



Appropriation (Parliament) Bill (No. 3) 2022 and Appropriation Bill (No. 3) 2022

**Report No. 36, 57th Parliament
Economics and Governance
Committee
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Economics and Governance Committee

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All web address references are current at the time of publishing.

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Chair's foreword

This report presents a summary of the Economics and Governance Committee's examination of the Appropriation (Parliament) Bill (No. 3) 2022 and Appropriation Bill (No.3) 2021 (the Bills).

The committee's task was to examine the proposals set out in the Bills and determine whether to recommend the Bills be passed, including by welcoming input from stakeholders and the broader public, holding briefings to receive advice and technical assistance from departmental officials and considering other available information to support the committee in its deliberations.

In discharging these responsibilities, the committee also examined the Bills for compatibility with human rights in accordance with the *Human Rights Act 2019*, and considered the application of fundamental legislative principles – that is, whether the Bills have sufficient regard to the rights and liberties of individuals and to the institution

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

I commend this report to the House.



Linus Power MP

Chair

Recommendations

Recommendation 1	2
The committee recommends the Appropriation (Parliament) Bill (No.3) 2022 be passed.	2
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Executive Summary

The Appropriation (Parliament) Bill (No.3) 2022 and the Appropriation Bill (No.3) 2022 provide for supplementary appropriation for unforeseen expenditure that occurred in the 2021-22 financial year.

On the recommendation of the Treasurer, the Governor in Council authorised expenditure from the Consolidated Fund in excess of the amounts already authorised, in accordance with section 35 of the *Financial Accountability Act 2009* (Qld) (the FA Act).

The total supplementary appropriation for unforeseen expenditure for the financial year of 2021-22 is \$2,825,309 million which comprises \$2.185 million for the Legislative Assembly and Parliamentary Service and \$2,823,124 million for 14 government departments.

Timely consideration of unforeseen expenditure enhances transparency and accountability of government expenditure. As such, supplementary appropriation is sought by a separate Appropriation Bill as soon as possible after the end of the financial year rather than combined with the annual Appropriation Bills introduced next year at Budget time.

The supplementary appropriation sought is based on the Consolidated Fund Financial Report, noting unforeseen expenditure to be appropriated, which has been prepared by the Treasurer and reported on by the Auditor-General in accordance with section 23 of the FA Act.

The Bills propose to provide the required formal authorisation of the payment for the unforeseen expenditure amounts, in accordance with section 66 of the *Constitution of Queensland 2001* (Qld).

1 Introduction

1.1 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 respectively incurred by the Legislative Assembly and by 14 government departments and agencies in the 2021-22 financial year.¹

The Consolidated Fund is the Queensland Government's central bank account, which comprises all taxes, imposts, rates, duties and other revenues and income streams of the state.

1.2 Background to the Bills

During the course of the year, the government may provide in-principle approval for the release from the Consolidated Fund of additional moneys for 'unforeseen expenditure' – that is, expenditure in excess of the amount approved via the annual appropriation bills which are introduced with the budget.²

Where this additional or 'supplementary' appropriation is required (eg to meet post-budget emergent cost pressures or because the existing appropriation is otherwise insufficient) the FA Act provides that the Governor in Council acting on the recommendation of the Treasurer, may authorise the issue of the moneys for the unforeseen expenditure for which: a) there is no appropriation or b) there is an appropriation, but making or charging the expenditure to a department's vote would mean the amount allocated to the vote would be exceeded.³

According to the explanatory notes to the Bills, timely consideration of unforeseen expenditure 'enhances transparency and accountability of government expenditure.'⁴ Therefore, since 2013 supplementary appropriation has been 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.⁵

The supplementary appropriations that are to be approved are reported (with explanations) in the *Consolidated Fund Financial Report 2021-22* (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 FA Act.⁶

1.3 The Consolidated Fund Financial Report

The CFFR details the total appropriation paid from and collections received to the Consolidated Fund from each department for the financial year. The CFFR also provides explanations for each department of any variations from the annual appropriation amount originally approved as part of the annual budget, including explanations for any unforeseen expenditure required across the financial year.⁷

While the Budget documentation, including departmental Service Delivery Statements, is prepared on an accrual basis, appropriation to departments is a cash item. Accordingly, the CFFR is prepared on a

¹ Appropriation (Parliament) Bill (No.3) 2022, explanatory notes, p 1; Queensland Treasury, correspondence dated 19 October 2022, attachment, p 1.

