

Report of the Auditor-General

Report 5 of 2019

Adelaide Oval redevelopment
for the designated period
1 January 2019 to 30 June 2019

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Dear President and Speaker

**Report of the Auditor-General: Report 5 of 2019 Adelaide Oval
redevelopment for the designated period 1 January 2019 to 30 June 2019**

Under section 9 of the *Adelaide Oval Redevelopment and Management Act 2011*,
I present to each of you Report 5 of 2019 *Adelaide Oval redevelopment for the designated
period 1 January 2019 to 30 June 2019*.

Acknowledgements

The audit team for this report was Salv Bianco, Philip Rossi and Simon Altus.

I express my appreciation for the cooperation and assistance provided by staff of the
Department of Planning, Transport and Infrastructure and the Department of Treasury and
Finance during the audit.

Yours sincerely

A handwritten signature in black ink, appearing to read 'Richardson', with a long horizontal flourish extending to the right.

Andrew Richardson
Auditor-General

Contents

1	Executive summary	1
1.1	Introduction	1
1.2	Term of reference one	1
1.3	Term of reference two	2
1.4	Term of reference three	2
2	Background	3
2.1	Introduction	3
2.2	Structure of this Report	3
2.3	Requirements of the Act relevant to this Report	3
2.4	Comment on the terms of reference	4
2.5	Approach to the review and preparing this Report	5
3	Term of reference one	6
3.1	Approach to preparing information for this term of reference	6
3.2	Summary of money made available and expended within the \$535 million limit to 30 June 2019	6
3.2.1	Main items of expenditure	7
3.2.2	Overview of the project funding, expenditure and contingency	7
3.3	Proposed Adelaide Oval hotel development	7
4	Term of reference two	9
4.1	Approach to evaluating the state of public accounts relevant to the Adelaide Oval redevelopment	9
4.2	Findings for term of reference two	10
4.2.1	Maintaining the Department of Planning, Transport and Infrastructure's detailed project ledger	10
5	Term of reference three	11
5.1	Approach to evaluating whether the management and use of money for the Adelaide Oval redevelopment was proper and efficient	12
5.2	Findings for term of reference three	12
5.2.1	Defect rectification management	12
5.2.2	Concluding audit comment	14
6	Other matters	15
6.1	Other funding sources and commitments	15
6.2	Consideration of expenditure by Adelaide Oval SMA Limited in determining expenditure against the \$535 million limit	15
	Appendix – Summary of money made available and expended within the \$535 million limit to 30 June 2019	16

1 Executive summary

1.1 Introduction

This is the sixteenth Report to the Parliament on the Adelaide Oval Redevelopment project. The report is required by the *Adelaide Oval Redevelopment and Management Act 2011* (the Act) for each six-month period beginning on 1 January and 1 July each year. We address the Act's requirements as three terms of reference, as detailed in sections 3, 4 and 5.

The Act limits the appropriation of money made available and expended on the project to \$535 million during the period from 1 December 2009 to 1 December 2019. The principal construction contractor achieved full practical completion for the project in March 2014. The stadium was fully handed over to the Adelaide Oval SMA Limited (AOSMA) to operate on 24 March 2014.

No findings were raised with the Department of Planning, Transport and Infrastructure (DPTI) from our review of the current designated reporting period. However we note that there are ongoing delays in resolving some of the outstanding defects. It is important that DPTI works closely with relevant parties to finalise the outstanding defects and ensure that the project and financial close out position for the project is achieved as soon as practical. Further, DPTI should develop a project close out plan detailing the tasks, time frames and responsibilities for closing out the project. This will help to establish a firm close out position for the project in terms of works and costs and will assist in providing full accountability reporting to Executive Government on the project.

In November 2018 AOSMA and the SA Government announced a project to construct a hotel within the Adelaide Oval complex. In finalising this Report, I enquired about developments for the project to assess any implications for discharging my responsibilities under the Act. I found that as at 30 June 2019 no appropriation funding was drawn down for the Adelaide Oval Hotel project and no funds were provided outside of the \$535 million statutory limit. As discussed in section 3.3, we will follow up on the Adelaide Oval Hotel project in the next reporting period.

The audit conclusions on each of the terms of reference for the six-month period to 30 June 2019 are as follows.

