



GOVERNANCE, ENERGY AND FINANCE COMMITTEE

Members present:

Mr MJ Crandon MP—Chair
Mr CG Whiting MP
Ms B Asif MP
Mr JT Barounis MP
Mr LR McCallum MP
Mr SM Dillon MP

Staff present:

Ms E Lewis—Acting Committee Secretary
Dr S Dodsworth—Assistant Committee Secretary

PUBLIC BRIEFING—INQUIRY INTO THE APPROPRIATION (PARLIAMENT) (SUPPLEMENTARY 2024-2025) BILL 2025 AND APPROPRIATION (SUPPLEMENTARY 2024-2025) BILL 2025

TRANSCRIPT OF PROCEEDINGS

Wednesday, 19 November 2025

Brisbane

WEDNESDAY, 19 NOVEMBER 2025

The committee met at 10.30 am.

CHAIR: Good morning. I declare open this public briefing for the committee's inquiry into the Appropriation (Parliament) (Supplementary 2024-2025) Bill 2025 and the Appropriation (Supplementary 2024-2025) Bill 2025. My name is Michael Crandon. I am the member for Coomera and chair of the committee. I would like to respectfully acknowledge the traditional custodians of the land on which we meet today and pay our respects to elders past and present. With me here today are: Mr Chris Whiting, the member for Bancroft and deputy chair; Mr Sean Dillon, the member for Gregory, who is substituting for Ms Kendall Morton, the member for Caloundra; Mr John Barounis, the member for Maryborough; Ms Bisma Asif, the member for Sandgate; and Mr Lance McCallum, the member for Bundamba.

This briefing is a proceeding of the Queensland parliament and is subject to the parliament's standing rules and orders. Only the committee and invited witnesses may participate in the proceedings. Witnesses are not required to give evidence under oath or affirmation, but I remind witnesses that intentionally misleading the committee is a serious offence. I also remind members of the public that they may be excluded from the briefing at the discretion of the committee. I remind committee members that departmental officers are here to provide factual or technical information. Any questions seeking an opinion about policy should be directed to the minister or left to debate on the floor of the House.

These proceedings are being recorded and broadcast live on the parliamentary website. Media may be present and are subject to the committee's media rules and the chair's directions at all times. You may be filmed or photographed during the proceedings and images may also appear on the parliament's website or social media pages. Please turn your mobile phones off or to silent mode.

MILLER, Mr Glenn, Acting Deputy Under Treasurer, Fiscal, Economics and Commercial, Queensland Treasury

MULLER, Mr David, Acting Assistant Under Treasurer, Fiscal Strategy and Financial Reporting, Queensland Treasury

NEWBY, Mr David, Executive Director, Fiscal Strategy and Financial Reporting, Queensland Treasury

RYAN, Mr William, Head, Fiscal Policy, Queensland Treasury

CHAIR: I welcome representatives from Queensland Treasury who have been invited to brief the committee on the bills. I invite you to provide an opening statement after which committee members will have some questions for you.

Mr Miller: Thank you, Chair and committee, for the opportunity to be with you today to discuss these bills. I have prepared a brief introductory statement on the bills. These bills are concerned with obtaining formal parliamentary approval for the appropriation associated with additional unforeseen expenditure for the year 2024-25. As required by the Financial Accountability Act 2009, on 17 July 2025 the Governor in Council authorised additional unforeseen expenditure incurred during the 2024-25 financial year of \$5.746 billion. This comprised \$5.741 billion for 17 departments and \$5.4 million for the Legislative Assembly and Parliamentary Service. Although these matters partially relate to decisions of the former government that impacted 2024-25, there is still a legislative requirement for this amount to receive formal appropriation by the current parliament via the bills in this submission. As the Constitution of Queensland provides amounts can only be paid from the Consolidated Fund under an act, any unforeseen expenditure must also be formally approved by parliament via appropriation bills.

