



QUEENSLAND PARLIAMENT **COMMITTEES**

Appropriation (Parliament) (Supplementary 2024-2025) Bill 2025 and Appropriation (Supplementary 2024-2025) Bill 2025

Governance, Energy and Finance Committee



Report No. 17

58th Parliament, December 2025

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Governance, Energy and Finance Committee

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All references and webpages are current at the time of publishing.

Acknowledgements

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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 2024-2025) Bill 2025 and Appropriation (Supplementary 2024-2025) Bill 2025 (Bills).

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. The committee also examined the Bills for compatibility with human rights in accordance with the *Human Rights Act 2019*.

The Bills are a part of an annual process under the *Financial Accountability Act 2009* to finalise the departmental appropriations at the end of each financial year to account for any unforeseen expenditure. This report relates to unforeseen expenditure during the 2024-25 financial year based on the Consolidated Fund Financial Report.

On behalf of the committee, I thank officers from Queensland Treasury and our Parliamentary Service staff for their contributions to the committee's inquiry.

I commend this report to the House.

A handwritten signature in black ink, appearing to be 'Michael Crandon', with a stylized, flowing script.

Michael Crandon MP

Chair

Executive Summary

This report presents the Governance, Energy and Finance Committee's examination of the Appropriation (Parliament) (Supplementary 2024-2025) Bill 2025 and Appropriation (Supplementary 2024-2025) Bill 2025 (Bills).

The Bills seek approval of the total Unforeseen Expenditure incurred during the 2024-25 financial year of \$5,746,389,000.

For the purposes of the *Financial Accountability Act 2009*, Unforeseen Expenditure relates to payments to departments from the Consolidated Fund above the amount approved via the original appropriation acts for the relevant financial year. Unforeseen Expenditure does not necessarily mean that the expenditure was unbudgeted or a result of a departmental overspend. The Unforeseen Expenditure was incurred by 17 government departments and other government entities (\$5,740,982,000), and the Legislative Assembly and Parliamentary Service (\$5,407,000), as outlined in the table below.

Department or entity	Payment to be authorised for unforeseen expenditure
Department of Families, Seniors, Disability Services and Child Safety (formerly Department of Child Safety, Seniors and Disability Services)	\$160,865,000
Department of Housing and Public Works (formerly Department of Housing, Local Government, Planning and Public Works)	\$231,624,000
Department of Justice (formerly Department of Justice and Attorney-General)	\$99,280,000
Department of Local Government, Water and Volunteers (formerly Department of Regional Development, Manufacturing and Water)	\$303,883,000
Department of Natural Resources and Mines, Manufacturing and Regional and Rural Development (formerly Department of Resources)	\$45,001,000
Department of Primary Industries (formerly Department of Agriculture and Fisheries)	\$81,297,000
Department of Sport, Racing and Olympic and Paralympic Games (formerly Department of Tourism and Sport)	\$1,204,000
Department of Trade, Employment and Training (formerly Department of Employment, Small Business and Training)	\$7,871,000
Department of Transport and Main Roads	\$405,280,000

Department or entity	Payment to be authorised for unforeseen expenditure
Department of Youth Justice and Victim Support (formerly Department of Youth Justice)	\$144,013,000
Electoral Commission of Queensland	\$8,063,000
Office of the Inspector-General of Emergency Management	\$101,000
Queensland Corrective Services	\$14,892,000
Queensland Fire Department	\$281,467,000
Queensland Health	\$2,016,522,000
Queensland Police Service	\$114,060,000
Queensland Treasury	\$1,825,559,000
Legislative Assembly and Parliamentary Service	\$5,407,000
TOTAL	\$5,746,389,000

The committee received a written briefing from Queensland Treasury on 14 November 2025 and an oral briefing from officers on 19 November 2025. While the committee called for submissions on the Bills, no submissions were received to its inquiry.

