

DELIVERING
FOR QUEENSLAND



Queensland
Government

Consolidated Fund Financial Report

2024–25

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CONSOLIDATED FUND FINANCIAL REPORT 2024-25

TABLE OF CONTENTS

	PAGE
Scope and Purpose of the Consolidated Fund Financial Report	1
Statement of Receipts and Payments for the Quarter ended and Year ended 30 June 2025	3
Note 1 – Collections received from Departments	4
Note 2 – Appropriations provided to Departments	5
Statement of Appropriations for the Year ended 30 June 2025	9
Explanatory Notes to the Statement of Appropriations	14
Treasurer of Queensland's Certification	20
Independent Auditor's Report	21

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 2024-25, cash appropriations were finalised by 30 June 2025.

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 2025

	Notes	Operating Account	Investment Account ^a	Total Quarter Ended 30 June 2025	Total Quarter Ended 30 June 2024
Consolidated Fund		\$'000	\$'000	\$'000	\$'000
Balance as at 1 April		(9,915,373)	37,110,249	27,194,876	34,307,453
Receipts					
Collections received from departments	1	17,050,197	-	17,050,197	18,707,287
Investment interest		574,283	-	574,283	581,301
Dividends and income tax equivalents		101,731	-	101,731	93,116
Non-appropriated equity adjustments		950,875	-	950,875	1,027,881
Superannuation, long service leave, Queensland Government Insurance Fund and ALCS contributions		1,104,992	-	1,104,992	1,021,191
Gain on sale of investments		104,208	-	104,208	-
Other receipts		8,381	-	8,381	10,294
		19,894,668	-	19,894,668	21,441,070
Payments					
Appropriations provided to departments	2	(22,797,385)	-	(22,797,385)	(23,249,260)
		(22,797,385)	-	(22,797,385)	(23,249,260)
Net effect of investments					
Funds transfer to/from Treasurer's account		1,540,275	(1,540,275)	-	-
Consolidated Fund Balance as at 30 June		(11,277,815)	35,569,974	24,292,160	32,499,263

STATEMENT OF RECEIPTS AND PAYMENTS FOR THE YEAR ENDED 30 JUNE 2025

	Notes	Operating Account	Investment Account ^a	Total Year Ended 30 June 2025	Total Year Ended 30 June 2024
Consolidated Fund		\$'000	\$'000	\$'000	\$'000
Balance as at 1 July		(4,621,028)	37,120,291	32,499,263	36,682,494
Receipts					
Collections received from departments	1	67,962,686	-	67,962,686	72,346,453
Investment interest		2,375,956	-	2,375,956	2,389,980
Dividends and income tax equivalents		1,981,339	-	1,981,339	841,988
Non-appropriated equity adjustments		9,959,325	-	9,959,325	3,188,237
Superannuation, long service leave, Queensland Government Insurance Fund and ALCS contributions		4,727,945	-	4,727,945	4,411,791
Gain on sale of investments		104,208	-	104,208	-
Capital return from public enterprise investments		-	-	-	70,000
Other receipts		9,373	-	9,373	11,482
		87,120,831	-	87,120,831	83,259,931
Payments					
Appropriations provided to departments	2	(95,327,935)	-	(95,327,935)	(87,443,162)
		(95,327,935)	-	(95,327,935)	(87,443,162)
Net effect of investments					
Funds transfer to/from Treasurer's account		1,550,317	(1,550,317)	-	-
Consolidated Fund Balance as at 30 June		(11,277,815)	35,569,974	24,292,160	32,499,263

- 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 2025	Quarter Ended 30 June 2024	Year Ended 30 June 2025	Year Ended 30 June 2024
	\$'000	\$'000	\$'000	\$'000
Department of Education	37,902	105,090	4,594,381	4,277,313
Department of Energy and Climate <i>(abolished 1 November 2024)</i>	-	343	-	343
Department of the Environment, Tourism, Science and Innovation <i>(renamed 1 November 2024)</i>	157,189	153,965	455,953	439,824
Department of Housing and Public Works ¹ <i>(renamed 1 November 2024)</i>	(24,984)	14,756	580,346	14,756
Department of Justice <i>(renamed 1 November 2024)</i>	57,837	67,261	305,619	292,058
Department of Local Government, Water and Volunteers <i>(renamed 1 November 2024)</i>	80,619	10,544	80,619	10,544
Department of Natural Resources and Mines, Manufacturing and Regional and Rural Development <i>(renamed 1 November 2024)</i>	29,651	49,652	205,415	229,214
Department of Primary Industries <i>(renamed 1 November 2024)</i>	20,828	20,151	71,341	22,931
Department of State Development, Infrastructure and Planning <i>(renamed 1 November 2024)</i>	26,271	21,400	104,971	729,427
Department of Transport and Main Roads	723,931	834,459	2,880,292	3,110,803
Electoral Commission of Queensland	4,800	4,150	26,696	4,150
Office of the Ombudsman	-	140	-	258
Queensland Fire Department <i>(renamed 1 July 2024)</i>	28	10	87	52
Queensland Health	1,998	779	1,998	779
Queensland Police Service	4,722	5,148	19,402	18,975
Queensland Treasury	15,929,406	17,419,437	58,628,170	63,189,476
The Public Trustee of Queensland	-	-	7,395	5,549
TOTAL AMOUNTS RECEIVED FROM DEPARTMENTS	17,050,197	18,707,287	67,962,686	72,346,453

¹ The negative balance for the current quarter was caused by the return of administered receipts previously paid, due to machinery-of-government changes.