The term 'unforeseen expenditure' can often cause some confusion so I will seek to clarify some of that before you today. Unforeseen expenditure in terms of the Financial Accountability Act 2009 represents the sum of cash payments to individual departments from the Consolidated Fund

where those payments are above the amount approved via the original appropriation acts for a year. In this case, it represents cash payments that exceeded the amounts approved in the appropriation acts that were introduced as part of the annual budget in June 2024.

Unforeseen expenditure can happen for a variety of reasons such as a department needing additional appropriation through the year to respond to emergent issues, to implement government policy or to reflect a change in timing of Commonwealth payments or project delivery. Another source of unforeseen expenditure is new government decisions made throughout the year, including decisions that occurred in the lead-up to the 2025-26 budget that impacted 2024-25.

Importantly, just because amounts contribute to unforeseen expenditure it does not mean that they were not budgeted for or not subject to government decision. For example, they may have been included in budget estimates but held centrally and, therefore, not included in the original annual appropriation acts for each department for that year. Further, appropriation payments and, therefore, unforeseen expenditure include not just operating expenses but also capital investment and equity injections.

It is also worth mentioning that supplementary appropriation bills are only concerned with departments that received additional appropriation for the year 2024-25. Some departments required less appropriation, which is not considered in the unforeseen expenditure process. For the 2022-23 and 2023-24 financial years, unforeseen expenditure was approved through multiple sets of appropriation bills. The approach that has been taken for this year, 2024-25, is to approve unforeseen expenditure in a single set of supplementary appropriation bills, thereby returning to the conventions adopted prior to the 2023-24 budget. Unforeseen expenditure for 2024-25 represented 6.3 per cent of the original appropriation, down from 11.6 per cent of original appropriation in 2023-24.

The explanations for the unforeseen expenditure incurred by departments for 2024-25 are included in the explanatory notes to the statement of appropriations as set out in the *Consolidated Fund Financial Report*, which was audited by the Queensland Audit Office and tabled in parliament in September 2025. That brings us back to these supplementary appropriation bills and their purpose being for parliament to approve the unforeseen expenditure for 2024-25, noting that payments have been made to agencies authorised by Governor in Council and publicly identified in the *Consolidated Fund Financial Report*. I thank the committee for the opportunity to make that opening statement. We are happy to take any questions that you have.

Ms ASIF: I want to clarify a couple of statements that you made in your opening remarks about unforeseen expenditure. In this appropriation, I want to confirm that unforeseen expenditure is appropriation required beyond what was appropriated in last year's budget; is that correct?

Mr Miller: Yes, that is correct.

Ms ASIF: Would any decision of appropriation provided over the course of the financial year then count as unforeseen expenditure?

Mr Miller: It is not so much about decisions. It is about additional cash that the departments require for a variety of reasons but, yes, where they exceed the amount allocated to the department in last year's appropriation bill then that becomes unforeseen expenditure.

Ms ASIF: In relation to all government election commitments, they would not have been appropriated in last year's budget?

Mr Miller: That is correct.

Ms ASIF: With regard to the centrally held funds, if the funds are held centrally and then appropriated would that also be seen as unforeseen expenditure? I know you said that there are differing ways. Could you explain that?

Mr Miller: Certainly. In general they can be unforeseen expenditure. It ultimately depends on how much cash a department needs because there will be some centrally held funds that are then allocated to agencies but that is still not enough for that department to require unforeseen expenditure. It can certainly be a contributor as to why an agency might require additional cash.

Ms ASIF: Could you give an example of that?

Mr Miller: Enterprise bargaining outcomes is typically one of those. Treasury will budget for wage outcomes in line with government policy, but typically that is not provided to agencies until a new agreement commences so those funds are held centrally until they are then allocated to agencies. That was not a significant issue in the 2024-25 financial year because there were not many agreements that expired but that is an example of something that regularly occurs.

Ms ASIF: If the department savings were not achieved, they would require extra appropriation that could also end up as unforeseen expenditure?

Mr Miller: That is possible, yes.

Ms ASIF: I want to go back to the point around the government's election commitments not being appropriated. What is the process? If that succeeds, what is being held centrally?