The committee is satisfied that the Bills give sufficient regard to the rights and liberties of individuals and the institution of Parliament as required by the *Legislative Standards Act 1992*. The committee is also satisfied that the Bills are compatible with human rights as defined in the *Human Rights Act 2019*.

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

Recommendation

Recommendation 1 4

The committee recommends that the Bills be passed.

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1. Overview of the Bills

The Appropriation (Parliament) (Supplementary 2024-2025) Bill 2025 and Appropriation (Supplementary 2024-2025) Bill 2025 (Bills) were introduced by the Honourable David Janetzki MP, Treasurer, Minister for Energy and Minister for Home Ownership (Treasurer) and were referred to the Governance, Energy and Finance Committee (committee) by the Legislative Assembly on 30 October 2025.

1.1. Aims of the Bills

The objective of the Appropriation (Parliament) (Supplementary 2024-2025) Bill 2025 is to seek approval for Unforeseen Expenditure incurred by the Legislative Assembly and Parliamentary Service during the 2024-25 financial year of \$5,407,000.¹

The objective of the Appropriation (Supplementary 2023-2024) Bill 2024 is to seek approval of Unforeseen Expenditure incurred by 15 government departments and 2 other government entities during the 2024-25 financial year of \$5,740,982,000.²

1.2. Context of the Bills

1.2.1. What is 'Unforeseen Expenditure'?

'Unforeseen Expenditure' is expenditure from the Consolidated Fund in excess of the amount approved by annual appropriation. Examples 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 which require additional funding to support continued service or project delivery.³

During the public briefing on the Bills, Queensland Treasury clarified the often misunderstood nature of Unforeseen Expenditure.⁴

” *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.*⁵

Mr Glenn Miller, Queensland Treasury
19 November 2025, Public Briefing

¹ Appropriation (Parliament) (Supplementary 2024-2025) Bill 2025, s 2(1); Appropriation (Parliament) (Supplementary 2024-2025) Bill 2025, explanatory notes, p 3.

² Appropriation (Supplementary 2024-2025) Bill 2025, s 2(1); Appropriation (Supplementary 2024-2025) Bill 2025, explanatory notes, p 3.

³ Queensland Treasury, written briefing, 14 November 2025, p 1; Public briefing transcript, Brisbane, 19 November 2025, p 2.

⁴ Public briefing transcript, Brisbane, 19 November 2025, p 1.

⁵ Public briefing transcript, Brisbane, 19 November 2025, p 2.

Queensland Treasury highlighted that expenditure classified as ‘unforeseen’ for the purposes of the *Financial Accountability Act 2009*, and the supplementary appropriation process, is not necessarily unbudgeted. For example, Queensland Treasury noted that enterprise bargaining outcomes will often be budgeted by various agencies but this outcome ‘is not provided to agencies until a new agreement commences so those funds are held centrally until they are then allocated to agencies’.⁶ Notably, supplementary appropriations for enterprise bargaining outcomes were required by various government departments and entities for the 2024-25 financial year as a part of its Unforeseen Expenditure.⁷

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 year,⁸ and
- formal appropriation via legislation (being the Bills), having first been recommended by a message of the Governor.⁹

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’.¹⁰

Committee comment



The committee advises that the term ‘Unforeseen Expenditure’ is used throughout this report with reference to its meaning under the *Financial Accountability Act 2009*.

As highlighted in the advice provided by Queensland Treasury, the committee acknowledges that expenditure which is not ‘unforeseen’ in the ordinary sense can still be captured as a part of this process. This is particularly relevant in respect to budgeted expenditure held centrally in the Consolidated Fund but not allocated to particular government departments or agencies at the time of the original appropriation acts. It is important that this distinction is kept in mind when examining Unforeseen Expenditure reported by government departments and agencies.

⁶ Public briefing transcript, Brisbane, 19 November 2025, p 2.

⁷ Public briefing transcript, Brisbane, 19 November 2025, p 2.

