New Issues supplementary submission

Response to COVID-19

15 December 2022

Queensland Government

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Introduction and context

Following on from the submission provided to the Commission on 16 November 2022, Queensland provides the following supplementary submission on issues related to the response to COVID-19, as outlined below.

Response to COVID-19 – Health

Commission staff proposal:

- *"If terms of reference do not allow for a method change, continue to treat Commonwealth payments under the National Partnership on COVID-19 Response as no impact.*
- *If terms of reference allow for a change in method to respond to COVID-19:*
  - *treat the Commonwealth payments under the National Partnership on COVID-19 Response as impact; and*
  - *assess state spending associated with the national partnerships on an actual per capita basis."*

Response to COVID-19 – Business support

Commission staff proposal:

- *"If terms of reference do not allow for a method change, treat Commonwealth payments under the national partnerships on COVID-19 business support as no impact.*
- *If terms of reference allow for a change in method:*
  - *treat Commonwealth payments under the national partnerships on COVID-19 business support as impact; and*
  - *assess state expenses that meet the definition of non-assessable non-exempt using a driver of need based on the reduction in hours worked in each state; or*
  - *if data on state expenses that meet the definition of non-assessable non-exempt cannot be obtained, assess the state spending associated with the national partnerships on COVID-19 business support on an actual per capita basis."*

Queensland position (on both proposals):

- Queensland supports the Commission's position that no change in methodology should occur in the absence of a terms of reference direction.
- Should the terms of reference allow for consideration of a method change, the proposed treatment outlined by the Commission in the New Issues paper is not supported.
- Maintaining an equal per capita assessment for both the COVID-19 related expenses for health and business support is appropriate given the lack of evidence that there are verifiable differences in state need, with a range of factors indicating the substantial differences in expenditure across jurisdictions reflects **different health and business support-related policy positions by individual jurisdictions**.
- Queensland maintains that, if the Commission is directed to consider these expenses, the current assessment for expenses should remain unchanged and COVID-19 payments should not impact. In particular for business expenses it is noted:
  - The current HFE assessment of need for business development expenses is a subsection of the Services to industry expense assessment and was reviewed for both the 2015 and 2020 CGC method reviews. These expenses include investment and trade promotion, regional development programs, major project facilitation, skills development, job creation projects, funding for research and development and support for small businesses.
  - For both the 2015 and 2020 reviews, the Commission decided that business development expenses were to be treated on an equal per capita basis as the driver of the expenses is state's population.
  - Given this long-standing treatment by the Commission in determining states need for business development, and in the absence of strong evidence that anything other than population drives need

for this expense, an equal per capita treatment should be the only and continued method of assessment for expenses related to business support and development.

- Should the Commission decide that some form of assessment other than on an equal per capita basis is warranted for health and business support expenses, Queensland's positions is as follows:
  - Queensland recommends that any expenditure subject to assessment should be narrowly defined and in the first instance, based on what is included under national agreements. Further consideration would be required as to whether other expenses beyond this should be considered and to what extent. The degree of uncertainty in scope and principles for treatment is another reason why Queensland considers this should remain EPC.
  - In the case of business support spending, it will be critical the Commission interrogates the spending to determine what proportion of expenses by individual states, including the Commonwealth funding contributed to those expenses, was directly linked to a clear assessment of business need as opposed to the proportion that contributed to broader economic support and stimulus.
  - In this regard, it is noted that total business support funding from the Commonwealth to New South Wales was $3.445 billion, Victoria was $3.187 billion and to Queensland was only $225.1 million in 2021-22. Compared with New South Wales and Victoria, the level of Commonwealth funding for business support (and the resulting funding per capita) was also substantially lower in many other jurisdictions, as outlined in Table 1 on page 7.
  - For business support payments Queensland would support the Commission's proposal to restrict this to non-assessable, non-exempt programs only to limit the scope of policy influence (provided this data was available and the data was of reliable quality). However, we have insufficient information to be able to assess whether the application of the hours worked methodology to these payments would result in an appropriate representation of need.
- Should the Commission decide to undertake an actual per capita assessment, Queensland would recommend that these assessments should have at least a 50% discount applied, to reflect the substantial uncertainty related to any meaningful measure of verifiable differences in state need, **the significant impacts of individual states' policy settings on all COVID-19 related expenditure**, and the significant data and methodology issues discussed below.