1.2 Term of reference one

The extent to which money has been made available or expended within the authorised limit of \$535 million during the designated period was:

	01.12.09 to 31.12.18 \$'000	01.01.19 to 30.06.19 \$'000	Total to 30.06.19 \$'000
Money made available	535 000	-	535 000
Money expended	534 059	60	534 119

The \$60 000 expended during this period was mostly for works to implement additional security measures around the Adelaide Oval precinct.

At 30 June 2019, \$881 000 of project funds remained. Section 3.2.2 details the status of the project contingency.

1.3 Term of reference two

We found that the state of the public accounts that are relevant to the Adelaide Oval redevelopment was satisfactory.

1.4 Term of reference three

On the basis of information obtained and reviewed to date we have not identified anything for the designated period that indicates the public money made available and expended for the purpose of and in connection with the Adelaide Oval redevelopment envisaged by the Act was not managed and used properly and efficiently.

2 Background

2.1 Introduction

This is the sixteenth Report to the Parliament on the Adelaide Oval Redevelopment project.

On 29 September 2011 the Act came into operation. Section 9 of the Act incorporates requirements for the financial management of the Adelaide Oval Redevelopment project and the financial supervision and reporting by the Auditor-General. This sixteenth Report, consistent with previous Reports, discharges the requirements of the Act.

In addition to the specific reporting obligations of the Auditor-General under section 9 of the Act, the Auditor-General has other responsibilities. These include:

- under section 9(3), to audit the accounts of AOSMA and include a report on that audit in the Auditor-General's Annual Report to Parliament
- under section 6, to audit the accounts of the sinking fund established by AOSMA and, if necessary, report to the Parliament on its operations.

The Auditor-General's obligations and responsibilities under the Act are additional to those responsibilities in the *Public Finance and Audit Act 1987* (PFAA) to audit the financial operations of the public authorities that have or had involvement in the Adelaide Oval Redevelopment project. These include DPTI, the Department of Treasury and Finance (DTF) and the South Australian Government Financing Authority (SAFA).

2.2 Structure of this Report

Section 1 provides an executive summary of the matters arising from the audit for the three reporting terms of reference provided in the Act.

My substantive Report is in sections 3 to 5, which cover the three terms of reference. In addressing each term of reference I have provided an overview of my understanding of, and the approach taken to address, each term of reference and the outcome of my audit. Section 6 includes comments on other matters that I consider should be brought to the attention of the Parliament.

2.3 Requirements of the Act relevant to this Report

The Act limits the amount of State Government money that may be made available or expended by the responsible Minister, or other entity acting on behalf of the State, on the Adelaide Oval Redevelopment project. The Act limits the appropriation of money to be made available and expended on the project to \$535 million during the period from 1 December 2009 to 1 December 2019. The Commonwealth Government and the Australian Football League (AFL) also contributed funds to the project as discussed in section 6.1.

Section 9 of the Act provides for financial supervision of the Adelaide Oval Redevelopment project by the Auditor-General. It requires the Auditor-General to report to the Parliament on what we consider are three terms of reference, for each six-month period beginning on 1 January and 1 July each year.

The audit approach I have taken in addressing and reporting on the terms of reference is explained below.

2.4 Comment on the terms of reference

The terms of reference for the Auditor-General's supervision and reporting on the financial management of the Adelaide Oval redevelopment incorporate certain unique provisions.

The Auditor-General is required by the Act to report on the extent to which money appropriated has been made available or expended on the Adelaide Oval Redevelopment project within the \$535 million limit specified by the Act.

Within the South Australian jurisdiction, public money may only be made available through an appropriation process, which provides Parliamentary authorisation for the application of money from the Consolidated Account. While it is a necessary first step, the appropriation process in itself does not make funds available to agencies. Money will only be available for expenditure by agencies when they draw down appropriation funding from the Consolidated Account. Both agencies and officers of DTF exercise some discretion in determining if, and when, appropriation funding is drawn down.

For this reason, money has been recognised as made available when it has been paid from the Consolidated Account to relevant agencies' special deposit accounts. Money has been considered to be expended when the entity holding the money has disbursed the money and not on an accrual basis. This basis of recognising money expended reflects a common definition of expended as paid out, disbursed or spent.

To determine the funds that have been made available and expended within the approved limit, as at the end of the current designated period, we considered both the financial activity for the redevelopment project in the current designated six-month period ended 30 June 2019 and before the commencement of the period.

