



QUEENSLAND PARLIAMENT **COMMITTEES**

Appropriation (Parliament) (Supplementary 2023-2024) Bill 2024 and Appropriation (Supplementary 2023-2024) Bill 2024

Governance, Energy and Finance Committee



Report No. 2

58th Parliament, February 2025

Governance, Energy and Finance Committee

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Acknowledgements

The committee acknowledges the assistance provided by Queensland Treasury.

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Chair's Foreword

This report presents a summary of the Governance, Energy and Finance Committee's examination of the Appropriation (Parliament) (Supplementary 2023-2024) Bill 2024 and Appropriation (Supplementary 2023–2024) Bill 2024.

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 Bill has sufficient regard to the rights and liberties of individuals, and to the institution of Parliament. The committee also examined the Bill for compatibility with human rights in accordance with the *Human Rights Act 2019*.

On behalf of the committee, I thank those individuals and organisations who made written submissions on the Bill. I also thank Queensland Treasury and our Parliamentary Service staff.

I commend this report to the House.



Michael Crandon MP

Chair

Executive Summary

The Appropriation (Supplementary 2023-2024) Bill 2024 and Appropriation (Parliament) (Supplementary 2023-2024) Bill 2024 (Bills) seek approval of Unforeseen Expenditure incurred during the 2023-24 financial year of \$1,132,595,000 in total.

The Unforeseen Expenditure was incurred by 13 government departments (\$1,128,388,000) and the Legislative Assembly (\$4,207,000), as outlined in the table below.

<i>Department/agency</i>	<i>Payment to be authorised for unforeseen expenditure</i>
Queensland Health	\$217,464,000
Department of Families, Seniors, Disability Services and Child Safety (formerly Department of Child Safety, Seniors and Disability Services)	\$212,790,000
Department of Transport and Main Roads	\$212,019,000
Department of Education	\$163,507,000
Department of Housing and Public Works (formerly Department of Housing, Local Government, Planning and Public Works)	\$136,666,000
Department of Primary Industries (formerly Department of Agriculture and Fisheries)	\$58,300,000
Queensland Corrective Services	\$39,646,000
Department of State Development, Infrastructure and Planning (formerly Department of State Development and Infrastructure)	\$30,100,000
Department of Energy and Climate (since abolished)	\$25,000,000
Queensland Fire Department (formerly Queensland Fire and Emergency Services)	\$24,742,000
Queensland Police Service	\$2,835,000
Queensland Treasury	\$2,819,000
Department of Trade, Employment and Training (formerly Department of Employment, Small Business and Training)	\$2,500,000
Legislative Assembly	\$4,207,000
TOTAL	\$1,132,595,000

This Unforeseen Expenditure is in addition to the Unforeseen Expenditure contained in the *Cheaper Power (Supplementary Appropriation) Act 2024* and the *Appropriation Act 2024*.

The committee received a written briefing from Queensland Treasury and called for submissions to help inform its consideration of the Bills. No submissions were received.

The committee is satisfied that the Bills are consistent with fundamental legislative principles and that the explanatory notes contained the information required. The committee is also satisfied that the Bills are compatible with human rights, and that the accompanying statements of compatibility contained a sufficient level of information to facilitate understanding of the Bills in relation to their compatibility with human rights.

The committee made one recommendation, found at page vi of this report. The committee recommended the Bills be passed.

Recommendations

Recommendation 1 3

The committee recommends that the Bill be passed.

1. Overview of the Bills

The Appropriation (Supplementary 2023-2024) Bill 2024 and Appropriation (Parliament) (Supplementary 2023-2024) Bill 2024 (Bills) were introduced by the Honourable David Janetzki MP, Treasurer and Minister for Energy and Home Ownership, and were referred to the Governance, Energy and Finance Committee (the committee) by the Legislative Assembly on 10 December 2024.