Evidence

1.1 Differences in state health responses

- It is asserted in the New Issues paper that '*state responses to the COVID-19 pandemic largely reflected circumstances rather than state specific policy choices.*'
- Queensland strongly disagrees with this statement. While it is accepted that jurisdictions incurred varying expenses, and that this, in part, reflected varying levels of need, these circumstances were significantly contributed to by **matters within the policy control of each jurisdiction**. Differences in **policy decisions** relevant to the incidence and response to COVID-19 were large contributors to how significantly each jurisdiction was impacted and the level of expenditure and support provided as part of individual States' COVID-19 response. To ignore this would clearly **violate the HFE principle of policy neutrality**.
- A recent analysis by Edwards et al (2022)[1] found that: "*During 2021, significant variations in COVID-19 policy responses between Australian states and territories emerged.*"
- As highlighted in the Edwards' report, the health policy responses of jurisdictions appeared to be directly related to the health outcomes and therefore the potential health and business expenses of each state.
- In particular, the report states that: *'States and territories with low coronavirus exposure used strict border controls (to prevent the virus entering from jurisdictions with higher case numbers) and instigated brief stay-at-home orders ('snap lockdowns') in response to even very few cases being detected in the community. States with higher coronavirus exposure (particularly New South Wales and Victoria) used stringent policies including stay-at-home orders, remote learning, and workplace closures for extended periods of time.'*
- Queensland made difficult decisions in the early stages of the pandemic to better contain incidences of COVID-19. In March 2020, during the first COVID-19 wave, Tasmania, Northern Territory, South Australia, Western Australia and Queensland all announced strict border controls designed to restrict the spread of the virus. **This proactive response limited its impact on the health of the population and the need for business support**.
- In contrast, New South Wales did not apply its first border restrictions until early July 2020. Over the following year (2021), Queensland and Western Australia maintained its border controls over the entire period (365 days) while New South Wales and Australian Capital Territory had their borders locked down for considerably less time, 192 and 157 days respectively.

1.2 Differences in quarantine arrangements

- As previously noted in the South Australian submission[2] to the New Issues for the 2022 update, quarantine arrangements and contact tracing procedures differed between jurisdictions:
  - Although most states and territories used hotel quarantine, some used dedicated quarantine facilities (Howard Springs in Northern Territory) and others used home quarantine (Australian Capital Territory).
  - The choice of security personnel was also not uniform. South Australia's 2022 New Issues submission for example noted that police officers were used to effectively limit quarantine breaches in some jurisdictions, but in contrast, Victoria's decision to use private security guards - who worked in other employment and were not subject to more stringent disciplinary arrangements - was a contributing factor in several outbreaks.
  - In terms of contract tracing New South Wales applied a more decentralised approach using local health districts with embedded officers to manage this process. By comparison, Victoria used a more

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[1] Edwards B, Barnes R, Rehill P, Ellen L, Zhong F, Killigrew A, Gonzalez P R, Sheard E, Zhu R and Philips T, 'Variations in policy response to COVID-19 across Australian states and territories', *Blavatnik School of Government Working Paper Series* 2022/046, June 2022.

[2] Commonwealth Grants Commission, 2022 Update, '*South Australian Department of Treasury and Finance Comments on the New Issues for the 2022 Update Staff Discussion Paper*' https://www.cgc.gov.au/sites/default/files/2022-03/SA%20submission%20on%202022%20Update%20New%20Issues.pdf

centralised model which struggled to respond to a surge in cases. This was identified in an inquiry undertaken by Victoria's Parliament[3].

  - As a further point of difference, South Australia adopted a 'double-ringed fenced' approach which involved identifying and quarantining both primary and secondary contacts.
  - Queensland adopted strict border controls. Under the State's border restriction directives, a mandated stay in a quarantine premises applied to any person who in the last 14 days: had been overseas; had contact with a confirmed COVID case; had been to a hotspot area; had COVID-19 symptoms; or lived in a border zone and travelled in New South Wales.[4]