Note 2

APPROPRIATIONS PROVIDED TO DEPARTMENTS

	Quarter Ended 30 June 2025	Quarter Ended 30 June 2024	Year to Date 30 June 2025	Year to Date 30 June 2024
	\$'000	\$'000	\$'000	\$'000
Department of Customer Services, Open Data and Small and Family Business <i>(created 1 November 2024)</i>				
<i>Controlled Items</i>				
Departmental Services	85,105	-	145,136	-
Equity Adjustments	1,258	-	1,258	-
<i>Administered Items</i>	(15)	-	2,340	-
<u>Total for Department</u>	86,348	-	148,734	-
Department of Education				
<i>Controlled Items</i>				
Departmental Services	3,485,965	4,454,840	12,897,824	12,697,938
Equity Adjustments	(30,712)	(351,468)	(222,393)	(15,306)
<i>Administered Items</i>	230,222	218,476	5,942,139	5,613,339
<u>Total for Department</u>	3,685,475	4,321,848	18,617,570	18,295,971
Department of Energy and Climate <i>(abolished 1 November 2024)</i>				
<i>Controlled Items</i>				
Departmental Services	-	157,983	151,408	181,411
Equity Adjustments	-	141	8	36,542
<i>Administered Items</i>	-	2,697,434	1,468,436	2,766,121
<u>Total for Department</u>	-	2,855,558	1,619,852	2,984,074
Department of the Environment, Tourism, Science and Innovation <i>(renamed 1 November 2024)</i>				
<i>Controlled Items</i>				
Departmental Services	230,839	158,711	822,194	670,464
Equity Adjustments	17,591	43,500	111,436	107,920
<i>Administered Items</i>	44,429	-	92,429	-
<u>Total for Department</u>	292,859	202,211	1,026,059	778,384
Department of Families, Seniors, Disability Services and Child Safety <i>(renamed 1 November 2024)</i>				
<i>Controlled Items</i>				
Departmental Services	972,633	671,789	3,297,614	2,593,998
Equity Adjustments	646	(3,296)	3,529	20,943
<i>Administered Items</i>	235,102	536,520	3,359,557	4,187,263
<u>Total for Department</u>	1,208,381	1,205,013	6,660,700	6,802,204
Department of Housing and Public Works <i>(renamed 1 November 2024)</i>				
<i>Controlled Items</i>				
Departmental Services	491,585	561,724	2,439,014	1,606,374
Equity Adjustments	(6,078)	219,174	655,215	571,837
<i>Administered Items</i>	(41,867)	(2,638,363)	715,478	68,296
<u>Total for Department</u>	443,640	(1,857,465)	3,809,707	2,246,507
Department of Justice <i>(renamed 1 November 2024)</i>				
<i>Controlled Items</i>				
Departmental Services	157,715	273,313	937,991	962,275
Equity Adjustments	(14,023)	(20,971)	(27,199)	(52,738)
<i>Administered Items</i>	11,663	79,059	748,328	687,220
<u>Total for Department</u>	155,355	331,401	1,659,120	1,596,757
Department of Local Government, Water and Volunteers <i>(renamed 1 November 2024)</i>				
<i>Controlled Items</i>				
Departmental Services	175,876	519,753	538,343	633,378
Equity Adjustments	(63)	-	306,421	769,316
<i>Administered Items</i>	129,891	9,825	178,992	28,758
<u>Total for Department</u>	305,704	529,578	1,023,756	1,431,452

Note 2

APPROPRIATIONS PROVIDED TO DEPARTMENTS

-continued

	Quarter Ended 30 June 2025	Quarter Ended 30 June 2024	Year to Date 30 June 2025	Year to Date 30 June 2024
	\$'000	\$'000	\$'000	\$'000
Department of Natural Resources and Mines, Manufacturing and Regional and Rural Development <i>(renamed 1 November 2024)</i>				
<i>Controlled Items</i>				
Departmental Services	233,034	81,021	544,713	366,356
Equity Adjustments	(126)	(1,969)	(126)	(1,969)
<i>Administered Items</i>	1,531	(2,871)	18,893	2,625
<u>Total for Department</u>	234,439	76,181	563,480	367,012
Department of the Premier and Cabinet				
<i>Controlled Items</i>				
Departmental Services	17,438	2,607	112,475	142,249
Equity Adjustments	2	16	38	16
<i>Administered Items</i>	14,439	396	75,576	86,975
<u>Total for Department</u>	31,879	3,019	188,089	229,240
Department of Primary Industries <i>(renamed 1 November 2024)</i>				
<i>Controlled Items</i>				
Departmental Services	262,211	215,502	490,596	453,618
Equity Adjustments	(3,842)	(7,583)	(11,055)	(8,307)
<i>Administered Items</i>	4,199	18,492	50,120	67,705
<u>Total for Department</u>	262,568	226,411	529,661	513,016
Department of Sport, Racing and Olympic and Paralympic Games <i>(renamed 1 November 2024)</i>				
<i>Controlled Items</i>				
Departmental Services	28,811	89,745	346,635	352,458
Equity Adjustments	(243)	(1,142)	11,607	1,858
<i>Administered Items</i>	86,187	49,616	313,461	194,580
<u>Total for Department</u>	114,755	138,219	671,703	548,896
Department of State Development, Infrastructure and Planning <i>(renamed 1 November 2024)</i>				
<i>Controlled Items</i>				
Departmental Services	634,399	279,220	963,830	705,176
Equity Adjustments	10,215	(8,579)	14,882	57,580
<i>Administered Items</i>	100,396	(481,439)	317,614	2,017,883
<u>Total for Department</u>	745,010	(210,798)	1,296,326	2,780,639
Department of Trade, Employment and Training <i>(renamed 1 November 2024)</i>				
<i>Controlled Items</i>				
Departmental Services	714,990	574,147	1,571,558	1,712,593
Equity Adjustments	(111,639)	(108,994)	(80,639)	(56,494)
<i>Administered Items</i>	(3,744)	-	33,190	-
<u>Total for Department</u>	599,607	465,153	1,524,109	1,656,099
Department of Transport and Main Roads				
<i>Controlled Items</i>				
Departmental Services	2,300,158	1,578,040	7,968,700	7,022,253
Equity Adjustments	1,208,810	1,595,014	3,954,774	3,630,557
<i>Administered Items</i>	128,855	186,108	1,319,865	826,963
<u>Total for Department</u>	3,637,823	3,359,162	13,243,339	11,479,773
Department of Women, Aboriginal and Torres Strait Islander Partnerships and Multiculturalism <i>(renamed 1 November 2024)</i>				
<i>Controlled Items</i>				
Departmental Services	(63,384)	107,527	226,388	477,599
Equity Adjustments	(5,020)	1,725	13,276	(32,406)
<i>Administered Items</i>	(4,078)	2,353,471	150,356	2,415,132
<u>Total for Department</u>	(72,482)	2,462,723	390,020	2,860,325