1.1. Aims of the Bills

The objective of the Appropriation (Supplementary 2023-2024) Bill 2024 is to seek approval of Unforeseen Expenditure incurred by 13 government departments during the 2023-24 financial year of \$1,128,388,000. This amount of Unforeseen Expenditure is in addition to Unforeseen Expenditure of \$2,267,000,000 contained in the *Cheaper Power (Supplementary Appropriation) Act 2024*;¹ and the Unforeseen Expenditure of \$6,154,359,000 contained in the *Appropriation Act 2024*.²

The objective of the Appropriation (Parliament) (Supplementary 2023-2024) Bill 2024 is to seek approval for Unforeseen Expenditure incurred by the Legislative Assembly and Parliamentary Service during the 2023-24 financial year of \$4,207,000. This amount of Unforeseen Expenditure is in addition to the Unforeseen Expenditure of \$18,164,000 contained in the *Appropriation (Parliament) Act 2024*.³

1.2. Context of the Bill

1.2.1. Unforeseen Expenditure

Unforeseen Expenditure is expenditure from the Consolidated Fund in excess of the amount approved by annual appropriation. Examples of Unforeseen Expenditure include:

- a department needing additional appropriation to respond to emergent issues, implement government policy or reflect a change in timing of Commonwealth payments or project delivery
- new government decisions made throughout the year, such as decisions that occurred in the lead-up to the 2024-25 Budget that impacted 2023-24.⁴

Queensland Treasury (Treasury) advised that Unforeseen Expenditure is not necessarily the same as a departmental overspend.⁵

¹ This payment was made to the Department of Women, Aboriginal and Torres Strait Islander Partnerships and Multiculturalism (formerly Department of Treaty, Aboriginal and Torres Strait Islander Partnerships, Communities and the Arts), which has not been allocated any Unforeseen Expenditure under the Appropriation (Supplementary 2023-2024) Bill 2024.

² Appropriation (Supplementary 2023-2024) Bill 2024, Explanatory notes, p 1.

³ Appropriation (Parliament) (Supplementary 2023-2024) Bill 2024, Explanatory notes, p 1.

⁴ Queensland Treasury, correspondence, 8 January 2025, p 1.

⁵ Queensland Treasury, correspondence, 8 January 2025, p 1.

Unforeseen Expenditure must be authorised by:

- the Governor in Council, on the recommendation of the Minister, within 4 weeks of the end of the financial year⁶
- formal appropriation via legislation.⁷

According to the explanatory notes, ‘timely consideration of Unforeseen Expenditure enhances transparency and accountability of government expenditure’ and 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 next year at Budget time’.⁸

1.2.2. 2023-24 Additional Unforeseen Expenditure

On 11 July 2024, the Governor in Council authorised an additional payment for Unforeseen Expenditure incurred during the 2023-24 financial year of \$1,132,595,000. This amount is split across the two supplementary appropriation Bills, as outlined in section 1.1.⁹

As required by legislation, the Bills were introduced to formally appropriate this payment of Unforeseen Expenditure from the Consolidated Fund.

Prior to 2022-23, the approach was to contain all Unforeseen Expenditure for a year in Supplementary Appropriation Acts, which were generally introduced in September or October after the financial year ended. Treasury advised that, for 2023-24, rather than having a single Supplementary Appropriation Bill introduced after the financial year had ended, Unforeseen Expenditure for the year was partially included in the *Cheaper Power (Supplementary Appropriation) Act 2024*, as well as the 2024-25 Appropriation Bills that were introduced on Budget Day in June 2024.¹⁰

The following key themes in relation to the Bills are discussed in Section 2 of this Report:

- level of Unforeseen Expenditure
- Unforeseen Expenditure for government departments
- Unforeseen Expenditure for the Legislative Assembly and Parliamentary Service.

1.3. Inquiry process

In considering the Bills, the committee received a written brief from Treasury and invited stakeholder submissions on the Bills. The committee did not receive any submissions from stakeholders.

⁶ *Financial Accountability Act 2009*, s 35.

⁷ *Constitution of Queensland 2001*, s 66.

⁸ Explanatory notes, p 1.

⁹ Queensland Treasury, correspondence, 8 January 2025, p 1.

¹⁰ Queensland Treasury, correspondence, 8 January 2025, p 1.