² Queensland Treasury (Treasury), *Overview of Queensland's Financial Accountability Framework*, 2020 and Public briefing transcript, Brisbane, 20 October 2022, p 1.

³ FA Act, s 35.

⁴ Appropriation (Parliament) Bill (No.3) 2022, explanatory notes, p 1; Appropriation Bill (No.3) 2022, explanatory notes, p 1.

⁵ Appropriation (Parliament) Bill (No.3) 2022, explanatory notes, p 1; Appropriation Bill (No.3) 2022 explanatory notes, p 1.

⁶ FA Act, s23.

⁷ Queensland Government, CFFR August 2022.

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.⁸

The appropriation limit for each department is set by the annual Appropriation Bills as part of the Budget process. The 2021 Appropriation Bills set the amount that was expected to be appropriated from the Consolidated Fund to each department for the 2021-22 financial year, as at the time of the 2021-22 Budget process.

The approved appropriation limit is adjusted for any machinery-of-government changes occurring throughout the financial year. Pursuant to section 79 of the FA Act, Governor in Council approval is sought to make these adjustments.

After the end of the financial year, Queensland Treasury reports 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 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' as well as the total Vote (approved appropriation) for each department. Headings are individual line items within the total Vote, being 'departmental services', 'equity adjustments' and 'administered items'.⁹

Where the actual total Vote amount is less than the appropriation limit, the difference is considered to be a 'lapsed' appropriation. Where the actual Vote amount is more than the appropriation limit (or adjusted appropriation limit), the difference is considered to be unforeseen expenditure.¹⁰

1.4 Supplementary appropriation for unforeseen expenditure in 2021-22

The Statement of Appropriation in the 2021-22 CFFR, which reconciles the appropriations approved in the Appropriation Acts 2022¹¹ and moneys withdrawn from the Consolidated Fund to pay each department, identifies unforeseen expenditure amounts incurred by the Legislative Assembly and Parliamentary Service and by 14 government departments and agencies for 2021-22.¹²

The Bills propose to provide the required formal authorisation of the payment for the unforeseen expenditure amounts, in accordance with section 66 of the *Constitution of Queensland 2001*.¹³

1.5 Should the Bills be passed?

Standing Order 132(1) requires the committee to determine, for each Bill referred to it for examination, whether or not to recommend that the Bill 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.3) 2022 be passed.

⁸ Queensland Treasury, correspondence, 19 October 2022 pp 3-4.

⁹ Queensland Treasury, correspondence, 19 October 2022 p 6.

¹⁰ Queensland Treasury, correspondence, 19 October 2022 p 6.

¹¹ *Appropriation (Parliament) Act 2022 and Appropriation Act 2022*.

¹² Queensland Government, 2021-22 CFFR, August 2022, pp 9-13.

¹³ Appropriation (Parliament) Bill (No.3) 2022, explanatory notes p 1; Appropriation Bill (No.3) 2022, explanatory notes, p 1.

Recommendation 2

The committee recommends the Appropriation Bill (No.3) 2022 be passed.

2 Examination of the Bills

The committee's consideration of the Bills' authorisation for supplementary appropriation for unforeseen expenditure, including the stated reasons for the additional payments from the Consolidated Fund, is set out below.