Note 2

APPROPRIATIONS PROVIDED TO DEPARTMENTS

-continued

	Quarter Ended 30 June 2025	Quarter Ended 30 June 2024	Year to Date 30 June 2025	Year to Date 30 June 2024
	\$'000	\$'000	\$'000	\$'000
Department of Youth Justice and Victim Support <i>(renamed 1 November 2024)</i>				
<i>Controlled Items</i>				
Departmental Services	254,326	142,918	557,907	220,871
Equity Adjustments	31,164	22,602	172,404	23,102
<i>Administered Items</i>	58,000	-	133,193	-
<u>Total for Department</u>	343,490	165,520	863,504	243,973
Electoral Commission of Queensland				
<i>Controlled Items</i>				
Departmental Services	31,964	34,631	124,633	72,449
Equity Adjustments	(76)	(76)	(37)	1,963
<i>Administered Items</i>	-	-	-	-
<u>Total for Department</u>	31,888	34,555	124,596	74,412
Legislative Assembly and Parliamentary Service				
<i>Controlled Items</i>				
Departmental Services	41,975	31,767	141,844	120,176
Equity Adjustments	(5,128)	19,304	(4,502)	44,384
<i>Administered Items</i>	-	-	-	-
<u>Total for Department</u>	36,847	51,071	137,342	164,560
Office of the Governor				
<i>Controlled Items</i>				
Departmental Services	3,077	3,135	11,031	10,355
Equity Adjustments	-	-	-	-
<i>Administered Items</i>	-	-	-	-
<u>Total for Department</u>	3,077	3,135	11,031	10,355
Office of the Inspector-General of Emergency Management				
<i>Controlled Items</i>				
Departmental Services	1,376	1,370	4,824	4,610
Equity Adjustments	-	-	-	-
<i>Administered Items</i>	-	-	-	-
<u>Total for Department</u>	1,376	1,370	4,824	4,610
Office of the Ombudsman				
<i>Controlled Items</i>				
Departmental Services	4,631	4,286	16,549	14,640
Equity Adjustments	312	107	451	227
<i>Administered Items</i>	-	-	-	-
<u>Total for Department</u>	4,943	4,393	17,000	14,867
Public Sector Commission				
<i>Controlled Items</i>				
Departmental Services	6,165	5,001	25,552	17,179
Equity Adjustments	-	-	(36)	159
<i>Administered Items</i>	-	-	-	-
<u>Total for Department</u>	6,165	5,001	25,516	17,338
Queensland Audit Office				
<i>Controlled Items</i>				
Departmental Services	1,916	1,914	8,090	8,128
Equity Adjustments	-	-	-	-
<i>Administered Items</i>	-	-	-	-
<u>Total for Department</u>	1,916	1,914	8,090	8,128
Queensland Corrective Services				
<i>Controlled Items</i>				
Departmental Services	413,818	484,371	1,649,897	1,509,971
Equity Adjustments	(24,009)	(29,934)	58,330	221,948
<i>Administered Items</i>	-	-	-	-
<u>Total for Department</u>	389,809	454,437	1,708,227	1,731,919

Note 2

APPROPRIATIONS PROVIDED TO DEPARTMENTS

-continued

	Quarter Ended 30 June 2025	Quarter Ended 30 June 2024	Year to Date 30 June 2025	Year to Date 30 June 2024
	\$'000	\$'000	\$'000	\$'000
Queensland Fire Department <i>(renamed 1 July 2024)</i>				
<i>Controlled Items</i>				
Departmental Services	91,730	99,871	283,328	298,761
Equity Adjustments	10,378	19,900	12,024	18,191
<i>Administered Items</i>	153,477	887,623	2,510,201	962,623
<u>Total for Department</u>	255,585	1,007,394	2,805,553	1,279,575
Queensland Health				
<i>Controlled Items</i>				
Departmental Services	3,893,618	3,911,627	18,375,029	16,064,280
Equity Adjustments	1,238,169	370,214	1,680,469	819,324
<i>Administered Items</i>	825	143	92,712	78,292
<u>Total for Department</u>	5,132,612	4,281,984	20,148,210	16,961,896
Queensland Police Service				
<i>Controlled Items</i>				
Departmental Services	842,028	944,352	3,558,610	3,306,907
Equity Adjustments	116,411	120,040	296,976	151,176
<i>Administered Items</i>	-	-	-	-
<u>Total for Department</u>	958,439	1,064,392	3,855,586	3,458,083
Queensland Treasury				
<i>Controlled Items</i>				
Departmental Services	(12,408)	154,873	626,080	464,299
Equity Adjustments	(11,875)	(66,222)	121,572	222,728
<i>Administered Items</i>	3,924,160	1,977,229	11,898,579	8,216,070
<u>Total for Department</u>	3,899,877	2,065,880	12,646,231	8,903,097
Departmental Totals				
<i>Controlled Items</i>				
Departmental Services	15,301,591	15,546,038	58,837,793	52,690,766
Equity Adjustments	2,422,122	1,811,503	7,068,683	6,532,551
<i>Administered Items</i>	5,073,672	5,891,719	29,421,459	28,219,845
<u>Total for Departments</u>	22,797,385	23,249,260	95,327,935	87,443,162