Mr Miller: It is like any additional expenditure that an agency has. It goes through the process: a government decision is made, Treasury will make sure that appropriation is provided to a department to enable that decision, that funding is then approved by Governor in Council once we go through—there is a whole process that is set out in the *Consolidated Fund Financial Report* about dealing with machinery-of-government changes that allows for transfers of appropriation and also transfers between headings. If an agency needed less cash for equity for capital, for example, that can be offset against the requirements for operating expenses. Once we have been through all of that process, the amount of unforeseen expenditure for that agency is then approved by Governor in Council, reported in the *Consolidated Fund Financial Report* and then ultimately appears in these supplementary appropriation bills.

CHAIR: Is there anything else from your side?

Mr WHITING: We will have more questions later.

Mr DILLON: With reference to the explanatory information in the *Consolidated Fund Financial Report*, what is the background of the funding to transfer NAPCo, the North Australian Pastoral Company Pty Ltd Investment, to the Debt Retirement Fund, which is referenced under the Queensland Treasury section? When did that occur and how much unforeseen expenditure was associated with that specific item?

Mr Miller: As you mentioned, the North Australian Pastoral Company is a significant enterprise that manages around 200,000 head of cattle at 14 properties across Queensland and the Northern Territory. The Consolidated Fund held, as part of its investments, which are set aside to support the defined benefit superannuation liability, 60 per cent ownership in that company. On 30 September 2024, the then deputy premier, treasurer and minister for trade and investment approved the contribution of the NAPCo assets to the Debt Retirement Fund. Contributing those assets to the Debt Retirement Fund was undertaken to acknowledge the strategic importance of the company to Queensland and hold the investments in a longer term portfolio with different liquidity requirements.

The value of those assets was \$553,553,065 as at 30 September. As the approval occurred following the state budget, the transfer from the Consolidated Fund investment to Treasury investments did result in an unforeseen expenditure requirement for Queensland Treasury for that amount. It did not impact the total investments held by the state but did represent a move of investments from the Consolidated Fund to a Treasury investment, thereby requiring that additional appropriation to Treasury.

Mr DILLON: How did the machinery-of-government changes following the 2024 election impact the preparation of this year's supplementary appropriation?

Mr Miller: With regard to machinery-of-government changes—and I touched briefly on this before—there are provisions within legislation for the Treasurer to transfer appropriations between agencies as a result of machinery-of-government changes. That process occurred and so it is reflected in the *Consolidated Fund Financial Report*, so that identifies the original appropriation provided to each agency and then how much was transferred to another agency following that machinery-of-government change, so it effectively reduces the amount of unforeseen expenditure required if that process had not occurred.

Mr DILLON: What was the impact on unforeseen expenditure in 2024-25 of permanently implementing 50-cent fares?

Mr Miller: I will just grab that figure for you. The figure that we have for the permanent implementation of 50-cent fares was \$135.232 million in 2024-25, which was part of the unforeseen expenditure requirement for the Department of Transport and Main Roads.

CHAIR: I will now call the member for Bancroft.

Mr WHITING: We will go to the member for Bundamba.

CHAIR: I call the member for Bundamba.

Mr McCALLUM: Thank you. Just following on from your remarks around NAPCo, I am just wanting to see if there is any additional information that you could offer the committee in particular around the mechanics when it came to the appropriation of transferring NAPCo to the Debt Retirement Fund. You have kind of covered it but specifically if there is any extra detail around the mechanics of that.

Mr Miller: I will start answering and I might need Mr Newby to contribute along the way. With Treasury taking on that investment, Treasury required appropriation to effectively purchase that investment because that had not been factored in at the time of the budget in terms of that additional appropriation to Treasury. Even though it is not an expense—and this kind of gets back to some of the discussion before—because unforeseen expenditure is based on cash it can also cover equity or capital investments. Because that additional cash requirement of Queensland Treasury was not identified when the 2024-25 budget was developed, it became unforeseen expenditure when Treasury required that additional cash to purchase that investment.

CHAIR: Over to Mr Newby for further comments.