2.1 Appropriation (Parliament) Bill (No.3) 2022

The Appropriation (Parliament) Bill (No.3) 2022 proposes to authorise the Treasurer's payment of \$2.185 million for unforeseen expenditure for the Legislative Assembly and Parliamentary Service in the 2021-22 financial year, as set out in schedule 1 of the Bill.¹⁴

2.1.1 Unforeseen expenditure by the Legislative Assembly and Parliamentary Service

The unforeseen expenditure incurred by the Legislative Assembly and Parliamentary Service was primarily due to additional funding for enterprise bargaining outcomes and speech recognition technology for parliamentary proceedings.¹⁵

Additional equity adjustments were due to the additional funding for speech recognition technology for parliamentary proceedings.

2.2 Appropriation Bill (No.3) 2022

The Appropriation Bill (No.3) 2022 proposes to authorise the Treasurer's payment of \$2,823,124 million for unforeseen expenditure incurred by 14 departments in the 2021-22 financial year as set out in schedule 1 of the Bill.¹⁶

The government departments and agencies are:

- Department of Agriculture and Fisheries (\$2.225 million)
- Department of Children, Youth Justice and Multicultural Affairs (\$175.791 million)
- Department of Employment, Small Business and Training (\$138.224 million)
- Department of Energy and Public Works (\$57.098 million)
- Department of Environment and Science (\$623.215 million)
- Department of Justice and Attorney-General (\$4.444 million)
- Department of State Development, Infrastructure, Local Government and Planning (\$573.696 million)
- Department of Tourism, Innovation and Sport (\$85.222 million)
- Department of Transport and Main Roads (\$330.326 million)
- Office of the Governor (\$76,000)
- Office of the Inspector-General of Emergency Management (\$62,000)

¹⁴ Appropriation (Parliament) Bill (No.3) 2022, p 4.

¹⁵ Queensland Treasury, correspondence, 19 October 2022 pp 3-4.

¹⁶ Appropriation Bill (No.3) 2022, p 4.

- Queensland Fire and Emergency Services (\$224.315 million)
- Queensland Police Service (\$56.917 million)
- Queensland Treasury (\$551.513 million).¹⁷

The majority of the total unforeseen expenditure (62%) arose from 3 departments: Department of Environment and Science, Department of State Development, Infrastructure, Local Government and Planning and Queensland Treasury.

At the public briefing on 20 October 2022, Queensland Treasury outlined that while the level of unforeseen expenditure for 2021-22 is higher compared with recent years, this should be taken in the context of its drivers. The financial year of 2021-22 was a year heavily impacted by additional COVID measures, the bring-forward of Commonwealth funding, accelerated capital works by Transport and Main Roads and targeted measures by government to support the community.¹⁸

In response to committee questioning about unanticipated expenditure, Queensland Treasury outlined that there were unprecedented challenges during the financial year including the COVID-19 pandemic and weather related events that were difficult to anticipate. Treasury outlined COVID business grants as one of the most significant items of unforeseen expenditure during this time. This included grants to small business and tourism operators and demand driven projects that was a significant amount of spending which was not anticipated at the time of the 2021-22 budget.¹⁹

2.2.1 Unforeseen expenditure by departments

2.2.1.1 Department of Agriculture and Fisheries (\$2,225,000)

Additional departmental services were primarily due to increased Australian Government funding for various programs including the Horticultural Netting Program and the Future Drought Fund, increased State funding for various programs including the *Drought Assistance and Reform Package* and the Fire Ant Suppression Taskforce, partly offset by timing adjustments for a number of programs including cluster fencing and feral pest control and other biosecurity measures, the Queensland Agriculture Workforces Network, Native Timber Action Plan and the *Sustainable Fisheries Strategy*.²⁰

2.2.1.2 Department of Children, Youth Justice and Multicultural Affairs (\$175,791,000)

Additional departmental services were primarily due to out-of-home care and services in response to ongoing pressures arising from an increase in demand in the child protection system, enterprise bargaining outcomes and additional funding for Unify (the Integrated Client Management System Replacement Program).²¹

2.2.1.3 Department of Employment, Small Business and Training (DESBT) (\$138,224,000)

Additional departmental services are primarily due to increased Australian and State Government funding for Small Business Support Grants, partly offset by timing adjustments for a number of Australian Government and State-funded programs including the JobTrainer Fund, Infection Control

¹⁷ Appropriation Bill (No.3) 2022, pp 5-9.

