



TOPIC OVERVIEW

22 September 2020

# Queensland Government response to COVID-19

Report 3: 2020–21

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The Honourable C Pitt MP  
Speaker of the Legislative Assembly  
Parliament House  
BRISBANE QLD 4000

22 September 2020

This report is prepared under Part 3 Division 3 of the *Auditor-General Act 2009*.



Brendan Worrall  
Auditor-General



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# Contents

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<b>Auditor-General’s foreword</b>	<b>1</b>
<b>Summary</b>	<b>2</b>
<b>1. COVID-19 key events</b>	<b>4</b>
<b>2. Government’s response measures to COVID-19</b>	<b>6</b>
<b>3. Appendices</b>	<b>23</b>
A. Entity responses	24
B. How we prepared this overview	31
C. Timeline of key events	32

# Auditor-General's foreword

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This report is the first phase of our audit program examining the Queensland Government's response to the COVID-19 pandemic. It aims to promote understanding of the various government response measures and their costs.

This first report does not assess the effectiveness or value for money of the government's response measures. Its aim is to inform our future audit program and identify other areas of focus for additional assurance reports. We plan to publish a three-year annual work plan in early 2021, which will outline the assurance reports we plan to conduct.

We have not audited the information included in this report for completeness or quality—we provided central government agencies with the opportunity to review and confirm the accuracy of the information relating to them.

It is critical that government-led responses are supported by sound controls to manage any additional risks, and effective governance and leadership must continue. It is important that entities apply the insights from our audits across government to new and emerging programs being delivered in response to COVID-19. In my reports, there are learnings that are useful to all entities as we respond to COVID-19 impacts.

For example, in report number 14 for 2017–18, *The National Disability Insurance Scheme*, I emphasised the importance of strengthening program oversight and governance arrangements across government. In my report, I also highlighted the challenges and risks of not having a whole-of-government approach to program management and reporting arrangements.

While collating this report, we were unable to obtain information on some aspects of the response measures. Both Queensland Treasury and the Department of the Premier and Cabinet told us that, although they are involved in coordinating the response, they do not have complete information about what the uptake rates of the individual measures are.

We recognise that government agencies have had to work under extraordinary circumstances during the pandemic, rapidly designing response measures to unprecedented events. However, it is critical that the effectiveness of the government's response is monitored and assessed to determine whether program outcomes have been achieved. This requires fit-for-purpose governance and reporting arrangements at a whole-of-government level.

A handwritten signature in black ink, which appears to read 'B. Worrall'.

Brendan Worrall  
Auditor-General



# Summary

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The COVID-19 pandemic (COVID-19) is causing significant adverse impacts on individuals, businesses and the Queensland economy. The speed and depth of the impacts, and the ongoing government responses to them, are unprecedented.

The Queensland Government has announced a range of measures with the aim of supporting the state economy, promoting public safety, and assisting households and businesses. The costs of the government's response are significant and will largely depend on the ongoing health and economic impacts of the pandemic.

This report covers the government's response measures up to 21 August 2020. It covers key measures across four response areas—health care, support for individuals, support for businesses, and public safety. The report does not cover all of the government's initiatives, such as its response through the *COVID Safe Business Framework*.

As at 21 August 2020, the Queensland Government had announced over \$7 billion in response measures, representing two per cent of gross state product. (Gross state product is an aggregate measure of the total economic production of goods and services, including international and interstate trade). This is in addition to \$314 billion of response measures announced by the Australian Government (National Cabinet Media Statement, 7 August 2020). We acknowledge that while our report covers the period 25 January 2020 to 21 August 2020, the Queensland Government announced further response measures on 7 September 2020 as part of its COVID-19 Fiscal and Economic Review. As a result, the measures now total more than \$8 billion.

Given the substantial additional expenditure required to meet the government's COVID-19 related commitments, the Queensland Government sought legislative approval for this funding. In April 2020, the Queensland Parliament passed the *Appropriation (COVID-19) Act 2020*, providing funding of \$4.8 billion over two years—\$3.18 billion in 2019–20 and \$1.62 billion for 2020–21.

The balance of the government's expenditure is expected to be funded through existing appropriations, but not all of the response measures involve actual payments from the government to the intended recipients. The Queensland Government's response measures also include support in the form of tax relief and rent waivers.

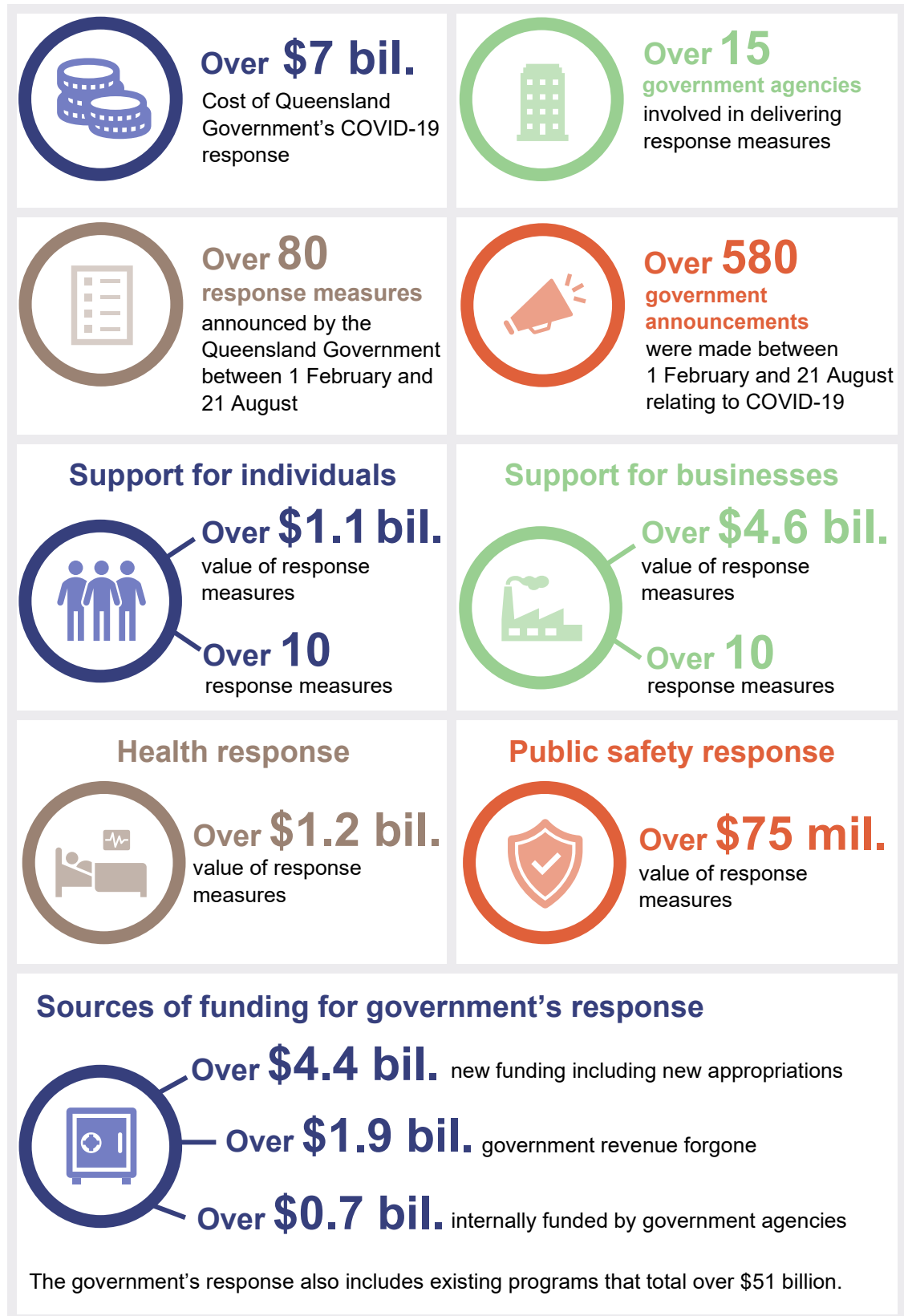
Central agencies should consider the following questions as part of their governance role for the Queensland Government's COVID-19 response:

- What are the objectives of each response measure and how will their effectiveness be measured?
- What are the uptake rates of the response measures and how does this compare with what was expected when the initiatives were announced?
- What are the actual costs of delivering the response measures?



## Snapshot

This snapshot highlights the key facts relating to the Queensland Government's response to COVID-19.