Mr Newby: I think it is just that concept that the Consolidated Fund is separate from Queensland Treasury—the department itself—and the Consolidated Fund is limited in the way that it can move things out of the Consolidated Fund, so effectively the Consolidated Fund appropriates to Treasury for Treasury to buy the investment from the Consolidated Fund. That is the mechanic required by the FA Act, so that is what is occurring there. From a whole-of-state point of view, you are just shifting from one fund to another fund. Overall, there is no effect on the state of Queensland.

CHAIR: Is that a sufficient response?

Mr McCALLUM: Thank you for that, so if I could move on to a different topic.

CHAIR: Yes, absolutely.

Mr McCALLUM: Thank you. The Better Care Together program is funded by the mental health levy, so would it be the case that additional funding for Better Care Together is from higher than forecast mental health levy revenue either in the relevant financial year or the previous yet it would still be noted as unforeseen expenditure?

Mr Miller: It is possible. It gets very difficult, as you would appreciate, to track because some appropriations are on a cash basis and then identifying it to exactly which expenditure a department undertakes that triggers an additional need for cash, which typically occurs late in the financial year when they are effectively getting close to using their appropriation or they might receive additional appropriation through the year for any decisions, but, in principle, yes. If there is an estimate made of the mental health levy proceeds that are provided to, in this case, Queensland Health and then additional revenue is received, if that money was provided to Queensland Health that could be a contributor to unforeseen expenditure. I think in practice we typically would not be able to identify the additional revenue until after the end of the financial year, so I do not think it would be a significant issue in any given financial year but it is possible.

Mr McCALLUM: Okay. Thank you.

Mr BAROUNIS: Thank you all for coming this morning. My question is with regard to the relationship between the federal government and the state government about federal government grants and unforeseen expenditure, both generally and also for 2024-25.

Mr Miller: There is a relationship between the two, so what we often see is the Commonwealth government will either bring forward some grants to the state. We semiregularly see that with financial assistance grants that are provided to local government, so it is not unusual for the Commonwealth government to drop them on the state on the very last day of the financial year and then we try to pass them on to local governments. In those cases obviously we have not budgeted to receive that additional cash during the financial year, so if we receive it and make that payment then that does result in unforeseen expenditure, and that can happen with a variety of Commonwealth government funding where they can reprofile their funding arrangements or move money around basically to suit their own budgeting requirements.

Mr BAROUNIS: Is it something that will be continued over the next years?

Mr Miller: It is certainly not unusual for the Commonwealth to provide us cash when it suits them, effectively.

Mr BAROUNIS: I would like to go back again to the expenditure for Queensland Health. It is quite high. Would you please tell us a little more as to why it is so high?

Mr Miller: There were additional departmental services of \$1.204 billion. Effectively referring back to the explanation provided in the *Consolidated Fund Financial Report*, Treasury is very reliant on the departments to explain what has happened. The additional departmental services of \$1.204 billion, which contribute to the overall unforeseen expenditure of just over \$2 billion, were primarily due to what we call equity to output swaps. What that means is that Queensland Health had originally expected that some parts of their capital acquisitions and their eHealth ICT costs were going to be capital in nature, but they ultimately turned out to be operating or services expenditure. They also had additional depreciation adjustments and, as the member referred to, some additional funding for Better Care Together. There was also the elective surgery surge and a program called supporting older Australians. Those were partly offset by some other output to equity swaps which went the other way for the hospital and health services and some timing adjustments to various programs, including the Patient Administration System.

The additional equity adjustments of \$808 million were primarily due to additional funding for sustaining capital which was funding to ensure the department had sufficient liquidity as well as some more output to equity swaps for hospital and health services and some changes for the Logan Hospital expansion and the alcohol and other drug community treatment program. There were also a small number of additional administered items of \$3.825 million which related to Health and Wellbeing Queensland.

CHAIR: I call the member for Bancroft.

Mr WHITING: I note we have a bit of time left and I would love to ask the Treasury officials about the Energy Roadmap bill since I note there are no hearings scheduled on the forthcoming committee business—

CHAIR: I am sorry, member—

Mr WHITING: I just made a comment.