¹⁸ Public briefing transcript, Brisbane, 20 October 2022, pp 2-3.

¹⁹ Public briefing transcript, Brisbane, 20 October 2022, p 3.

²⁰ Queensland Government, CFFR August 2022 p 14; Queensland Treasury, correspondence, 19 October 2022 p 2.

²¹ Queensland Government, CFFR August 2022 p 14; Queensland Treasury, correspondence, 19 October 2022 p 2.

Training, Skilling Queenslanders for Work and the Future Skills Fund, and savings on the Back to Work Program and Workers' Assistance Package.²²

In response to committee questioning about the amount of unforeseen expenditure for DESBT, Queensland Treasury advised that the department was responsible for providing significant business support grants to support and keep businesses solvent during the COVID pandemic.²³

2.2.1.4 Department of Energy and Public Works (\$57,098,000)

Additional administered items were primarily due to increased funding for the Queensland Renewable Energy Zone project, Energy Queensland Uniform Tariff Policy and additional claims for Energy Drought Relief Arrangements - Electricity Charges Scheme funding, partly offset by timing adjustments to the Australian Government-funded North Queensland Strata Title Inspection scheme.²⁴

2.2.1.5 Department of Environment and Science (\$632,215,000)

Additional departmental services are primarily due to bringing forward payments to local councils in relation to revenue collected from the Waste Disposal Levy, partly offset by timing adjustments and saving for various programs.²⁵

In response to committee questioning about prepayments to councils for the waste levy, Queensland Treasury advised prepayments were based on an estimate of what would otherwise have been paid over the forward estimates period. These were brought forward to not impact customers and provide councils with a level of certainty, so that they can progress investments to establish the circular economy Queensland needs to increase recycling and resource recovery.²⁶

2.2.1.6 Department of Justice and Attorney-General (\$4,444,000)

Additional departmental services are primarily due to enterprise bargaining outcomes and Australian Government funding for the Family, Domestic and Sexual Violence Response, partly offset by timing adjustments and savings in programs including the Government's response to the Women's Safety and Justice Taskforce report, the ICT Strategy Implementation Program and Youth Sexual Violence Abuse initiatives.²⁷

2.2.1.7 Department of State Development, Infrastructure, Local Government and Planning (573,696,000)

Additional equity adjustments were primarily due to funding for the Queensland Regional Accommodation Centre facility and funding for the Building Acceleration Fund and investment in a vaccine manufacturing facility. Additional administered items were primarily due to the on-forwarding of the Australian Government's partial prepayment of 2022-23 funding for Financial Assistance Grants to local governments and funding adjustments for Queensland Reconstruction Authority to cover the recovery and reconstruction costs primarily arising from the flooding in the summer of 2021-22.²⁸

²² Queensland Government, CFFR August 2022 p 15; Queensland Treasury, correspondence, 19 October 2022 p 2.

²³ Public briefing transcript, Brisbane, 20 October 2022, p 5.

²⁴ Queensland Government, CFFR August 2022 p 15; Queensland Treasury, correspondence, 19 October 2022 p 2.

²⁵ Queensland Government, CFFR August 2022 p 16; Queensland Treasury, correspondence, 19 October 2022 p 2.

²⁶ Public briefing transcript, Brisbane, 20 October 2022, pp 2-3.

²⁷ Queensland Government, CFFR August 2022 p 16; Queensland Treasury, correspondence, 19 October 2022 p 2.

²⁸ Queensland Government, CFFR August 2022 p 19; Queensland Treasury, correspondence, 19 October 2022 p 3.