# 1. COVID-19 key events

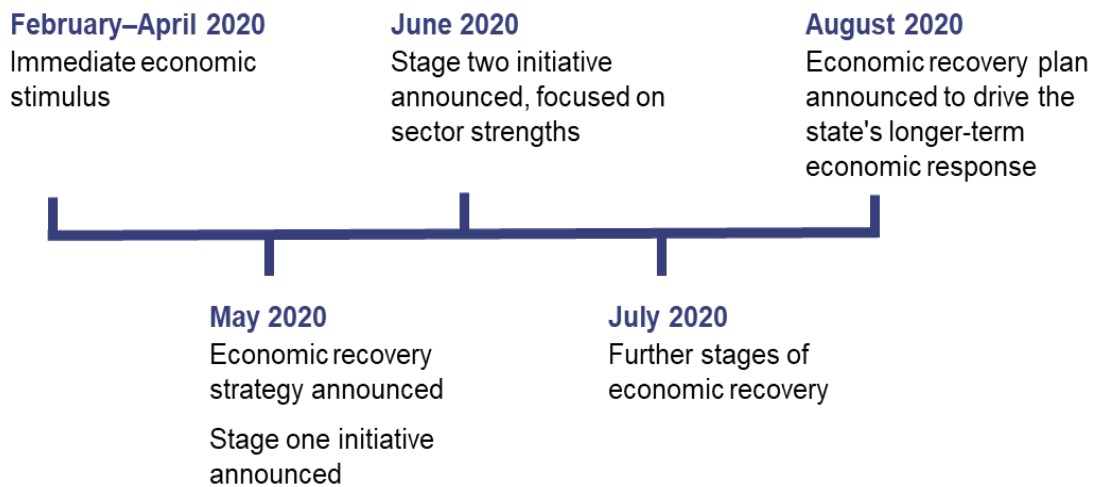
On 29 January 2020, under the *Public Health Act 2005*, the Minister for Health and Minister for Ambulance Services made an order declaring a public health emergency in relation to the COVID-19 pandemic (COVID-19).

From mid-February 2020, the Queensland Government began announcing a range of economic stimulus support measures in response to COVID-19. On 19 May 2020, the government announced *Queensland’s Economic Recovery Strategy—Unite and Recover for Queensland Jobs* (economic recovery strategy) to assist the state to recover from COVID-19.

Stage one of the economic recovery strategy built on the government’s initial response to the crisis, while stage two focuses on supporting traditional industries such as construction, agriculture, and resources. Further stages of the economic recovery strategy include providing Queenslanders with the skills they need to find meaningful jobs and set up pathways for the future. Figure 1A shows the key stages of the government’s response to COVID-19.

On 20 August 2020, the Queensland Government released *Queensland’s Economic Recovery Plan* (economic recovery plan). The aim of this plan is to drive the state’s longer-term economic response.

**Figure 1A**  
**Key stages of the Queensland Government’s response to COVID-19**

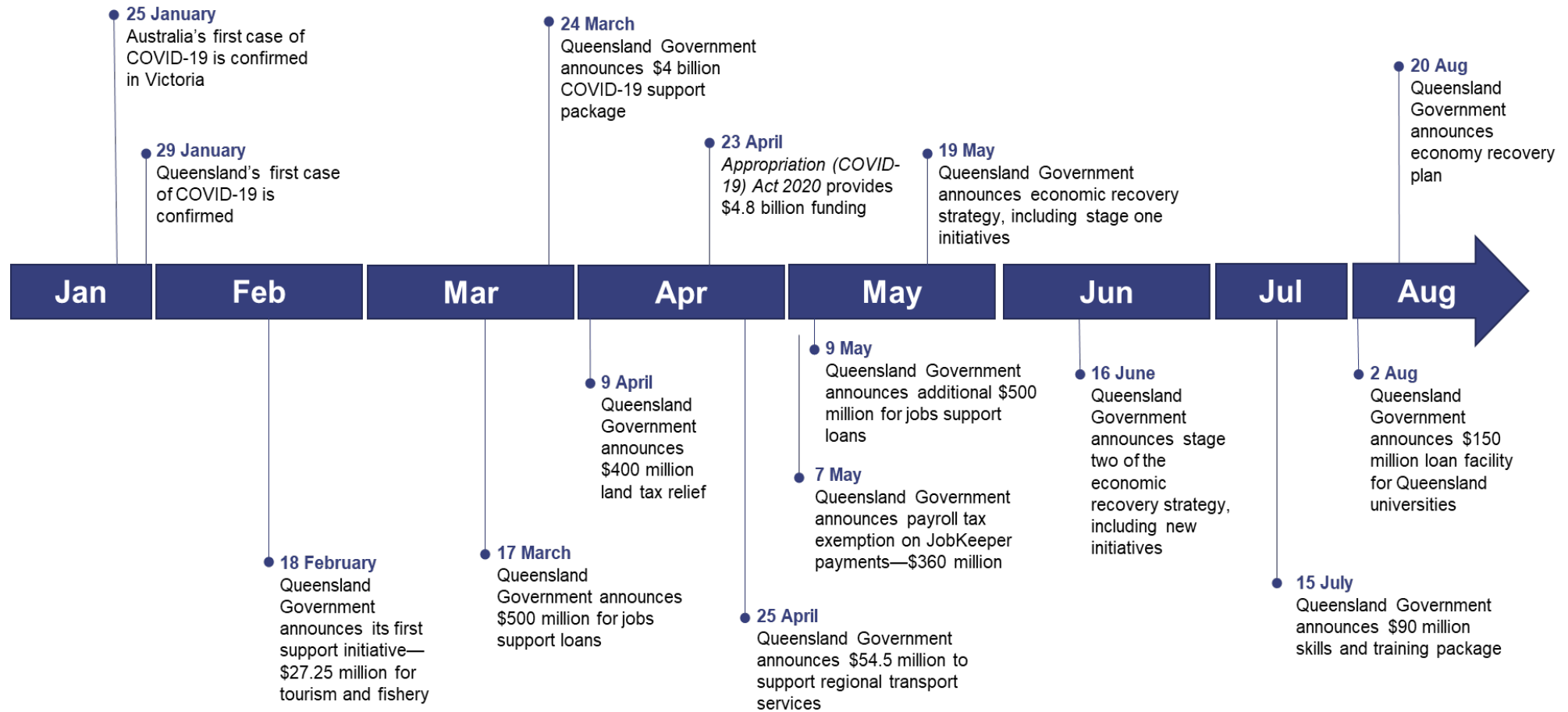


Source: Queensland Audit Office based on information from *Queensland’s Economic Recovery Strategy—Unite and Recover for Queensland Jobs* and *Queensland’s Economic Recovery Plan*.

Since the start of COVID-19, several key events, including various government announcements, have affected individuals, businesses and the broader Queensland economy. Figure 1B shows a timeline of the key events in the Queensland Government’s response to COVID-19. A more detailed timeline of events is set out in Appendix C.



**Figure 1B**  
**Timeline of key events in the Queensland Government’s response to COVID-19**



Note: The timeline does not include all government announcements on COVID-19.

Source: Queensland Audit Office analysis of government media statements, government websites, Queensland’s Economic Recovery Strategy—Unite and Recover for Queensland Jobs and Queensland’s Economic Recovery Plan.

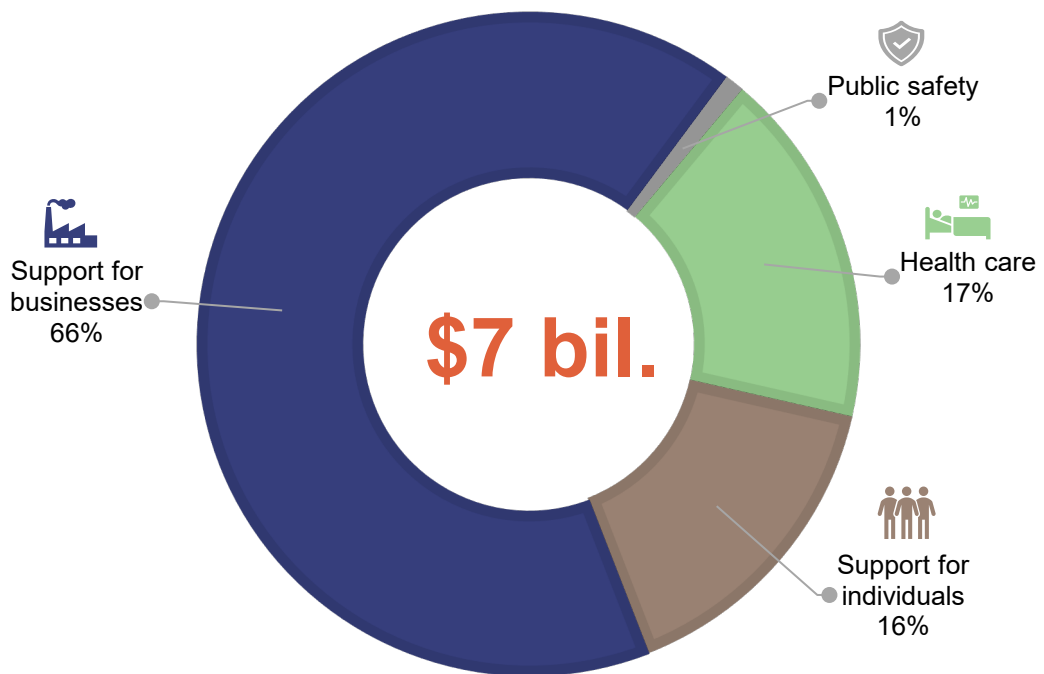




## 2. Government’s response measures to COVID-19

This chapter provides more information about the Queensland Government’s response to the COVID-19 pandemic (COVID-19) across the four key response areas—health care, support for individuals, support for businesses, and public safety. Figure 2A shows the cost of the government’s COVID-19 response.

