	-	-	
<i>Administered Items</i>										
167,549			(26,724)	140,825	(538)	(13,908)	-	126,379	138,070	
Vote		267,365	(26,724)	240,641	-	(13,908)	-	226,733	216,405	
Public Safety Business Agency (Abolished as at 1 July 2021)										
<i>Controlled Items</i>										
Departmental services		-	-	-	-	-	-	-	189,965	
Equity adjustments		-	-	-	-	-	-	-	(11,679)	
<i>Administered Items</i>										
Vote		-	-	-	-	-	-	-	178,286	
Public Service Commission	15									
<i>Controlled Items</i>										
Departmental services		13,979	-	13,979	-	(519)	-	13,460	11,381	
Equity adjustments		-	-	-	-	-	-	-	-	
<i>Administered Items</i>										
Vote		13,979	-	13,979	-	(519)	-	13,460	11,381	
Queensland Audit Office	16									
<i>Controlled Items</i>										
Departmental services		7,014	-	7,014	-	(21)	-	6,993	6,598	
Equity adjustments		-	-	-	-	-	-	-	-	
<i>Administered Items</i>										
Vote		7,014	-	7,014	-	(21)	-	6,993	6,598	
Queensland Corrective Services	17									
<i>Controlled Items</i>										
Departmental services		1,066,466	-	1,066,466	72,038	-	-	1,138,504	1,027,535	
Equity adjustments		224,035	-	224,035	(72,038)	(78,851)	-	73,146	(31,336)	
<i>Administered Items</i>										
Vote		1,290,501	-	1,290,501	-	(78,851)	-	1,211,650	996,199	

STATEMENT OF APPROPRIATIONS for the year ended 30 June 2022										
	Note	Appropriation Acts 2021 \$'000	Transfers s79 \$'000	Appropriation Adjusted for s79 Transfers \$'000	Treasurer's Transfers s33 \$'000	Lapsed Appropriation s29 \$'000	Unforeseen Expenditure s35 \$'000	2022 Actual \$'000	2021 Actual \$'000	
Queensland Fire and Emergency Services										
<i>Controlled Items</i>	18									
Departmental services		135,298	-	135,298	-	-	220,911	356,209	215,249	
Equity adjustments		1,990	-	1,990	-	-	3,404	5,394	(6,515)	
<i>Administered Items</i>										
Vote		137,288	-	137,288	-	-	224,315	361,603	208,734	
Queensland Health										
<i>Controlled Items</i>	19									
Departmental services		12,714,683	-	12,714,683	-	(205,928)	-	12,508,755	12,332,464	
Equity adjustments		272,460	-	272,460	-	(144,652)	-	127,808	(238,627)	
<i>Administered Items</i>										
		77,212	-	77,212	-	(5,831)	-	71,381	69,770	
Vote		13,064,355	-	13,064,355	-	(356,411)	-	12,707,944	12,163,607	
Queensland Police Service										
<i>Controlled Items</i>	20									
Departmental services		2,496,168	(4,223)	2,491,945	5,598	-	56,917	2,554,460	2,217,455	
Equity adjustments		11,237	-	11,237	(5,598)	-	-	5,639	32,627	
<i>Administered Items</i>										
Vote		2,507,405	(4,223)	2,503,182	-	-	56,917	2,560,099	2,250,807	
Queensland Treasury										
<i>Controlled Items</i>	21									
Departmental services		477,879	(1,685)	476,194	(63,989)	-	-	412,205	342,217	
Equity adjustments		7,596	71	7,667	63,989	-	70,874	142,530	151,371	
<i>Administered Items</i>										
		6,370,998	26,724	6,397,722	-	-	480,639	6,878,361	7,918,229	
Vote		6,856,473	25,110	6,881,583	-	-	551,513	7,433,096	8,411,817	
Department of Regional Development, Manufacturing and Water (Renamed as at 12 November 2020)										
<i>Controlled Items</i>	22									
Departmental services		178,725	-	178,725	(6,541)	-	-	172,184	6,352	
Equity adjustments		140,000	-	140,000	6,910	-	-	146,910	41,500	
<i>Administered Items</i>										
		37,205	-	37,205	(369)	(7,815)	-	29,021	-	
Vote		355,930	-	355,930	-	(7,815)	-	348,115	47,852	
Department of Resources (Renamed as at 12 November 2020)										
<i>Controlled Items</i>	23									
Departmental services		319,767	6,617	326,384	-	(25,218)	-	301,166	297,174	
Equity adjustments		(4,381)	-	(4,381)	-	-	-	(4,381)	69,467	
<i>Administered Items</i>										
		4,486	-	4,486	-	(200)	-	4,286	200,573	
Vote		319,872	6,617	326,489	-	(25,418)	-	301,071	567,214	