The committee considered Treasury's written briefing was adequate to inform their understanding of the Bills and did not require further evidence. The committee did not hold a public briefing or hearing during its inquiry.

1.4. Legislative compliance

The committee's deliberations included assessing whether the Bills comply with the requirements for legislation as contained in the *Parliament of Queensland Act 2001*, the *Legislative Standards Act 1992* (the LSA), and the *Human Rights Act 2019* (the HRA).



1.4.1. Legislative Standards Act 1992

Assessment of the Bills' compliance with the LSA did not identify any issues of fundamental legislative principle.

Explanatory notes were tabled on the introduction of the Bills, as required by Part 4 of the LSA. The notes contain the information required by Part 4 and a sufficient level of background information and commentary to facilitate understanding of the Bills' aims and origins.



1.4.2. Human Rights Act 2019

The committee's assessment of the Bills' compatibility with the HRA did not identify any incompatibilities. The committee concluded that the Bills are compatible with human rights.

A statement of compatibility was tabled with the introduction of the Bills as required by section 38 of the HRA. The statement contained a sufficient level of information to facilitate understanding of the Bills in relation to their compatibility with human rights.

1.5. Should the Bill be passed?

The committee is required to determine whether or not to recommend that the Bills be passed.



Recommendation 1

The committee recommends that the Bills be passed.

2. Examination of the Bill

This section discusses key themes from the committee's examination of the Bills.

2.1. Level of Unforeseen Expenditure

The aggregated Unforeseen Expenditure for Financial Year 2023-24 is appreciably higher than previous years. According to Treasury, the aggregate of \$9.078 billion¹¹ represents 11.56 per cent of the original appropriation; in the past decade, the next highest level of expenditure was 4.76 per cent of the original appropriation in 2016-17.¹² During the 2023-24 financial year, Unforeseen Expenditure was authorised by the Governor in Council as follows:

¹¹ This figure accounts for lapsed Unforeseen Expenditure for 2023-24.

¹² Queensland Treasury, correspondence, 8 January 2025, p 2.

- \$2.267 billion authorised on 2 May 2024 (included in the *Cheaper Power (Supplementary Appropriation) Act 2024*)
- \$6.172 billion authorised on 6 June 2024 (contained in the Annual Appropriation Acts assented to on 30 August 2024)
- \$1.132 billion (contained in the Appropriation (Supplementary) Bills under examination in this inquiry).¹³

After accounting for lapses of appropriations – both original appropriations and Unforeseen Expenditure – the net impact for the 2023-24 Financial Year is total appropriation of \$8.889 billion more than originally approved.¹⁴

2.2. Unforeseen Expenditure for government departments

The Appropriation (Supplementary 2023-2024) Bill 2024 authorises the Treasurer's payment of \$1.128 billion for Unforeseen Expenditure incurred by 13 government departments in the 2023-24 financial year, as set out in Schedule 1 of the Bill.

The departments and their respective Unforeseen Expenditure amounts to be funded are set out in the table below.

<i>Department/agency</i>	<i>Payment to be authorised by the Bill for unforeseen expenditure</i>
Queensland Health	\$217,464,000
Department of Families, Seniors, Disability Services and Child Safety (formerly Department of Child Safety, Seniors and Disability Services)	\$212,790,000
Department of Transport and Main Roads	\$212,019,000
Department of Education	\$163,507,000
Department of Housing and Public Works (formerly Department of Housing, Local Government, Planning and Public Works)	\$136,666,000
Department of Primary Industries (formerly Department of Agriculture and Fisheries)	\$58,300,000
Queensland Corrective Services	\$39,646,000
Department of State Development, Infrastructure and Planning (formerly Department of State Development and Infrastructure)	\$30,100,000
Department of Energy and Climate (since abolished)	\$25,000,000

¹³ 2023-24 Under Treasurer Statement on Unforeseen Expenditure Appropriation, p 2.

¹⁴ 2023-24 Under Treasurer Statement on Unforeseen Expenditure Appropriation, p 2.