**Figure 2A**  
**Cost of the Queensland Government’s COVID-19 response**



*Source: Queensland Audit Office analysis of government media statements, government websites and information provided by Queensland Treasury.*

### How is the Queensland Government supporting the health response to COVID-19?

The Queensland Government is providing \$1.2 billion funding to increase the capacity of Queensland’s health system to confront COVID-19. This includes expanding the capacity of fever clinics, emergency departments, acute care services, and regional aeromedical services for our remote communities. Of the \$1.2 billion, Queensland Treasury has transferred \$0.48 billion (40 per cent) to Queensland Health, as of 30 June 2020.

Figure 2B shows the health system areas the government is targeting through this response measure.



## Figure 2B Health response to COVID-19

Expanding the capacity of Queensland's health system	
<ul style="list-style-type: none"><li>• Double the capacity of intensive care.</li><li>• Triple emergency department capacity.</li><li>• Provide more paramedics.</li><li>• Provide more ambulance services.</li><li>• Provide more acute care services.</li><li>• Expand fever clinics.</li><li>• Deploy new infrastructure and better utilise our existing hospitals.</li><li>• Expand community screening, contact tracing and 13 HEALTH services.</li></ul>	<ul style="list-style-type: none"><li>• Resource backfilling of health staff who are unwell.</li><li>• Provide additional funding for non-urgent surgery and appointments to reduce backlog.</li><li>• Continue non-urgent elective surgery in the private sector.</li><li>• Provide more support for regional health services.</li><li>• Provide more aeromedical services for regional and remote communities.</li></ul>

Source: Queensland Audit Office analysis of government media statements and government websites.

The Queensland Government's other key measures supporting the health response to COVID-19 include:

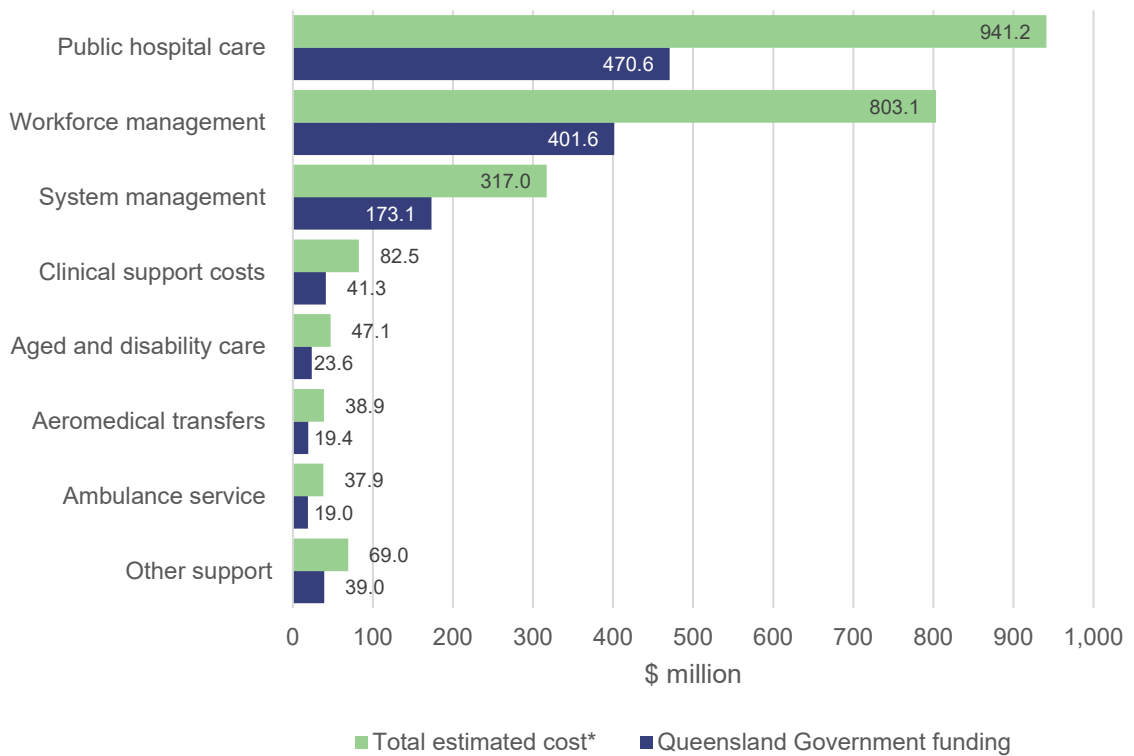
- \$10 million funding to The University of Queensland to support the development of a COVID-19 vaccine
- \$28 million in grants to community-based health service groups to ensure vital services can continue
- \$21 million to combat the spread of COVID-19 amongst First Nations Queenslanders
- \$46.5 million for local mental health community treatment and support services.

### Estimated total cost of Queensland's health response to COVID-19

In March 2020, the Queensland Government estimated the total cost for the COVID-19 health response to be \$2.34 billion. This was based on an initial forecast that there would be a major peak in COVID-19 cases towards the end of April 2020. Of the total estimated cost, the Queensland Government allocated \$1.2 billion in accordance with the new *National Partnership on COVID-19 Response*, signed by all Council of Australian Governments (COAG) leaders on 13 March 2020, where a 50-50 share of funding between the Commonwealth and the states and territories was agreed. Figure 2C shows Queensland Health's anticipated expenditure, estimated as at March 2020.



**Figure 2C**  
**Queensland Health’s anticipated expenditure for COVID-19 response, as at March 2020**



Note: \*Estimated costs for the period from 21 January to 31 October 2020—estimated to be \$2.34 billion as at March 2020.

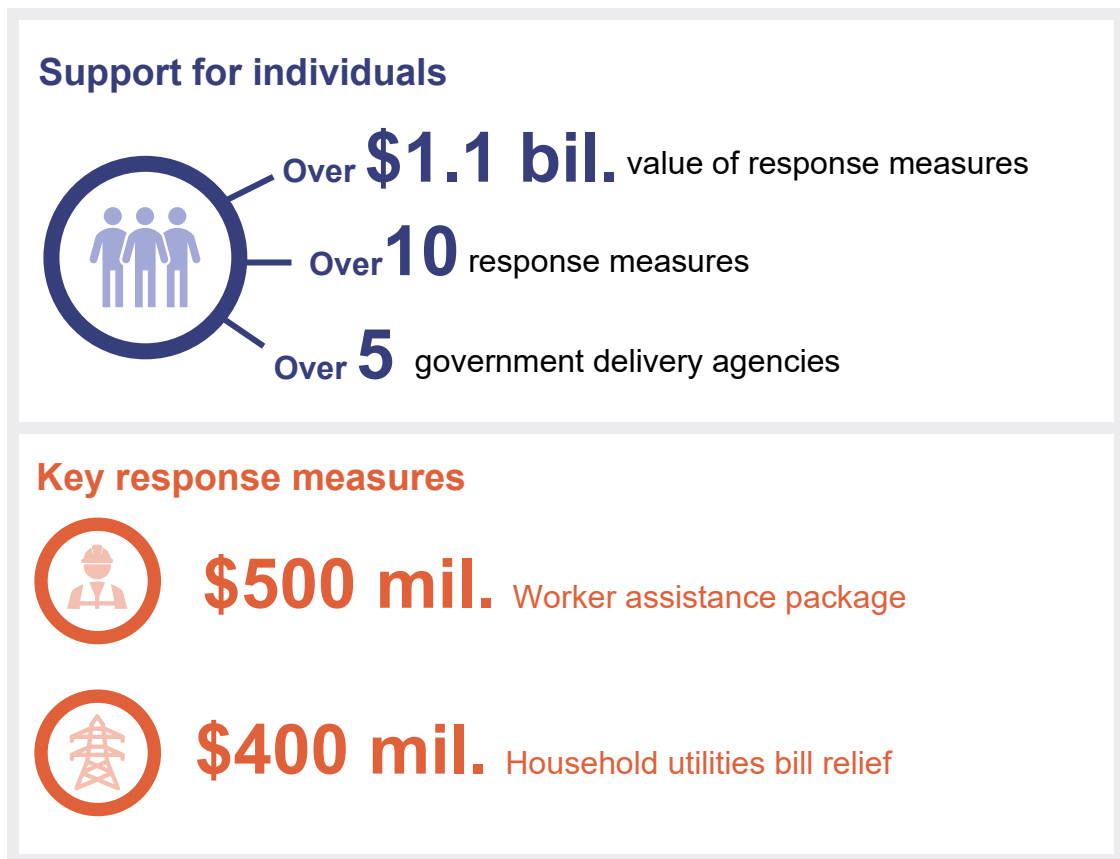
Source: *Inquiry into the Queensland Government’s health response to COVID-19*.

## How is the government supporting individuals?

The Queensland Government has introduced support measures for people facing specific economic or personal difficulties as a result of COVID-19. These measures are in addition to the Australian Government’s economic response and are expected to cost over \$1.1 billion. Figure 2D provides an overview of the Queensland Government’s measures to support individuals.



**Figure 2D**  
**Overview of the Queensland Government’s measures for supporting individuals**



Note: All information on costs is from government figures unless stated otherwise.

Source: Queensland Audit Office analysis of government media statements, government websites and information provided by Queensland Treasury.

Figure 2E sets out key activities that the Queensland Government is undertaking to support individuals and the associated costs, where we have been able to identify them.