STATEMENT OF APPROPRIATIONS
for the year ended 30 June 2025

	Note	Appropriation Acts 2024	Transfers s79	Appropriation Adjusted for s79 Transfers	Treasurer's Transfers S33	Lapsed s29	Unforeseen Expenditure s35	2025 Actual	2024 Actual
		\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
Department of Customer Services, Open Data and Small and Family Business <i>(created 1 November 2024)</i>	1								
<i>Controlled Items</i>									
Departmental Services		-	148,066	148,066	(2,930)	-	-	145,136	-
Equity Adjustments		-	(3,213)	(3,213)	4,471	-	-	1,258	-
Administered Items		-	7,165	7,165	(1,541)	(3,284)	-	2,340	-
Vote		-	152,018	152,018	-	(3,284)	-	148,734	-
Department of Education	2								
<i>Controlled Items</i>									
Departmental Services		13,298,648	105,996	13,404,644	(169,771)	(337,049)	-	12,897,824	12,697,938
Equity Adjustments		163,079	(3,217)	159,862	-	(382,255)	-	(222,393)	(15,306)
Administered Items		5,687,912	84,456	5,772,368	169,771	-	-	5,942,139	5,613,339
Vote		19,149,639	187,235	19,336,874	-	(719,304)	-	18,617,570	18,295,971
Department of Energy and Climate <i>(abolished 1 November 2024)</i>									
<i>Controlled Items</i>									
Departmental Services		181,759	(30,351)	151,408	-	-	-	151,408	181,411
Equity Adjustments		-	8	8	-	-	-	8	36,542
Administered Items		3,180,129	(1,711,693)	1,468,436	-	-	-	1,468,436	2,766,121
Vote		3,361,888	(1,742,036)	1,619,852	-	-	-	1,619,852	2,984,074
Department of the Environment, Tourism, Science and Innovation <i>(renamed 1 November 2024)</i>	3								
<i>Controlled Items</i>									
Departmental Services		803,765	93,680	897,445	(27,005)	(48,246)	-	822,194	670,464
Equity Adjustments		81,281	3,150	84,431	27,005	-	-	111,436	107,920
Administered Items		-	95,857	95,857	-	(3,428)	-	92,429	-
Vote		885,046	192,687	1,077,733	-	(51,674)	-	1,026,059	778,384
Department of Families, Seniors, Disability Services and Child Safety <i>(renamed 1 November 2024)</i>	4								
<i>Controlled Items</i>									
Departmental Services		2,590,054	344,567	2,934,621	202,128	-	160,865	3,297,614	2,593,998
Equity Adjustments		1,813	11,686	13,499	(9,970)	-	-	3,529	20,943
Administered Items		3,551,715	-	3,551,715	(192,158)	-	-	3,359,557	4,187,263
Vote		6,143,582	356,253	6,499,835	-	-	160,865	6,660,700	6,802,204
Department of Housing and Public Works <i>(renamed 1 November 2024)</i>	5								
<i>Controlled Items</i>									
Departmental Services		2,412,996	(106,676)	2,306,320	-	-	132,694	2,439,014	1,606,374
Equity Adjustments		597,222	1,171	598,393	-	-	56,822	655,215	571,837
Administered Items		744,088	(70,718)	673,370	-	-	42,108	715,478	68,296
Vote		3,754,306	(176,223)	3,578,083	-	-	231,624	3,809,707	2,246,507

STATEMENT OF APPROPRIATIONS
for the year ended 30 June 2025

	Note	Appropriation Acts 2024 \$'000	Transfers s79 \$'000	Appropriation Adjusted for s79 Transfers \$'000	Treasurer's Transfers S33 \$'000	Lapsed Appropriation s29 \$'000	Unforeseen Expenditure s35 \$'000	2025 Actual \$'000	2024 Actual \$'000
Department of Justice <i>(renamed 1 November 2024)</i>	6								
<i>Controlled Items</i>									
Departmental Services		1,167,157	(248,673)	918,484	897	-	18,610	937,991	962,275
Equity Adjustments		(26,304)	2	(26,302)	(897)	-	-	(27,199)	(52,738)
<i>Administered Items</i>		681,997	(14,339)	667,658	-	-	80,670	748,328	687,220
Note		1,822,850	(263,010)	1,559,840	-	-	99,280	1,659,120	1,596,757
Department of Local Government, Water and Volunteers <i>(renamed 1 November 2024)</i>	7								
<i>Controlled Items</i>									
Departmental Services		322,062	(4,924)	317,138	-	-	221,205	538,343	633,378
Equity Adjustments		296,500	(1,171)	295,329	-	-	11,092	306,421	769,316
<i>Administered Items</i>		36,688	70,718	107,406	-	-	71,586	178,992	28,758
Note		655,250	64,623	719,873	-	-	303,883	1,023,756	1,431,452
Department of Natural Resources and Mines, Manufacturing and Regional and Rural Development <i>(renamed 1 November 2024)</i>	8								
<i>Controlled Items</i>									
Departmental Services		436,565	64,326	500,891	1,481	-	42,341	544,713	366,356
Equity Adjustments		1,355	-	1,355	(1,481)	-	-	(126)	(1,969)
<i>Administered Items</i>		5,950	10,283	16,233	-	-	2,660	18,893	2,625
Note		443,870	74,609	518,479	-	-	45,001	563,480	367,012
Department of the Premier and Cabinet	9								
<i>Controlled Items</i>									
Departmental Services		128,657	3,737	132,394	(36)	(19,883)	-	112,475	142,249
Equity Adjustments		2	-	2	36	-	-	38	16
<i>Administered Items</i>		76,364	(754)	75,610	-	(34)	-	75,576	86,975
Note		205,023	2,983	208,006	-	(19,917)	-	188,089	229,240
Department of Primary Industries <i>(renamed 1 November 2024)</i>	10								
<i>Controlled Items</i>									
Departmental Services		406,474	-	406,474	14,833	-	69,289	490,596	453,618
Equity Adjustments		3,778	-	3,778	(14,833)	-	-	(11,055)	(8,307)
<i>Administered Items</i>		48,395	(10,283)	38,112	-	-	12,008	50,120	67,705
Note		458,647	(10,283)	448,364	-	-	81,297	529,661	513,016
Department of Sport, Racing and Olympic and Paralympic Games <i>(renamed 1 November 2024)</i>	11								
<i>Controlled Items</i>									
Departmental Services		461,732	(61,378)	400,354	(53,719)	-	-	346,635	352,458
Equity Adjustments		34,227	546	34,773	(23,166)	-	-	11,607	1,858
<i>Administered Items</i>		225,919	9,453	235,372	76,885	-	1,204	313,461	194,580
Note		721,878	(51,379)	670,499	-	-	1,204	671,703	548,896