⁸ *Financial Accountability Act 2009*, s 35.

⁹ *Constitution of Queensland 2001*, ss 66, 68.

¹⁰ Bills, explanatory notes, p 1.

1.2.2. Unforeseen Expenditure in 2024-25

On 17 July 2025, the Governor in Council authorised an additional payment for Unforeseen Expenditure incurred during the 2024-25 financial year of \$5,746,389,000, which is split across the Bills.¹¹

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

Unlike in 2022-23 and 2023-24, the Unforeseen Expenditure for the 2024-25 financial year is contained in one set of supplementary appropriation bills (being the Bills). Accordingly, there is no requirement for the Under Treasurer to prepare a statement regarding the Unforeseen Expenditure paid and lapsed to government departments.¹²

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

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

1.3. Inquiry process

The committee considered the following evidence during its inquiry into the Bills:

- a written briefing on the Bills from Queensland Treasury dated 14 November 2025
- a public briefing provided by Queensland Treasury on 19 November 2025 (see Appendix A).

The committee also called for submissions on the Bills from stakeholders, but no submissions were received.

All inquiry documents including transcripts, written briefings and questions on notice, are available on the committee's inquiry web page.

1.4. Consultation

According to the explanatory notes, consultation was undertaken with government departments, and the Legislative Assembly and Parliamentary Service to establish the appropriation payable in the Bills.¹³

1.5. 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* (LSA), and the *Human Rights Act 2019* (HRA).

¹¹ Queensland Treasury, written briefing, 14 November 2025, p 1.

¹² Queensland Treasury, written briefing, 14 November 2025, p 1.

¹³ Bills, explanatory notes, p 2.



1.5.1. *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.



1.5.2. *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.

1.6. Should the Bills 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 Bills

This section discusses key themes which were raised during the committee's examination of the Bills.

2.1. Level of Unforeseen Expenditure

The total amount originally appropriated for the 2024-25 financial year was \$90,570,000,000.¹⁴

According to Queensland Treasury, the aggregate of Unforeseen Expenditure in the 2024-25 financial year of \$5,746,389,000 represents 6.34 per cent of the original appropriation.¹⁵ The aggregated Unforeseen Expenditure for the 2024-25 financial year represents a decrease from that seen in the 2023-24 financial year.¹⁶

After accounting for lapses of appropriations,¹⁷ the net impact for the 2024-25 financial year is total appropriation of \$4,759,819,000 more than that originally approved.¹⁸

At the public briefing, Queensland Treasury discussed the decline in the level of Unforeseen Expenditure compared to last year. They stated:¹⁹

... 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.

Committee comment



The committee notes that the level of Unforeseen Expenditure in the 2024-25 financial year represents a reasonable portion of the original appropriation. However, the committee acknowledges that it was also a considerable decrease from the level seen in the previous financial year.

2.2. Use of single set of supplementary appropriation bills

As noted above, unlike in 2022-23 and 2023-24, the Unforeseen Expenditure for the 2024-25 financial year is contained in one set of supplementary appropriation bills (being the Bills).

At the public briefing, Queensland Treasury advised that the committee that the use of multiple bills in 2022-23 and 2023-24 was intended to provide more transparency around

¹⁴ *Appropriation Act 2024; Appropriation (Parliament) Act 2024.*

¹⁵ Queensland Treasury, written briefing, 14 November 2025, p 2.

¹⁶ The total Unforeseen Expenditure incurred in the 2023-24 financial year was \$9,078,519,000, being 11.56 per cent of original appropriation: Queensland Treasury, written briefing, 14 November 2025, p 2; Governance, Energy and Finance Committee, *Report No. 2, 58th Parliament – Appropriation (Parliament) (Supplementary 2023-2024) Bill 2024 and Appropriation (Supplementary 2023-2024) Bill 2024*, p 3.