**Figure 2E**  
**Support for individuals in the Queensland Government's response to COVID-19**

Type of support	Description	Lead agency	Estimated costs (\$m)	Funding source
 <b>Support for workers</b>				
Grant for art workers	Grant program for Queensland's independent creative artists, producers, designers, technicians and arts workers.	Department of Environment and Science (Arts Queensland)	0.5	Funded internally by agency
Support for workers with COVID-19	A \$1,500 payment is available for workers who test positive for COVID-19 and have no access to paid sick leave.	Department of Employment, Small Business and Training	Cost estimate not available	New funding*
Skills and training	Initiative to create more jobs, including extending the Back to Work program.	Department of Employment, Small Business and Training	70	Partly funded internally by agency and with new funding
 <b>Support for households</b>				
Household utilities bill relief	Household utility assistance package to all Queenslanders during the COVID-19 crisis.	Department of Communities, Disability Services and Seniors	400	New funding
Housing and homelessness support	Support for the vulnerable, particularly those who are homeless or at risk of homelessness due to COVID-19.	Department of Housing and Public Works	24.7	Funded internally by agency
Domestic and family violence support	Support services for the vulnerable, including providing accommodation during the pandemic.	Department of Child Safety, Youth and Women	7.5	Funded internally by agency
Rental grant scheme	Provides one-off payment of up to four weeks rent (maximum of \$2,000) available to those affected by COVID-19.	Department of Housing and Public Works	20	New funding
Support for vulnerable communities	Support for vulnerable multicultural communities with a connections package for refugees, asylum seekers and migrants.	Department of Local Government, Racing and Multicultural Affairs	0.9	Funded internally by agency

Type of support	Description	Lead agency	Estimated costs (\$m)	Funding source
<b>Other support</b>				
Support for farmers—freeze on irrigation prices	Freeze on irrigation prices in 2020–21 and the government to absorb dam safety costs, as relief for farmers.	Department of Natural Resources, Mines and Energy	14.7	Revenue forgone and new funding
Support for farmers—drought recovery	Drought-affected farmers to get relief from state fees and land rents.	Department of Natural Resources, Mines and Energy	2.2	Funded internally by agency
Sports funding	Government will repurpose over \$50 million of sports funding to get clubs ready to operate under new COVID-19 restrictions.	Department of Housing and Public Works	51.3	Funded internally by agency
Support for Aboriginal and Torres Strait Islander businesses	Support and telephone hotline to provide support to Aboriginal and Torres Strait Islander businesses during COVID-19.	Department of State Development, Tourism and Innovation	0.2	Funded internally by agency
Support for international students	Support services for international students, including providing professional counselling services.	Department of State Development, Tourism and Innovation	2.2	Funded internally by agency
Supporting government call centre services	Funding to build Smart Service Queensland's call centre capacity to support Queenslanders during COVID-19.	Department of State Development, Tourism and Innovation	10	Funded internally by agency

Note: All information on costs is from government figures unless stated otherwise. Funding source for some measures includes revenue forgone—response measure is in the form of tax relief and rent waivers, and it does not require actual payments from government to individuals and businesses.

\* Response measure forms part of the worker assistance package.

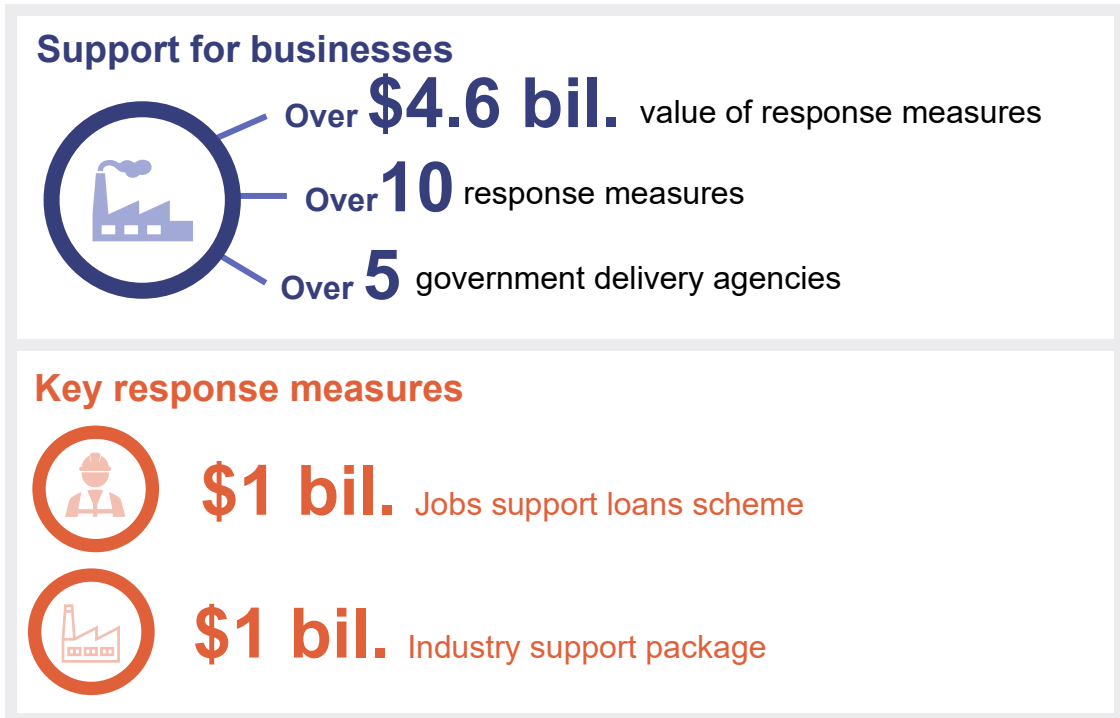
Source: Queensland Audit Office analysis of government media statements, government websites and information provided by Queensland Treasury.

## How is the government supporting businesses?

The Queensland Government has announced a number of support measures for businesses with the aim of helping them cope with the economic disruption caused by COVID-19.

These support measures are expected to cost over \$4.6 billion. The full cost of some of the government's measures will not be known for some time, as it will depend on factors such as take-up rates and how many businesses default on their loans. Figure 2F provides an overview of the government's measures for supporting businesses.

**Figure 2F**  
**Overview of the Queensland Government’s measures for supporting businesses**



Note: All information on costs is from government figures unless stated otherwise.

Source: Queensland Audit Office analysis of government media statements, government websites and information provided by Queensland Treasury.

Figure 2G sets out key activities that the Queensland Government is undertaking to support businesses and the associated costs where we have been able to identify them.

**Figure 2G**  
**Support for businesses in the Queensland Government’s response to COVID-19**

Type of support	Description	Lead agency	Estimated costs (\$m)	Funding source
<b>Loans to businesses</b>				
Jobs support loans	Concessional jobs support loan facility, interest free for the first 12 months, to support businesses to keep Queenslanders in work.	Department of Agriculture and Fisheries (Queensland Rural and Industry Development Authority)	1,000	New funding
<b>Tax relief and other waivers</b>				
Payroll tax relief	Payroll tax relief including refunds, payment holidays, and deferrals for eligible businesses.	Queensland Treasury	950	Revenue forgone

Type of support	Description	Lead agency	Estimated costs (\$m)	Funding source
Payroll tax exemption: JobKeeper payments	Payroll tax exemption on the Australian Government's JobKeeper payments.	Queensland Treasury	360	Revenue forgone
Land tax relief and payment deferrals	Land tax relief for property owners to pass on to tenants affected by the COVID-19 outbreak.	Queensland Treasury	400	Revenue forgone
Tax relief—clubs and pubs	Tax relief delivered as a three-month deferral on gaming machine taxes. Additionally, around 50 licensees who had already paid their gaming machine taxes for March had a total of \$1.4m returned to them.	Department of Justice and Attorney-General	50	Revenue forgone
Land rent waivers	Waiving of \$33.8 million in land rent for April 1 to September 30, to help support businesses.	Department of Natural Resources, Mines and Energy	33.8	Revenue forgone
Rental relief	Government's rental relief commitment to government owned corporations and statutory bodies where their tenants are impacted by COVID-19.	Queensland Treasury	17.7	Revenue forgone
Support for resources sector	Relief for resource explorers, which includes waiving of rent on exploration land due between 1 April and 1 September 2020 and freezing fees and charges until 1 July 2021.	Department of Natural Resources, Mines and Energy	9.1	Revenue forgone

#### Support for tourism and fisheries sector

Initial COVID-19 aid package—tourism and fisheries	COVID-19 aid package for supporting tourism and fishery sectors.	Department of State Development, Tourism and Innovation	27.3	Revenue forgone and new funding
Support for tourism businesses, and theme and animal parks	Support for tourism businesses, and theme and animal parks to get through COVID-19.	Department of State Development, Tourism and Innovation	50	New funding*



Type of support	Description	Lead agency	Estimated costs (\$m)	Funding source
Support for commercial whale watching operators	Waiving of annual commercial whale watching fees for operators affected by COVID-19.	Department of Environment and Science	0.11	Revenue forgone

### Education sector

Support for community kindergartens	Provides support for community kindergartens struggling with falling enrolments due to COVID-19.	Department of Education	17	Funded internally by agency
Support for Queensland universities	Loan facility to support Queensland universities impacted by COVID-19.	Department of State Development, Tourism and Innovation	150	New funding