1.3 Differences in lockdown responses

- Queensland's applied a more targeted approach to lockdowns. Between March 2020 and October 2021, Victoria implemented a total of six lockdowns (for a total of 263 days locked down), with four of these periods lasting 14 days of more. By comparison, Queensland implemented five lockdowns over the same period (for a total of 55 days locked down), with only one of these periods lasting 14 days or more.
- New South Wales adopted a less responsive approach to the pandemic. For example, in June 2021, as Delta cases were first identified, New South Wales restrictions still allowed travel for work and education purposes from lockdown areas. It was only after case numbers grew significantly that a state lockdown was imposed on 14 August 2021.[5]
- Queensland responded much more swiftly by comparison. Following the announcement of COVID-19 cases in Sydney and the imposition of restrictions on the 23 June 2021, Queensland declared these areas hotspots the following day and required all persons returning to Queensland from these areas to enter quarantine for a period of 14 days.[6] Queensland closed its borders to all New South Wales visitors on 23 July 2021.[7]
- The New South Wales Government also maintained a policy approach of lifting restrictions in December 2021[8] when the Omicron variant was first identified, and cases were found in Sydney. This was in spite of warnings from health officials that vaccines were likely to be less effective against the new variant and that the new strain would result in increased hospitalisations.[9]

1.4 Differences in business support

- There were substantial differences in the type, level and duration of business support provided across jurisdictions, with some states (in particular New South Wales and Victoria) providing far more generous support and for much longer duration.
- For instance, New South Wales introduced the JobSaver payment (jointly funded with the Australian Government) on 13 July 2021. The payments covered the period from 18 July 2021 to 30 November 2021.
- Under this approach, the employees of eligible businesses and not-for-profit organisations which experienced a 30 per cent decline in turnover initially received the equivalent of 40 per cent of their weekly payroll, with maximum payments of $100,000 per week. Eligible large businesses in the tourism, hospitality and recreation sectors could receive up to $500,000 per week. As such, many New South Wales businesses received payments of up to $100,000 or even $500,000 a week for an extended period.
- In comparison, Queensland (jointly funded with the Australian Government) provided one-off payments of between $15,000 and up to a maximum of $30,000 for eligible businesses impacted by the lockdown. Businesses had to have directly experienced at least 30 per cent decline in turnover. Eligible large

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[3] Victoria Parliament, Legislative Council Legal and Social Issues Committee, '*Inquiry into the Victorian Government's COVID-19 Contact Tracing System and Testing Regime*', December 2020

[4] Department of Health and Aged Care, 23 October 2020, '*National Review of Hotel Quarantine'*, https://www.health.gov.au/resources/publications/national-review-of-hotel-quarantine

[5] NSW Government media release, 14 August 2021, https://www.health.nsw.gov.au/news/Pages/20210814_03.aspx

[6] QLD Government media release, 23 June 2021, https://www.health.qld.gov.au/news-events/doh-media-releases/releases/queensland-declares-greater-sydney-as-a-hotspot

[7] ABC news, '*Queensland to close New South Wales border, changes COVID-19 social distancing rules despite recording no new cases*', published 22 July 2021

[8] NSW Government media release, 25 November 2021, https://www.health.nsw.gov.au/news/Pages/20211125_02.aspx

[9] ABC news, '*Sydney news: NSW government went ahead with lifting restrictions despite warning vaccines would be less effective against Omicron*', published 31 January 2022

businesses in the tourism and hospitality sectors could receive a one-off grant of up to $50,000 based on their payroll size.

- In Queensland, eligible impacted employing businesses could apply for business support grants between 16 August and 16 November 2021.
- This clearly demonstrates the substantial difference in approach taken by New South Wales and Queensland to support impacted businesses. Given the key criteria for eligibility, in terms of the percentage reduction in turnover, was broadly similar across jurisdictions, there is no clear evidence to support the substantial variation in levels of payments made.
- Nor is there clear evidence that these significant variations were based on robust assessment of the businesses' financial needs; varying impacts of the lockdowns on business activity, or individual businesses' capacity to withstand the financial impacts of the lockdowns in any given period.
- Reflecting the clear differences in business support provided by states, and the substantial uncertainty related to the extent that the quantum of payments made to individual businesses aligned with any quantifiable difference in business needs, Queensland recommends that all business support should be narrowly assessed and carefully scrutinised due to the heavy influence of policy settings.
- In the case of business support spending, it will be critical the Commission interrogates the spending to determine what proportion of expenses by individual states including the Commonwealth funding contributed to those expenses, was directly linked to a clear assessment of business need as opposed to the proportion that contributed to broader economic support and stimulus.
- In this regard, it is noted that total business support funding from the Commonwealth to New South Wales was $3.445 billion, Victoria was $3.187 billion and to Queensland was only $225.1 million in 2021-22. Compared with New South Wales and Victoria, the level of Commonwealth funding for business support (and the resulting funding per capita) was also substantially lower in many other jurisdictions, as outlined in **Table 1** below.