STATEMENT OF APPROPRIATIONS for the year ended 30 June 2022									
	Note	Appropriation Acts 2021 \$'000	Transfers s79 \$'000	Appropriation Adjusted for s79 Transfers \$'000	Treasurer's Transfers s33 \$'000	Lapsed Appropriation s29 \$'000	Unforeseen Expenditure s35 \$'000	2022 Actual \$'000	2021 Actual \$'000
24									
Department of Seniors, Disability Services and Aboriginal and Torres Strait Islander Partnerships (Renamed as at 12 November 2020)									
<i>Controlled Items</i>									
Departmental services		295,216	-	295,216	-	(20,675)	-	274,541	316,626
Equity adjustments		6,670	-	6,670	-	(4,609)	-	2,061	4,950
<i>Administered Items</i>		2,434,745	-	2,434,745	-	(19,119)	-	2,415,626	2,429,198
Vote		2,736,631	-	2,736,631	-	(44,403)	-	2,692,228	2,750,774
25									
Department of State Development, Infrastructure, Local Government and Planning (Renamed as at 12 November 2020)									
<i>Controlled Items</i>									
Departmental services		727,035	613	727,648	(80,963)	-	-	646,685	462,241
Equity adjustments		(4,295)	(71)	(4,366)	80,963	-	62,520	139,117	14,080
<i>Administered Items</i>		1,069,112	-	1,069,112	-	-	511,176	1,580,288	886,126
Vote		1,791,852	542	1,792,394	-	-	573,696	2,366,090	1,362,447
26									
Department of Tourism, Innovation and Sport (Renamed as at 12 November 2020)									
<i>Controlled Items</i>									
Departmental services		377,073	-	377,073	12,238	-	52,853	442,164	373,352
Equity adjustments		23,497	-	23,497	(12,238)	-	-	11,259	25,181
<i>Administered Items</i>		126,559	-	126,559	-	-	32,369	158,928	244,970
Vote		527,129	-	527,129	-	-	85,222	612,351	643,503
27									
Department of Transport and Main Roads									
<i>Controlled Items</i>									
Departmental services		5,947,975	(1,322)	5,946,653	(2,095)	-	-	5,944,558	5,632,724
Equity adjustments		2,419,324	-	2,419,324	91,639	-	330,326	2,841,289	2,363,643
<i>Administered Items</i>		1,589,378	-	1,589,378	(89,544)	-	-	1,499,834	179,163
Vote		9,956,677	(1,322)	9,955,355	-	-	330,326	10,285,681	8,175,530
Department of Youth Justice (Abolished as at 12 November 2020)									
<i>Controlled Items</i>									
Departmental services		-	-	-	-	-	-	-	112,525
Equity adjustments		-	-	-	-	-	-	-	43,702
<i>Administered Items</i>		-	-	-	-	-	-	-	-
Vote		-	-	-	-	-	-	-	156,227
Department Totals									
<i>Controlled Items</i>									
Departmental services		41,575,230	-	41,575,230	(15,032)	(352,072)	1,273,693	42,481,819	39,363,876
Equity adjustments		4,214,412	-	4,214,412	(98,366)	(516,358)	467,242	4,066,930	3,225,936
<i>Administered Items</i>		17,839,097	-	17,839,097	113,398	(48,384)	1,084,374	18,988,485	17,386,112
Vote		63,628,739	-	63,628,739	-	(916,814)	2,825,309	65,537,234	59,975,924

Explanatory Notes to the Statement of Appropriations

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

- 1. Department of Agriculture and Fisheries** – Additional departmental services were primarily due to increased Australian Government funding for various programs including the Horticultural Netting Program and the Future Drought Fund, increased State funding for various programs including the Drought Assistance and Reform Package (including the reclassification of funding from administered) and the Fire Ant Suppression Taskforce and funding related to the Jobs and Regional Growth Fund reallocated from Queensland Treasury (some subsequently reclassified to capital), partly offset by timing adjustments for a number of programs including cluster fencing and feral pest control and other biosecurity measures, the Queensland Agriculture Workforce Network, Native Timber Action Plan, and the Sustainable Fisheries.

