

## 5 Expenses

### Features

- Having secured the ongoing safety of Queenslanders, the focus of the 2020-21 Budget switches to economic recovery. This budget targets initiatives, in line with the key focus areas of the government's Economic Recovery Plan, that will help drive job creation, business-led growth and sustainable public investment, as well as supporting the next wave of innovation and ensuring Queenslanders have the skills for the future.
- The government's policy response to the coronavirus (COVID-19) pandemic, as well as election commitments to support economic recovery over the longer term, have increased General Government Sector expenses across 2019-20 to 2023-24. Since 2019-20 MYFER, General Government expenses have increased by close to \$11 billion over 2019-20 to 2022-23.
- The 2020-21 Budget incorporates the government's \$4.3 billion of election commitments, of which expense measures make up over \$1.7 billion across the four years to 2023-24.
- Expenses for 2020-21 are estimated to be \$64.881 billion, an increase of \$1.383 billion from 2019-20. The increase reflects the significant health response to the pandemic to keep Queenslanders safe and assistance provided to businesses and industry to stimulate economic recovery.
- Total expenses are projected to grow at an average annual rate of 1.6% over the four years to 2023-24. From 2021-22, revenues grow at a faster rate than expenses.
- General Government expenses are expected to increase \$506 million in 2020-21 from the COVID-19 Fiscal and Economic Review (C19-FER) estimate of \$64.375 billion largely due to election commitments and further COVID-19 health response measures.
- The government's Savings and Debt Plan will deliver savings of \$3 billion over 2020-21 to 2023-24. In 2020-21, \$352.2 million of the government's savings target has been realised through a range of measures.
- In 2020-21, the major areas of expenditure are health and education, which together constitute approximately 55.1% of General Government Sector expenses.

This chapter provides an overview of General Government Sector expenses for the forecast 2020-21 Budget year and projections for 2021-22 to 2023-24. The forward estimates are based on the economic projections outlined in Chapter 2.

## 5.1 2020-21 Budget and outyears

**Table 5.1 General Government Sector expenses**

	2019-20 Outcome \$ million	2020-21 Budget \$ million	2021-22 Projection \$ million	2022-23 Projection \$ million	2023-24 Projection \$ million
Employee expenses	25,660	26,470	26,848	27,864	28,962
Superannuation interest costs	354	246	189	184	200
Other superannuation expenses	3,183	3,231	3,238	3,352	3,431
Other operating expenses	17,087	16,956	16,525	16,665	17,252
Depreciation and amortisation	4,033	4,251	4,416	4,580	4,775
Other interest expenses	1,486	1,725	1,790	1,884	1,996
Grants expenses	11,695	12,003	11,801	11,345	11,098
<b>Total Expenses</b>	<b>63,498</b>	<b>64,881</b>	<b>64,806</b>	<b>65,874</b>	<b>67,715</b>

General Government expenses across 2019-20 to 2023-24 reflect the significant COVID-19 expense measures taken to support business, households and industry through the crisis as outlined in the government's Economic Recovery Plan as well as election commitments to further economic recovery.

General Government Sector expenses of \$64.881 billion in 2020-21 represent an increase of \$1.383 billion (or 2.2%) over the 2019-20 outcomes. Key initiatives contributing to the growth in expenditure in 2020-21 include:

- *Queensland Health COVID-19 Response Plan* with additional funding to expand community screening, contact tracing, quarantine accommodation, compliance activities associated with COVID-19 Public Health Directions, elective surgery and appointments to reduce backlog, building critical supply reserves of medicine, medical equipment and personal protective equipment, and boosting mental health community treatment and support services.
- Business adaption grants to sustain small business operations and help build resilience in the post-COVID-19 economic recovery.
- Further economic stimulus announced in election commitments to support jobs and economic growth, and to strengthen frontline services. Election commitments include targeted assistance to the Queensland tourism industry, further small business grants, support for local community sporting infrastructure, a Queensland manufacturing package, and strengthening fire services.

In 2020-21 expenses growth has been tempered by savings of \$750 million under the government's Savings and Debt Plan.

## 5.2 Expenses by operating statement category

As outlined in Chart 5.1, the largest expense categories in the General Government Sector in 2020-21 are employee and superannuation expenses (46.2%), followed by other operating expenses (26.1%) that reflect non-labour costs of providing goods and services to government and non-government recipients including transport service contract payments and repairs and maintenance.