### Other support measures

Electricity relief for small businesses	Power bill relief package for small businesses, including sole traders, with eligible customers receiving a \$500 rebate on their electricity bill.	Department of Communities, Disability Services and Seniors	100	Revenue forgone
Support for essential public transport	Support package to allow regional air, bus, and ferry services to keep running while social distancing measures remain in place.	Department of Transport and Main Roads	54.5	Revenue forgone and new funding
Support for arts sector	Support arts organisations through funding extensions, changes to funding application time frames and rent relief. Support also included grant funding to assist individual artists and arts organisations.	Department of Environment and Science (Arts Queensland)	11	Funded internally by agency
Export grants program	Support for Queensland businesses to launch their products in global markets.	Trade and Investment Queensland	1	Funded internally by agency
Assistance to small businesses	Support services to small businesses through partnering with the Chamber of Commerce and Industry Queensland (CCIQ).	Department of Employment, Small Business and Training	0.4	Funded internally by agency

Type of support	Description	Lead agency	Estimated costs (\$m)	Funding source
Disposable mask manufacturing in Queensland	Funding to establish a mask manufacturing capability in Queensland.	Department of Regional Development and Manufacturing	5	Funded internally by agency
Support for zoos and mobile animal exhibitors	Funding to assist operators to care for their animals.	Department of Agriculture and Fisheries	0.5	Funded internally by agency
Aviation support	Support for Brisbane Airport and regional airports affected by COVID-19.	Department of State Development, Tourism and Innovation	5	Funded internally by agency
Regional home building grant	Grant of \$5,000 for people building a new home in a regional location.	Queensland Treasury	10	New funding
Support for agriculture industry	Initiative to promote consumption of Queensland produce.	Department of Agriculture and Fisheries	0.2	Funded internally by agency
Concept study—Bowen Basin gas pipeline	Funding to investigate feasibility and options for a new transmission pipeline to connect the Bowen Basin’s gas reserves to the east coast of Queensland.	Department of Natural Resources, Mines and Energy	5	New funding*
Queensland Renewable Energy Zones	Funding to create three Queensland Renewable Energy Zones located in southern, central and northern Queensland.	Department of Natural Resources, Mines and Energy	145	New funding*

Note: All information on costs is from government figures unless stated otherwise. Funding source for some measures includes revenue forgone—response measure is in the form of tax relief and rent waivers, and it does not require actual payments from government to individuals and businesses.

\* Response measure either forms part of or is funded from another support package, such as worker assistance package or industry support package.

Source: Queensland Audit Office analysis of government media statements, government websites and information provided by Queensland Treasury.

## Queensland’s Economic Recovery Strategy—Unite and Recover for Queensland Jobs

Queensland’s Economic Recovery Strategy—Unite and Recover for Queensland Jobs (economic recovery strategy) includes further initiatives, which build on the government’s initial response to the crisis. The economic recovery strategy outlines the government’s guiding principles for how it plans to get Queenslanders back to work, with a focus on three key priorities:

- building vital infrastructure
- strengthening Queensland’s industries
- enabling future growth.

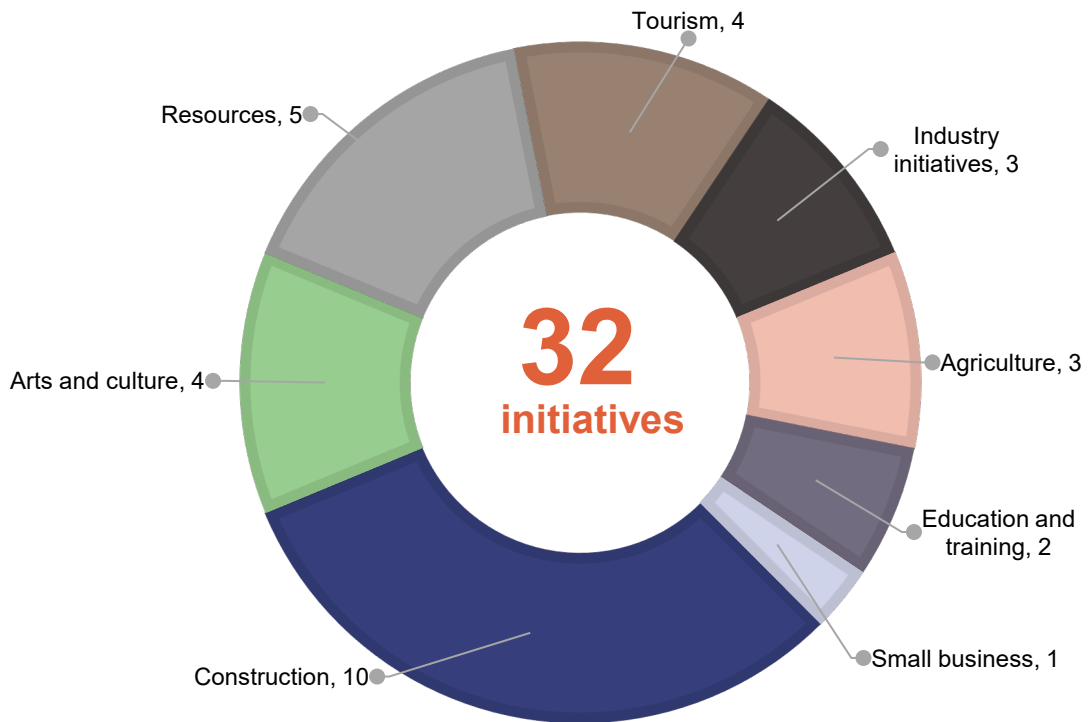


The economic recovery strategy includes a range of measures, investments and projects. Some of the initiatives are new support measures, while some are government commitments to maintain existing investments. For example, stage one of the economic recovery strategy includes a government commitment to maintain the current state infrastructure investment program at \$51.8 billion over the next four years.

The Queensland Government released *Queensland’s Economic Recovery Plan* in late August 2020. The aim of this plan is to drive the state’s longer-term economic response. We have not audited the process of how effectively the government has planned and developed the economic recovery strategy, economic recovery plan and the included initiatives.

Figure 2H shows the number of initiatives per sector that form part of the government’s economic recovery strategy (stages one and two).

**Figure 2H**  
**Overview of initiatives included in Queensland’s Economic Recovery Strategy—Unite and Recover for Queensland Jobs**





Source: Queensland’s Economic Recovery Strategy—Unite and Recover for Queensland Jobs.

Figure 2I lists the initiatives forming part of the Queensland Government’s economic recovery strategy.



**Figure 2I**  
**Initiatives—Queensland’s Economic Recovery Strategy—Unite and Recover for Queensland Jobs**

Type of support	Description	Lead agency	Estimated costs (\$m)	Funding source
<b> Agriculture</b>				
Digital transformation in agribusiness	To develop integrated supply chains that improve traceability, biosecurity and food safety.	Department of Agriculture and Fisheries	5.5	New funding*
Reinvigorated agricultural trade relationships	To support e-commerce and virtual trade facilitation in key markets and assist coordination of demand for additional regular air freight services.	Department of Agriculture and Fisheries	5	New funding*
Agribusiness diversification assistance	To build capability and explore potential diversification opportunities in agricultural businesses, including for tourism.	Department of Agriculture and Fisheries	2	New funding*
<b> Construction</b>				
Infrastructure guarantee	Government commitment to maintain the current state infrastructure investment program at \$51.8 billion over the next four years: 2019–20 to 2022–23.	Queensland Treasury	51,800	Existing program
Accelerated works program	Program to deliver new road, bridge and pavement sealing works across the state.	Department of Transport and Main Roads	442	Funded internally by agency
Works for Queensland COVID recovery package	Program to support local jobs and local governments with funding for building productive infrastructure.	Department of Local Government, Racing and Multicultural Affairs	200	New funding*
Household resilience program	Program to support local industry by improving the resilience of North and Central Queensland homes against natural disasters.	Department of Housing and Public Works	11.3	New funding
Queensland Apprenticeships Centre	To assist in construction of a Queensland Apprenticeships Centre in renewable hydrogen at Beenleigh.	Department of Employment, Small Business and Training	20	New funding*

Type of support	Description	Lead agency	Estimated costs (\$m)	Funding source
Housing Construction Works for Tradies	To boost housing supply, drive economic activity and support construction across Queensland.	Department of Housing and Public Works	100	Funded internally by agency
South East Queensland community stimulus program	Funding to local governments to support minor works and projects that create local jobs in our most affected areas.	Department of Local Government, Racing and Multicultural Affairs	50	New funding*
Support for home building	To stimulate the building market for new homes valued at less than \$750,000.	Queensland Treasury	106	Existing program
Seniors and accessibility assistance	To continue providing services for seniors and people with disabilities to conduct critical home maintenance.	Department of Housing and Public Works	10	New funding*
Regional training infrastructure	To upgrade existing TAFE training campuses.	Department of Employment, Small Business and Training	1.17	Funded internally by agency

