



# Appropriation (Parliament) Bill (No. 2) 2019 and Appropriation Bill (No. 2) 2019

Report No. 35, 56<sup>th</sup> Parliament  
Economics and Governance Committee  
November 2019

## **Economics and Governance Committee**

|                     |   |
|---------------------|---|
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| <b>Deputy Chair</b> | Mr Ray Stevens MP, Member for Mermaid Beach |
| <b>Members</b>      | Ms Nikki Boyd MP, Member for Pine Rivers    |
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### **Acknowledgements**

The committee acknowledges the assistance provided by Queensland Treasury.

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## Abbreviations

|                 |   |
|-----------------|---|
| Bills           | Appropriation (Parliament) Bill (No. 2) 2019 and Appropriation Bill (No. 2) 2019                                  |
| committee       | Economics and Governance Committee  |
| CFFR            | Consolidated Fund Financial Report  |
| FA Act          | <i>Financial Accountability Act 2009</i>  |
| LSA             | <i>Legislative Standards Act 1992</i>   |
| NGR trains      | New Generation Rollingstock   |
| POQA            | <i>Parliament of Queensland Act 2001</i>  |
| Standing Orders | Standing Rules and Orders of the Legislative Assembly (Queensland)  |
| Treasurer       | Hon Jackie Trad MP, Deputy Premier, Treasurer and Minister for Aboriginal and Torres Strait Islander Partnerships |

All Acts are Queensland Acts unless otherwise specified.

## Chair's foreword

This report presents a summary of the Economics and Governance Committee's examination of the Appropriation (Parliament) Bill (No. 2) 2019 and Appropriation Bill (No. 2) 2019.

The committee's task was to consider the policy to be achieved by the legislation and the application of fundamental legislative principles – that is, to consider whether the Bills have sufficient regard to the rights and liberties of individuals, and to the institution of Parliament.

On behalf of the committee, I thank our Parliamentary Service staff and Queensland Treasury for their assistance.

I commend this report to the House.



Linus Power MP

Chair

## Recommendations

**Recommendation 1** **2**

The committee recommends the Appropriation (Parliament) Bill (No. 2) 2019 be passed.

**Recommendation 2** **2**

The committee recommends the Appropriation Bill (No. 2) 2019 be passed.

## 1 Introduction

### 1.1 Role of the committee

The Economics and Governance Committee (committee) is a portfolio committee of the Legislative Assembly.<sup>1</sup> The committee's areas of portfolio responsibility are:

- Premier and Cabinet, and Trade
- Treasury
- Aboriginal and Torres Strait Islander Partnerships, and
- Local Government, Racing and Multicultural Affairs.<sup>2</sup>

The committee is responsible for examining each bill in its portfolio areas to consider the policy to be given effect by the legislation and the application of fundamental legislative principles.<sup>3</sup>

On 19 September 2019, Hon Jackie Trad MP, Deputy Premier, Treasurer and Minister for Aboriginal and Torres Strait Islander Partnerships (Treasurer), introduced the Appropriation (Parliament) Bill (No. 2) 2019 and the Appropriation Bill (No. 2) 2019 (Bills) into the Queensland Parliament. The committee was required to report to the Legislative Assembly on the Bills by 4 November 2019.

### 1.2 Inquiry process

The committee agreed to consider both Bills together in a single inquiry and to provide one report to the Parliament on the Bills.

On 20 September 2019, the committee invited stakeholders and subscribers to make written submissions on the Bills. The closing date for written submissions was 8 October 2019. No submissions were received.

The committee sought and received written advice from Queensland Treasury and held a public briefing with representatives of Queensland Treasury on 14 October 2019. See **Appendix A** for a list of officials who attended the public briefing.

The correspondence from Queensland Treasury and the transcript of the briefing are available on the committee's webpage.<sup>4</sup>

### 1.3 Policy objectives of the Bills

The objective of the Bills is to seek formal authorisation for the specified amounts in each Bill that the Treasurer paid from the Consolidated Fund for unforeseen expenditure that occurred in the 2018-19 financial year.<sup>5</sup>

Unforeseen expenditure refers to expenditure from the Consolidated Fund in excess of the amount provided by the *Appropriation (Parliament) Act 2018* and the *Appropriation Act 2018*,<sup>6</sup> and authorised by the Governor in Council to be made in advance of appropriation.<sup>7</sup>

<sup>1</sup> The committee was established on 15 February 2018 under the *Parliament of Queensland Act 2001* (POQA), s 88, and the Standing Rules and Orders of the Legislative Assembly (Standing Orders), SO 194.