2.2.1.8 Department of Tourism, Innovation and Sport (\$85,222,000)

Additional departmental services were primarily due to increased Australian and State Government funding for various programs including Tourism and Hospitality Sector Hardship Support Program, Tourism Recovery and Development Initiatives and various sporting events, partly offset by timing adjustments for sport-related programs and other tourism programs including Advance Queensland and Great Keppel Island Infrastructure. Additional administered items were primarily due to increased funding for Stadiums Queensland, partly offset by timing adjustments for Tourism Events Queensland activities.²⁹

2.2.1.9 Department of Transport and Main Roads (\$330,326,000)

Additional equity adjustments were primarily due to the accelerated delivery of various capital programs including Bruce Highway Upgrades, Passenger Transport Infrastructure and National Land Transport Network Upgrades and additional funding to help offset COVID-19 impacts, partly offset by adjustments to align cash flows to project delivery for various Australian and State funded projects including Gold Coast Light Rail Stage 3, Roads of Strategic Importance Initiative, New Generation Rollingstock, Infrastructure Investment Program for Rail Component and Northern Australia Roads.³⁰

In response to committee questioning about bringing forward funding for specific main roads projects, Queensland Treasury advised that in some cases opportunities present themselves to bring work forward in future budgets.³¹

2.2.1.10 Office of the Governor (\$76,000)

Additional departmental services were primarily due to additional funding for enterprise bargaining outcomes.³²

2.2.1.11 Office of the Inspector-General of Emergency Management (\$62,000)

Additional departmental services were due to additional funding for enterprise bargaining outcomes and back pay.³³

2.2.1.12 Queensland Fire and Emergency Services (\$224,315,000)

Additional departmental services were primarily due to funding for the COVID-19 response, particularly for quarantine accommodation, additional firefighters and adjustments to funding previously reallocated from the Public Safety Business Agency, which was abolished on 1 July 2021. These were partly offset by timing adjustments for the Royal Commission into Natural Disaster Arrangements and savings in a number of programs such as bushfire mitigation.

Additional equity adjustments were primarily due to adjustments to funding previously reallocated from the Public Safety Business Agency which was abolished on 1 July 2021 and for additional firefighters.³⁴

2.2.1.13 Queensland Police Service (\$56,917,000)

Additional departmental services were primarily due to additional funding for COVID-19 compliance activities, reclassification of funding of ICT projects from capital, partly offset by timing adjustments

²⁹ Queensland Government, CFFR August 2022 p 19; Queensland Treasury, correspondence, 19 October 2022 p 3.

³⁰ Queensland Government, CFFR August 2022 p 19; Queensland Treasury, correspondence, 19 October 2022 p 3.

³¹ Public briefing transcript, Brisbane, 20 October 2022, pp 5-7.

³² Queensland Government, CFFR August 2022 p 16.

³³ Queensland Government, CFFR August 2022 p 16.

³⁴ Queensland Government, CFFR August 2022 p 17.

and savings for the Camera Detected Offence Program, savings on QGAir service delivery and adjustments to funding previously reallocated from the Public Safety Business Agency.³⁵

2.2.1.14 Queensland Treasury (\$551,513,000)

Additional equity adjustments were primarily due to funding for the Visy Glass operations site. Additional administered items were primarily due to additional funding for the Commonwealth HomeBuilder Grant, revised Queensland Government Insurance Fund claims and beneficiary payments for superannuation and central leave schemes and additional First Home Owners' Grants, partly offset by the return of prior year savings and lower whole-of-Government borrowing costs due to a combination of lower borrowing requirements and lower than expected interest rates.³⁶

Committee comment

Following examination of the Bills the committee considers that while the level of unforeseen expenditure for 2021-22 is higher compared with recent years, this financial year was heavily impacted by COVID measures, floods, the bring-forward of Federal Government payments, accelerated capital works by Transport and Main Roads and targeted measures by government to support Queenslanders.

3 Compliance with the *Legislative Standards Act 1992*

3.1 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 individuals³⁷
- the institution of Parliament.³⁸

The committee examined the Bills for fundamental legislative principles.