STATEMENT OF APPROPRIATIONS
for the year ended 30 June 2025

	Appropriation Acts 2024	Transfers s79	Appropriation Adjusted for Transfers s79	Treasurer's Transfers S33	Lapsed s29	Unforeseen Expenditure s35	2025 Actual	2024 Actual
	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
12								
Department of State Development, Infrastructure and Planning <i>(renamed 1 November 2024)</i>								
<i>Controlled Items</i>								
Departmental Services	1,115,081	37,461	1,152,542	(188,712)	-	-	963,830	705,176
Equity Adjustments	117,997	34,462	152,459	(4,112)	(133,465)	-	14,882	57,580
<i>Administered Items</i>	230,100	(105,310)	124,790	192,824	-	-	317,614	2,017,883
Vote	1,463,178	(33,387)	1,429,791	-	(133,465)	-	1,296,326	2,780,639
13								
Department of Trade, Employment and Training <i>(renamed 1 November 2024)</i>								
<i>Controlled Items</i>								
Departmental Services	1,531,233	(19,964)	1,511,269	52,418	-	7,871	1,571,558	1,712,593
Equity Adjustments	(31,965)	-	(31,965)	(48,674)	-	-	(80,639)	(56,494)
<i>Administered Items</i>	-	36,934	36,934	(3,744)	-	-	33,190	-
Vote	1,499,268	16,970	1,516,238	-	-	7,871	1,524,109	1,656,099
14								
Department of Transport and Main Roads								
<i>Controlled Items</i>								
Departmental Services	7,960,718	(72,198)	7,888,520	33,176	-	47,004	7,968,700	7,022,253
Equity Adjustments	3,987,933	17	3,987,950	(33,176)	-	-	3,954,774	3,630,557
<i>Administered Items</i>	968,754	(7,165)	961,589	-	-	358,276	1,319,865	826,963
Vote	12,917,405	(79,346)	12,838,059	-	-	405,280	13,243,339	11,479,773
15								
Department of Women, Aboriginal and Torres Strait Islander Partnerships and Multiculturalism <i>(renamed 1 November 2024)</i>								
<i>Controlled Items</i>								
Departmental Services	517,719	(247,881)	269,838	-	(43,450)	-	226,388	477,599
Equity Adjustments	25,441	(12,165)	13,276	-	-	-	13,276	(32,406)
<i>Administered Items</i>	248,964	(84,456)	164,508	-	(14,152)	-	150,356	2,415,132
Vote	792,124	(344,502)	447,622	-	(57,602)	-	390,020	2,860,325
16								
Department of Youth Justice and Victim Support <i>(renamed 1 November 2024)</i>								
<i>Controlled Items</i>								
Departmental Services	478,087	33,278	511,365	20,629	-	25,913	557,907	220,871
Equity Adjustments	193,035	(2)	193,033	(20,629)	-	-	172,404	23,102
<i>Administered Items</i>	-	15,093	15,093	-	-	118,100	133,193	-
Vote	671,122	48,369	719,491	-	-	144,013	863,504	243,973
17								
Electoral Commission of Queensland								
<i>Controlled Items</i>								
Departmental Services	116,570	-	116,570	-	-	8,063	124,633	72,449
Equity Adjustments	(37)	-	(37)	-	-	-	(37)	1,963
<i>Administered Items</i>	-	-	-	-	-	-	-	-
Vote	116,533	-	116,533	-	-	8,063	124,596	74,412

STATEMENT OF APPROPRIATIONS
for the year ended 30 June 2025

	Note	Appropriation Acts 2024 \$'000	Transfers s79 \$'000	Appropriation Adjusted for s79 Transfers \$'000	Treasurer's Transfers S33 \$'000	Lapsed s29 \$'000	Unforeseen Expenditure s35 \$'000	2025 Actual \$'000	2024 Actual \$'000
18									
Legislative Assembly and Parliamentary Service									
<i>Controlled Items</i>									
Departmental Services		136,437	-	136,437	-	-	5,407	141,844	120,176
Equity Adjustments		(4,502)	-	(4,502)	-	-	-	(4,502)	44,384
<i>Administered Items</i>									
Vote		131,935	-	131,935	-	-	5,407	137,342	164,560
Office of the Governor									
<i>Controlled Items</i>									
Departmental Services		11,031	-	11,031	-	-	-	11,031	10,355
Equity Adjustments		-	-	-	-	-	-	-	-
<i>Administered Items</i>									
Vote		11,031	-	11,031	-	-	-	11,031	10,355
19									
Office of the Inspector-General of Emergency Management									
<i>Controlled Items</i>									
Departmental Services		4,723	-	4,723	-	-	101	4,824	4,610
Equity Adjustments		-	-	-	-	-	-	-	-
<i>Administered Items</i>									
Vote		4,723	-	4,723	-	-	101	4,824	4,610
20									
Office of the Ombudsman									
<i>Controlled Items</i>									
Departmental Services		16,956	-	16,956	-	(407)	-	16,549	14,640
Equity Adjustments		1,183	-	1,183	-	(732)	-	451	227
<i>Administered Items</i>									
Vote		18,139	-	18,139	-	(1,139)	-	17,000	14,867
21									
Public Sector Commission									
<i>Controlled Items</i>									
Departmental Services		25,701	-	25,701	-	(149)	-	25,552	17,179
Equity Adjustments		-	-	-	-	(36)	-	(36)	159
<i>Administered Items</i>									
Vote		25,701	-	25,701	-	(185)	-	25,516	17,338
Queensland Audit Office									
<i>Controlled Items</i>									
Departmental Services		8,090	-	8,090	-	-	-	8,090	8,128
Equity Adjustments		-	-	-	-	-	-	-	-
<i>Administered Items</i>									
Vote		8,090	-	8,090	-	-	-	8,090	8,128