**Chart 5.1 Expenses by operating statement category, 2020-21**

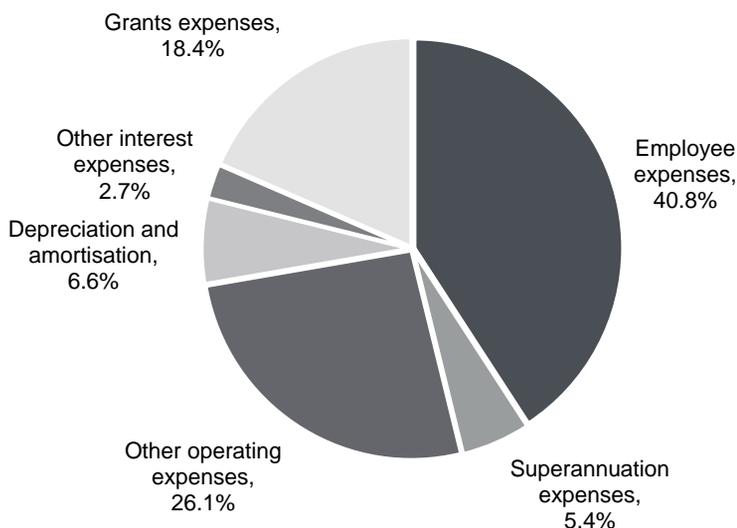
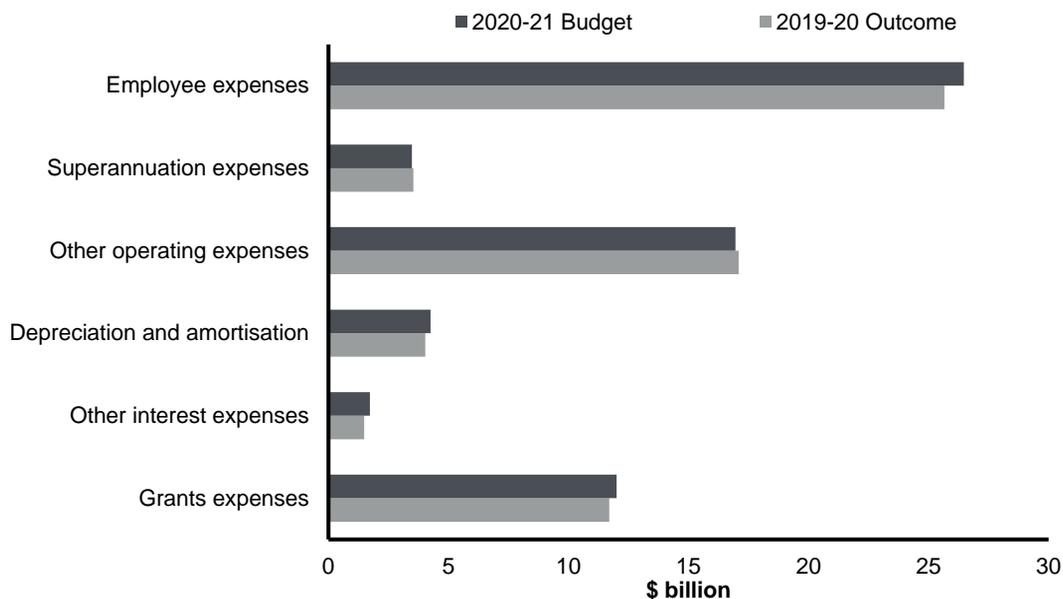


Chart 5.2 identifies the growth in expenses for each operating statement category between the 2019-20 outcomes and the 2020-21 Budget. The largest increase is in employee expenses, which primarily reflects workforce requirements to meet the ongoing demand for frontline hospital and health services and school enrolment growth.

**Chart 5.2 Growth in expenses by operating statement category – 2019-20 outcomes to 2020-21 Budget**



### 5.2.1 Employee expenses

Employee expenses include salaries and wages, annual leave and long service leave.

In 2020-21, employee expenses are expected to be \$26.47 billion, \$810 million or 3.2% higher than the 2019-20 outcomes. This reflects the increase in key frontline service areas of health and education due to demand for health services, and student population growth.