Lower equity adjustments were primarily due to timing adjustments the Central Queensland Smart Cropping Centre, partly offset by funding related to the Regional Jobs Growth Fund reallocated from Queensland Treasury's departmental services and reclassified to equity.

Lower administered items were primarily due to timing adjustments for the North Queensland Economic Diversification and the North Queensland Restocking, Replanting and On-farm Infrastructure Grant scheme, reclassification to departmental services of the Queensland Drought Assistance and Reform Package and savings in the COVID-19 Jobs Loan Administration, partly offset by funding reallocated from the Department of State Development, Infrastructure, Local Government and Planning for the North Queensland Recovery Resilience Grant program (Stream 2) administered by the Queensland Rural and Industry Development Authority.

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

- 2. Department of Children, Youth Justice and Multicultural Affairs** – Additional departmental services were primarily due to increased funding for out-of-home care and services in response to ongoing pressures arising from an increase in demand in the child protection system, enterprise bargaining outcomes, the adjustments for West Moreton Youth Detention Centre temporary buildings, and for Unify (the Integrated Client Management System Replacement Program).

Lower equity adjustments primarily related to savings on the construction of the West Moreton Youth Detention Centre, of the return of funding provided for the West Moreton Youth Detention Centre temporary buildings adjustments, partly offset by funding adjustments for Unify (the Integrated Client Management System Replacement Program), and timing adjustments to the sale of the Children's Court building.

Lower administered items primarily resulted from adjustments related to the National Redress Scheme.

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

- 3. Department of Communities, Housing and Digital Economy** – Lapses in departmental services were primarily due to timing adjustments to various programs including the Housing Investment Growth Initiative, Indigenous Home Ownership, Aboriginal and Torres Strait Islander Housing Action Plan, Deed of Grants in Trust and Remote Indigenous Capital Delivery, the reclassification from operating to capital for various projects and the reallocation of funding to the Department of Energy and Public Works. These were partly offset by funding adjustments to programs such as the Microsoft Core CAL and SAP software and support.

Lapses in equity adjustments were primarily due to timing adjustments for various programs including New Performing Arts Venue and other projects for the Queensland Performing Arts Complex, Building Boost, Public Rental Housing, Remote Indigenous Capital Delivery, Jimaylya Topsy Harry Centre, Youth Foyer Townsville and the National Partnership on Remote Housing, partly offset by timing adjustments for the Housing Investment Growth Initiative and the reclassification from operating to capital.

Lapses in administered items primarily resulted from timing adjustments for CITEC SAP Replacement and CITEC Data Centre Relocation Program and adjustments for the funding of the Residential Tenancies Authority, partly offset by additional funding for enterprise bargaining outcomes.

4. **Department of Education** – Lower departmental services were primarily due to timing adjustments to various school and racing infrastructure programs, lower state funding for schools through the National School Reform Agreement and associated Bilateral Agreement, partly offset by increased funding for kindergarten programs and revised estimates for depreciation.

Lower equity adjustments were primarily due to the timing adjustments to Building Future Schools funding, School Halls and Future Skills Pathway Program, Infrastructure Investment Portfolio and revised estimates for depreciation.

Additional administered items were primarily due to increased Australian and State Government funding for non-state schools.

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

5. **Electoral Commission of Queensland** – Lapses in departmental services were primarily due to savings in funding for 2020 the State election, election laptop proceeds of sale and timing adjustment for by-election funding for Callide.

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

6. **Department of Employment, Small Business and Training** – Additional departmental services are primarily due to increased Australian and State Government funding for Business Support Grants and revised depreciation estimates, partly offset by timing adjustments for a number of programs, including the Australian Government's JobTrainer Fund and Infection Control Training and State-funded programs including Skilling Queenslanders for Work and the Future Skills Fund, savings on the Back to Work Program and the Workers' Assistance Package and the reallocation of funding for the Working in Paradise Program to the Department of Tourism, Innovation and Sport.