CHAIR:—but relevance to this committee hearing is not there. Please go back to—

Mr WHITING: I know that. I just said I would love to ask them, but I have not since there are no hearings—

CHAIR: Order, member.

Mr WHITING:—published on the committee's website.

CHAIR: Order, member.

Mr WHITING: No further questions.

CHAIR: No further questions. I call the member for Bundamba.

Mr McCALLUM: Thank you. Just noting the, I think it is around, \$1.8 billion for Queensland Treasury in relation to additional funding for a couple of initiatives, one is the Social Housing Energy Performance Initiative. Could you expand on that and give the committee a little more detail? How much was the funding for that initiative and what is it delivering?

Mr Miller: As you noted, Queensland Treasury's unforeseen expenditure was just over \$1.8 billion. Most of that—so \$1.731 billion of that—was for administered items, so that includes the NAPCo transaction that we previously discussed as well as some beneficiary payments for defined benefit superannuation and annual leave central schemes. The Social Housing Energy Performance Initiative that you referenced is part of the departmental services, so there are a number of items in there which had a net requirement of \$74.492 million and the Social Housing Energy Performance Initiative was \$22.4 million of that. I do not have with me a lot of additional detail about exactly what that program is.

Mr McCALLUM: That is understandable. I think the member for Sandgate has a question.

Ms ASIF: I have a question regarding the unforeseen funding for Queensland Health. The additional funding was used for the elective surgery surge. Could you go into detail about how that was appropriated, in particular to the surgery surge?

Mr Miller: In terms of the numbers we have in front of us, I will just confirm with Mr Newby: is that the full appropriation or is that the UE component?

Mr Newby: It was appropriated post the election.

Mr Miller: Okay. There was \$100 million appropriated for the elective surgery surge.

Ms ASIF: That is not the entire amount, because it talks about other programs there as well.

Mr Miller: Sorry, I thought the question was about just the elective surgery. That \$100 million is the component of Queensland Health's unforeseen expenditure that related to the elective surgery surge. As we referenced before, there was that total of just over \$2 billion. As I was saying, \$1.2 billion of that was for additional departmental services, so the elective surgery was \$100 million of that. There are also those equity to output swaps that I was talking about and additional depreciation adjustments and a number of other programs within that.

Ms ASIF: Also in relation to the road tunnels from Carseldine to Kedron, there was additional money that was appropriated for that. When there are changes in government decisions, once money has been appropriated for projects and then they are not delivered what happens to that?

Mr Miller: In this case the inclusion of that in the unforeseen expenditure bills was because there was some funding that had been held centrally for that project and it was drawn down during the financial year, but in general if a project is not delivered then it basically factors into the end-of-year calculation for an agency as to did they require more appropriation than in the original appropriation bill or did they not and so some agencies might lapse some funding. If they require less appropriation than was originally provided, there were a number of agencies, and that is typical in any year. Some agencies require more than the original appropriation and some require less, but in principle it factors into that end-of-year calculation when working out what the requirement actually was for each agency.

Ms ASIF: In the case when a government makes a decision to no longer pursue a project—we have seen that with a couple of transport ones where they have been cut—if there was money held centrally, is there an obligation for that to be used in a specific manner, or does that then go into the central pool?

Mr Miller: This process is about the cash provided, so it would really depend on whether cash had been allocated to an agency for that financial year. If it was the case that cash had been appropriated to an agency then, as I just referred to, at the end of the financial year the calculation is made as to whether the agency required that cash or not and if they required less cash than originally appropriated that cash would lapse.

Mr DILLON: With respect to that and a comment you made in your opening statement that this year there is just the one set of supplementary appropriation bills compared with previous years—I think in the previous two financial years there were multiple sets of supplementary appropriation bills—what practical difference does that make in terms of appropriation and specifically what is the impact on Treasury in relation to not only the workload around the legislative side of it but also the accounting and physical manoeuvring, including the point you were just making about moving cash? What is the impact of a singular set of supplementary appropriation bills?