While not required by the Act, for completeness of accountability I also report on the money received from the Commonwealth Government and the AFL and made available or expended on the project.

The terms of reference are also unusual because they require me to both prepare and review financial information, for relevant reporting, from financial and accounting records maintained by agencies and other entities. This contrasts with the established audit process, reflected in the PFAA, which requires agencies to prepare financial reports that conform with the Treasurer's Instructions, Accounting Policy Statements and Australian Accounting Standards, and requires me to perform audits and provide Independent Auditor's Reports on those financial reports.

My capacity to respond to the requirements of the Act is supported by the provisions of the PFAA that empower me to require parties to provide information and explanations and obliges the parties to respond to my requests. Despite these powers, in preparing the financial information for this Report we rely on financial systems and records that are designed and managed by agencies for their own purposes and which may not, in all respects, align with my requirements in responding to the Act. Also, agencies have a necessary role in preparing this information and providing it to me.

2.5 Approach to the review and preparing this Report

In preparing this Report, as required by section 9 of the Act, we sought to identify and review relevant documentation and other information.

Consistent with established audit practice, our review considered a sample of transactions and associated documentation and information. The matters addressed in this Report reflect our understanding of the documentation and other information we considered at the time of preparing it. Subsequent reviews build on the knowledge and understanding gained in preparing these Reports and following up the matters raised.

3 Term of reference one

Section 9(1)(a) of the Act requires the Auditor-General to report on:

the extent to which money has been made available or expended within the \$535 million limit specified by this Part during the designated period.

This term of reference requires the Auditor-General to obtain information about the Adelaide Oval redevelopment from the financial records and accounts of both public authorities and other entities. When read in the context of section 8 of the Act, this requires consideration of whether public money (ie money appropriated from the Consolidated Account) has been made available and has been expended on redeveloping Adelaide Oval.

As discussed in section 2.4, money is considered to be made available when it has been appropriated and has been drawn down from the Consolidated Account. Money is considered to be expended when the entity holding the money has disbursed the money and not on an accrual basis.

3.1 Approach to preparing information for this term of reference

When preparing the financial information for this term of reference we considered authoritative documentation including the Treasurer’s Budget Papers, SA Government approvals and relevant agencies’ financial records and accounts.

Information we prepared was confirmed through discussion with relevant agency staff and by seeking written confirmation from relevant agency chief executives.

3.2 Summary of money made available and expended within the \$535 million limit to 30 June 2019

For the first term of reference, on the basis of information obtained and reviewed to date, the money made available and expended against the authorised limit of \$535 million was:

	01.12.09 to 31.12.18 \$’000	01.01.19 to 30.06.19 \$’000	Total to 30.06.19 \$’000
Money made available	535 000	-	535 000
Money expended	534 059	60	534 119

The Appendix to this Report provides a more detailed analysis of money made available and expended within the \$535 million limit to 30 June 2019.

3.2.1 Main items of expenditure

Details of the principal items of expenditure incurred on the Adelaide Oval redevelopment for the period from 1 December 2009 to 30 June 2012 and the six-monthly periods thereafter to 31 December 2018 are provided in my previous Reports to the Parliament.

The main items of expenditure for the current designated period ended 30 June 2019 were:

- payments for the Adelaide Oval precinct security initiative – \$42 000
- payments for other expenses – \$18 000.

3.2.2 Overview of the project funding, expenditure and contingency

3.2.2.1 Status of money available to complete the project

The table below summarises the money available to complete the project as at 30 June 2019.

Money made available	\$'000 535 000
Money expended	534 119
Money available to complete the project	881

3.2.2.2 Status of the project contingency

Previous Reports have commented on the reporting and monitoring of project development costs. The contracted cost consultant has a principal responsibility to prepare relevant financial information on the project development for the Project Control Group (PCG). The PCG was established to oversee the project and comprises representatives of DPTI, AOSMA, the South Australian Cricket Association and the South Australian National Football League. Our review noted that the PCG did not meet during the current designated reporting period. We were advised by DPTI that a report prepared by the cost consultant on the financial position for the project as at 30 June 2019 is to be presented to the PCG at its next meeting, which is expected to occur in late August 2019.

DPTI advised that the remaining uncommitted project contingency as at 30 June 2019 was \$372 000.