Lower equity adjustments primarily resulted from timing adjustments to infrastructure delivery and revised depreciation estimates.

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

7. **Department of Energy and Public Works** – Lower departmental services were primarily due to timing adjustments for various building maintenance and policy programs, including Ecosciences Building works and the Queensland Renewable Energy Zones program, partly offset by additional funding for the commercial and residential Government employee housing programs, the reallocation of funding from the Department of Communities, Housing and Digital Economy and enterprise bargaining outcomes.

Lower equity adjustments are primarily due to timing adjustments relating to building works including the Cairns Convention Centre Refurbishment and Expansion project, Ecosciences Building works and residential Government employee housing new construction programs, partly offset by increased funding for the Thomas Dixon Centre Redevelopment and the Borumba Pumped Hydro Energy Storage and timing adjustments to bring forward funding for the Office Accommodation Program.

Additional administered items were primarily due to increased funding for the Queensland Renewable Energy Zone project, Energy Queensland Uniform Tariff Policy and additional claims for Energy Drought Relief Arrangements - Electricity Charges Scheme, partly offset by timing adjustments to the Australian Government-funded North Queensland Strata Title Inspection scheme.

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

- 8. Department of Environment and Science** – Additional departmental services were primarily due to bringing forward payments to local councils in relation to revenue collected from the Waste Disposal Levy and increased funding for enterprise bargaining outcomes, partly offset by timing adjustments for various programs including the Queensland Reef Water Quality Program and savings from projects related to the Queensland Waste Levy Implementation and Underground Coal Gasification Investigations.

Lower equity adjustments were primarily due to timing adjustments for various programs including building and infrastructure programs on protected area estates such as World Heritage Visitor Infrastructure Improvements, Quandamooka Country and Revitalising National Parks, partly offset by recoupments of Round 1 Land Restoration Fund Investments.

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

- 9. Department of Justice and Attorney-General** – Additional departmental services primarily due to enterprise bargaining outcomes, Australian Government funding for the Family, Domestic and Sexual Violence Responses 2021-23 National Partnerships, adjustments to depreciation funding and the reclassification, from operating to capital, of funding for various projects including the Blue Card Services review and upgrades within the Brisbane Supreme and District Court and Ipswich Courthouse, partly offset by timing adjustments and savings in programs including the Government's response to the Women's Safety and Justice Taskforce report, the ICT Strategy Implementation Program and Youth Sexual Violence Abuse initiatives.

Lower equity adjustments were primarily due to depreciation funding adjustments, partially offset by the reclassification of operating funding for various projects.

Additional administered items primarily relate to additional Australian Government funding for the National Legal Assistance Partnership Agreement, partly offset by adjustments to the Judges' long service leave entitlements and Victim Assist claims.

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

- 10. Legislative Assembly and Parliamentary Service** – Additional departmental services were due to additional funding for enterprise bargaining outcomes and speech recognition technology for parliamentary proceedings.

Additional equity adjustments were due to the additional funding for speech recognition technology for parliamentary proceedings.

- 11. Office of the Governor** – Additional departmental services were primarily due to additional funding for enterprise bargaining outcomes.
- 12. Office of the Inspector-General of Emergency Management** – Additional departmental services were due to additional funding for enterprise bargaining outcomes and back pay.
- 13. Office of the Ombudsman** – Lapses in departmental services were primarily due to timing of vacancies in 2020-21 and revised estimates for depreciation and amortisation.
- 14. Department of the Premier and Cabinet** – Additional departmental services were primarily due to additional funding for the COVID-19 response and recovery taskforce, and enterprise bargaining outcomes, partly offset by timing adjustments and savings for a number of programs including program management and reviews, Anzac Square Undercroft Galleries, the graduate program and ICT high priority projects.

Lower administered items primarily related to timing adjustments for various Screen Queensland programs, ICT and other programs.