¹⁷ Being lapsed appropriations in the sum of \$986,570,000: Queensland Treasury, written briefing, 14 November 2025, p 2.

¹⁸ Queensland Treasury, written briefing, 14 November 2025, p 2.

¹⁹ Public briefing transcript, Brisbane, 19 November 2025, p 8.

supplementary bills. However, in practice, the additional bills attracted few questions and little debate.²⁰ They also created additional administrative burdens and caused confusion, as the appropriation process ‘became even more difficult to explain than the current process, which is already quite complex and arcane.’²¹ The return to a single set of supplementary appropriation bills is designed to avoid these problems.

Committee comment



While the need for multiple supplementary appropriation bills in a financial year may be required for various reasons, the committee welcomes the streamlined approach to dealing with Unforeseen Expenditure in the 2024-25 financial year in the Bills.

2.3. Unforeseen Expenditure for the Legislative Assembly and Parliamentary Service

The Appropriation (Parliament) (Supplementary 2024-2025) Bill 2025 seeks approval of Unforeseen Expenditure incurred during the 2024-25 financial year of \$5,407,000.²²

According to Queensland Treasury, the Unforeseen Expenditure primarily related to:

- additional funding for the 2024 State Election
- member allowances under the Queensland Independent Remuneration Tribunal determination
- collective bargaining outcomes
- reimbursement of unbudgeted Select Committee and Members’ accommodation costs from 2023-24.²³

2.4. Unforeseen Expenditure for government departments and entities

The Appropriation (Supplementary 2024-2025) Bill 2025 (Bill) authorises the Treasurer’s payment of \$5,740,982,000 for Unforeseen Expenditure incurred by 15 government departments and 2 other government entities in the 2024-25 financial year, as set out in Schedule 1 of the Bill.²⁴

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

²⁰ Public briefing transcript, Brisbane, 19 November 2025, p 6.

²¹ Public briefing transcript, Brisbane, 19 November 2025, p 6.

²² Appropriation (Parliament) (Supplementary 2024-2025) Bill 2025, s 2(1); Appropriation (Parliament) (Supplementary 2024-2025) Bill 2025, explanatory notes, p 3.

²³ Queensland Treasury, written briefing, 14 November 2025, p 3.

²⁴ Appropriation (Supplementary 2024-2025) Bill 2025, s 2(1); Appropriation (Supplementary 2024-2025) Bill 2025, explanatory notes, p 3.

Department or entity	Payment to be authorised for unforeseen expenditure
Department of Families, Seniors, Disability Services and Child Safety (formerly Department of Child Safety, Seniors and Disability Services)	\$160,865,000
Department of Housing and Public Works (formerly Department of Housing, Local Government, Planning and Public Works)	\$231,624,000
Department of Justice (formerly Department of Justice and Attorney-General)	\$99,280,000
Department of Local Government, Water and Volunteers (formerly Department of Regional Development, Manufacturing and Water)	\$303,883,000
Department of Natural Resources and Mines, Manufacturing and Regional and Rural Development (formerly Department of Resources)	\$45,001,000
Department of Primary Industries (formerly Department of Agriculture and Fisheries)	\$81,297,000
Department of Sport, Racing and Olympic and Paralympic Games (formerly Department of Tourism and Sport)	\$1,204,000
Department of Trade, Employment and Training (formerly Department of Employment, Small Business and Training)	\$7,871,000
Department of Transport and Main Roads	\$405,280,000
Department of Youth Justice and Victim Support (formerly Department of Youth Justice)	\$144,013,000
Electoral Commission of Queensland	\$8,063,000
Office of the Inspector-General of Emergency Management	\$101,000
Queensland Corrective Services	\$14,892,000
Queensland Fire Department	\$281,467,000
Queensland Health	\$2,016,522,000
Queensland Police Service	\$114,060,000
Queensland Treasury	\$1,825,559,000
TOTAL	\$5,740,982,000

Source: Appropriation (Supplementary 2024-2025) Bill 2025, Schedule 1.