Table 1: Commonwealth contribution to business support in 2021-22 and funding per capita

Jurisdiction	**Total Commonwealth contribution to business support[10] ($M)**	**Approximate Commonwealth funding per capita[11] ($)**
New South Wales	3,455.0	426.8
Victoria	3,187.4	485.9
Queensland	225.1	42.8
South Australia	14.1	7.8
Western Australia	54.7	19.8
Tasmania	36.5	64.1
Northern Territory	2.0	8.0
ACT	164.8	363.5
Total	**7,139.6**	**277.1**

1.5 HFE methods – Use of APC assessments

- According to HFE definitions, an actual per capita assessment is only used when, in the Commission's judgement *'the policies of all States are the same and any differences in expenses or revenue per capita are due to differences in State circumstances.'* As the examples above demonstrate this is clearly not the case in relation to the expenses under consideration.

[10] 2022-23 Australian Government March 2022 Budget, BP3 Federal Financial Relations, https://archive.budget.gov.au/2022-23/bp3/download/bp3_2022-23.pdf

[11] ABS National, state and territory population as at December 2021, https://www.abs.gov.au/statistics/people/population/national-state-and-territory-population/latest-release

- The significant variations in jurisdictional policies outlined above demonstrate why an actual per capita approach would be inappropriate, even should the Terms of Reference allow for this to be considered.
- An APC assessment approach applied to COVID-19 expenses would effectively mean that states and territories **will have GST distributed to them or away from them due to their policy decisions**, both in terms of how they managed the health response and the type and level of business support they individually decided to provide, and the resulting impacts of those decisions. **This is clearly not consistent with agreed HFE principles**.
- Under the current CGC methods, very few assessments attract an APC assessment, including:
  - Commonwealth payments to States made by the Australian Government, including general revenue grants (other than GST revenue), payments for specific purposes (PSPs) and Commonwealth own purpose expenses. The Commission carefully examines the purpose of each payment using an established guideline to decide whether the payment has an impact on State fiscal capacities.
  - Native title and land rights disability that measures differences in costs that States incur because of the operation of the Australian Government Native Title Act 1993, the additional costs that the Northern Territory incurs because of the operation of the Australian Government Aboriginal Land Rights (Northern Territory) Act 1976 and the land rights expenses of other States under their land rights legislation.
  - Natural disaster relief expenses incurred by States under the Disaster Recovery Funding Arrangements 2018 (DRFA). As outlined in detail below, natural disaster related expenses and Commonwealth payments are subject to rigorous scrutiny within an established framework applied similarly across all jurisdictions, vastly different to the approach taken in relation to individual states' largely unilateral decisions related to COVID-19 health and business support expenses.
- Given the nature of all three of these assessments, where the needs are clearly outside of the control of states' policy decisions, an APC assessment is warranted. However, this is not the case in relation to the policy responses and resulting expenditure which took place for both health and business support in the context of COVID-19, which were heavily impacted by state specific policy responses without any exact or consistent approach to establish need.
- Should the Commission, however, determine that an APC assessment approach will be applied, Queensland recommends that the highest level of discounting **(of at least 50%)** should be applied to reflect the uncertainty related to the impacts of policy settings on all COVID-19 related expenditure, as well as the substantial data and methodology issues noted below.