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

15. **Public Service Commission** – Lapses in departmental services were largely due to timing adjustments to a number of programs including leadership and learning, Special Commissioner Equity and Diversity, digital platforms and legal fees, partly offset by enterprise bargaining outcomes.
16. **Queensland Audit Office** – Lapses in departmental services were primarily due to lower software licencing contributions.
17. **Queensland Corrective Services** – Additional departmental services were primarily due to additional funding to respond to increased prisoner numbers and enterprise bargaining outcomes, partly offset by revised estimates for depreciation.

Lower equity adjustments primarily due to timing adjustments for the construction of the Southern Queensland Correctional Precinct – Stage 2, partly offset by revised estimates for depreciation.

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

18. **Queensland Fire and Emergency Services** – Additional departmental services were primarily due to funding for the COVID-19 response, particularly for quarantine accommodation, additional firefighters and adjustments to funding previously reallocated from the Public Safety Business Agency, which was abolished on 1 July 2021, partly offset by timing adjustments for the Royal Commission into Natural Disaster Arrangements and savings in a number of programs such as Bushfire mitigation.

Additional equity adjustments were primarily due to adjustments to funding previously reallocated from the Public Safety Business Agency which was abolished on 1 July 2021 and for additional firefighters.

19. **Queensland Health** – Lapses in departmental services were primarily due to the reprofiling of funding to align with expected expenditure and the net impact of the reclassification of operating funding to capital which includes Personal Protective and other Equipment related to the COVID-19 Pandemic. The timing adjustments reflect the ongoing demand for public hospital services and largely relate to programs such as the Performance Stabilisation Funding, Queensland Government Clinical Reserve Stockpile, the Patient Administration System and adjustments for the prepayment of funding for the Commonwealth Teletriage five-year program. This is partly offset by funding, primarily to support the COVID-19 Pandemic Response, the Brisbane Airport Corporation Aeromedical Hub project and Queensland Ambulance.

Lapses in equity adjustments were primarily due to significant delays in delivering capital infrastructure, as a result of the ongoing COVID-19 pandemic, for projects including eHealth ICT, Sustaining Capital, Gold Coast Secure Mental Health Rehabilitation Unit, Ipswich Hospital Expansion and Cairns Hospital Mental Health Unit. This was partly offset by funding primarily for COVID-19 Pandemic Equipment and the Brisbane Airport Corporation Aeromedical Hub project and the net impact of the reclassification of operating funding to capital including for Personal Protective and other Equipment related to the COVID-19 Pandemic.

Lapses in administered items were primarily due to timing adjustments to funding Health and Wellbeing Queensland.

20. **Queensland Police Service** – Additional departmental services were primarily due to additional funding for COVID-19 compliance activities, reclassification of funding of ICT projects from capital, partly offset by timing adjustments and savings for the Camera Detected Offence Program, savings on QGAir service delivery and adjustments to funding previously reallocated from the Public Safety Business Agency.

Lower equity adjustments resulted from the reclassification of funding of ICT projects to operating and adjustments to the Camera Detected Offence Program, partly offset by additional funding for COVID-19 compliance activities.

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

- 21. Queensland Treasury** – Lower departmental services were primarily due to timing adjustments related to a number of initiatives including Jobs and Regional Growth Fund, Advance Queensland Industry Attraction Fund, Queensland Revenue Office's Debt Management System, Whole of government priorities, Defence Projects and the reallocation of funding related to the Jobs and Regional Growth Fund to the Department of Agriculture, partly offset by funding for the Backing Queensland Building Investment Fund (BQBIF) valuation adjustment and timing adjustments for the expensing of software licences.

Additional equity adjustments were primarily due to funding for the acquisition of the Visy Glass Operations site, partly offset by the return of funding for the BQBIF valuation adjustment and timing adjustments for the return of funding related to the expensing of software licences.

Additional administered items were primarily due to additional funding for the Commonwealth HomeBuilder Grant, revised Queensland Government Insurance Fund claims and beneficiary payments for superannuation and central leave schemes and additional First Home Owners Grants, partly offset by the return of prior year savings and lower whole-of-Government borrowing requirements.

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

- 22. Department of Regional Development, Manufacturing and Water** – Lower departmental services were primarily due to timing adjustments for a number of programs including the Emu Swamp Dam Project, Building Our Regions and Manufacturing Hubs, partly offset by additional Australian Government funding for programs including successful National Water Grid Fund applications and Rural Water Futures – Northern Murray-Darling Basin Metering Program and a reclassification from capital for the Rookwood Weir project.