Department/agency	Payment to be authorised by the Bill for unforeseen expenditure
Queensland Fire Department (formerly Queensland Fire and Emergency Services)	\$24,742,000
Queensland Police Service	\$2,835,000
Queensland Treasury	\$2,819,000
Department of Trade, Employment and Training (formerly Department of Employment, Small Business and Training)	\$2,500,000
TOTAL	\$1,128,388,000

Source: Appropriation (Supplementary 2023-2024) Bill 2024, Schedule 1

The following sections provide a summary of the purpose of the Unforeseen Expenditure sought under the Appropriation (Supplementary 2023-2024) Bill 2024 and the amount of Unforeseen Expenditure these departments have received in total in 2023-24.

2.2.1. Queensland Health

The Bill authorises a supplementary payment from the Consolidated Fund of \$217,464,000 to Queensland Health. According to Treasury, the additional amount was primarily needed for funding for depreciation and the Life Flight Australia Limited Emergency Helicopter Service's new 10-year service agreement.¹⁵

The total amount of Unforeseen Expenditure for Queensland Health in 2023-2024 was \$1,028,953,000, which included \$900,906,000 as additional appropriation provided under the *Appropriation Act 2024*, less \$89,417,000 in lapsed Unforeseen Expenditure.¹⁶

2.2.2. Department of Families, Seniors, Disability Services and Child Safety (formerly Department of Child Safety, Seniors and Disability Services)

Under the Bill, the Department of Families, Seniors, Disability Services and Child Safety (formerly Department of Child Safety, Seniors and Disability Services) is authorised a \$212,790,000 supplementary payment. Treasury advised this amount was to primarily cover increased funding for out of home care services in response to ongoing pressures in the child protection system.¹⁷

This department received a total of \$312,841,000 in additional funding in 2023-24, which also included \$100,051,000 received under the *Appropriation Act 2024*.¹⁸

¹⁵ Queensland Treasury, correspondence, 8 January 2025, p 2.

¹⁶ 2023-24 Under Treasurer Statement of Unforeseen Expenditure Appropriation, p 9.

¹⁷ Queensland Treasury, correspondence, 8 January 2025, p 2.

¹⁸ 2023-24 Under Treasurer Statement of Unforeseen Expenditure Appropriation, p 4.

2.2.3. Department of Transport and Main Roads

Treasury advised that the additional payment of \$212,019,000 allocated under the Bill to the Department of Transport and Main Roads was primarily due to additional funding to help offset COVID-19 impacts on public transport fare revenue, as well as for the Cairns Marine Precinct Common User Facility, Heavy Vehicle Safety and Productivity, and Direct Sunshine Coast Rail Line. This was partly offset by timing adjustments for various programs including the Infrastructure Investment Program.¹⁹

The total of Unforeseen Expenditure for the Department of Transport and Main Roads in 2023-24 was \$1,324,010,000, which also included \$1,124,712,000 of additional appropriation under the *Appropriation Act 2024*, less \$12,721,000 in lapsed Unforeseen Expenditure.²⁰

2.2.4. Department of Education

The Bill authorises a supplementary payment from the Consolidated Fund of \$163,507,000 for the Department of Education. This was primarily due to increased funding under the National School Reform Agreement and associated Bilateral Agreement mainly relating to students with disabilities and increasing the Schooling Resource Standard percentage to 70.5 per cent, collective bargaining outcomes including cost of living payments, and additional Australian Government funding for non-state schools. This was partly offset by timing adjustments for various infrastructure programs.²¹

This was the only payment for Unforeseen Expenditure to be authorised for the Department of Education in 2023-24.

2.2.5. Department of Housing and Public Works (former Department of Housing, Local Government, Planning and Public Works)

The Bill provides for a supplementary payment of \$136,666,000 to the Department of Housing and Public Works (formerly Department of Housing, Local Government, Planning and Public Works). According to Treasury, the additional amounts were primarily incurred due to a drawdown of funding for the Housing Investment Fund, and additional funding for the Helping Seniors Secure Their Homes program, Homes for Queenslanders and Help to Home and Helping Hands head leases.²²

In 2023-24, this department received a total payment of \$472,360,000 for Unforeseen Expenditure in 2023-24, which included an additional payment of \$360,694,000 under the *Appropriation Act 2024*, less \$25,000,000 in lapsed expenditure.²³

¹⁹ Queensland Treasury, correspondence, 8 January 2025, p 2.