### Tourism

Queensland's tourism industry	To fast track tourism projects and assist national tourism icons.	Department of State Development, Tourism and Innovation	50	New funding*
Airline route support	To support and encourage domestic tourism spend across Queensland.	Department of State Development, Tourism and Innovation	5	Funded internally by agency
National parks works and jobs boost	To provide visitor infrastructure upgrades and enhancements to re-energise nature-based tourism.	Department of Environment and Science	8.9	New funding

### Resources

CopperString	To continue investigating the feasibility of the CopperString project to connect the North West Minerals Province with the national electricity market.	Department of Natural Resources, Mines and Energy	14.8	New funding
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Type of support	Description	Lead agency	Estimated costs (\$m)	Funding source
New economy minerals initiative	To upscale the collaborative exploration initiative and support exploration activity for new economy minerals for emerging technologies and products.	Department of Natural Resources, Mines and Energy	10	New funding*
Mining Equipment, Technology and Services (METS) Accelerator Program	To accelerate METS small to medium sized businesses by enhancing business capabilities.	Department of State Development, Tourism and Innovation	0.7	Existing program
Renewable energy training facility	Providing \$17 million to support industry to build a state of the art facility in Brisbane that provides world class training for solar and renewable energy. Industry contribution is \$6 million.	Department of Employment, Small Business and Training	17	New funding*
Valeria coal mine	Declare the \$1.5 billion Valeria Project a coordinated project.	Department of State Development, Tourism and Innovation	N/A	N/A

 **Arts and culture**

Arts and culture: offset revenue losses	To offset revenue losses in our music and performing arts venues and organisations.	Department of Environment and Science (Arts Queensland)	11.3	New funding*
Arts and culture: pipeline of events	To provide a pipeline of performing arts and live music to support our cultural and tourism recovery.	Department of Environment and Science (Arts Queensland)	4.2	New funding*
Arts and culture: employment program	Partnerships with local councils, venues, artists, festivals and organisations to continue employment and provide unique experiences.	Department of Environment and Science (Arts Queensland)	2.9	New funding*
Arts and culture: capital infrastructure and online support	To support temporary outdoor infrastructure and capital grant funding, fund a virtual venue for performances, and develop an online Indigenous arts and crafts sales platform.	Department of Environment and Science (Arts Queensland)	4.2	New funding*



Type of support	Description	Lead agency	Estimated costs (\$m)	Funding source
<b>Small business</b>				
Small business COVID-19 adaption grant program	Program to support small businesses subject to closure or highly impacted by COVID-19 shutdown restrictions.	Department of Employment, Small Business and Training	200	New funding*
<b>Industry initiatives</b>				
Making it for Queensland	Program to attract industry to grow Queensland's advanced manufacturing capacity, particularly biomedical and health.	Department of Regional Development and Manufacturing	50	Funded internally by agency
Queensland New Zealand export program	To establish trade and investment pathways and opportunities for new and existing exporters between Queensland and New Zealand.	Trade and Investment Queensland	0.1	Funded internally by agency
Taxi support package	To provide one-off and upfront payments to operators, licence holders and booking entities.	Department of Transport and Main Roads	23.2	New funding*
<b>Education and training</b>				
International students support	To support international students and safeguard Queensland's global education brand.	Department of Education	10	New funding*
Training support	To assist Queenslanders, particularly young people and women who have borne a disproportionate burden through job losses, with access to additional free training.	Department of Employment, Small Business and Training	20	New funding*

Note: All information on costs is from government figures unless stated otherwise. \* Response measure forms part of another support package, such as worker assistance package or industry support package.

Source: Queensland Audit Office analysis of the Queensland's Economic Recovery Strategy—Unite and Recover for Queensland Jobs and information provided by Queensland Treasury.

## What is the cost of the government's public safety measures?

In its response to COVID-19, the Queensland Government has established several processes to promote the health, safety and welfare of Queenslanders. These include implementing border restrictions and quarantine requirements. Since March 2020, the Queensland Chief Health Officer has issued a number of public health directions to assist in containing, or responding to, the spread of COVID-19 within the community.

Figure 2J sets out key activities that government is undertaking to promote public safety and the associated costs where we have been able to identify them.

**Figure 2J**  
**Queensland Government's public safety response to COVID-19**

Type of response	Description	Lead agency	Estimated costs (\$m)	Funding source
Quarantine accommodation costs	Cost of accommodating people due to quarantining requirements.	Queensland Fire and Emergency Services	25*	Funded internally by agency <sup>^</sup>
Policing costs to enforce border restrictions/ quarantining in remote communities	Additional cost (staff overtime and travel related costs) incurred at border checkpoints. Also, includes some cost of quarantining in remote communities.	Queensland Police Service	22.3*	Funded internally by agency
Protect families of frontline health workers	Funding to protect families of frontline health workers, by providing free accommodation if they want to self-isolate.	Department of Health	17.5	Funded internally by agency
Additional buses and trains to support social distancing	More peak hour buses and trains rolled out from 10 August 2020 to support social distancing on South East Queensland public transport.	Department of Transport and Main Roads	3.1	Funded internally by agency
COVID-19 compensation entitlements	Compensation scheme for persons who voluntarily self-quarantine between 1 February and 15 March 2020.	Department of Health	7	Funded internally by agency

Note: All information on costs is from government figures unless stated otherwise. \* The quarantining and policing costs are as at 30 June 2020. ^ Cost is anticipated to be reimbursed to the agency in 2020–21.

Source: Queensland Audit Office from information obtained from Public Safety Business Agency, Queensland Treasury, government media statements and government websites.

## How is the government funding its response measures?

The Queensland Government sought legislative approval to fund the additional expenditure required to meet its COVID-19 related commitments. On 23 April 2020, the Queensland Parliament passed the *Appropriation (COVID-19) Act 2020*, providing additional funding of \$4.8 billion over two years—\$3.18 billion in 2019–20 and \$1.62 billion for 2020–21.

This includes \$2.115 billion to be transferred by Queensland Treasury to other agencies in 2019–20. Queensland Treasury transferred \$1.99 billion to various departments responsible for delivering the response measures in 2019–20.



**Appropriation (COVID-19) Act 2020**

This Act authorises the Treasurer to pay amounts from the consolidated fund for departments for the financial years starting 1 July 2019 and 1 July 2020.

Clause 2 of the Act provides for supplementary appropriation of \$3,181,010,000 from the consolidated fund for the financial year starting 1 July 2019. This money will be paid to Queensland Treasury and then will be transferred to other departments responsible for delivering the services. The supplementary appropriation is in addition to the amounts provided for and authorised by the *Appropriation Act 2019*.

Clause 3 of the Act provides for \$1,614,800,000 from the consolidated fund for departments for the financial year starting 1 July 2020. This is to provide interim supply for the start of the 2020–21 financial year. It is in addition to the amount of interim supply provided for in the *Appropriation Act 2019*.

It is important to note that not all of the response measures require actual payments from government to individuals and businesses. Government's response measures also include support in the form of tax relief and rent waivers.

## What are the uptake rates of the government's response measures?

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We were unable to obtain information on the uptake rates of most of the government's response measures from central government agencies. From our discussions with Queensland Treasury and the Department of the Premier and Cabinet, the information on uptake rates are with the individual delivery agencies and are not reported to central agencies.

Based on the briefings provided by Queensland Treasury to the parliamentary inquiry into the government's economic response to COVID-19, we are aware of the following uptake rates of some of the response measures:

- Payroll tax relief—14,501 businesses approved for payroll tax refund or holiday equating to \$502.7 million (as of 12 June 2020). A total of 9,896 businesses approved for payroll tax deferrals from February to June 2020 (as of 12 June 2020).
- Land tax relief and payment deferrals—5,253 landowners approved for land tax relief at a value of \$57.8 million (as of 12 June 2020).
- Electricity relief for small businesses—125,205 rebates issued to small businesses at a value of \$62.6 million (as of 11 June 2020).
- Household utilities bill relief—over 1.4 million households issued with rebates, at a value of over \$286.2 million (as of 11 June 2020).

For the *Jobs Support Loans* initiative, according to its lead agency's website (Queensland Rural and Industry Development Authority), 6,929 loans were approved at a value of \$995.9 million (as of 7 August 2020).



# 3. Appendices

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<b>A. Entity responses</b>	<b>24</b>
Comments received from Director-General, Department of the Premier and Cabinet	25
Comments received from Under Treasurer, Queensland Treasury	29
<b>B. How we prepared this overview</b>	<b>31</b>
Objective and scope	31
Entities subject to the enquiry	31
Our approach	31
<b>C. Timeline of key events</b>	<b>32</b>



# A. Entity responses

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We gave a copy of this report with a request for comments to the Department of the Premier and Cabinet and Queensland Treasury.

The heads of these agencies are responsible for the accuracy, fairness and balance of their comments.

This appendix contains their detailed responses.



## Comments received from Director-General, Department of the Premier and Cabinet

For reply please quote: C19RR1/MM – TF/20/20122 – DOC/20/178135  
Your reference: 9208P



Mr Brendan Worrall  
Auditor-General  
Queensland Audit Office  
qao@qao.qld.gov.au

Department of the  
**Premier and Cabinet**

Dear Auditor-General

Thank you for your letter of 24 August 2020 and for the opportunity to comment on the Queensland Audit Office's (QAO) draft Topic Overview titled 'Queensland Government response to COVID-19' (the Report).

I appreciate your consideration and adoption of much of the feedback provided on the preliminary draft report.