Additional equity adjustments were due to additional funding for Rookwood Weir project, partly offset by a reclassification to operating for the Rookwood Weir project.

Lower administered items were primarily due to the ceasing of various grant programs including Emergency Water Supply measures and Goondiwindi Regional Council Drought grants and timing adjustments relating to the Horticulture Irrigation Pricing Rebase Scheme.

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

- 23. Department of Resources** – Lapses in departmental services were primarily due to the timing adjustments for a number of programs including the ICT Consolidation program, affected by supply chain issues, Native Title Compensation Office, the Bowen Basin pipeline project due to delayed project commencement and abandoned mine site remediation programs impacted by adverse weather conditions. These were partly offset by additional funding for enterprise bargaining outcomes.

Lapses in administered items were due to timing adjustments to Copperfield Dam and general maintenance projects affected by COVID-19 related interruptions and scope changes.

- 24. Department of Seniors, Disability Services and Aboriginal and Torres Strait Islander Partnerships** – Lapses in departmental services were primarily due to funding adjustments for the Disability Worker Screening function which received approval to be funded from own-source revenue, operating savings and timing adjustments to various programs including Thursday Island Splash Parks and Alcohol Management, partly offset by enterprise bargaining outcomes.

Lapses in equity adjustments were primarily due to timing adjustments related to the Wacol Forensic Disability Transition Accommodation.

Lapses in administered items primarily related to lower concessions and reductions in the costs of the transport subsidy scheme and the electricity rebate subsidy scheme, partly offset by a funding adjustment for NDIS and additional funding for Western Cape Communities Trust Royalty.

25. Department of State Development, Infrastructure, Local Government and Planning –

Lower departmental services were primarily due to timing adjustments for various programs including Haughton Pipeline - Stage 2, Works for Queensland programs, Building our Regions, Local Government Grants and Subsidies Program, Modern Manufacturing Initiative, Industry Partnership Program, Emerging Hydrogen Industry, and Indigenous Councils Critical Infrastructure Program and the reclassification of Currumbin Eco-Parkland to capital, partly offset by funding for the Queensland Regional Accommodation Centre, Quarantine Management Program, Australian-Singapore Military Training Initiative and reprofiling of the South East Queensland Stimulus Program and the Resources Community Infrastructure Fund and the reclassification of Building Queensland funding from administered.

Additional equity adjustments were primarily due to funding for the Queensland Regional Accommodation Centre, additional funding for the Building Acceleration Fund and investment in a vaccine manufacturing facility and the reclassification of the Currumbin Eco-Parkland from operating.

Additional administered items primarily related to the on-forwarding of the Australian Government's partial prepayment of 2022-23 funding for Financial Assistance Grants to local governments and funding adjustments for Queensland Reconstruction Authority to cover the recovery and reconstruction costs primarily arising the flooding in the summer of 2021-22, partly offset by the reclassification of Building Queensland funding to departmental services.

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

26. Department of Tourism, Innovation and Sport – Additional departmental services were primarily due to increased Australian and State Government funding for various programs including Tourism and Hospitality Sector Hardship Support, Tourism Recovery and Development Initiatives, and various sporting events as well as the reallocation of funding for the Work in Paradise Program from the Department of Employment, Small Business and Training, partly offset by timing adjustments for sport-related programs, and other Tourism programs including Advance Queensland and Great Keppel Island Infrastructure, and the reclassification of Queensland Academy of Sport funding to administered equity for Stadiums Queensland's upgrade of two venues and timing adjustments for the Attracting Aviation Investment Fund.

Lower equity adjustments primarily resulted from timing adjustments in relation to Wangetti Trail capital program and Queensland Active Precincts.

Additional administered items were due increased funding for Stadiums Queensland, the reclassification of Queensland Academy of Sport funding to administered equity for Stadiums Queensland's upgrade of two venues, partly offset by timing adjustments for Tourism Events Queensland activities.

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

27. Department of Transport and Main Roads – Lower departmental services are primarily due to aligning cash flows to project delivery for a number of State and Commonwealth initiatives including rollingstock projects and the Queensland Rail Transport Service Contract, as well as the reclassification of the Coomera Connector to capital, partly offset by timing adjustments for the delivery of the Infrastructure Investment Program – Roads, increased funding for road maintenance (from increased motor vehicle registration revenue) and revised estimates for depreciation.