In addition, Queensland Health staff, teachers and police will receive additional leave for their efforts and response to the COVID-19 pandemic. Corrective Services employee expenses also increase in 2020-21 primarily because of two privately operated prisons returning to state run operations and expansion of the Capricornia Correction Centre.

The government has implemented a wage deferral of previously scheduled increases in General Government public sector wages during the 2020-21 financial year to partly offset the impact of its COVID-19 measures. Deferred wage increases will instead be applied six months after scheduled 2021-22 wage increases.

### Full-time equivalents

The government is delivering on its commitment to revitalise frontline service delivery. This has contributed to Full Time Equivalents (FTE) increasing 32,203 (or 16.1%) from 2014-15 to 2019-20.

Between March 2015 and September 2020:

- teachers increased by 5,200 (or 12.36%)
- teacher aides increased by 1,628 (or 17.47%)
- nurses increased by 7,853 (or 28.13%)
- health practitioners increased by 1,796 (or 18.17%)
- doctors increased by 2,409 or (30.38%)
- ambulance officers increased by 832 (or 22.44%)
- police officers increased by 745 (or 6.63%)
- firefighters increased by 143 (or 5.95%)

As at September 2020, around 91.25% of public servants were engaged in frontline and frontline support roles.

FTEs are estimated to increase by around 6,168 in 2020-21. The overall average annual growth rate over 2019-20 to 2023-24, based on current estimates, is 1.83%. This compares to an estimated Queensland population growth of 1¼ % annually.

One of the recommendations from the Coaldrake review (discussed further in Box 5.1) was to nuance the representation of Fiscal Principle 6 to expand disclosure to show health and education growth separately from the rest of the sector.

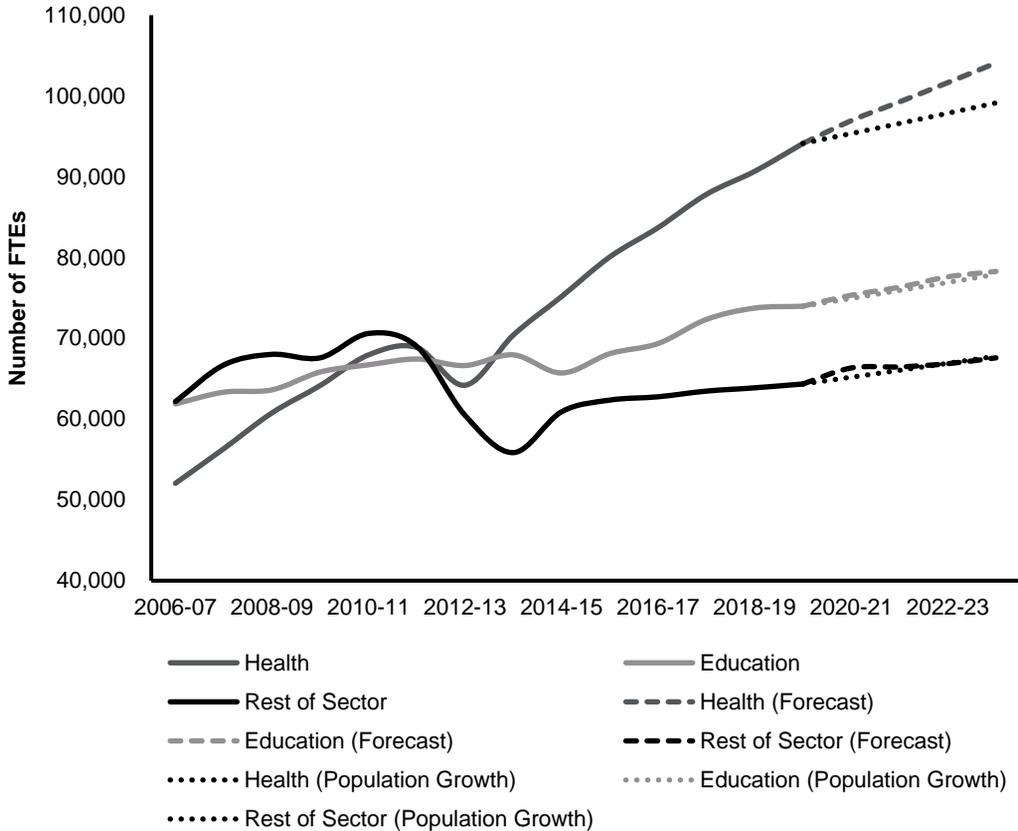
In response, Chart 5.3 shows the breakdown of actual FTE growth from 2006-07 to 2019-20 and estimated FTEs from 2020-21 to 2023-24, with health and education shown separately from the rest of the sector. Estimated FTEs for health, education and rest of sector are compared to forecast population growth.