Committee comment

The committee has identified no issues of fundamental legislative principles.

3.2 Explanatory notes

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

Explanatory notes were tabled with the introduction of the Bills.

Committee comment

The committee considers the explanatory notes are detailed and contain the information required by Part 4 and have a sufficient level of background information and commentary to facilitate understanding the Bills' aims and origins.

³⁵ Queensland Government, CFFR August 2022 pp 17-18.

³⁶ Queensland Government, CFFR August 2022 p 18 and Queensland Treasury, correspondence, 19 October 2022 p 3.

³⁷ Legislative Standards Act 1992, s4(2)(a)

³⁸ Legislative Standards Act 1992, s4(2)(b)

4 Compliance with the *Human Rights Act 2019*

The portfolio committee responsible for examining a Bill must consider and report to the Legislative Assembly about whether the Bill is not compatible with human rights, and consider and report to the Legislative Assembly about the statement of compatibility tabled for the Bill.³⁹

A Bill is compatible with human rights if the Bill:

- (a) does not limit a human right, or
- (b) limits a human right only to the extent that is reasonable and demonstrably justifiable in accordance with section 13 of the *Human Rights Act 2019* (HRA).⁴⁰

The HRA protects fundamental human rights drawn from international human rights law.⁴¹

Section 13 of the HRA provides that a human right may be subject under law only to reasonable limits that can be demonstrably justified in a free and democratic society based on human dignity, equality and freedom.

4.1 Human rights compatibility

The proposed Bills seek Parliamentary approval for unforeseen expenditure in 2021-22. As the Bills only apply to internal government bodies, they do not limit the human rights of an individual.

The committee has examined the Bills for human rights compatibility.

Committee comment

The committee finds the Bills are compatible with the *Human Rights Act 2019* as they do not limit an individual's human rights.

4.2 Statement of compatibility

Section 38 of the HRA requires that a member who introduces a Bill in the Legislative Assembly must prepare and table a statement of the Bill's compatibility with human rights.

Committee comment

Statements of compatibility were tabled with the introduction of the Bills as required by s 38 of the HRA. The statements contained a sufficient level of information to facilitate understanding of the Bill in relation to its compatibility with human rights.

³⁹ HRA, s 39.

⁴⁰ HRA, s 8.

⁴¹ The human rights protected by the HRA are set out in sections 15 to 37 of the Act. A right or freedom not included in the Act that arises or is recognised under another law must not be taken to be abrogated or limited only because the right or freedom is not included in this Act or is only partly included; HRA, s 12.

Appendix A – Officials at public departmental briefing

Queensland Treasury

- Mr Dennis Molloy, Deputy Under Treasurer, Economics and Fiscal
- Mr William Ryan, Head of Fiscal Policy
- Mr David Newby, Director, Financial Reporting
- Ms Tracey Sieber, Fiscal Reporting Manager Actuals
- Ms Helen Tompkins, Principal Financial Accountant

STATEMENT OF RESERVATION

We, the non-government members of the Economics and Governance Committee, hold serious reservations about the sheer amount of overspend required to be approved by the passage of the Appropriation (Parliament) Bill (No. 3) 2022 and Appropriation Bill (No. 3) 2022 Bill. We note that these funds have been awarded to and spent by departments already, but nevertheless, these Bills highlight the fact that the Treasurer is completely unable to contain the wasteful spending of his colleagues, to the point where he has been forced to break the tax promise he made to Queenslanders 26 times. The overspend in this year's Bills is the highest since the blowouts in the dying years of the Bligh Government and is symptomatic of a government which, in its third term, no longer values Queenslanders' money the way it should. Furthermore, with over a dozen agencies reporting an overspend, more than half of the Cabinet have overseen blowouts in their departments in 2021-22. Overall, it is becoming increasingly clear that the current Treasurer is completely unable to manage the state's finances and fails to treat Queenslanders' money with the respect it deserves.



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Michael Crandon MP
Member for Coomera



Daniel Purdie MP
Member for Ninderry