The following sections provide a summary of the purpose of the Unforeseen Expenditure sought under the Appropriation (Supplementary 2024-2025) Bill 2025.

Relevantly, based on the information provided by Queensland Treasury, many of the appropriations sought by government departments took into account partial offsets due to adjustments related to timing for various programs, depreciation, equity and other matters.²⁵

During the public briefing, Queensland Treasury explained how machinery-of-government changes, such as those that followed the 2024 election, interact with the budget process.²⁶

...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.

2.4.1. Department of Families, Seniors, Disability Services and Child Safety

The Bill authorises a supplementary payment from the Consolidated Fund of \$160,865,000 to the Department of Families, Seniors, Disability Services and Child Safety.²⁷ According to Queensland Treasury, the additional amount was primarily needed for increased funding for the child safety placement funding boost and for frontline staff in response due to increased demand in the child protection system.²⁸

2.4.2. Department of Housing and Public Works

The Bill authorises a supplementary payment from the Consolidated Fund of \$231,624,000 to the Department of Housing and Public Works.²⁹ According to Queensland Treasury, the additional amount was primarily due to:

- additional funding for frontline housing and homelessness services and social housing maintenance
- additional funding for the social housing capital program
- the draw down of funds held centrally for the Queensland Building and Construction Commission.³⁰

²⁵ Queensland Treasury, written briefing, 14 November 2025, pp 2-4.

²⁶ Public briefing transcript, Brisbane, 19 November 2025, p 3.

²⁷ Appropriation (Supplementary 2024-2025) Bill 2025, sch 1.

²⁸ Queensland Treasury, written briefing, 14 November 2025, p 2.

²⁹ Appropriation (Supplementary 2024-2025) Bill 2025, sch 1.

³⁰ Queensland Treasury, written briefing, 14 November 2025, p 2.

2.4.3. Department of Justice

The Bill authorises a supplementary payment from the Consolidated Fund of \$99,280,000 to the Department of Justice.³¹ According to Queensland Treasury, the need for this additional amount primarily arose from:

- the draw down of funds held centrally for the ICT Strategy Implementation Program
- the provision of additional funding for Victims of Crime financial assistance and the Queensland Family and Child Commission
- additional Australian Government funding for the legal assistance sector.³²

2.4.4. Department of Local Government, Water and Volunteers

The Bill authorises a supplementary payment from the Consolidated Fund of \$303,883,000 to the Department of Local Government, Water and Volunteers.³³ According to Queensland Treasury, the need for this additional amount primarily arose from:

- the draw down of funds held centrally for Cairns Water Security Stage 1 and Rural Water Futures
- additional Commonwealth funding for projects such as Cairns Water Security Stage 1, Critical First Nations and Regional Community Water and the Paradise Dam Improvement Project³⁴
- additional funding for the Housing Support Program Stream 1 and Community Enabling Infrastructure Stream.³⁵

2.4.5. Department of Natural Resources and Mines, Manufacturing and Regional and Rural Development

The Bill authorises a supplementary payment from the Consolidated Fund of \$45,001,000 to the Department of Natural Resources and Mines, Manufacturing and Regional and Rural Development.³⁶ According to Queensland Treasury, the additional amount was primarily due to additional funding for the Natural Resource Management Expansion Program and the draw down of funding held centrally for the Mount Isa Mining Acceleration Fund.³⁷

2.4.6. Department of Primary Industries

The Bill authorises a supplementary payment from the Consolidated Fund of \$81,297,000 to the Department of Primary Industries.³⁸ According to Queensland Treasury, the

³¹ Appropriation (Supplementary 2024-2025) Bill 2025, sch 1.

³² Queensland Treasury, written briefing, 14 November 2025, p 2.

³³ Appropriation (Supplementary 2024-2025) Bill 2025, sch 1.