Chart 5.3 demonstrates the growth in health (including Queensland Ambulance Service (QAS) is expected to be higher than the population growth, though not as strong as in previous years. Commonwealth health funding is based on activity and demand principles, not population growth.

The growth embedded in health and education agreements with the Australian Government is one of the primary drivers of the growth in health and education expenditures and employee numbers, the effects which can be seen in Chart 5.3.

Growth in other agencies is slower, with many remaining relatively flat or declining due to changes in service delivery, for example due to the introduction of the NDIS, as well as the introduction of FTE Caps for 2020-21.

Chart 5.3 Education, Health and Rest of Sector departmental FTEs<sup>1</sup>



Note:

1. 2020-21 to 2022-23 are forecasts.

The government is also committed to ensuring that public service staff are located where they are needed in the community. Around 47% of FTEs are located outside Greater Brisbane, of which around 96% are engaged in frontline and frontline support roles. Regional Action Plans show increases in key service delivery occupations across the regions.

## Box 5.1 Public Sector FTE Reporting

The Queensland Government is continuously examining ways to improve the Queensland public sector and its ability to meet the needs of Queenslanders. To ensure the Queensland public sector is the most responsive, consistent and reliable public service possible, the Queensland Government commissioned the *Review into the Queensland Public Sector Workforce Reporting* (Coaldrake Review).

The Coaldrake Review comprised of two stages and three reports and makes 13 recommendations for the government. The government has accepted or accepted in principle all the recommendations, which included:

- adopting a single, authoritative and immediately retrievable workforce database
- replacing the quarterly Workforce Profile Reports with half-yearly reports covering sector wide analysis of trends and other matters as required by government from time to time
- adopting a consistent approach to the reporting and monitoring of the indirect workforce (e.g. contractors and consultants) which supports the Queensland public sector.

In response to these recommendations, the Public Service Commission (PSC) changed its FTE methodology from 1 July 2019 to reduce the inconsistencies in data collections. The FTE collection is now based on “actual placement positions” with the public sector workforce calculated based on where employees are paid, not where their substantive appointment was. In addition, the PSC has changed and enhanced the Workforce Profile Report to provide strategic workforce information on a half-yearly basis.

The *Indirect Workforce Policy: Collection, Monitoring and Reporting* was approved by the PSC Board in September 2020 introducing additional agency quarterly reporting requirements for indirect workforce expenditure. This information will facilitate improved reporting and monitoring of the indirect workforce.

Table 5.2 shows the funded FTE positions by department and includes statutory bodies, commercial business units and other government entities. The staffing tables in the Service Delivery Statements (SDS) show FTEs for the departmental component only. The notes to Table 5.2 identify where differences arise between Table 5.2 and the SDS staffing tables.

The 12 November 2020 machinery of government changes resulted in changes to many Departments. Two separate tables are presented below for the 2019-20 Actuals and the 2020-21 Budget.

**Table 5.2 Funded Controlled FTE positions by Department**

<b>Pre-machinery of government changes</b>	<b>2019-20 Actuals</b>
Aboriginal and Torres Strait Islander Partnerships	293
Agriculture and Fisheries	2,124
Child Safety, Youth and Women	3,384
Communities, Disability Services and Seniors	1,767
Education	73,971
Electoral Commission of Queensland	76
Employment, Small Business and Training <sup>1</sup>	4,501
Environment and Science <sup>2</sup>	2,992
Housing and Public Works	5,356
Justice and the Attorney General	3,455
Local Government, Racing and Multicultural Affairs	174
Natural Resources, Mines and Energy	2,469
Office of the Inspector-General Emergency Management	22
Premier and Cabinet	457
Public Safety Business Agency	1,098
Public Service Commission	60
Queensland Audit Office	190
Queensland Corrective Services	5,499
Queensland Fire and Emergency Services	3,358
Queensland Health <sup>3</sup>	94,117
Queensland Police Service	15,580
Queensland Treasury	1,187
Regional Development and Manufacturing <sup>4</sup>	1
State Development, Tourism and Innovation	861
The Public Trustee of Queensland	600
Transport and Main Roads <sup>5</sup>	7,333
Youth Justice	1,511
<b>Total</b>	<b>232,436</b>
Notes:	
1. The Employment, Small Business and Training figure includes FTEs for the Department of Employment, Small Business and Training of 577 and TAFE 3,924.	
2. The Environment and Science figure includes FTEs for the Department of Environment and Science of 2,922 and Corporate Administration Agency of 70.	
3. The Health figure includes FTEs for Health (including HHSs) of 89,227 and Queensland Ambulance Service 4,890.	
4. The Department of Regional Development and Manufacturing also had 38 FTEs seconded in from the former Department of State Development, Tourism and Innovation.	
5. The Transport and Main Roads figure includes FTEs for the Department of Transport and Main Roads of 6,054 and RoadTek of 1,279.	