²⁰ 2023-24 Under Treasurer Statement of Unforeseen Expenditure Appropriation, p 6.

²¹ Queensland Treasury, correspondence, 8 January 2025, p 2.

²² Queensland Treasury, correspondence, 8 January 2025, p 2.

²³ 2023-24 Under Treasurer Statement of Unforeseen Expenditure Appropriation, p 4.

2.2.6. Department of Primary Industries

The Bill authorises a supplementary payment from the Consolidated Fund of \$58,300,000 for the former Department of Agriculture and Fisheries, now Department of Primary Industries. The additional amounts were primarily due to funding for the Future Fisheries reform.²⁴

This department received a total of \$66,047,000 in supplementary payments in 2023-24, which also included \$7,747,000 under the *Appropriation Act 2024*.²⁵

2.2.7. Queensland Corrective Services

The Bill authorises additional funding for Queensland Corrective Services of \$39,646,000, primarily to cover funding for recruitment of operational employees for the Lockyer Valley Correction Centre, built infrastructure safety and security, and Prisoner and Offender Fluctuation Models.²⁶

Queensland Corrective Services also received additional funding of \$4,654,000 under the *Appropriation Act 2024* to cover Unforeseen Expenditure, making a total of \$44,300,000 in supplementary payments received by the department in 2023-24.²⁷

2.2.8. Department of State Development, Infrastructure and Planning (formerly Department of State Development and Infrastructure)

Additional funding of \$30,100,000 for the Department of State Development, Infrastructure and Planning (formerly Department of State Development and Infrastructure) is authorised by the Bill to primarily cover funding for priority racing infrastructure for Racing Queensland, and Minor Venues Program for the Brisbane 2032 Olympic and Paralympic Games.²⁸

The department also received \$98,120,000 in supplementary payments via the *Appropriation Act 2024*, but \$143,000 was lapsed. In total, the department incurred \$128,077,000 in Unforeseen Expenditure in 2023-24.²⁹

2.2.9. Department of Energy and Climate (formerly Department of Energy and Public Works)

The Bill authorises a supplementary payment from the Consolidated Fund of \$25,000,000 for the Department of Energy and Climate (formerly Department of Energy and Public Works), which has since been abolished. Additional amounts were incurred primarily due to accessing approved centrally held funding towards the delivery of the Queensland Building Plan.³⁰

²⁴ Queensland Treasury, correspondence, 8 January 2025, p 2.

²⁵ 2023-24 Under Treasurer Statement of Unforeseen Expenditure Appropriation, p 5.

²⁶ Queensland Treasury, correspondence, 8 January 2025, p 2.

²⁷ 2023-24 Under Treasurer Statement of Unforeseen Expenditure Appropriation, p 9.

²⁸ Queensland Treasury, correspondence, 8 January 2025, p 3.

²⁹ 2023-24 Under Treasurer Statement of Unforeseen Expenditure Appropriation, p 6.

³⁰ Queensland Treasury, correspondence, 8 January 2025, p 3.

This department also received a supplementary payment of \$1,826,259,000 for Unforeseen Expenditure via the *Appropriation Act 2024*, resulting in \$1,851,259,000 to cover Unforeseen Expenditure in 2023-24.³¹

2.2.10. Queensland Fire Department

The Queensland Fire Department (formerly Queensland Fire and Emergency Services) is allocated \$24,742,000 in supplementary funding under the Bill, primarily due to funding for additional firefighters.³²

This department also received supplementary funding of \$73,914,000 under the *Appropriation Act 2024*, thereby receiving a total of \$98,656,000 in supplementary payments to cover Unforeseen Expenditure in 2023-24.³³

2.2.11. Other departments

While further information on the specific purposes of the Unforeseen Expenditure authorised by the Bill for the Queensland Police Service, Queensland Treasury and the Department of Trade, Employment and Training (formerly Department of Employment, Small Business and Training) was not provided, additional information on the purposes of all payments for Unforeseen Expenditure for 2023-24 for these departments can be found in the explanatory notes for the Consolidated Fund Financial Report 2023-24.