1.6 HFE methods – Natural disasters treatment

- Following a natural disaster, Commonwealth, state and local governments provide assistance to affected communities and to repair damage to government assets, such as roads and bridges. While natural disaster relief is a spending responsibility of all states, the Commonwealth government helps fund some of these expenses. State governments, in turn, help fund some of the expenses for which local governments are responsible.
- For state spending on natural disaster relief, the Commission uses an APC approach so that each state receives GST revenue equivalent to the actual amount it spends on natural disaster relief, net of reimbursements from the Commonwealth and insurance payments.
- The Commission's view is that an APC assessment is appropriate when state spending is not influenced by state specific policy decisions and is therefore policy neutral.
- For natural disaster relief, an APC assessment is in line with HFE principles because: states have limited ability to control the impact of natural disasters and associated relief expenses; and a Commonwealth-state funding agreement (the DRFA) specifically prescribes the allowable types of expenses in response to natural disasters that are reimbursable under the DRFA.
- The DRFA operate according to a clear set of principles[12], clearly specifying the types of state spending for which DRFA funding or reimbursement is available, and the criteria to be met for percentages of

[12] The following principles apply to DRFA funding: assistance is intended to be in the nature of an emergency helping hand rather than compensation; it is not intended to replace the need for self-help strategies; state and local governments should draw on their own resources before seeking support; assistance should complement and promote disaster resilience; and assistance is designed to achieve an efficient allocation of resources.

reimbursement to apply[13]. The DRFA also requires data to be assured by a state appointed auditor acting in accordance with Auditing and Assurance Standards Board obligations. These criteria set a high bar for both qualifying events, and the need for the support provided.

- The use of an APC assessment method for natural disaster relief effectively means that states experiencing natural disasters receive a higher share of GST revenue and, as a result, the costs of responding to natural disasters are generally shared between the states. This helps to ensure that a state's capacity to provide services is not compromised as a result of experiencing more frequent or costly natural disasters.
- The strict rules and trigger points for DRFA clearly show why an APC assessment is appropriate. This is in contrast to those COVID-19 payments made to all states for Covid-related expenses which were not determined within a framework with this level of institutional rigour and have no apparent relationship to any clear or meaningful measure of overall need in one jurisdiction compared with another, making an APC assessment unwarranted.

1.7 HFE methods – Health

- The New Issues paper does not propose any options for identifying appropriate drivers to effectively assess state health spending needs. It is also noted that the Commission has engaged with Treasuries to identify policy neutral drivers for COVID-19 health services, but none have been identified. Without a reliable means of assessing state need, maintaining an EPC assessment is the appropriate option.
- If COVID-19 health spending is to be assessed, the Commission proposes to use state shares of expenses included under the National Partnership on COVID-19 Response (NPCR). Queensland supports this approach in-principle, however it should be noted that there are a broad range of costs associated with the COVID-19 response that were not covered by the NPCR that may need to be specifically considered in relation to establishing need.
- One example of this is in vaccination delivery. Through the agreement, the Commonwealth supports the establishment costs of additional COVID-19 clinics but does not cover expenses related to workforce, patient transport, IT systems and consumables, which constitute the major costs of vaccine delivery.

1.8 HFE methods – Business support

- There is no clear identification of the driver of, or measure of the need for business support on a consistent basis across jurisdictions.
- If COVID-19 business support spending was to be assessed, the Commission proposes using non-assessable, non-exempt expenses for businesses that were subject to a public health directive and whose operations were significantly disrupted.
- Queensland would support this option in principle as it would restrict the scope of business support payments (by ensuring states could not simply assert additional expenses were in scope, despite not being part of a designated grant program). However, Queensland still has substantial reservations on this approach including:
    - That the pool of payments within this scope is still largely driven by what the states spent, therefore not addressing issues of proper identification of need, raised elsewhere in this submission.
    - All states would need to provide the Commission with this data and this may not be practical for the 2023 update.
- Should non-assessable, non-exempt data be unavailable or unable to be used, Queensland supports the alternate proposal of including all expenses covered under COVID-19 business support national partnerships but with payments subject to review to remove any potential general stimulus spending.
- The Commission further proposes to use total hours worked less than usual hours worked by certain reasons as an indicator of the driver of need, but indicates it is unable to demonstrate a strong relationship

[13] Under the DRFA the Australian Government provides financial assistance up to 75 per cent in respect to eligible expenditure with funding falling under four categories:

- Category A – personal hardship payments to individuals (at a reimbursement rate of 50%);
- Category B – assistance to state/local governments for restoration of assets and small businesses, primary producers and not for profits (at a reimbursement rate of 50%);
- Category C – assistance for severely affected communities, regions or sectors (generally at a reimbursement rate of 50%);
- Category D – used in exceptional circumstances (generally at a reimbursement rate of 50%)

with other measures of business need such as JobKeeper entities (a proxy for payments). The regression results do not appear to find a strong relationship between hours of work lost and Jobkeeper entities, and particularly on a per capita basis, nor is the relationship stable over different time periods.