## Budget Strategy and Outlook 2020-21

<b>Post-machinery of government changes</b>	<b>2020-21 Budget<sup>1</sup></b>
Agriculture and Fisheries	2,115
Children, Youth Justice and Multicultural Affairs	5,105
Communities, Housing and Digital Economy <sup>2</sup>	3,958
Education	75,334
Electoral Commission of Queensland	76
Employment, Small Business and Training <sup>3</sup>	4,542
Energy and Public Works <sup>4</sup>	1,704
Environment and Science	2,867
Justice and the Attorney General	3,660
Office of the Inspector-General Emergency Management	22
Premier and Cabinet	457
Public Safety Business Agency	1,134
Public Service Commission	63
Queensland Audit Office	191
Queensland Corrective Services	6,245
Queensland Fire and Emergency Services	3,516
Queensland Health <sup>5, 6</sup>	96,939
Queensland Police Service	15,841
Queensland Treasury	1,111
Regional Development, Manufacturing and Water	423
Resources	1,668
Seniors, Disability Services, and Aboriginal and Torres Strait Islander Partnerships	2,030
State Development, Infrastructure, Local Government and Planning	1,034
The Public Trustee of Queensland	637
Tourism, Innovation and Sport	420
Transport and Main Roads <sup>7</sup>	7,512
<b>Total</b>	<b>238,604</b>
Notes:	
1. The 2020-21 Budget reflects machinery of government changes.	
2. The Communities, Housing and Digital Economy figure of 3,958 includes FTEs for the Department of Communities, Housing and Digital Economy of 2,760, CITEC of 300, Queensland Shared Services of 824 and Corporate Administration Agency of 74.	
3. The Employment, Small Business and Training figure includes FTEs for the Department of Employment, Small Business and Training of 588 and TAFE 3,954.	
4. The Energy and Public Works figure of 1,704 includes FTEs for the Department of Energy and Public Works of 387, QFleet 39 and QBuild of 1,278.	

5. Following a change in policy from 1 June 2020, all non-contractual staff are now accounted for under the Department of Health rather than the HHSs. Most of the forecast increase will occur within the Hospital and Health Services which make up of approximately 86% of Queensland Health's total FTEs, to support the delivery of health care services and achieve performance targets in relation to patient care. Growth will also occur in the Queensland Ambulance Service and Pathology Queensland due to increased demand and services relating directly to patient care. The Department of Health will also increase its workforce through additional temporary FTEs required to establish the Queensland Government Critical Supply Reserve. It is noted all COVID-19 specific temporary FTEs are excluded from the calculation of the FTE cap and will continue to be reported separately as a variance.
6. The Queensland Health figures include FTEs for Health (including HHSs) of 92,091 and Queensland Ambulance Service of 4,848. The Energy and Public Works figure of 1,704 includes FTEs for the Department of Energy and Public Works of 387, QFleet 39 and QBuild of 1,278.
7. The Transport and Main Roads figures include FTEs for the Department of Transport and Main Roads of 6,233 and RoadTek of 1,279.

### 5.2.2 Superannuation expenses

The superannuation interest cost represents the imputed interest on the government's accruing defined benefit superannuation liabilities.

In determining the state's defined benefit superannuation liabilities, AASB 119 *Employee Benefits* requires the discounting of future benefit obligations using yield rates on government bonds net of investment tax. Interest costs are calculated on a net liability approach by applying the discount rate to both the gross liability and superannuation plan assets.