STATEMENT OF APPROPRIATIONS
for the year ended 30 June 2025

	Appropriation Acts 2024	Transfers s79	Appropriation Adjusted for s79 Transfers	Treasurer's Transfers S33	Lapsed s29	Unforeseen Expenditure s35	2025 Actual	2024 Actual
Note	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
22								
Queensland Corrective Services								
<i>Controlled Items</i>								
Departmental Services	1,624,641	-	1,624,641	10,364	-	14,892	1,649,897	1,509,971
Equity Adjustments	68,694	-	68,694	(10,364)	-	-	58,330	221,948
<i>Administered Items</i>	-	-	-	-	-	-	-	-
Vote	1,693,335	-	1,693,335	-	-	14,892	1,708,227	1,731,919
23								
Queensland Fire Department (renamed 1 July 2024)								
<i>Controlled Items</i>								
Departmental Services	250,068	-	250,068	1,438	-	31,822	283,328	298,761
Equity Adjustments	13,462	-	13,462	(1,438)	-	-	12,024	18,191
<i>Administered Items</i>	2,260,556	-	2,260,556	-	-	249,645	2,510,201	962,623
Vote	2,524,086	-	2,524,086	-	-	281,467	2,805,553	1,279,575
24								
Queensland Health								
<i>Controlled Items</i>								
Departmental Services	17,172,970	(2,010)	17,170,960	-	-	1,204,069	18,375,029	16,064,280
Equity Adjustments	871,841	-	871,841	-	-	808,628	1,680,469	819,324
<i>Administered Items</i>	88,887	-	88,887	-	-	3,825	92,712	78,292
Vote	18,133,698	(2,010)	18,131,688	-	-	2,016,522	20,148,210	16,961,896
25								
Queensland Police Service								
<i>Controlled Items</i>								
Departmental Services	3,446,270	(51,124)	3,395,146	49,404	-	114,060	3,558,610	3,306,907
Equity Adjustments	343,184	3,196	346,380	(49,404)	-	-	296,976	151,176
<i>Administered Items</i>	-	-	-	-	-	-	-	-
Vote	3,789,454	(47,928)	3,741,526	-	-	114,060	3,855,586	3,458,083
26								
Queensland Treasury								
<i>Controlled Items</i>								
Departmental Services	537,520	14,068	551,588	-	-	74,492	626,080	464,299
Equity Adjustments	135,807	(34,470)	101,337	-	-	20,235	121,572	222,728
<i>Administered Items</i>	8,492,988	1,674,759	10,167,747	-	-	1,730,832	11,898,579	8,216,070
Vote	9,166,315	1,654,357	10,820,672	-	-	1,825,559	12,646,231	8,903,097
Departmental Totals								
<i>Controlled Items</i>								
Departmental Services	57,163,684	-	57,163,684	(55,405)	(449,184)	2,178,698	58,837,793	52,690,766
Equity Adjustments	6,875,026	-	6,875,026	(186,632)	(516,488)	896,777	7,068,683	6,532,551
<i>Administered Items</i>	26,529,406	-	26,529,406	242,037	(20,898)	2,670,914	29,421,459	28,219,845
Vote	90,568,116	-	90,568,116	-	(986,570)	5,746,389	95,327,935	87,443,162

Explanatory Notes to the 2024-25 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 Customer Services, Open Data and Small and Family Business

Lower departmental services were primarily due to timing adjustments for various programs including Digital Economy Strategy Implementation and Cyber Security, partly offset by additional funding for Secure Communities Partnership Program, Small Business First Agenda and transfers from administered items.

Additional equity adjustments were primarily due to additional funding for the Public Safety Network Management Centre.

Lower administered items were primarily due to transfers to departmental services.

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

2. Department of Education

Lower departmental services were primarily due to timing adjustments for the various school initiatives including Queensland State School Teacher Workforce Strategy, IT related projects, funding for employee related expenses, schooling programs and the operating component of infrastructure projects. These were partly offset by higher depreciation expenses and additional funding under the National School Reform Agreement and associated Bilateral Agreement.

Lower equity adjustments were primarily due to timing adjustments to align with the delivery of infrastructure projects, and revised estimates for depreciation.

Additional administered items were primarily due to additional Australian Government and State funding for non-state schools due to enrolment growth and indexation changes.

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

3. Department of the Environment, Tourism, Science and Innovation

Lower departmental services were primarily due to timing adjustments for various programs including the Recycling and Jobs Fund, Queensland Quantum and Advanced Technologies Strategy, Cape York Land Tenure Resolution and National Park Joint Management program, Great Keppel Island Infrastructure Program and Tourism Activation Fund. These were partly offset by additional funding for wildlife hospitals, clawback of funds for the Queensland Reef Water Quality Program and the draw down of funds held centrally for the Rugby World Cup.

Additional equity adjustments were primarily due to timing adjustments for various programs including Land Restoration Fund and Protected Area Strategy, partly offset by timing adjustments for various programs including the Wongari management program, the Fire Management Uplift program and World Heritage Areas.

Lower administered items were primarily due to timing of funding for Tourism and Events Queensland.

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

4. Department of Families, Seniors, Disability Services and Child Safety

Additional departmental services were primarily due to a child safety placement funding boost and funding for frontline staff in response to increased demand in the child protection system, partly offset by an adjustment due to the department's shift from NDIS in-kind service provision to operating as a registered NDIS provider and timing adjustments for various programs.

Lower equity adjustments were primarily due to timing adjustments of Neighbourhood Centre projects.

Lower administered items were primarily due to timing adjustments of concession expenses and payments for the National Redress Scheme.

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

5. Department of Housing and Public Works

Additional departmental services were primarily due to additional funding for the investment in frontline housing and homelessness services and social housing maintenance program. These were partly offset by timing adjustments for strata title resilience program, Remote Indigenous Capital Delivery and homelessness initiatives.

Additional equity adjustments were primarily due to additional funding for the social housing capital program. These were partly offset by timing adjustments for various programs including Remote Indigenous Capital Delivery, Government Employee Housing, infrastructure upgrades for Public Works assets, and depreciation.

Additional administered items were primarily due to the draw down of funds held centrally for the Queensland Building and Construction Commission.

6. Department of Justice

Additional departmental services were primarily due to the draw down of funds held centrally for the ICT Strategy Implementation Program, partly offset by timing adjustments for various programs including the Women's Safety and Justice Taskforce initiatives.

Lower equity adjustments were primarily due to depreciation adjustments.

Additional administered items were primarily due to additional funding for Victims of Crime financial assistance, Queensland Family and Child Commission, as well as additional Australian Government funding for the legal assistance sector under the National Legal Assistance Partnership Bilateral Schedule, partly offset by timing adjustments for various programs including Crime and Corruption Commission Digital Investigative Services.