- There are other limitations with this approach which the CGC notes. The survey only covers the first two weeks of each month which means that it is unlikely to capture the impact of snap lockdowns which was an approach that Queensland employed. Another significant issue is that the sample sizes are not sufficient to provide an accurate and comprehensive impact for smaller jurisdictions and, as noted by the CGC, this will particularly impact any assessment of the ACT and the Northern Territory. These issues suggest another approach will be necessary.
- As such, there is a lack of any clear evidence that this measure is a meaningful indicator of business need. Further, as outlined earlier, the substantial differences in the levels of business support payments made by different jurisdictions further highlights that there does not appear to be any clear rationale or evidence to support the hypothesis that the level of business support payments decided by each jurisdiction, based on individual policy decisions, can be assumed to reflect differences in business need across jurisdictions.
- The Commission notes that there have been discussions with Treasuries on other policy neutral drivers, but no alternative options are proposed.
- Importantly, in the 2020 full method review, the Commission concluded that business support expenses should be assessed on an equal per capita basis because population is considered the driver and was unable to find underlying disabilities for a differential assessment.
- While the New Issues paper discusses methods for assessing business support payments, a fully developed assessment model is not presented for review. As such, Queensland is unable to adequately assess the suitability of the overall approach, with the comments above relating only to the potential methods discussed in the New Issues paper.
- **Therefore, without a reliable means of assessing state need and the lack of any evidence to indicate that the level of payments made in each jurisdiction reflected any clear differences in need, maintaining an EPC assessment is the appropriate option.**

1.9 HFE methods – Discounting assessments

- The Commission can apply discounts to parts or all of an assessment where a case for including a disability in a category is established by the Commission, but the measure of that disability is affected by imperfect data or methods.
- When an assessment is to be discounted, a uniform set of discounts is used (12.5%, 25%, 50% or 100%), with higher discounts being applied where there is more concern attached to the data or method.
- The Commission notes under its principles of HFE that a 50% discount should apply '*if the effect on states was known to be large…but there was limited confidence in the measurement of its size due to a high level of concern with the data.*'
- Queensland believes that, given the range of issues outlined above, any assessment of COVID-19 payments meets this description as both the data sources and methodology proposed are of unreliable quality and subject to significant limitations, including those noted in the New Issues paper and raised in this submission.
- The New Issues paper also notes that these assessments - both health and business support - would have a significant effect on Queensland's distribution (-$390 and -$411 million respectively in 2023-24) with the measurement of this impact highly variable, depending on what payments are considered in and out of scope and the drivers of spending need, which have not been established.
- The Commission recommends against discounting '*otherwise reliable assessment because of possible policy neutrality or general uncertainty*.' Clearly, in the case of COVID-19 payments, the factors outlined above including the **significant influence of policy settings by individual States**, **these payments cannot be considered as an otherwise reliable assessment**. Queensland, therefore, considers the policy impacts on expenses creates a substantial degree of uncertainty analogous to the types of uncertainty that would lead to significant discounting (of at least 50%) in other circumstances, and that such a discount should be applied.

1.10 HFE methods – Consistency in approach

- Between method reviews there should be symmetry from one inquiry to the next. This is supported by the previous Commonwealth Treasurer who commented during the 2022 update that '*out of cycle changes in the CGC's methodologies…could undermine the integrity of the GST distribution system.*'
- Any changes made to COVID-19 payments in the 2023 update would be inconsistent with the 2021 and 2022 updates and for this reason should not be undertaken.
- Any consideration of backdating the impacts of COVID expenses for the 2021 and 2022 updates to address this issue would also be inappropriate. Previous instances of backdating are rare and only done in response to genuine errors. The Terms of Reference from the 2021 and 2022 updates also do not provide a direction on this, and thus any changes would be in breach of those Terms of Reference. Nor are these matters of "error".
- These data and methodological issues present considerable drawbacks to any of the proposed options, highlighting their lack of suitability to use in informing an assessment. Given these concerns, even if Terms or Reference allow for the possibility of assessing COVID-19 payments on an APC basis, due to the significant constraints noted above, an EPC assessment should continue to be applied.

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