

Appropriation Bill (No. 2) 2014

Explanatory Notes

Short title

The short title of the Bill is Appropriation Bill (No. 2) 2014.

Policy objectives and the reasons for them

This Bill provides for supplementary appropriation for unforeseen expenditure that occurred in the 2013-14 financial year.

On the recommendation of the Treasurer, the Governor in Council authorised unforeseen expenditure that occurred in the 2013-14 financial year, that is, expenditure from the Consolidated Fund in excess of the amount provided by the *Appropriation Act 2013*, in accordance with section 35 of the *Financial Accountability Act 2009*. Payments from the Consolidated Fund, including unforeseen expenditure, must be formally authorised under an Act of Parliament in accordance with section 66 of the *Constitution of Queensland 2001*.

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

The supplementary appropriation sought is based on the Consolidated Fund Financial Report, noting unforeseen expenditure to be appropriated, which has been prepared by the Treasurer and reported on by the Auditor-General in accordance with section 23 of the *Financial Accountability Act 2009*.

Explanations of unforeseen expenditure requirements by department have been provided as part of the 2013-14 Consolidated Fund Financial Report.

There are no additional administrative costs in implementing the Bill as it seeks Parliamentary approval for expenditure incurred in the 2013-14 financial year.

The Bill is consistent with fundamental legislative principles.

The Bill is specific to the State of Queensland, and is not complementary to legislation of the Commonwealth or another state.

Consultation

Consultation has been undertaken with departments in establishing the appropriation payable to them pursuant to this Bill.

Notes on provisions

Clause 1 provides for the short title of the Act.

Clause 2(1) authorises the Treasurer to pay \$441,955,000 from the consolidated fund for departments as stated in Schedule 1, for the financial year starting 1 July 2013.

Clause 2(2) provides that for each department, the total amount mentioned in Schedule 1 is appropriated for the department for application to its departmental services, administered items and equity adjustment for the year as stated in the Schedule.