3.3 Proposed Adelaide Oval hotel development

In November 2018 AOSMA and the SA Government announced a project to construct a hotel at Adelaide Oval. It is to be integrated into the eastern façade of Adelaide Oval and is to be constructed and operated by AOSMA. The SA Government advised it would provide a loan to AOSMA of up to \$42 million at commercial rates to fund the project.

We enquired to obtain necessary information to address the Auditor-General's responsibility to report on the extent to which money appropriated has been made available or expended on the Adelaide Oval Redevelopment project within the \$535 million limit specified by the Act as at 30 June 2019.

As noted in section 2.4, money will only be available for expenditure by agencies when they draw down appropriation funding from the Consolidated Account. Both agencies and officers of DTF exercise some discretion in determining if, and when, appropriation funding is drawn down.

Based on our enquiries we found that as at 30 June 2019, no appropriation funding was drawn down for the purpose of the Adelaide Oval Hotel project.

SAFA advised us that no loan agreement was executed between the SA Government and AOSMA as at 30 June 2019. Further, it has advised us that most of the loan agreement documents were executed in August 2019, with one still to be finalised.

Also in August 2019, DTF provided us with a legal opinion from its legal counsel.

Given the status of the loan arrangements we will follow up on the Adelaide Oval Hotel project in our review for the next reporting period.

On the basis of evidence available, we concluded that as at 30 June 2019 no funds were provided outside the \$535 million statutory limit.

4 Term of reference two

Section 9(1)(b) of the Act requires the Auditor-General to report on:

the state of the public accounts that are relevant to the redevelopment of Adelaide Oval envisaged by this Act.

This term of reference requires the Auditor-General to evaluate the state of the public accounts that are relevant to the Adelaide Oval redevelopment. The Act defines public accounts in the same terms as the PFAA:

public accounts means the Consolidated Account, special deposit accounts, deposit accounts, accounts of money deposited by the Treasurer with SAFA, imprest accounts and all other accounts shown in the general ledger.

In this context the general ledger is the Treasurer's ledger.

I have understood the term 'state' to mean both the financial position and condition, circumstances or attributes of the public accounts. Specific matters considered in evaluating the state of the public accounts include whether the public accounts have been operated lawfully in line with the requirements of the PFAA and associated Treasurer's Instructions. I also considered whether the public accounts have been operated in a way that supports my reporting on the extent that:

- money was made available or expended within the \$535 million limit
- public authorities have properly and efficiently managed and used money made available within the \$535 million limit.

4.1 Approach to evaluating the state of public accounts relevant to the Adelaide Oval redevelopment

We enquired with relevant agency staff to identify the accounts through which public money has been made available or expended within the \$535 million limit authorised by the Act.

Having identified the public accounts relevant to redeveloping Adelaide Oval, we identified the financial systems, records and controls used by the agencies to process and control the expenditure of money in connection with the redevelopment. In evaluating the state of the public accounts we have considered whether the:

- purpose of the agency accounts, which are special deposit accounts established under section 8 of the PFAA, was consistent with their use to record and control expenditure on redeveloping Adelaide Oval
- detailed records used by the agencies supported both my reporting under the Act and the agencies' effective management and control of the activity.

We also considered matters that were identified by ongoing audit of the agencies' financial systems and records and the impact of these matters on the assessment of the state of the public accounts required by the Act.

4.2 Findings for term of reference two

The financial activity associated with the Adelaide Oval redevelopment from 1 December 2009 to 31 December 2011 involved the public authorities of DTF, SAFA and DPTI. During the period 1 January 2012 to 30 June 2012 SAFA's substantive involvement ceased.

We confirmed that the public account relevant to the designated review period 1 January 2019 to 30 June 2019 was the Adelaide Oval Redevelopment special deposit account. It was established in June 2012, with DPTI responsible for operating it.

For term of reference two, on the basis of information obtained and reviewed to date, we have not identified anything to indicate the state of the public account was not satisfactory.

4.2.1 Maintaining the Department of Planning, Transport and Infrastructure's detailed project ledger

DPTI (the public authority responsible to the Minister for Transport, Infrastructure and Local Government) has project governance authority and responsibility for the Adelaide Oval redevelopment. As such it is responsible for maintaining adequate records of project expenditure including a detailed project ledger.