³⁴ Additional Commonwealth funding of \$36,500,000 was received for the Paradise Dam Improvement Project: Public briefing transcript, Brisbane, 19 November 2025, p 7.

³⁵ Queensland Treasury, written briefing, 14 November 2025, p 2.

³⁶ Appropriation (Supplementary 2024-2025) Bill 2025, sch 1.

³⁷ Queensland Treasury, written briefing, 14 November 2025, p 2.

³⁸ Appropriation (Supplementary 2024-2025) Bill 2025, sch 1.

additional amount was 'primarily due to additional funding for timing of the Fisheries Structural Adjustment Package, Independent Data Monitoring initiative, Fire Ant Suppression, collective bargaining outcomes³⁹ and revised estimates for depreciation'.⁴⁰

2.4.7. Department of Sport, Racing and Olympic and Paralympic Games

The Bill authorises a supplementary payment from the Consolidated Fund of \$1,204,000 to the Department of Sport, Racing and Olympic and Paralympic Games.⁴¹ According to Queensland Treasury, the additional amount was primarily due to additional funding for Racing Queensland.⁴²

2.4.8. Department of Trade, Employment and Training

The Bill authorises a supplementary payment from the Consolidated Fund of \$7,871,000 to the Department of Trade, Employment and Training.⁴³ According to Queensland Treasury, the additional amount was primarily due to:

- depreciation adjustments
- equity to output swaps
- additional funding for various projects and programs.⁴⁴

2.4.9. Department of Transport and Main Roads

The Bill authorises a supplementary payment from the Consolidated Fund of \$405,280,000 to the Department of Transport and Main Roads.⁴⁵ According to Queensland Treasury, the additional amount was primarily due to additional funding for:

- the permanent implementation of 50 cent public transport fares⁴⁶
- support for the South East Queensland and Regional Urban bus network⁴⁷
- Gold Coast Light Rail Stage 3⁴⁸
- funding for the Cross River Rail Delivery Authority.⁴⁹

³⁹ See public briefing transcript, Brisbane, 19 November 2025, p 2.

⁴⁰ Queensland Treasury, written briefing, 14 November 2025, p 2.

⁴¹ Appropriation (Supplementary 2024-2025) Bill 2025, sch 1.

⁴² Queensland Treasury, written briefing, 14 November 2025, p 3.

⁴³ Appropriation (Supplementary 2024-2025) Bill 2025, sch 1.

⁴⁴ Projects and programs included Fee-Free Construction places, Homes for Queenslanders Construction Workforce Fund, North Queensland Apprenticeship Centre of Excellence and TAFE Centre of Excellence: Queensland Treasury, written briefing, 14 November 2025, p 3.

⁴⁵ Appropriation (Supplementary 2024-2025) Bill 2025, sch 1.

⁴⁶ Unforeseen Expenditure was \$135,232,000: Public briefing transcript, Brisbane, 19 November 2025, p 3.

⁴⁷ Unforeseen Expenditure was \$102,742,000: Public briefing transcript, Brisbane, 19 November 2025, p 8.

⁴⁸ Unforeseen Expenditure was \$19,419,000 for departmental services (operational) and additional funding of \$200,000,000 (equity): Public briefing transcript, Brisbane, 19 November 2025, p 7.

⁴⁹ Queensland Treasury, written briefing, 14 November 2025, p 3.