<sup>2</sup> POQA, s 88; Standing Orders, SO 194, schedule 6.

<sup>3</sup> POQA, s 93(1).

<sup>4</sup> Economics and Governance Committee, <https://www.parliament.qld.gov.au/work-of-committees/committees/EGC/inquiries/current-inquiries/AppBillsNo2>.

<sup>5</sup> Explanatory notes, Appropriation (Parliament) Bill (No. 2) 2019, p 1; Explanatory notes, Appropriation Bill (No. 2) 2019, p 1.

<sup>6</sup> The *Appropriation (Parliament) Act 2019* was passed on 21 August 2019 and assented to on 5 September 2019; the *Appropriation Act 2019* was passed on 21 August 2019 and assented to on 5 September 2019.

<sup>7</sup> *Financial Accountability Act 2009*, s 35.

On 18 July 2019, the Governor in Council authorised the unforeseen expenditure that occurred in the 2018-19 financial year. The payment for this expenditure is to be formally authorised under an Act of Parliament in accordance with section 66 of the *Constitution of Queensland 2001*.<sup>8</sup>

According to Queensland Treasury, the unforeseen expenditure of \$1,398,080,000, comprising of \$639,000 incurred by the Legislative Assembly and \$1,397,441,000 incurred by eight government departments, represents 2.62 per cent of the 2018-19 budgeted appropriation.<sup>9</sup>

#### **1.4 Government consultation on the Bills**

For the Appropriation (Parliament) Bill (No. 2) 2019, the government consulted with the Legislative Assembly and Parliamentary Service in establishing the appropriation payable to them pursuant to this Bill.<sup>10</sup>

Consultation was undertaken with the relevant government departments in establishing the appropriation payable to them pursuant to the Appropriation Bill (No. 2) 2019.<sup>11</sup>

#### **1.5 Should the Bills be passed?**

Standing Order 132(1) requires the committee to determine whether or not to recommend the Bills be passed. After examination of the Bills, the committee recommends that the Bills be passed.

##### **Recommendation 1**

The committee recommends the Appropriation (Parliament) Bill (No. 2) 2019 be passed.

##### **Recommendation 2**

The committee recommends the Appropriation Bill (No. 2) 2019 be passed.

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<sup>8</sup> Explanatory notes, Appropriation (Parliament) Bill (No. 2) 2019, p 1; Explanatory notes, Appropriation Bill (No. 2) 2019, p 1; Queensland Treasury, correspondence dated 14 October 2019, p 1.

<sup>9</sup> Queensland Treasury, correspondence dated 14 October 2019, pp 1-2.

<sup>10</sup> Explanatory notes, Appropriation (Parliament) Bill (No. 2) 2019, p 2.

<sup>11</sup> Explanatory notes, Appropriation Bill (No. 2) 2019, p 2.

## 2 Background to the Bills

The supplementary appropriation sought for unforeseen expenditure is based on the Consolidated Fund Financial Report (CFFR), which is required to be prepared by the Treasurer at the end of every financial year and reported on by the Auditor-General pursuant to the *Financial Accountability Act 2009* (FA Act).

According to the explanatory notes to both Bills, timely consideration of unforeseen expenditure ‘enhances transparency and accountability of government expenditure’.<sup>12</sup> Therefore supplementary appropriation is sought via a separate Appropriation Bill as soon as possible after the end of the financial year, rather than combined with the annual Appropriation Bills introduced the following year at Budget time.<sup>13</sup>

### 2.1 The Consolidated Fund Financial Report

In accordance with the requirements of the FA Act, the CFFR was certified by the Auditor-General on 5 September 2019 and tabled by the Treasurer on 16 September 2019.<sup>14</sup>

The CFFR outlines by department the total appropriation from the Consolidated Fund for the financial year and provides explanations for each department of any variations from the annual appropriation amount originally approved as part of the 2018-19 Budget. This includes explanations for any unforeseen expenditure that was required, or lapsed (unspent) appropriation during 2018-19.<sup>15</sup>

Queensland Treasury provided the committee with a summary of the CFFR process as follows:

- While the Budget documentation, including departmental Service Delivery Statements, are prepared on an accrual basis, consistent with the Uniform Presentation Framework, appropriations to departments are a cash item. Accordingly, the CFFR is prepared on a cash basis. The CFFR includes a Statement of Appropriation for each department and a summary of cash movements of the Consolidated Fund Operating Account and Investment Accounts.
- The appropriation limit for each department is set by the annual Appropriation Bills as part of the Budget process. For example, the Appropriation Bills for 2018-19 set the amount that was expected to be appropriated from the Consolidated Fund to each department for the 2018-19 financial year.
- After the end of the financial year, Queensland Treasury identifies the actual amount of cash appropriated to each department. The actual amount is then compared against the appropriation limit as per the original Appropriation Bills (adjusted for machinery-of-government changes where relevant), to identify differences in appropriation for each department. These differences, which reflect either higher or lower levels of appropriation from the Consolidated Fund, are calculated for each ‘Heading’,<sup>16</sup> as well as for the total Vote (approved appropriation) for each department.
- Where the actual total Vote amount is less than the appropriation limit, the difference is considered to be a ‘lapsed’ appropriation. Where the actual total Vote amount is greater than

<sup>12</sup> Explanatory notes, Appropriation (Parliament) Bill (No. 2) 2019, p 1; Explanatory notes, Appropriation Bill (No. 2) 2019, p 1.

<sup>13</sup> Explanatory notes, Appropriation (Parliament) Bill (No. 2) 2019, p 1; Explanatory notes, Appropriation Bill (No. 2) 2019, p 1.

<sup>14</sup> Queensland Treasury, correspondence dated 14 October 2019, p 1.

<sup>15</sup> Hon Jackie Trad MP, Deputy Premier, Treasurer and Minister for Aboriginal and Torres Strait Island Partnerships, Queensland Parliament, Record of Proceedings, 19 September 2019, p 3020.

<sup>16</sup> Headings are individual line items within the total Vote, being ‘departmental services’, ‘equity adjustments’ and ‘administered items’; Queensland Treasury, correspondence dated 14 October 2019, p 4.

the appropriation limit (or adjusted appropriation limit), the difference is considered to be unforeseen expenditure.

- Pursuant to the Queensland Constitution, appropriation from the Consolidated Fund can only be made under an Act of Parliament. Therefore, parliamentary approval is required for the unforeseen expenditure approved under the FA Act.
- Since appropriation from the Consolidated Fund is calculated individually for each department, parliamentary approval is required for departments which incur unforeseen expenditure even though the whole-of-Government actual appropriation may be less than the total approved appropriation limit.
- No further action is required for lapsed appropriations.<sup>17</sup>

### 3 Examination of the Bills

This section discusses issues raised during the committee's examination of the Bills and, where applicable, the department's response to those issues.

#### 3.1 Appropriation (Parliament) Bill (No. 2) 2019

Clause 2 of the Appropriation (Parliament) Bill (No. 2) 2019 would authorise the Treasurer's payment of an additional \$639,000 to the Legislative Assembly and Queensland Parliamentary Service for the financial year commencing 1 July 2018.<sup>18</sup> This amount is set out in Schedule 1 of the Bill.<sup>19</sup>

The unforeseen expenditure incurred by the Legislative Assembly and Parliamentary Service was primarily due to additional departmental services; namely, funding for electorate office technology improvements and allowance determinations for the Queensland Independent Remuneration Tribunal.<sup>20</sup>

#### 3.2 Appropriation Bill (No. 2) 2019

In 2018-19, eight departments incurred unforeseen expenditure of \$1,397,441,000, of which 87.22 per cent was from three departments: the Department of Transport and Main Roads, the Department of Local Government, Racing and Multicultural Affairs and the Department of Education.<sup>21</sup> Clause 2 of the Appropriation Bill (No. 2) 2019 would formally authorise the Treasurer to pay this amount from the Consolidated Fund. The total amount for each department is set out in Schedule 1 of the Bill for the financial year commencing 1 July 2018.<sup>22</sup>

Queensland Treasury informed the committee that a department that incurs unforeseen expenditure has needed a greater appropriation than was originally approved as part of the budget, which may be the case for any number of reasons. Queensland Treasury officials stated:

*Unforeseen expenditure is not necessarily the same as departmental overspending. Further, the bills that we are speaking about are only concerned with unforeseen expenditure. There were a number of agencies that have spent less than was approved in the original appropriation bills.<sup>23</sup>*

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<sup>17</sup> Queensland Treasury, correspondence dated 14 October 2019, pp 4-5.

<sup>18</sup> Appropriation (Parliament) Bill (No. 2) 2018 Bill, cl 2; explanatory notes, Appropriation (Parliament) Bill (No. 2) 2018, p 3.