Superannuation interest costs are dependent on the applicable discount rates at the beginning of the year. Rates declined in 2019-20 comparative to 2018-19 and are expected to remain subdued across the forward estimates, resulting in lower superannuation interest costs in 2020-21 and across the remaining forward estimates. The defined benefit scheme, which is closed to new members and subject to interest rate fluctuations, will decline over time as members leave.

Other superannuation expenses represent employer superannuation contributions to accumulation superannuation and the current service cost of the state's defined benefit obligation (or the increase in the present value of the defined benefit obligation resulting from employee service in the current period).

### 5.2.3 Other operating expenses

Other operating expenses comprise the non-labour costs of providing goods and services, including services to government and non-government organisations, repairs and maintenance, consultancies, contractors, electricity, communications and marketing.

In 2020-21, other operating expenses are expected to be \$16.956 billion, a decrease of \$132 million, or 0.8%, lower compared to the 2019-20 outcomes.

Initiatives under the *Queensland Health COVID-19 Response Plan* and the Cross River Rail project increase other operating expenses significantly in 2020-21 comparative to the 2019-20 Outcome. However, this growth in expenditure is more than offset by the largely one-off provisioning in 2019-20 for historical serious physical child abuse following the removal of the limitation period for civil claims and an increase in expected historical child sexual abuse.

In 2020-21, the moderate decline in other operating expenses also reflects nearly \$400 million in utility assistance to households as part of the government's immediate stimulus package in 2019-20 and Department's allocated savings targets under the government's Savings and Debt Plan in 2020-21.

### **5.2.4 Depreciation and amortisation**

Depreciation and amortisation expenses is an estimate of the progressive consumption of the state's assets through normal usage, wear and tear and obsolescence. Growth in this expense category primarily reflects asset revaluations and the increasing investment in state infrastructure.

Depreciation expenses have increased in all years of the forward estimates as the General Government capital program rolls out

### **5.2.5 Other interest expenses**

Other interest expenses include interest paid on borrowings, finance leases and similar arrangements to acquire capital assets and infrastructure such as roads and government buildings.

Other interest expenses are estimated to increase \$238 million in 2020-21 to \$1.725 billion compared to \$1.486 billion in 2019-20.

Interest costs have risen due to the COVID-19 support and recovery measures and lower cash inflows for GST, royalties and taxes increasing General Government borrowings.

However, interest expenses across the forward estimates remain below the recent peak of \$2.328 billion in 2014-15.

### **5.2.6 Grants expenses**

Current grants include grants and subsidies to the community (such as non-state schools, hospitals, benevolent institutions and local governments) and personal benefit payments. Community Service Obligations (CSOs) are provided where Public Non-financial Corporations (PNFCs) are required to provide non-commercial services or services at non-commercial prices for the benefit of the community (for further details refer to Chapter 8).

Capital grants represent transfers to the PNFC Sector, local governments, not-for-profit institutions and other non-government entities, such as business and households (including the Queensland First Home Owners' Grant and non-state schools) for capital purposes.

Table 5.3 provides a breakdown of grants by category and recipient type.

Table 5.3 Grant expenses<sup>1</sup>

	2019-20 Outcome \$ million	2020-21 Budget \$ million
<b>Current</b>		
Grants to local government	696	605
Grants to private and not-for-profit organisations		
State funding for non-state schools	712	757
Australian Government funding for non-state schools	3,152	3,068
Other	2,299	2,172
Grants to other sectors of government		
Community service obligations to PNFCs	508	475
Other payments to PNFCs	51	43
Other (includes payments to NDIA)	1,579	2,013
Other	968	632
<b>Total current grants</b>	<b>9,964</b>	<b>9,764</b>
<b>Capital</b>		
Grants to local government	1,070	1,330
State funding for non-state schools	100	101
Grants to private and not-for-profit organisations	430	657
Payments to PNFCs	33	20
Queensland First Home Owners' Grants	96	129
Other	2	2
<b>Total capital grants</b>	<b>1,731</b>	<b>2,238</b>
<b>Total current and capital grants</b>	<b>11,695</b>	<b>12,003</b>
Note:		
1. Numbers may not add due to rounding		

In response to the COVID-19 pandemic the government has provided significant stimulus and economic recovery packages to households, business and industry increasing grants expenses considerably in 2019-20 and 2020-21.