The Report acknowledges release of the Government's *Unite and Recover: Queensland's Economic Recovery Plan* (the Recovery Plan) and the significant number of economic recovery measures underpinning it. Following announcements made at the COVID-19 Fiscal and Economic Review on 7 September 2020, the value of these direct economic recovery measures now totals more than \$8 billion, with \$3 billion earmarked for additional measures to support Queensland recovery.

In addition to these direct economic recovery measures, I note that the Report now acknowledges the indirect recovery measures taken by the Government that have helped the State limit, respond and recover from the negative impacts of COVID-19. It is important to remember that the State's strong economic position is directly linked to its world-leading health response. Accordingly, protecting community health will continue to remain a focus as the Government navigates through this crisis.

With regard to the three questions posed in the Report, the Department of the Premier and Cabinet continues to ensure that governance is a priority while assisting the Government respond to COVID-19. Consideration of these questions needs to be viewed in the context of ordinary departmental operations as required by the relevant legislation and policies, notably the *Queensland Government Performance Management Framework Policy*. More detailed responses to each of the three questions are enclosed. I urge you to consider these responses as you progress your audit program.

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Yours sincerely

A handwritten signature in black ink, appearing to read 'D Stewart', with a stylized flourish at the end.

Dave Stewart  
**Director-General**

15/09/2020

**Encl.**

## Responses to recommendations

### Department of the Premier and Cabinet

Response to questions contained in the Queensland Audit Office's Topic Overview: Queensland Government response to COVID-19

Ref.	Question	Comments
p.2, Q1	What are the objectives of each response measure and how will their effectiveness be measured?	<p>The Government's <i>Unite and Recover: Queensland's Economic Recovery Plan</i> (the Recovery Plan) was released following extensive consultation with business, industry, regional and community stakeholders and has a three-fold mission:</p> <ul style="list-style-type: none"> <li>- Protecting our health</li> <li>- Creating jobs</li> <li>- Working together.</li> </ul> <p>Each of the recovery measures contribute to achieving one or all of these objectives, as well as their own, more specific objectives. In accordance with the <i>Queensland Government Performance Management Framework Policy</i>, individual agencies are responsible for measuring and monitoring the achievement of whole-of-Government commitments where the agency has a lead role. The Department of the Premier and Cabinet (DPC) has responsibility for monitoring whole-of-Government performance relating to delivery of the Government's commitments and priorities more broadly, and provides progress reports periodically to the Premier and Cabinet in this regard.</p>
p.2, Q2	What are the uptake rates of the response measures and how does this compare with what was expected when the initiatives were announced?	<p>The complexity and evolving nature of the pandemic has made it difficult for the Government to predict demand, or how the market will respond to various recovery measures. Further, the majority of response measures have only been recently released, meaning there is sometimes limited, meaningful information on uptake rates. All governments face similar challenges.</p> <p>Notwithstanding, information that indicate uptake rates is being collected monthly by central agencies where available. This information is used to ensure programs are being delivered expediently and to assist in estimating when funding for specific initiatives may be exhausted. It is also being used to monitor agencies' financial performance and assist evaluate whether funding should be reallocated from existing programs to new, emerging priorities.</p>



## Department of the Premier and Cabinet

Response to questions contained in the Queensland Audit Office’s Topic Overview: Queensland Government response to COVID-19

Ref.	Question	Comments
p.2, Q3	What are the actual costs of delivering the response measures?	Short-to-medium term monitoring and evaluation reports on implementation efficiencies, process costs or administration costs are not currently available for all initiatives. However, central agencies will continue to work with administering agencies to ensure the recovery initiatives are delivered efficiently and effectively, noting that due to external influences and the length of program delivery, it can take many years to gather actual costs.



## Comments received from Under Treasurer, Queensland Treasury



Queensland Treasury

Our Ref: 04331-2020  
Your Ref: 9208P

Mr Brendan Worrall  
Auditor-General of Queensland  
Queensland Audit Office  
PO Box 15396  
CITY EAST QLD 4002

Email: [qao.mail@qao.qld.gov.au](mailto:qao.mail@qao.qld.gov.au)

Dear Mr Worrall

Thank you for your letter of 24 August 2020 providing the Queensland Audit Office draft report into the Queensland Government response to COVID-19 for review.

I note that the draft report provides a factual overview of the key COVID-19 events and the response measures announced to date.

The report notes that as at 21 August 2020, the Queensland Government had announced over \$7 billion in COVID-19 related response measures. These estimates are consistent with Treasury calculations.

Given the critical task of supporting the Queensland economy in this unprecedented environment, the Queensland Government's financial support for the COVID-19 related response measures will continue to evolve.

Queensland Treasury is playing a critical role in advising Government on the uptake and impact of each COVID-19 measure. Monitoring and governance of the Government's response will be maintained, with continued advice to be provided to Government on the progress.

Queensland Treasury is working with agencies to monitor the actual cost of these initiatives. As discussed with officers from the Queensland Audit Office, this is being facilitated through the receipt of monthly updates from Chief Financial Officers on their agency's actual expenditure on COVID measures (including an overview of take-up rates), the expected timeframes for completion of the measures, and steps that can be taken to expedite completion.

An example of the monitoring focus has been a review of key taxation relief measures – administered by the Office of State Revenue – that has led to the extension of tax relief measures to support small and medium sized businesses as the impact of COVID-19 continues.

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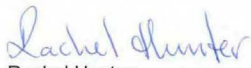


Queensland Treasury will continue to monitor and advise Government on the response measures to COVID-19 given the significant financial commitment and their importance to economic recovery.

Thank you for engaging with Queensland Treasury on the report. I note your officers met with officers from Queensland Treasury and the Department of the Premier and Cabinet prior to releasing a revised draft of the report.

If you require any further information, please contact Mr William Ryan, Assistant Under Treasurer, Budget Office Queensland Treasury, on \_\_\_\_\_ or \_\_\_\_\_ who will be pleased to assist.

Yours sincerely



Rachel Hunter  
**Under Treasurer**

13 / 9 / 2020



## B. How we prepared this overview

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### Objective and scope

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The objective of the topic overview is to identify the facts relating to the Queensland Government's response to COVID-19. This report provides a broad outline of government's activities in response to COVID-19, including estimated costs of those activities. It will not assess the value for money of these activities or the effectiveness of the government's response.

This report sets out the facts relating to (where we have been able to identify them):

- the government's activities and related costs across four key response areas—health care, support for individuals, support for businesses and public safety
- the government agencies involved in the government's response
- the sources of funding for the government's response
- uptake of the government's response measures.

### Entities subject to the enquiry

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- Queensland Treasury
- Department of the Premier and Cabinet

### Our approach

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We conducted the enquiry in accordance with the *Auditor-General of Queensland Auditing Standards*—December 2019, which incorporate the requirements of standards issued by the Australian Auditing and Assurance Standards Board.

The enquiry included:

- review of government announcements in response to COVID-19
- review of key documents published by government agencies in response to COVID-19
- interviews with staff from Queensland Treasury and the Department of the Premier and Cabinet.











# C. Timeline of key events

Timeline of key events in the Queensland Government’s response to COVID-19, 25 January to 21 August 2020.















**Figure C1**  
**Timeline of key events from 25 January–21 August 2020**












Date	Event
<b>January 2020</b>	
25 January	Australia’s first case of COVID-19 is confirmed (in Victoria).
29 January	Queensland’s first confirmed case of COVID-19. Queensland Government declares a public health emergency.
<b>February 2020</b>	
18 February	Queensland Government announces \$27.25 million COVID-19 aid package as support for tourism and fishery sectors.
<b>March 2020</b>	
2 March	Queensland Government announces small and medium businesses impacted by COVID-19 will be able to defer their payroll tax payment for six months.
17 March	Queensland Government announces it will offer \$500 million interest-free loans to local businesses.
18 March	Queensland Government announces support for small-to-medium arts organisations through funding extensions, changes to funding application time frames and rent relief for tenants based in Queensland Government arts infrastructure.
22 March	Queensland Government announces \$17 million in funding for University of Queensland researchers to fast-track a coronavirus vaccine. It included \$10 million from the Queensland Government, \$3 million from the Australian Government and \$3.5 million from the Paul Ramsay Foundation.
24 March	Queensland Government announces Queensland’s border will close from midnight 25 March, with only freight and essential travel allowed.
24 March	Queensland Government announces a \$4 billion package in response to COVID-19. Package includes \$2.5 billion for workers and businesses, with up to \$500 million to help workers who lose jobs or income; \$400 million for households, including \$200 off utility bills; and \$1.2 billion for health.
24 March	Queensland Government announces further support for the arts sector, to be delivered as grant funding to provide support for individual artists and arts organisations.
25 March	Queensland Government announces a range of measures to provide support for vulnerable Queenslanders, particularly those who are homeless or at risk of homelessness in the wake of the COVID-19 pandemic.