Our enquiry and testing for the current designated reporting period confirmed that DPTI procedures ensured expenditure on the Adelaide Oval redevelopment was correctly recognised in the nominated project ledger account.

5 Term of reference three

Section 9(1)(c) of the Act requires the Auditor-General to report on:

the extent to which it appears that public money made available to any entity, including an entity that is not a public authority, for the purposes of, or in connection with, the redevelopment of Adelaide Oval envisaged by this Act has been properly and efficiently managed and used during the designated period.

This term of reference requires the Auditor-General to express an opinion on whether the management and use of public money by an entity for the purposes of, or in connection with, the Adelaide Oval redevelopment was proper and efficient.

In responding to this term of reference, the entities identified and considered by us for review in preparing these Reports are DTF, DPTI and AOSMA.

The Appendix to this Report shows that DPTI was the only entity that incurred material expenditure from public money in the period from 1 January 2019 to 30 June 2019. Consequently, this Report focuses on the management and use of money by DPTI for the purposes of, or in connection with, redeveloping Adelaide Oval.

In responding to this term of reference the term 'managed' is understood to mean the way money is handled, directed, governed or controlled and the term 'used' is understood to mean the way money is consumed or expended.

Whether money has been 'properly' managed and used requires an assessment of whether that management and use conforms to established standards of financial management practice and behaviour.

In the context of the Act the established standards of practice and behaviour reflect:

- relevant authoritative documentation that is specific to this project, including SA Government approvals and contractual documentation
- authoritative regulations and guidelines such as the Treasurer's Instructions and Premier and Cabinet Circulars
- the context of the specific arrangements implemented by relevant entities
- generally accepted standards of financial management practice and behaviour.

Assessing whether money has been 'efficiently' managed and used requires an assessment of whether money was used to progress the Adelaide Oval redevelopment and, more particularly, whether the use of money was:

- necessary in completing the project
- managed to minimise the amount of money committed to achieving the project outcome.

We must also assess whether procurement processes, particularly for procuring contracted service providers, were consistent with established public sector standards.

5.1 Approach to evaluating whether the management and use of money for the Adelaide Oval redevelopment was proper and efficient

We sought to identify expenditure by DPTI in the designated period and to understand the nature of that expenditure, including its purpose and the parties to whom money was paid.

Consistent with established audit practice, our review considered a sample of transactions and associated documentation and other information. Consequently, the matters addressed reflect our understanding at a point in time based on the documentation and other information we considered to that point. Subsequent reviews build on the knowledge and understanding gained in preparing these Reports and following up the matters raised.

5.2 Findings for term of reference three

For term of reference three, on the basis of information obtained and reviewed to date, we have not identified anything for the designated period that indicates the public money made available and expended for the purpose of and in connection with redeveloping Adelaide Oval envisaged by the Act was not managed and used properly and efficiently. Notwithstanding, we made the following observations.

5.2.1 Defect rectification management

Our review for prior designated periods identified that DPTI needed to implement effective defect management reporting and establish a mechanism, including obtaining and collating appropriate evidence, to independently verify that all identified defects have been rectified.

The next section summarises the status of outstanding defects and how they are being managed.

5.2.1.1 Status of outstanding defects

In my last Report I noted that there were four outstanding defects that had not been rectified. They related to the light towers, ventilation, epoxy works and slab cracking identified at the north-east exit gate.

DPTI advised us the epoxy works defect has been rectified and closed out and agreement was reached with the principle construction contractor that the ventilation issue was no longer considered a defect. We were advised that the light towers and slab cracking issues had not been rectified and closed out.

For the light towers, DPTI advised us that the contractor has informed them that they consider they have provided adequate measures to address the light towers issues. DPTI does not agree with this and will investigate the next appropriate steps, within the contractual framework.

Regarding the slab cracking, the contractor advised DPTI that there is no definitive cause identified, at this time, and a further review of documentation is underway, in conjunction with developing a proposed rectification methodology.

We note that the status of outstanding defects was not reported to the PCG as it did not meet during the current designated reporting period. Further, we note delays in resolving and finalising outstanding defects continue. Ongoing focus by DPTI is needed to finalise outstanding defects to achieve a financial close out position for the project.

5.2.1.2 Defect liability period

My previous Reports noted that DPTI agreed a commercial settlement with the principal construction contractor to rectify outstanding defects. The commercial settlement included agreeing a defect liability period ending on 22 December 2017 for the outstanding defects and replacing the bank guarantee held by the Minister as security with a \$600 000 insurance bond.