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

7. Department of Local Government, Water and Volunteers

Additional departmental services were primarily due to the draw down of funds held centrally for Cairns Water Security Stage 1 and Rural Water Futures, and additional Commonwealth funding from National Water Grid Fund projects such as Cairns Water Security Stage 1, Critical First Nations and Regional Community Water and Paradise Dam Improvement Project. These were partly offset by timing adjustments for various projects including Make it in Queensland.

Additional equity adjustments were primarily due to additional funding for Rural Water Futures.

Additional administered items were primarily due to additional funding for the Housing Support Program Stream 1 and Community Enabling Infrastructure Stream.

8. Department of Natural Resources and Mines, Manufacturing and Regional and Rural Development

Additional departmental services were primarily due to additional funding for Natural Resource Management Expansion Program and draw down of funding held centrally for the Mount Isa Mining Acceleration Fund, partly offset by timing adjustments to various programs including Made in Queensland, Manufacturing Hubs Grant program, Linc Energy site restoration and funding for the Native Title Compensation Office.

Lower equity adjustments were due to depreciation adjustments.

Additional administered items were primarily due to additional funding provided for Resources Safety and Health Queensland.

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

9. Department of the Premier and Cabinet

Lower departmental services were primarily due to timing adjustments to support priority initiatives in 2025-26, timing of funding for service provision for Norfolk Island and timing of milestone commitments for the Events Sponsorship Fund.

Additional equity adjustments were due to an adjustment relating to the transfer of an asset from the Public Sector Commission.

Lower administered items were primarily due to the timing of the Device Replacement for Ministerial Offices and the Office of the Leader of the Opposition, partly offset by additional grant funding to support the Queensland Veterans Council maintenance and site management costs and collective bargaining outcomes.

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

10. Department of Primary Industries

Additional departmental services were primarily due to additional funding for timing of the Fisheries Structural Adjustment Package, Independent Data Monitoring initiative, Fire Ant Suppression, collective bargaining outcomes and revised estimates for depreciation.

Lower equity adjustments were primarily due to revised estimates for depreciation and other asset adjustments.

Additional administered items were primarily due to funding for Queensland Rural and Industry Development Authority for the Restocking and On-Farm Infrastructure Grant Scheme and support for Queensland Racing Integrity Commission.

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

11. Department of Sport, Racing and Olympic and Paralympic Games

Lower departmental services were primarily due to timing adjustments for various programs including PCYC Queensland Capital Works, Browne Park Redevelopment, Inclusive Infrastructure Facilities Fund and Game Changer, partly offset by additional funding for the North Ipswich Sport and Entertainment Precinct Stage 1 and the Games On! Grassroots Infrastructure Program.

Lower equity adjustments were primarily due to timing adjustments for Queensland Active Precinct Capital Works.

Additional administered items were primarily due to additional funding for Racing Queensland.

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

12. Department of State Development, Infrastructure and Planning

Lower departmental services were primarily due to timing adjustments for various programs including SEQ City Deals, Homes for Queenslanders, Recycling Modernisation Fund, Queensland Battery Industry Strategy Implementation, Resource Recovery Industry Development Program, Lansdown Eco-Industrial Precinct Raw Water Pipe, Flow Battery Manufacturers, Queensland Jobs Fund, Regional Recovery Partnership Program, Translational Manufacturing and transfer of controlled funding to administered for Economic Development Queensland and transfer of operating and capital funding to the Games Independent Infrastructure and Coordination Authority. These were partly offset by clawback of funding for Queensland Residential Activation Fund and additional funding for the Growing Regions Rounds 1 and 2 Programs.

Lower equity adjustments were primarily due to transfer of controlled funding to administered for Economic Development Queensland, and timing adjustments for Queensland Resources Common User Facility.

Additional administered items were primarily due to transfer of controlled funding to administered for Economic Development Queensland and transfer of operating and capital funding to Games Independent Infrastructure and Coordination Authority, partly offset by timing adjustments for various programs including Social Affordable Housing, Minor Venues, Building Acceleration Fund, Catalyst Infrastructure Fund, Northshore - Brisbane Athletes Village, and Ground Lease Delivery Model Market.

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

13. Department of Trade, Employment and Training

Additional departmental services were primarily due to depreciation adjustments, equity to output swaps and additional funding for Fee-Free Construction places, Homes for Queenslanders Construction Workforce Fund, North Queensland Centre of Excellence and TAFE Centre of Excellence. These were partly offset by timing adjustments for extension of employment-focused initiatives.

Lower equity adjustments were primarily due to depreciation adjustments, equity to output swaps and timing adjustments for the Great Barrier Reef International Marine College expansion.

Lower administered items were primarily due to timing adjustments for various programs including Osaka Expo Japan, Trade and Investment Queensland grants program and the Skilled Workforce Attraction Office.

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

14. Department of Transport and Main Roads

Additional departmental services were primarily due to additional funding for the permanent implementation of 50 cent public transport fares, support for the South East Queensland and Regional Urban bus network and Gold Coast Light Rail Stage 3. These were partly offset by timing adjustments for various programs including Smart Ticketing, New Generation Rollingstock, Camera Detected Offence Program, and Safer Local Roads and Infrastructure Program.

Lower equity adjustments were primarily due to adjusting funding profiles to reflect delivery performance across the TMR capital program including the Queensland Train Manufacturing Program. These were partly offset by additional funding for Gold Coast Light Rail Stage 3.

Additional administered items were due to funding for the Cross River Rail Delivery.

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

15. Department of Women, Aboriginal and Torres Strait Islander Partnerships and Multiculturalism

Lower departmental services were primarily due to timing adjustments for a number of programs including Closing the Gap Priorities Fund and regional infrastructure capital grants.

Lower administered items were primarily due to transfer of administered funding to controlled for the former First Nations Treaty Institute to the Closing the Gap Priorities Fund, partly offset by increased funding for Western Cape Communities Trust.

16. Department of Youth Justice and Victim Support

Additional departmental services were primarily due to additional funding for Victims Advocate Service, Crime Early Intervention Schools, Gold Standard Early Intervention, release of funds for Targeted Response to Youth Crime and Fast Track Sentencing, revised estimates for depreciation and the Intensive On Country program.

Lower equity adjustments were primarily due to timing adjustments for various programs including the Woodford Youth Detention Centre and revised estimates for depreciation.

Additional administered items were primarily due to additional funding received for Financial Assistance to Victims of Crime.