Date	Event
26 March	Queensland Government announces Queensland schools will become 'student-free' from 30 March. Schools will remain open until the end of term on 3 April, to allow for the children of essential workers to remain at school and for teachers to prepare to move to remote learning from home.
<b>April 2020</b>	
1 April 	Queensland Government announces a rental grant scheme, which is a one-off payment of up to four weeks rent (maximum of \$2,000) available to those affected by COVID-19.
1 April	The Premier launches the 'care army', calling on residents to help their neighbours.
2 April	The Premier announces a 12-month pay freeze for public servants, effective from 1 July 2020. This would provide government savings of \$500 million in the 2020–21 financial year.
2 April 	Queensland Government announces Cairns doctors, nurses, paramedics and health professionals are expected to receive up to \$152 million in extra funding to build up their COVID-19 preparations.
6 April 	Queensland Government announces \$50 million in tax relief for pubs and clubs, to be delivered as a three-month deferral on gaming machine taxes. Additionally, around 50 licensees who have already paid their gaming machine taxes for March will have a total of \$1.4 million returned to them.
6 April 	Queensland Government announces \$17.5 million plan to protect families of frontline health workers, by providing free accommodation to these workers if they want to self-isolate.
6 April	Testing for coronavirus is expanded to include anyone with respiratory symptoms in hotspots across Queensland, including Brisbane, the Gold Coast and Cairns.
8 April 	Queensland Government announces funding of \$5.5 million to boost domestic violence support services, including by providing more accommodation during the pandemic.
9 April 	Queensland Government announces \$400 million land tax relief for commercial and residential property owners who agree to provide rent relief for tenants affected by COVID-19.
12 April 	Queensland Government announces \$17 million for community kindergartens struggling with falling enrolments due to COVID-19.
13 April	Queensland Government announces school students will be learning at home for the first five weeks of Term 2, with schools only open for the children of essential workers.
14 April 	Queensland Government announces funding to support Queensland's community-based health service groups as part of the fight against the COVID-19 pandemic.
16 April	Queensland Government opens a new online portal that will connect Queenslanders who have lost their jobs due to COVID-19 with new job opportunities. The new <i>Jobs Finder Queensland</i> web portal initiative is part of the government's \$4 billion package of support measures.



Date	Event
18 April 	Queensland Government offers \$200 million to help bail out Virgin Australia in the wake of the COVID-19 pandemic.
23 April 	Queensland Parliament passed the <i>Appropriation (COVID-19) Act 2020</i> , which provides additional funding of \$4.8 billion over two years in household, business and health support measures. The bill provides additional appropriation of \$3.181 billion in 2019–20 and additional interim supply of \$1.615 billion for 2020–21.
23 April 	Queensland Government announces funding support for two charities—Lifeline (\$3.5 million) and Legacy (\$1 million) in the wake of the COVID-19 pandemic. This \$4.5 million in emergency funding is part of \$1.2 billion previously announced to reinforce Queensland Health’s response to COVID-19.
24 April 	Queensland Government announces additional support for Far North Queensland port businesses, providing rental relief for the region’s tourism, resource and seafood sectors.
25 April 	Queensland Government announces a \$54.5 million package that will allow regional air, bus and ferry services to keep running while social distancing measures remain in place.
26 April 	The Premier announces the first easing of restrictions, with drives of up to 50 kilometres from home and family picnics allowed, along with other recreational activities (such as non-essential shopping) to be allowed from Saturday, 2 May.
28 April 	Queensland Government announces waiving of \$33.8 million in land rent for 1 April to 30 September, to help support business.
<b>May 2020</b>	
4 May 	The Premier announces a partial resumption of classes, with kindergarten, prep and years 1, 11 and 12 to return to school from 11 May. Other students are to follow from 25 May.
5 May 	Queensland Government announces freeze on irrigation prices in 2020–21 and absorbs dam safety costs, as relief for farmers.
5 May 	The \$1 billion Pacific Motorway upgrade from Varsity Lakes to Tugun has been fast-tracked to bust congestion and create jobs to help in the recovery from COVID-19. The Australian and Queensland governments are jointly funding this project, with both governments contributing \$500 million each.
6 May 	Queensland Government announces relief for resources sector, which includes waiving of rent for 12-months on exploration land due between 1 April and 1 September and freezing fees and charges until 1 July 2021. The government has also brought forward \$2.8 million in grant funds for innovative exploration in the North West Minerals Province.
7 May 	The Premier announces payroll tax exemption on the Australian Government’s JobKeeper payments. This provides additional effective relief of \$360 million over six months to businesses.
7 May 	The Premier announces from 10 May, up to five people from one household are to be allowed to visit another household as contact restrictions are further eased.
8 May 	The Premier releases Queensland’s roadmap to easing COVID-19 restrictions, permitting pubs, clubs, restaurants and cafes to reopen from Saturday, 16 May, for up to 10 patrons among other relaxations.

Date	Event
<p>9 May</p> 	<p>Queensland Government announces additional \$500 million in funding for its program of 12-month interest free loans for COVID-19-affected businesses, doubling the initial commitment.</p>
<p>11 May</p>	<p>Queensland’s kindergarten, prep, year 1 and years 11 and 12 return to schools.</p>
<p>19 May</p>	<p>The Premier announces the <i>Queensland’s Economic Recovery Strategy—Unite and Recover for Queensland Jobs</i>, to help the state recover from COVID-19 with a focus on Queensland jobs.</p>
<p>19 May</p> 	<p>Queensland Government announces \$100 million in small business grants and training to combat COVID-19.</p>
<p>19 May</p> 	<p>Queensland Government announces an extra \$50 million to help support tourism businesses, and theme and animal parks get through COVID-19.</p>
<p>19 May</p> 	<p>Queensland Government announces \$400 million in new, accelerated funding for Queensland roads.</p>
<p>19 May</p> 	<p>Queensland Government announces \$200 million in council works program.</p>
<p>26 May</p> 	<p>Queensland Government announces further financial support for independent creative artists, producers, designers, technicians and arts workers.</p>
<p>31 May</p>	<p>Queensland Government announces major easing of the COVID-19 restrictions to commence on 1 June (stage two easing of restrictions), with Queenslanders now to enjoy unrestricted travel throughout the state.</p>
<p><b>June 2020</b></p>	
<p>5 June</p> 	<p>Queensland Government announces support for Queensland workers who test positive for COVID-19 and have no access to paid sick leave. This will provide affected workers with a one off \$1,500 payment to cover their unpaid sick leave.</p>
<p>7 June</p> 	<p>Queensland Government announces a new tourism campaign, <i>Queensland – You’re Good to Go</i>. This campaign is projected to deliver a \$1 billion in overnight accommodation takings for hard hit tourism operators over the next four months.</p>
<p>9 June</p> 	<p>Queensland Government announces a \$3.5 million grant to Cairns Aquarium to help local tourism sustain and recover during the global COVID-19 pandemic.</p>
<p>12 June</p>	<p>Queensland Government announces easing of travel restrictions for Queensland’s remote and Aboriginal and Torres Strait Islander communities.</p>
<p>12 June</p> 	<p>Queensland Government announces funding of \$0.5 million in support for zoos and mobile animal exhibitors.</p>
<p>16 June</p>	<p>Queensland Government announces next phase of its economic recovery plan to back Queensland jobs, businesses, and industries.</p>
<p>16 June</p> 	<p>Queensland Government announces \$267 million in building stimulus to support construction sector jobs and promote investment and economic development.</p>



Date	Event
16 June 	Queensland Government announces additional \$100 million in support for small businesses to help them recover.
16 June 	Queensland Government announces \$22.5 million to support the creative recovery plan after COVID-19 in Queensland.
16 June 	Queensland Government announces \$17 million investment towards a new Renewable Energy Training Facility that is expected to provide Queenslanders with the skills they need for jobs now and into the future.
16 June 	Queensland Government announces \$15 million package for interstate and intrastate flights
16 June 	Queensland Government announces \$12.5 million funding package for agribusiness and food sector.
16 June 	Queensland Government announces \$10 million in mineral exploration grants
16 June 	Queensland Government announces \$9 million in additional funding for national park infrastructure and nature-based tourism.
16 June 	Queensland Government announces \$23 million to support the state's taxi and limousine operators.
17 June ●	Queensland Government announces a trial to allow crowds of up to 2,000 to watch the football at stadiums.
30 June ●	Queensland Government announces state borders will reopen to visitors from all states but Victoria from 10 July.
<b>July 2020</b>	
3 July ●	Queensland Government announces major lifting of restrictions—larger events and workers can return to offices (stage three easing of restrictions).
6 July 	Queensland Government announces further support for pubs and clubs with extending the deferral of gaming taxes until 2021.
9 July ●	Queensland Government announces it will implement \$3 billion worth of savings measures.
14 July ●	Queensland Government announces it will block entry to NSW residents from COVID-19 hotspots of Campbelltown and Liverpool, after a cluster of cases were identified in Sydney.
29 July ●	Queensland Government declares the greater Sydney area a COVID-19 hotspot and closes its borders to its residents from 1 August.
<b>August 2020</b>	
2 August 	Queensland Government announces \$150 million to support Queensland universities impacted by COVID-19.

Date	Event
8 August	Queensland state border restrictions resume.
20 August	The Premier announces <i>Queensland's Economic Recovery Plan</i> .

Note: The timeline does not include all government announcements on COVID-19.



Source: Queensland Audit Office review of government media statements, government websites, Queensland's Economic Recovery Strategy—Unite and Recover for Queensland Jobs and Queensland's Economic Recovery Plan.







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