<sup>19</sup> Appropriation (Parliament) Bill (No. 2) 2018 Bill, schedule 1.

<sup>20</sup> Hon Jackie Trad MP, Deputy Premier, Treasurer and Minister for Aboriginal and Torres Strait Island Partnerships, Queensland Parliament, Record of Proceedings, 19 September 2019, p 3019.

<sup>21</sup> Queensland Treasury, correspondence dated 14 October 2019, p 2.

<sup>22</sup> Appropriation Bill (No. 2) 2019, cl 2 and Schedule 1; explanatory notes, Appropriation Bill (No. 2) 2019, p 3.

<sup>23</sup> Glenn Miller, Acting Deputy Under Treasurer, Queensland Treasury, public briefing transcript, Brisbane, 14 October 2019, p 1.

### 3.2.1 Expenditure by department

Queensland Treasury provided the following information to the committee on unforeseen expenditure by department.

#### **Department of Transport and Main Roads (\$699.762 million)**

According to Queensland Treasury, unforeseen expenditure for the Department of Transport and Main Roads was primarily due to additional equity adjustments resulting from the accelerated delivery of capital programs, additional departmental services expenditure, and additional expenses for administered items.

The additional equity adjustments due to the accelerated delivery of capital programs included Commonwealth funding for the Gateway Upgrade North project (\$114.000 million) and the Toowoomba Second Range Crossing (\$28.000 million). State funding included the Bruce Highway upgrade, Pacific Motorway upgrade, Toowoomba Second Range Crossing and other State roads, totalling \$345.000 million. A breakdown of the state funding of accelerated works was provided by Queensland Treasury – see the table below.

#### *Transport and Main Roads State Appropriation Accelerated Works*

|   | <b>\$ million</b> |
|---|-------------------|
| Delivery of additional New Generation Rollingstock (NGR trains)                           | 84.0              |
| Pacific Motorway (Mudgeeraba - Varsity Lakes) extra lanes                                 | 27.9              |
| Pacific Motorway (Rochedale South), Miles Platting Road to Rochedale Road (Gateway Merge) | 27.7              |
| Pacific Motorway, Varsity Lakes to Tugun  | 16.8              |
| Bruce Highway (Brisbane - Gympie), Cooroy - Curra (Section D)                             | 8.6               |
| Bruce Highway (Rockhampton - St Lawrence), Terranova Drive intersection                   | 9.1               |
| Bruce Highway (Brisbane - Gympie), Maroochydore Road, interchange upgrade                 | 6.8               |
| Rehabilitation and programmed maintenance   | 18.4              |
| Disaster Recovery works   | 37.6              |
| Toowoomba Second Range Crossing   | 31.0              |
| Balance - this is spread across many projects in the capital program                      | 77.1              |
| <b>Total</b>  | <b>345.0</b>      |

Source: Queensland Treasury, correspondence dated 14 October 2019, p 5.

Queensland Treasury advised that the \$84 million of accelerated works for the delivery of the additional NGR trains included funding for eight additional train sets.<sup>24</sup>

<sup>24</sup> Queensland Treasury, correspondence dated 18 October 2019, p 1. New Generation Rollingstock passenger train sets are a class of electric multiple units for use on the South East Queensland rail network – see: Department of Transport and Main Roads, <https://www.tmr.qld.gov.au/Projects/Name/N/New-Generation-Rollingstock/About-the-NGR-trains>.

Queensland Treasury advised that additional departmental services expenses were primarily due to South East Queensland bus service contracts, road maintenance (from higher than budgeted motor vehicle registration revenue), additional funding for bus driver wage parity and additional depreciation funding.<sup>25</sup>

Additional administered items expenditure was primarily due to additional funding for the Cairns Shipping development project and the Townsville Channel Capacity Upgrade project.<sup>26</sup>

**Department of Local Government, Racing and Multicultural Affairs (\$257.158 million)**

According to Queensland Treasury, unforeseen expenditure for the Department of Local Government, Racing and Multicultural Affairs of \$257.158 million primarily relates to the 'Commonwealth government's decision to prepay 2019-20 financial assistance grants for on-passing to local governments in 2018-19'.<sup>27</sup>

Queensland Treasury described the prepayment process of Commonwealth financial assistance grants as follows:

*The money that comes from the Commonwealth for financial assistance grants is treated as administered because the state does not have policy control over it. We are effectively a post box for the Commonwealth. What has happened on this occasion, and has happened in some years previously, is that quite late in the financial year the Commonwealth decided to bring forward the funding for those financial assistance grants. Normally you would expect the 2019-20 grants to be received in 2019-20 and passed on to local governments in 2019-20. In their 2019-20 budget that was identified as being brought forward into 2018-19 and therefore, as the state passes it on in 2018-19, we record that as additional appropriation going to the department of local government. It is certainly something that can happen again in the future.*<sup>28</sup>

The remainder of the department's unforeseen expenditure was due to additional payments for Racing Queensland to increase prize money and support initiatives for the racing industries. Reductions in departmental services expenditure and expenses associated with equity adjustments somewhat offset the additional administered items.<sup>29</sup>

**Department of Education (\$262.544 million)**

The Department of Education's unforeseen expenditure was primarily due to additional funding for new schools and the acceleration of school infrastructure funding. Queensland Treasury stated that unforeseen expenditure on some long-term school infrastructure projects has resulted from the acceleration of purchases of land and increased construction activity.<sup>30</sup>

Other unforeseen expenditure, categorised as additional spending on administered items, was primarily due to increased Australian Government funding to non-state schools.<sup>31</sup>

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<sup>25</sup> Queensland Treasury, correspondence dated 14 October 2019, p 2.

<sup>26</sup> Queensland Treasury, correspondence dated 14 October 2019, p 2.

<sup>27</sup> Glenn Miller, Acting Deputy Under Treasurer, Queensland Treasury, public briefing transcript, Brisbane, 14 October 2019, p 2.

<sup>28</sup> Glenn Miller, Acting Deputy Under Treasurer, Queensland Treasury, public briefing transcript, Brisbane, 14 October 2019, p 2.

<sup>29</sup> Queensland Treasury, correspondence dated 14 October 2019, p 2.

<sup>30</sup> Glenn Miller, Acting Deputy Under Treasurer, Queensland Treasury, public briefing transcript, Brisbane, 14 October 2019, p 2.

<sup>31</sup> Queensland Treasury, correspondence dated 14 October 2019, p 2.

***Department of Agriculture and Fisheries (\$52.845 million)***

Additional departmental services expense were primarily due to the drawdown of funding as part of the Drought Assistance Package, the bringing forward of funding for the Fire Ant Eradication Program, and additional Australian Government funding for the On-Farm Emergency Water Infrastructure Rebate Scheme; partly offset by timing adjustments for a number of programs including biosecurity programs and the multi-year digital strategy.<sup>32</sup>

Additional administered items expenses were primarily related to additional Australian Government funding for the Queensland Rural and Industry Development Authority to administer the Restocking, Replanting and On-Farm Infrastructure grants program to primary producers impacted by the North and Far North Monsoon Trough.<sup>33</sup>

***Department of Environment and Science (\$48.247 million)***

Additional departmental services expenditure was incurred mainly as a result of the bringing forward of funding for the payments to local councils for waste management, and the reclassification of funding from capital to operating expenditure. This was partly offset by timing adjustments in a number of programs including the Land Restoration Fund and the Queensland Reef Water Quality Program. Additional administered items spending included additional funding for the World Science Festival.<sup>34</sup>

***Department of Natural Resources, Mines and Energy (\$44.075 million)***

Major items of unforeseen expenditure for the Department of Natural Resources, Mines and Energy were the bringing forward of funding for the Townsville water security enhancement project, partially offset by the re-allocation of the Solar Thermal Plant contributions to Queensland Treasury; net reclassification of funding from operating to capital and timing adjustments in a number of programs, including the Eton Local Area Management transfers; and the Australian Government's Water for the Future - Healthy Headwaters program.<sup>35</sup>

There were additional equity adjustments due to the reclassification of funding from operating to capital for the ICT transformation program, partly offset by the reallocation of funding from capital to operating for the Coal Mine Workers' Health Scheme. Unforeseen additional administered items expenses included electricity community service obligation payments related to 2017-18, partially offset by timing changes for the construction of assets, such as the Glen Niven Dam and water assets.<sup>36</sup>

***Queensland Police Service (\$28.444 million)***

Additional departmental services expenditure for the Queensland Police Service was primarily due to funding for Queensland Shared Services expenses re-allocated from the Public Safety Business Agency and additional funding for the monitoring of reportable offenders.<sup>37</sup>

***Queensland Fire and Emergency Services (\$4.366 million)***

The Queensland Fire and Emergency Services recorded additional departmental services expenditure due to the re-allocation of funding for the Public Safety Regional Radio Communications program from the Public Safety Business Agency, partly offset by timing adjustments relating to the Emergency Alert project.<sup>38</sup>

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<sup>32</sup> Queensland Treasury, correspondence dated 14 October 2019, p 3.