The Queensland Police Service received a total supplementary payment of \$195,985,000 for Unforeseen Expenditure in 2023-24, which included \$193,150,000 under the *Appropriation Act 2024*, in addition to the \$2,835,000 authorised by this Bill.³⁴

Queensland Treasury received supplementary funding of \$534,953,000 under the *Appropriation Act 2024*, in addition to the \$2,819,000 authorised by this Bill. With the lapsed Unforeseen Expenditure of \$260,624,000, Treasury received a total of \$277,148,000 in supplementary payments to cover Unforeseen Expenditure in 2023-24.

The Department of Trade, Employment and Training (formerly Department of Employment, Small Business and Training) received a total supplementary payment of \$81,563,000 in Unforeseen Expenditure in 2023-24, which included \$79,063,000 under the *Appropriation Act 2024*, in addition to the \$2,500,000 authorised by this Bill.³⁵

2.3. Unforeseen expenditure for the Legislative Assembly and Parliamentary Service

The Appropriation (Parliament) (Supplementary 2023-2024) Bill 2024 seeks approval of Unforeseen Expenditure incurred during the 2023-24 financial year of \$4,207,000. According

³¹ 2023-24 Under Treasurer Statement of Unforeseen Expenditure Appropriation, p 3.

³² Queensland Treasury, correspondence, 8 January 2025, pp 2-3.

³³ 2023-24 Under Treasurer Statement of Unforeseen Expenditure Appropriation, p 9.

³⁴ 2023-24 Under Treasurer Statement of Unforeseen Expenditure Appropriation, p 10.

³⁵ 2023-24 Under Treasurer Statement of Unforeseen Expenditure Appropriation, p 6.

to Treasury, the additional amounts were primarily due to funding for the Parliamentary Annexe Level 7 podium rectification works.³⁶

2.4. Under Treasurer's statement

The Under Treasurer is required to prepare an Under Treasurer's Statement (Statement), which reports on the amounts of Unforeseen Expenditure appropriated under the various pieces of legislation for a financial year, as well as any lapses of these amounts. This Statement must be provided to the committee within 6 months of the end of the financial year.³⁷

For 2023-24, the Under Treasurer was required under section 3 of the *Cheaper Power (Supplementary Appropriation) Act 2024*, section 5 of the *Appropriation Act 2024*, and section 5 of the *Appropriation (Parliament) Act 2024* to provide the committee with a Statement by 31 December 2024 which outlines for 2023-24:

- a) the amounts of Unforeseen Expenditure paid to each department
- b) the amounts of Unforeseen Expenditure that were appropriated, and
- c) any Unforeseen Expenditure amounts that were appropriated but subsequently lapsed.³⁸

In the past, this Statement was provided as part of the committee process for the annual supplementary appropriation bills. Treasury advised that given the later than usual introduction of the 2023-24 supplementary appropriation Bills, the committee process was not expected to occur until after 31 December 2024. To meet the required timeframe, the Statement was provided to the committee by direct correspondence on 9 December 2024.³⁹

Committee comment



The committee notes the aggregated Unforeseen Expenditure for the 2023-24 Financial Year is significantly higher than in previous years. However, it also recognises there are a variety of reasons supplementary funding is required, making the payment of Unforeseen Expenditure a necessary part of the appropriations process.

The committee notes it received the Under Treasurer's Statement within 6 months of the end of the financial year.

³⁶ Queensland Treasury, correspondence, 8 January 2025, p 3.

³⁷ Queensland Treasury, correspondence, 8 January 2025, p 3.

³⁸ Queensland Treasury, correspondence, 9 December 2024, p 1.

³⁹ Queensland Treasury, correspondence, 9 December 2024, p 1.