1. Section 35 of the *Financial Accountability Act 2009* provides that if expenditure from the Consolidated Fund exceeds the amount approved by annual appropriation (known as unforeseen expenditure), the Governor in Council, on the recommendation of the Treasurer, may authorise the expenditure within four weeks of the end of the financial year. Unforeseen expenditure must also be formally approved by Parliament via Appropriation Bills, however, there are no specific legislative requirements regarding the timing of this approval.
2. The Commission of Audit’s Final Report discussed the process for Parliamentary approval of unforeseen expenditure and noted an ‘extended delay’ between when unforeseen expenditure is incurred and when it is approved by Parliament.
3. To address this delay, it is proposed that the introduction to Parliament of separate Appropriation Bills for supplementary appropriation occur as soon as possible after the end of financial year to which they relate, with timing to be aligned with the tabling of the Consolidated Fund Financial Report (CFFR) due to the explanations the CFFR contains on unforeseen expenditure.
4. The proposed change is to commence with the Appropriation Bill (No. 2) 2013 for supplementary appropriation for the 2012-13 financial year.
5. Cabinet endorsed the preparation and introduction of separate Appropriation Bills for supplementary appropriation as soon as possible after the end of the financial year to which they relate.
6. Cabinet approved the preparation of the Appropriation Bill (No. 2) 2013.
7. Cabinet approved the introduction of the Appropriation Bill (No. 2) 2013 into the Legislative Assembly.
8. *Attachments*

* [Appropriation Bill (No. 2) 2013](Attachments/Bill.pdf)
* [Explanatory Notes – Appropriation Bill (No. 2) 2013](Attachments/ExNotes.pdf)