Mr Miller: As you mentioned, unforeseen expenditure for the previous two financial years—2022-23 and 2023-24—was approved by parliament through multiple sets of appropriation bills. That included appropriation of unforeseen expenditure through the annual appropriation bills introduced in effect to the state budget. Those changes did depart from the previous process where there was a single set of supplementary appropriation bills. I believe the intention was to provide for more transparency, but the experience was that Treasury did not receive any questions. I do not believe there was any debate of that additional information.

It resulted in additional confusion about the process in that throughout the year you might be providing additional appropriations, identifying unforeseen expenditure for a department, but then when you got to the end of the financial year they did not require all of that. So you are effectively lapsing some of the unforeseen expenditure, but they still had an overall unforeseen expenditure requirement. It became even more difficult to explain than the current process, which is already quite complex and arcane. One of the key administrative burdens that presented was the Under Treasurer having to prepare a statement of exactly what that supplementary appropriation was in each of the bills and then how much of that was subsequently lapsed and how much was required. Reverting to a single supplementary appropriation bill removes that requirement to prepare that statement.

Mr DILLON: In terms of other states and territories with respect to that same process that you have just outlined that Queensland has reverted to but also, generally speaking, around unforeseen expenditure and supplementary appropriation, how does our process compare with other jurisdictions within Australia?

Mr Miller: It is quite interesting. Well, it may be interesting to fiscal people—

CHAIR: To some.

Mr Miller:—to note how different processes can be around appropriation in different jurisdictions. Reflecting on that, some of it may be because Queensland does not have an upper house, so there is not the same risk of appropriation not being approved. In New South Wales the governing legislation allows a lot more reasons why their treasurer can reduce the unforeseen expenditure requirements. Part of that includes allowing automatic variations for Commonwealth grants. Going back to that discussion we were having previously about the Commonwealth moving money around, in New South Wales that automatically flows through the appropriation and does not become unforeseen expenditure.

The New South Wales Treasurer also has capacity to move appropriation from one department to another. In Queensland everything is on a single departmental basis. Some agencies do not require all their appropriation, but we do not then transfer any excess appropriation to another department which they can do in New South Wales. Where we have talked about having centrally held funds that are included in the budget but not allocated to a department at budget time, they have some capacity for special appropriations to deal with those rather than them showing up in unforeseen expenditure.

Victoria takes quite a different approach again in that they effectively provide the treasurer with a very large advance. In 2023-24, which they have just disclosed in their 2025-26 appropriation bill, payments made from the treasurer's advance were \$11.6 billion. They effectively have an estimate in each budget as to how much money departments might need for a variety of reasons, including centrally held funds, contingencies for construction costs and emerging issues. They effectively allow the treasurer to manage all of that and then report on it a couple of years later.

Mr McCALLUM: Getting back to Queensland and this bill, out of the slightly more than \$405 million that has gone to the Department of Transport and Main Roads, how much of that was associated with the Gold Coast Light Rail stage 3?

Mr Miller: I will just see if we have that detail. There are a couple of components there. First, from a departmental services side, so from an operating expenses perspective, there were additional departmental services of \$19.419 million for Gold Coast Light Rail stage 3. Then, on the equity side, there was additional funding of \$200 million.

Mr McCALLUM: Of the slightly over \$303 million that went to the Department of Local Government, Water and Volunteers—and there is mention of additional Commonwealth funding for a number of initiatives—could you inform the committee how much additional Commonwealth funding went to the Paradise Dam Improvement Project?

Mr Miller: The figure for the Paradise Dam Improvement Project in relation to that additional Commonwealth funding was \$36.5 million.

Mr McCALLUM: Of the slightly over \$281 million that went to the Queensland Fire Department, there seems to be additional funding for the Queensland Reconstruction Authority. Could you inform the committee how much that funding is and, if you have it, what that funding was for in terms of initiatives?

Mr Miller: The Queensland Reconstruction Authority is administered by the Queensland Fire Department. There was additional funding of \$249.645 million. That was the total additional administered items. That included \$285.586 million for the Queensland Reconstruction Authority. I am not sure if Mr Newby has more detail.

