

Appropriation (Supplementary 2023–2024) Bill 2024

Explanatory Notes

Short title

The short title of the Bill is *Appropriation (Supplementary 2023–2024) Bill 2024*.

Policy objectives and the reasons for them

Background

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*.

The *Appropriation Act 2023* (Qld) (assented to on 1 September 2023) appropriated the amount of \$78,411,379,000 from the Consolidated Fund for departments for the financial year starting 1 July 2023.

2023-24 Supplementary appropriation

Parliamentary approval for supplementary appropriation for 2023-24 for unforeseen expenditure has been sought as follows:

1. The *Cheaper Power (Supplementary Appropriation) Act 2024* (assented to on 6 June 2024) appropriates \$2,267,000,000 from the consolidated fund for the Department of Women, Aboriginal and Torres Strait Islander Partnerships and Multiculturalism (formerly Department of Treaty, Aboriginal and Torres Strait Islander Partnerships, Communities and the Arts) for the financial year starting 1 July 2023.
2. The *Appropriation Act 2024* (assented on 30 August 2024) appropriates the amount of \$6,154,359,000 from the consolidated fund for 17 departments for the financial year starting 1 July 2023.
3. This Bill, which provides for supplementary appropriation of \$1,128,388,000 for an additional amount of unforeseen expenditure incurred during the 2023-24 financial year for 13 departments.

On the recommendation of the former Treasurer, the Governor in Council authorised unforeseen expenditure that occurred in the 2023-24 financial year, that is, expenditure from the Consolidated Fund in excess of the amounts already authorised, in accordance with section 35 of the *Financial Accountability Act 2009*.

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 the following 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 former 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 departments have been provided as part of the 2023-24 Consolidated Fund Financial Report.

Achievement of policy objectives

The policy objectives of the Bill for supplementary appropriation are achieved as 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*.

Alternative ways of achieving policy objectives

The policy objective 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 2023-24 financial year.

Consistency with fundamental legislative principles

The Bill is consistent with fundamental legislative principles.

Consultation

Consultation has been undertaken with the departments in establishing 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 \$1,128,388,000 from the Consolidated Fund for departments as stated in Schedule 1, for the financial year starting 1 July 2023.

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.