<sup>33</sup> Queensland Treasury, correspondence dated 14 October 2019, p 3.

<sup>34</sup> Queensland Treasury, correspondence dated 14 October 2019, p 3.

<sup>35</sup> Queensland Treasury, correspondence dated 14 October 2019, p 3.

<sup>36</sup> Queensland Treasury, correspondence dated 14 October 2019, p 3.

<sup>37</sup> Queensland Treasury, correspondence dated 14 October 2019, p 3.

<sup>38</sup> Queensland Treasury, correspondence dated 14 October 2019, p 3.

## **4 Compliance with the *Legislative Standards Act 1992***

### **4.1 Fundamental legislative principles**

Section 4 of the *Legislative Standards Act 1992* (LSA) states that ‘fundamental legislative principles’ are the ‘principles relating to legislation that underlie a parliamentary democracy based on the rule of law’. The principles include that legislation has sufficient regard to:

- the rights and liberties of individuals, and
- the institution of Parliament.

The committee has examined the application of the fundamental legislative principles to the Bills. The committee notes the Bills raise no issues of fundamental legislative principle.

### **4.2 Explanatory notes**

Part 4 of the LSA requires that an explanatory note be circulated when a Bill is introduced and sets out the information an explanatory note should contain.

Explanatory notes were tabled with the introduction of the the Appropriation (Parliament) Bill (No. 2) 2019 and the Appropriation Bill (No. 2) 2019. They contain the information required by Part 4 of the LSA and sufficient background information and commentary to facilitate understanding of the Bills’ aims.

## **Appendix A – Witnesses at public briefing**

### **Queensland Treasury**

- Mr Glenn Miller, Assistant Deputy Under Treasurer, Economics and Fiscal Coordination
- Mr James Sylvester, Acting Assistant Under Treasurer
- Mr David Newby, Director, Whole of Government Reporting
- Ms Helen Tompkins, Principal Financial Accountant, Fiscal Management

## Statement of reservation

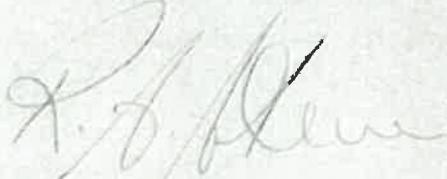
The Appropriation Bill (No. 2) 2019 approves the supplementary apportion for the unforeseen expenditure which wasn't budgeted for in the 2018-19 budget. Like other budgets that have been handed down by the Palaszczuk Labor Government, the 2018/19 Budget was one of increased taxes and debt.

The Palaszczuk Labor Government's 2018/19 budget showed that the only plan for Queensland that the Premier and Treasurer had was for more taxes and more debt, with less infrastructure and jobs. Last year's budget introduced another five new taxes which are ripping \$2.2 billion out of Queensland's economy. Over the past 12 months, these five taxes from the 2018/19 have hit households and businesses in every corner of the state.

Queensland used to be the economic powerhouse of the country, but it now holds the unenviable titles of the jobless capital of Australia with the most bankruptcies as well. Never before have more than 178,000 Queenslanders been officially jobless as they are now under Premier Annastacia Palaszczuk.

Labor's reckless economic mismanagement is not only costing Queensland jobs but also the Queensland way of life. Queensland hospitals are at breaking point with chaos in emergency departments and endless ramping of ambulances, Queensland prisons are overflowing causing riots and regular assaults against corrective service staff, Queensland roads are gridlocked with congestion at levels never seen before and Queensland school NAPLAN results are falling rapidly behind the southern states.

So hopeless is the Palaszczuk Labor Government that even with the nine new or increased taxes it has introduced on Queensland families it still can't keep to forecasted budgets. This Appropriation Bill is seeking another \$1.397 billion to cover budget blowouts from across numerous government departments. Over the life of the Palaszczuk Government more than \$4.1 billion has had to be appropriated to cover unforeseen expenditure due to Labor's consistent fiscal management failures. On average this amount is nearly eight times higher than unforeseen expenditure under the previous LNP Government.



**Ray Stevens**  
Deputy Chair of Economics and  
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State Member for Mermaid Beach



**Sam O'Connor**  
Member for Bonney



**Dan Purdie**  
Member for Ninderry