Mr Newby: That amount would be covering the basic reconstruction of essential assets, but there could be some component there of category C&D, which is assisting property holders or local governments as well. I do not have a further split.

CHAIR: Does that answer the question or are you looking for more specific information?

Mr McCALLUM: Would it be possible for you to take that on notice and provide a little bit more information? You mentioned assisting with reconstruction. For example, buybacks have ended but there are still people who have been flood affected who are having their homes raised or retrofitted with flood resistant materials et cetera. I am just trying to ascertain the additional funding around those initiatives.

CHAIR: Do you have anything here now to answer those questions rather than take them on notice? We have time.

Mr Newby: I do not have additional information now.

CHAIR: Would it be possible for you to take that on notice? Is that something that you could provide us?

Mr Newby: Yes, we could probably get a bit more information.

CHAIR: We will take that as a question on notice.

Mr BAROUNIS: There is a huge decrease in the appropriation between 2023-24 and 2024-25. What are the reasons for such a huge decrease? In financial year 2024-25, it is \$5,746,389,000. In 2023-24, the unforeseen expenditure was \$9,078,519,000. It is nearly close to 50 per cent.

Mr Miller: As you mentioned, that \$9 billion last year was quite significant, representing over 11½ per cent of original appropriation. It is difficult to give a single reason as to why that was. We can look back at last year's explanations of all of those figures. There were some major items in there, particularly around cost-of-living relief, around energy rebates including some negotiated with the Commonwealth. It would really be a question of looking at each department and how their unforeseen expenditure last year compared to this year and trying to adjust for some of those one-off items to see whether there were any underlying reasons.

Mr BAROUNIS: If I understand it, to summarise, \$10 billion in 2023-24 and \$5 billion in 2024-25 will do the same job?

Mr Miller: Sorry, I am not sure I follow the question.

CHAIR: I think you are asking a hypothetical, member.

Mr DILLON: Forgive me because I am new on this committee today, so I am probably a bit granular in some of my questions. I am interested in how Treasury calculates leave and what superannuation payments are required each year and what impact that might have generally on unforeseen expenditure? Obviously it is a substantial amount. What is the process of estimating and does that have an impact annually and specifically on this year?

Mr Miller: Yes, it does impact Treasury's requirement for unforeseen expenditure this year. In Queensland, Treasury manages central schemes for long service leave, annual leave and superannuation benefits. Treasury estimates how much we think each department is likely to require in a given financial year based on historical patterns. I think the overall payments are in the order of \$6 billion in a year. We do our best to estimate how many defined benefit members are going to retire from various agencies and how much leave people will take. That is obviously a guesstimate at best. What we have identified this year is that additional unforeseen expenditure of around \$500 million was required because in some agencies those costs were higher than we had estimated. Those schemes are fully funded, so there is not an impact in terms of the viability of those schemes or anything like that.

Ms ASIF: We were talking about the elective surgery waitlist. Based on the answer you gave, I just wanted to confirm what I had noted down. Did you say \$1.2 billion from that went to the elective surgery surge?

Mr Miller: No, sorry—\$1.2 billion was the total of departmental services funding that Queensland Health required and \$100 million of that was for the elective surgery surge.

Ms ASIF: That is what I wanted to clarify. In relation to support for South-East Queensland and the regional bus networks, can you clarify what that funding was and if there was anything in particular or was it just for the pool to look into the networks?

Mr Miller: The Department of Transport and Main Roads' requirement in relation to the South-East Queensland regional-urban bus network was \$102.742 million.

Ms ASIF: Did that just look at bus networks across South-East Queensland and regional-urban areas or was that for new networks to be put in place? Is that something you could answer?

Mr Miller: The information we have is what the department has provided to us. The label they have given it was support for the South-East Queensland regional-urban bus network.

CHAIR: There being no further questions, that concludes this briefing. Thank you to everyone who has participated today. Thank you to our Hansard reporters. A transcript of these proceedings will be available on the committee's webpage in due course. We do have one question on notice and the response to that is due by close of business on Friday, 28 November 2025. Thank you for your time.

The committee adjourned at 11.15 am.