Appropriation Bill (No. 2) 2016

Explanatory Notes

Short title

The short title of the Bill is the *Appropriation Bill (No. 2) 2016*.

Policy objectives and the reasons for them

This Bill provides for supplementary appropriation for unforeseen expenditure that occurred in the 2015-16 financial year.

On the recommendation of the Treasurer, the Governor in Council authorised unforeseen expenditure that occurred in the 2015-16 financial year. In accordance with section 35 of the *Financial Accountability Act 2009*, unforeseen expenditure represents expenditure from the Consolidated Fund in excess of the amount provided by the *Appropriation Act 2015*. Section 66 of the *Constitution of Queensland 2001* requires payments from the Consolidated Fund, including unforeseen expenditure, to be formally authorised under an Act of Parliament.

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 through the following year's annual Appropriation Bills.

The supplementary appropriation sought is based on the Consolidated Fund Financial Report, Statement of Appropriations note on unforeseen expenditure, 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*.

The Explanatory Notes to the Statement of Appropriations in the Consolidated Fund Financial Report 2015-16 provides the explanations for the supplementary appropriation being sought.

Achievement of policy objectives

The policy objective of the Bill is achieved through the formal authorisation by Parliament, in accordance with section 66 of the *Constitution of Queensland 2001*, of the supplementary appropriation from the Consolidated Fund for unforeseen expenditure incurred over the 2015-16 financial year.

Alternative ways of achieving policy objectives

The policy objectives can only be achieved by legislation.

Estimated cost for government implementation

There are no additional administrative costs in implementing the Bill as it seeks Parliamentary approval for expenditure incurred in the 2015-16 financial year.

Consistency with fundamental legislative principles

The Bill is consistent with fundamental legislative principles.

Consultation

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

Consistency with legislation of other jurisdictions

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

Notes on provisions

Clause 1 provides for the short title of the Act.

Clause 2(1) authorises the Treasurer to pay $390,126,000 from the consolidated fund for departments as stated in Schedule 1, for the financial year starting 1 July 2015.

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.