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

17. Electoral Commission

Additional departmental services were primarily due to draw down of funds held centrally for the State 2024 General Election.

18. Legislative Assembly and Parliamentary Service

Additional departmental services were primarily due to additional funding for the 2024 State Election, member allowances under the Queensland Independent Remuneration Tribunal determination, collective bargaining outcomes and reimbursement of unbudgeted Select Committee and Members' accommodation costs from 2023-24.

19. Office of the Inspector-General of Emergency Management

Additional department services were primarily due to additional funding for collective bargaining outcomes.

20. Office of the Ombudsman

Lower departmental services were due to the output to equity swap for 53 Albert Street levels 15 and 19 fit out.

Lower equity adjustments were primarily due to timing adjustments for 53 Albert Street level 19 fit out.

21. Public Sector Commission

Lower departmental services were primarily due to collective bargaining outcomes and timing adjustments for the Device Replacement program.

Lower equity adjustments were due to an adjustment for an asset transfer to the Department of the Premier and Cabinet.

22. Queensland Corrective Services

Additional departmental services were primarily due to additional funding for collective bargaining outcomes, Prisoner and Offender Fluctuation models, depreciation adjustments and equity to output swap for Townsville and Wacol Correctional Precincts, partly offset by operating funding return for the Lockyer Valley Correctional Centre and the adjustment of various programs' cash flow to align with the adjusted schedule.

Lower equity adjustments were primarily due to timing adjustments for various programs including Information Technology infrastructure, urgent and unavoidable infrastructure works, low custody uplift, asset improvement program, depreciation adjustments, and equity to output swap for Townsville and Wacol Correctional Precincts.

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

23. Queensland Fire Department

Additional departmental services were primarily due to additional funding under the Disaster and Emergency Management Reform Program, increased Presumptive Legislation Workcover premiums, improved communication coverage for emergency services, continued support for aerial firefighting capability, enhanced firefighter safety equipment and collective bargaining outcomes.

Lower equity adjustments were primarily due to adjustments for enhanced firefighter safety equipment, reprofiling of funding for replacement of the Ayr permanent and auxiliary fire and rescue station, and lapse of funding for the State Emergency Services which was transferred to the Queensland Police Service, partly offset by additional funding for the Queensland Emergency Operations Centre's critical information and communications technology and audio-visual infrastructure upgrades.

Additional administered items were due to additional funding for the Queensland Reconstruction Authority.

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

24. Queensland Health

Additional departmental services were primarily due to equity to output swaps for Capital Acquisitions plan and eHealth Queensland, additional depreciation adjustments, and additional funding for Better Care Together, Elective Surgery Surge and Supporting Older Australians. These were partly offset by output to equity swaps for Hospital and Health Services, and timing adjustments for various programs including Patient Administration System.

Additional equity adjustments were primarily due to additional funding for Sustaining Capital, funding to ensure sufficient liquidity for the department, output to equity swaps for Hospital and Health Services, and clawbacks for the Logan Hospital Expansion and the Alcohol and other Drug Community Treatment Program. These were partly offset by equity to output swaps for Capital Acquisitions Plan and eHealth Queensland, additional depreciation adjustments, and timing adjustments for Better Care Together.

Additional administered items were primarily due to additional funding for Health and Wellbeing Queensland.

25. Queensland Police Service

Additional departmental services were primarily due to funding to ensure sufficient liquidity for the department, additional funding for Caboolture Watchhouse Hub Resources, collective bargaining outcomes, Police Recruitment Drive, Commission of Inquiry into Queensland Police Service Response

to Domestic and Family Violence and Community Safety Initiatives in the South-West Brisbane and Ipswich Areas (Ripley).

Lower equity adjustments were primarily due to timing adjustments for various programs including the Queensland Government Air, and Camera Detected Offence Program, partly offset by funding for the Oxley Police Academy relocation business case.

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

26. Queensland Treasury

Additional departmental services were primarily due to additional funding for Regional Economic Futures Fund, Social Housing Energy Performance Initiative, and the draw down of funds held centrally for costs associated with the development of an investment proposal for the construction of road tunnels from Carseldine to Kedron. These were partly offset by timing adjustments for various programs including Invested in Queensland Strategic Investment Scheme, Queensland Critical Minerals and Battery Technology Fund, whole of government financial reporting and budget management enterprise system, Advance Queensland Industry Attraction Fund, Investment Support Scheme, and other operational projects.

Additional equity adjustments were primarily due to additional funding for Flow Battery Manufacturers.

Additional administered items were primarily due to funding to transfer North Australian Pastoral Company Pty Ltd (NAPCo) Investment to the Debt Retirement Fund, revised beneficiary payments for the Defined Benefit Superannuation and Annual Leave Central Schemes, ex-gratia payments, community service obligation payments for the energy sector, and an equity transfer to North Queensland Bulk Ports Corporation. This is partly offset by the whole of government borrowing costs.

TREASURER OF QUEENSLAND'S CERTIFICATION

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

HON. DAVID JANETZKI MP
Treasurer, Minister for Energy and
Minister for Home Ownership

28 August 2025

INDEPENDENT AUDITOR'S REPORT

To the Treasurer of Queensland

Report on the audit of the Consolidated Fund Financial Report

Opinion

I have audited the accompanying Consolidated Fund Financial Report.

The financial report comprises the statement of receipts and payments for the quarter ended and year ended 30 June 2025 and related notes, the statement of appropriations for the year ended 30 June 2025 and related explanatory notes and the certificate given by the Treasurer of Queensland. The report has been prepared using the cash basis of accounting.

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 2024 to 30 June 2025 and the financial position of the accounts as at the end of that year
- b) agrees with the consolidated fund accounts for the financial year
- c) complies with *Financial Accountability Act 2009*.

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 (including Independence Standards)* (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 consolidated fund 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 *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 the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of this financial report.

A further description of my responsibilities for the audit of the financial report is located at the Auditing and Assurance Standards Board website at:

https://www.auasb.gov.au/auditors_responsibilities/ar4.pdf

This description forms part of my auditor's report.

29 August 2025

Patrick Flemming FCPA
as delegate of the Auditor-General

Queensland Audit Office
Brisbane