Additional equity adjustments were primarily due to the accelerated expenditure on various capital programs including roads (Bruce Highway Upgrades, Passenger Transport Infrastructure and National Land Transport Network Upgrades and other works) and rail infrastructure, funding to help offset COVID-19 impacts on fare revenue and the reclassification of funding for the Coomera Connector from operating, partly offset by adjustments to align cash flows to project delivery for various Australian and State Government funded programs and projects, including Gold Coast Light Rail Stage 3, Roads of Strategic Importance Initiative, New Generation Rollingstock, Infrastructure Investment Program for Rail Component and Northern Australia Roads, as well as revised estimates for depreciation.

Lower administered items were primarily due to aligning cash flows to project delivery for the Cross River Rail Delivery Authority, Mount Isa to Townsville Rail Line, and the Townsville Channel Capacity Upgrade Project.

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

TREASURER OF QUEENSLAND'S CERTIFICATION

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

HON. CAMERON DICK MP
TREASURER
MINISTER FOR TRADE AND INVESTMENT

30 August 2022

INDEPENDENT AUDITOR'S REPORT

To the Treasurer of Queensland

Report on the Consolidated Fund Financial Report

Opinion

I have audited the accompanying Consolidated Fund Financial Report.

In my opinion, the financial report –

- (a) gives a true and fair view of the transactions of the consolidated fund accounts for the financial year 1 July 2021 to 30 June 2022 and of the financial position of the accounts as at the end of that year;
- (b) is in agreement with the consolidated fund accounts for the financial year; and
- (c) complies with the *Financial Accountability Act 2009*.

The financial report comprises the statement of receipts and payments for the quarter ended and year ended 30 June 2022 and related notes, the statement of appropriations for the year ended 30 June 2022 and related explanatory notes and the certificate given by the Treasurer of Queensland. The report has been prepared using the cash basis of accounting.

Basis for opinion

I conducted my audit in accordance with the *Auditor-General Auditing Standards*, which incorporate the Australian Auditing Standards. My responsibilities under those standards are further described in the *Auditor's Responsibilities for the Audit of the Financial Report* section of my report.

I am independent of the Consolidated Fund in accordance with the ethical requirements of the Accounting Professional and Ethical Standards Board's APES 110 *Code of Ethics for Professional Accountants* (the Code) that are relevant to my audit of the financial report in Australia. I have also fulfilled my other ethical responsibilities in accordance with the Code and the *Auditor-General Auditing Standards*.

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

Emphasis of Matter - Basis of Accounting

I draw attention to the Basis of Accounting under the scope and purpose of the financial report. The financial report has been prepared on a cash basis for the purpose of fulfilling the Treasurer's financial reporting responsibilities under the *Financial Accountability Act 2009*. As a result, the financial report may not be suitable for another purpose. My opinion is not modified in respect of this matter.

Responsibilities of the Treasurer for the financial report

The Treasurer is responsible for the preparation of the financial report that gives a true and fair view in accordance with the *Financial Accountability Act 2009*, and for such internal control as the Treasurer determines is necessary to enable the preparation of the financial report that is free from material misstatement, whether due to fraud or error.

Auditor's responsibilities for the audit of the financial report

My objectives are to obtain reasonable assurance about whether the financial report as a whole is free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes my opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with the Australian Auditing Standards will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of this financial report.

As part of an audit in accordance with the Australian Auditing Standards, I exercise professional judgement and maintain professional scepticism throughout the audit. I also:

- Identify and assess the risks of material misstatement of the financial report, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for my opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances. This is not done for the purpose of expressing an opinion on the effectiveness of the Consolidated Fund's internal controls.
- Evaluate the appropriateness of accounting policies used and related disclosures made by the Treasurer.
- Evaluate the overall presentation, structure and content of the financial report, including the disclosures, and whether the financial report represents the underlying transactions and events in a manner that achieves fair presentation.

I communicate with the Treasurer regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that I identify during my audit.

2 September 2022

Brendan Worrall
Auditor-General

Queensland Audit Office
Brisbane