2.4.10. Department of Youth Justice and Victim Support

The Bill authorises a supplementary payment from the Consolidated Fund of \$144,013,000 to the Department of Youth Justice and Victim Support.⁵⁰ According to Queensland Treasury, the additional amount was primarily due to:

- an increase in departmental services for various projects and programs⁵¹
- additional funding received for Financial Assistance to Victims of Crime.⁵²

2.4.11. Electoral Commission of Queensland

The Bill authorises a supplementary payment from the Consolidated Fund of \$8,063,000 to the Electoral Commission of Queensland.⁵³ According to Queensland Treasury, additional departmental services required the draw down of funds held centrally for the 2024 State General Election.⁵⁴

2.4.12. Office of the Inspector-General of Emergency Management

The Bill authorises a supplementary payment from the Consolidated Fund of \$101,000 to the Office of the Inspector-General of Emergency Management.⁵⁵ According to Queensland Treasury, this amount primarily related to additional funding needed for collective bargaining outcomes.⁵⁶

2.4.13. Queensland Corrective Services

The Bill authorises a supplementary payment from the Consolidated Fund of \$14,892,000 to Queensland Corrective Services.⁵⁷ According to Queensland Treasury, this amount primarily related to additional funding for:

- collective bargaining outcomes⁵⁸
- the Prisoner and Offender Fluctuation models
- depreciation adjustments
- equity to output swaps for Townsville and Wacol Correctional Precincts.⁵⁹

⁵⁰ Appropriation (Supplementary 2024-2025) Bill 2025, sch 1.

⁵¹ Projects and programs included Victims Advocate Service, Crime Early Intervention Schools, Gold Standard Early Intervention, Targeted Response to Youth Crime and Fast Track Sentencing and the Intensive On Country program: Queensland Treasury, written briefing, 14 November 2025, p 3.

⁵² Queensland Treasury, written briefing, 14 November 2025, p 3.

⁵³ Appropriation (Supplementary 2024-2025) Bill 2025, sch 1.

⁵⁴ Queensland Treasury, written briefing, 14 November 2025, p 3.

⁵⁵ Appropriation (Supplementary 2024-2025) Bill 2025, sch 1.

⁵⁶ Queensland Treasury, written briefing, 14 November 2025, p 3; See public briefing transcript, Brisbane, 19 November 2025, p 2.

⁵⁷ Appropriation (Supplementary 2024-2025) Bill 2025, sch 1.

⁵⁸ See public briefing transcript, Brisbane, 19 November 2025, p 2.

⁵⁹ Queensland Treasury, written briefing, 14 November 2025, p 3.

2.4.14. Queensland Fire Department

The Bill authorises a supplementary payment from the Consolidated Fund of \$281,467,000 to the Queensland Fire Department.⁶⁰ According to Queensland Treasury, this amount primarily related to additional funding for:

- the Disaster and Emergency Management Reform Program
- increased Presumptive Legislation WorkCover premiums
- improved communication coverage for emergency services
- continued support for aerial firefighting capability
- enhanced firefighter safety equipment
- collective bargaining outcomes⁶¹
- the Queensland Reconstruction Authority.⁶²

The amount of additional funding provided for the Queensland Reconstruction Authority was \$285,586,000.⁶³ In response to a question taken on notice at the public briefing, Queensland Treasury confirmed this related to the following initiatives for the 13 disaster funding activations in the 2023-24 financial year:

- reconstruction of essential public assets and other recovery measures
- new disaster recovery funding arrangements (DRFA) Category C and D extraordinary packages including Environmental Recovery, Mental Health, Small Business Support, and Sport and Recreation Community Facilities Recovery.⁶⁴

2.4.15. Queensland Health

The Bill authorises a supplementary payment from the Consolidated Fund of \$2,016,522,000 to Queensland Health.⁶⁵ According to Queensland Treasury, this amount primarily related to:

- output swaps for Capital Acquisitions plan and eHealth Queensland
- additional funding for Better Care Together,⁶⁶ Elective Surgery Surge⁶⁷ and Supporting Older Australians initiatives
- clawbacks for the Logan Hospital Expansion and the Alcohol and other Drug Community Treatment Program

⁶⁰ Appropriation (Supplementary 2024-2025) Bill 2025, sch 1.

⁶¹ See public briefing transcript, Brisbane, 19 November 2025, p 2.

⁶² Queensland Treasury, written briefing, 14 November 2025, pp 3-4.