In October 2017 the external project manager advised the principal construction contractor that ending the defect liability period on this date was no longer appropriate as a number of the defects remained outstanding and that a revised defect liability period will be agreed once all outstanding defects are rectified.

At the time of this Report the defect liability period had not been revised and no portion of the \$600 000 insurance bond has been released. DPTI advised that it will be retained until the revised defect liability period has expired or a risk assessment is completed to determine whether it is acceptable to release a portion of the bond.

5.2.1.3 Project close out

At the time of this Report we found that DPTI had not established a plan outlining the time frames and tasks required to achieve project close. We noted that, consistent with DPTI's policies and procedures, it has started to prepare a Project Close Out Report.

We recommended that DPTI develop a project close out plan detailing the tasks, time frames and responsibilities for closing out the project. Key tasks include:

- actions required to close out the remaining outstanding defects including processes to address any issues during the defect liability period
- a process for handing over outstanding issues to responsible parties
- finalising the financial position of the project
- deciding how unspent funds will be managed.

In response DPTI advised that it is continuing to finalise the Project Close Out Report.

5.2.2 Concluding audit comment

My previous Reports have highlighted ongoing delays in resolving and finalising a number of outstanding defects. It is important that DPTI works closely with relevant parties to resolve these defects and ensure that a project and financial close out position for the project is achieved as soon as practical.

6 Other matters

6.1 Other funding sources and commitments

From inception of the Adelaide Oval Redevelopment project there was recognition of the potential to attract funding for the project from sources external to the State Government. External funding received included the following:

- The Commonwealth Government contributed \$30 million towards costs associated with constructing car parking and developing planned wetlands.
- The AFL Commission contributed \$5 million towards the capital costs of the Adelaide Oval redevelopment.

6.2 Consideration of expenditure by Adelaide Oval SMA Limited in determining expenditure against the \$535 million limit

DPTI obtained confirmation from the Crown Solicitor's Office that funding from the Commonwealth Government was not public money for the purposes of determining the application of the limit and that expenditure of Commonwealth or AFL funds should not be included in assessing expenditure against the limit.

Consistent with this advice the Commonwealth and AFL funds have been excluded from the amount of public money made available and expended with respect to the \$535 million limit as required by term of reference one.

Appendix

Summary of money made available and expended within the \$535 million limit to 30 June 2019

Extent to which the \$535 million has been made available	\$'000
Total State Government funding available for the project	<u>535 000</u>
Monies appropriated to DTF:	
Monies appropriated to DTF less amounts transferred to DPTI to 31 December 2018	5 970
Monies appropriated to DTF during the period 1 January 2019 to 30 June 2019:	
Appropriation to DTF	-
Less: Monies transferred to DPTI from Contingency	-
Total monies appropriated to DTF less amounts transferred to DPTI to 30 June 2019	<u>5 970</u>
Monies appropriated to DPTI:	
Monies appropriated to DPTI/received from DTF to 31 December 2018	529 030
Monies appropriated to DPTI/received from DTF during the period 1 January 2019 to 30 June 2019:	
Appropriation to DPTI	-
Monies received from DTF from Contingency	-
Total monies appropriated to DPTI/received from DTF to 30 June 2019	<u>529 030</u>
Total amount which has been made available for the project to 30 June 2019	<u>535 000</u>
Total amount of State Government funding still to be made available for the project	<u>-</u>
Extent to which the \$535 million has been expended	\$'000
Total State Government funding available for the project	<u>535 000</u>
Monies expended on the project by DTF:	
Expenditure by DTF to 31 December 2018	5 970
Expenditure by DTF during the period 1 January 2019 to 30 June 2019:	
Expenditure by DTF	-
Total expenditure by DTF to 30 June 2019	<u>5 970</u>
Monies expended on the project by DPTI:	
Expenditure by DPTI to 31 December 2018	528 089
Expenditure by DPTI during the period 1 January 2019 to 30 June 2019:	
Expenditure by DPTI	60
Total expenditure by DPTI to 30 June 2019	<u>528 149</u>
Total expenditure on the project to 30 June 2019	<u>534 119</u>
Balance of State Government funding unexpended as at 30 June 2019	<u>881</u>