In 2019-20, grants expenses totalled \$11.695 billion. Immediate stimulus was provided to businesses through payroll tax and land tax rebates as part of tax relief measures and electricity rebates for small businesses.

In 2020-21, total grant expenses are estimated to be \$12.003 billion, \$308 million higher than 2019-20.

COVID-19 pandemic recovery measures increasing grants expenses in 2020-21 include:

- The COVID Works for Queensland program to support jobs and provide economic stimulus to local economies.
- Small business grants to sustain and build businesses in Queensland.

- Support for workers and jobseekers, including the JobTrainer Fund, Hydrogen Apprenticeship Centre, Renewable Energy Training Facility in South East Queensland and extension of the Back to Work program.
- Financial assistance to the tourism sector including funding to grow tourism infrastructure, Queensland tourism icon projects, backing regional tourism and support for the aviation industry.
- Grants for local community sporting infrastructure.

Grants are also higher in 2020-21 due to the introduction of the Resource Community Infrastructure Fund, disaster-related grants to local councils and primary producers and payments to local councils for the Queensland waste levy.

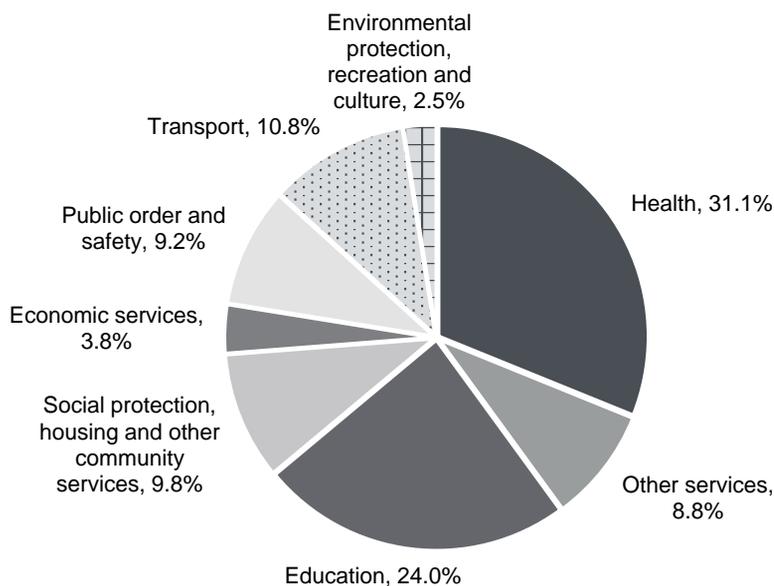
As mentioned above, rebates of land tax, payroll tax and electricity costs made to businesses in 2019-20 partially offset the increase in COVID-19 recovery measures in 2020-21. Furthermore, the Australian Government again made advance payment of the 2020-21 Financial Assistance Grants to local councils in 2019-20.

### 5.3 Operating expenses by purpose

Chart 5.4 indicates the proportion of expenditure by major purpose classification for the 2020-21 Budget. Health accounts for the largest share of expenses (31.1%) followed by Education (24%).

The COVID-19 pandemic has resulted in a significant increase in health expenditure in 2020-21, increasing the function's relative percentage of total General Government expenses comparative to most other expenditure classification by purpose.

**Chart 5.4 General Government Sector expenses by purpose, 2020-21**



## 5.4 Departmental expenses

Data presented in Tables 5.4 and 5.5 provide a summary drawn from financial statements contained in the Service Delivery Statements (SDS). Further information can also be obtained from departmental SDS.