⁶³ Public briefing transcript, Brisbane, 19 November 2025, p 7.

⁶⁴ Queensland Treasury, response to question on notice, 28 November 2025, p 1.

⁶⁵ Appropriation (Supplementary 2024-2025) Bill 2025, sch 1.

⁶⁶ Higher than forecast mental health levy revenue may have contributed to the need for additional funding from this program: Public briefing transcripts, Brisbane, 19 November 2025, p 4.

⁶⁷ Additional funding represented \$100 million of Unforeseen Expenditure: Public briefing transcript, Brisbane, 17 November 2025, p 6.

- additional funding for Health and Wellbeing Queensland.⁶⁸

2.4.16. Queensland Police Service

The Bill authorises a supplementary payment from the Consolidated Fund of \$114,060,000 to the Queensland Police Service.⁶⁹ According to Queensland Treasury, this amount primarily related to additional funding needed ‘to ensure sufficient liquidity for the department’⁷⁰ and funding for:

- the Caboolture Watchhouse Hub Resources
- collective bargaining outcomes⁷¹
- the Police Recruitment Drive
- the Commission of Inquiry into Queensland Police Service Response to Domestic and Family Violence
- various community safety initiatives in the South-West Brisbane and Ipswich Areas (Ripley).⁷²

2.4.17. Queensland Treasury

The Bill authorises a supplementary payment from the Consolidated Fund of \$1,825,559,000 to Queensland Treasury.⁷³ According to Queensland Treasury, this amount primarily related to:

- additional funding for:
 - Regional Economic Futures Fund
 - Social Housing Energy Performance Initiative⁷⁴
 - Flow Battery Manufacturers
 - community service obligation payments for the energy sector
- the draw down of funds held centrally for costs associated with the construction of road tunnels from Carseldine to Kedron⁷⁵
- funding to transfer North Australian Pastoral Company Pty Ltd (NAPCo) Investment to the Debt Retirement Fund

⁶⁸ Other items which contributed to this amount included ‘additional funding for Sustaining Capital, funding to ensure sufficient liquidity for the department [and] output to equity swaps for Hospital and Health Services’: Queensland Treasury, written briefing, 14 November 2025, p 4; Public briefing transcript, Brisbane, 19 November 2025, p 5.

⁶⁹ Appropriation (Supplementary 2024-2025) Bill 2025, sch 1.

⁷⁰ Queensland Treasury, written briefing, 14 November 2025, p 4.

⁷¹ See public briefing transcript, Brisbane, 19 November 2025, p 2.

⁷² Queensland Treasury, written briefing, 14 November 2025, p 4.

⁷³ Appropriation (Supplementary 2024-2025) Bill 2025, sch 1.

⁷⁴ Additional funding represented \$22.4 million of Unforeseen Expenditure: Public briefing transcript, Brisbane, 19 November 2025, p 5.

⁷⁵ Public briefing transcript, Brisbane, 19 November 2025, p 6.

- funding for employment related payments including revised beneficiary payments for the Annual Leave Central Scheme and Defined Benefit Superannuation and ex-gratia payments⁷⁶
- an equity transfer to North Queensland Bulk Ports Corporation.⁷⁷

Regarding the transfer of NAPCo to the Debt Retirement Fund, it was highlighted at the public briefing that the transfer occurred on 30 September 2025 and the value of the assets as at the date of transfer was \$553,553,065.⁷⁸ Queensland Treasury also clarified that the transfer:⁷⁹

... 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.

⁷⁶ Public briefing transcript, Brisbane, 19 November 2025, p 8.

⁷⁷ Queensland Treasury, written briefing, 14 November 2025, p 4.

⁷⁸ Public briefing transcript, Brisbane, 19 November 2025, p 3.

⁷⁹ Public briefing transcript, Brisbane, 19 November 2025, p 3.

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Queensland Treasury

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