1. The Appropriation (Parliament) Bill (No. 2) 2021 and Appropriation Bill (No. 2) 2021 seek Parliamentary approval of unforeseen expenditure in 2020-21.
2. This is an annual process under the *Financial Accountability Act 2009* to finalise departmental appropriations at the end of each financial year.
3. On 15 July 2021, the Governor in Council authorised unforeseen expenditure incurred during the 2020-21 financial year of $449.3 million, comprising $1.8 million for the Legislative Assembly and Parliamentary Service and $447.5 million incurred by six other departments. Parliamentary approval for the unforeseen expenditure is now being sought.
4. Departments incur unforeseen expenditure for many reasons. For example, a department may need additional appropriation to respond to emergent issues, implement government policy or due to a change in timing of Commonwealth payments or project delivery.
5. While six departments had unforeseen expenditure, another 17 departments had lapsed appropriation totalling $1.4 billion. The net impact of unforeseen expenditure and lapses was that total appropriation in 2020-21 was $983.6 million less than previously approved.
6. Cabinet approved the introduction of the Appropriation Bill (No. 2) 2021 and Appropriation (Parliament) Bill (No. 2) 2021 into the Legislative Assembly.
7. *Attachments*:

* [Appropriation Bill (No. 2) 2021](Attachments/ABill.PDF)
* [Explanatory Notes – Appropriation Bill (No. 2) 2021](Attachments/AExNotes.PDF)
* [Statement of Compatibility – Appropriation Bill (No. 2) 2021](Attachments/ASoC.PDF)
* [Appropriation (Parliament) Bill (No. 2) 2021](Attachments/APBill.PDF)
* [Explanatory Notes – Appropriation (Parliament) Bill (No. 2) 2021](Attachments/APExNotes.PDF)
* [Statement of Compatibility – Appropriation (Parliament) Bill (No. 2) 2021](Attachments/APSoC.PDF)