**Table 5.4 Departmental controlled expenses<sup>1</sup>**

	2019-20 Outcome \$000	2020-21 Budget \$ 000
Aboriginal and Torres Strait Islander Partnerships <sup>2</sup>	64,123	21,089
Agriculture and Fisheries	600,460	556,493
Children, Youth Justice and Multicultural Affairs <sup>3</sup>	N/A	1,735,041
Communities, Housing and Digital Economy <sup>3</sup>	N/A	2,177,045
Education	10,050,111	10,292,349
Electoral Commission of Queensland	65,374	96,095
Employment, Small Business and Training	1,107,513	1,463,902
Energy and Public Works <sup>3</sup>	N/A	531,128
Environment and Science	831,602	897,835
Health Consolidated <sup>4</sup>	19,455,763	20,199,251
Inspector General Emergency Management	4,608	4,722
Justice and Attorney-General	641,011	758,175
Legislative Assembly	103,397	104,371
Office of the Governor	7,263	7,440
Office of the Ombudsman	9,154	9,467
Premier and Cabinet	106,750	117,514
Public Safety Business Agency	413,060	322,598
Public Service Commission	14,392	14,321
Queensland Audit Office	43,750	44,957
Queensland Corrective Services	1,013,641	1,058,207
Queensland Fire and Emergency Services	818,120	800,737
Queensland Police Service	2,483,420	2,507,205
Queensland Treasury	270,246	467,862
Regional Development, Manufacturing and Water <sup>3</sup>	N/A	123,852
Resources	N/A	403,399
Seniors, Disability Services and Aboriginal and Torres Strait Islander Partnerships <sup>3</sup>	N/A	375,549
State Development, Infrastructure, Local Government and Planning <sup>3</sup>	N/A	582,699
The Public Trustee of Queensland	95,209	92,335
Tourism, Innovation and Sport <sup>3</sup>	N/A	494,626
Transport and Main Roads	6,323,132	6,702,237
Youth Justice <sup>2</sup>	260,954	96,277

Notes:

1. Total expenses by department do not equate to total General Government expenses in Uniform Presentation Framework (UPF) terms reported elsewhere in the Budget Papers as General Government expenses include a wider range of entities including State Government statutory authorities. In addition, transactions eliminated between entities within the General Government Sector are excluded in the preparation of whole-of-government UPF financial statements.
2. Department was abolished on the 12 November 2020 as part of machinery of government changes.
3. As a result of machinery of government changes there is no corresponding agency representative to show 2019-20 Outcomes and as such this column is shown as N/A. 2019-20 Annual Reports for all state departments have been published.
4. This represents Health Consolidated in the Service Delivery Statement, which consolidates Queensland Health controlled, the Hospital and Health Services, and Queensland Ambulance Service.

**Table 5.5 Departmental administered expenses<sup>1</sup>**

	<b>2019-20 Outcome \$ 000</b>	<b>2020-21 Budget \$ 000</b>
Aboriginal and Torres Strait Islander Partnerships <sup>2</sup>	10,341	2,274
Agriculture and Fisheries	108,324	235,144
Children, Youth Justice and Multicultural Affairs <sup>3</sup>	N/A	4,827
Communities, Housing and Digital Economy <sup>3</sup>	N/A	137,850
Education	4,069,243	4,113,649
Electoral Commission of Queensland	188	..
Energy and Public Works <sup>3</sup>	N/A	264,517
Environment and Science	154,769	75,822
Health Consolidated <sup>4</sup>	34,474	69,300
Justice and Attorney-General	414,713	495,518
Premier and Cabinet	116,967	157,066
Queensland Police Service	739	725
Queensland Treasury	6,536,127	6,998,419
Regional Development, Manufacturing and Water <sup>3</sup>	N/A	26,481
Resources <sup>3</sup>	N/A	264,524
Seniors, Disability Services and Aboriginal and Torres Strait Islander Partnerships <sup>3</sup>	N/A	2,444,258
State Development, Infrastructure, Local Government and Planning <sup>3</sup>	N/A	725,547
The Public Trustee of Queensland	972	680
Tourism, Innovation and Sport <sup>3</sup>	N/A	128,766
Transport and Main Roads	579	71,899
<b>Notes:</b>		
<ol style="list-style-type: none"> <li>1. Total expenses by department do not equate to total General Government expenses in Uniform Presentation Framework (UPF) terms reported elsewhere in the Budget Papers as General Government expenses include a wider range of entities including State Government statutory authorities. In addition, transactions eliminated between entities within the General Government Sector are excluded in the preparation of whole-of-government UPF financial statements.</li> <li>2. Department was abolished on the 12 November 2020 as part of machinery of government changes.</li> <li>3. As a result of machinery of government changes there is no corresponding agency representative to show 2019-20 and as such this column is shown as N/A. 2019-20 Annual Reports for all state departments have been published.</li> <li>4. This represents Health Consolidated in the Service Delivery Statement, which consolidates Queensland Health controlled, the Hospital and Health Services, and Queensland Ambulance Service.</li> </ol>		