1. The *Financial Accountability Act 2009* (the FA Act) contains statutory processes for the finalisation of departmental appropriations at the end of the financial year.
2. Section 35 of the FA Act provides that should expenditure from the Consolidated Fund exceed the amount approved by annual appropriation, the Governor in Council, on the recommendation of the Treasurer, may authorise the expenditure. This is known as unforeseen expenditure and must be approved by the Governor in Council within four weeks of the end of the financial year. Unforeseen expenditure must also be formally approved by Parliament via Appropriation Bills.
3. The Appropriation Bill (No. 2) 2019 and Appropriation (Parliament) Bill (No. 2) 2019 seek Parliamentary approval of supplementary appropriation for unforeseen expenditure incurred in the 2018-19 financial year.
4. Unforeseen expenditure does not represent an overall position but reflects additional appropriation provided to some departments. The 2018-19 Consolidated Fund Financial Report provides details of appropriation paid to each department, including adjustments to original appropriation.
5. Cabinet approved the introduction of the Appropriation Bill (No. 2) 2019 and Appropriation (Parliament) Bill (No. 2) 2019 into the Legislative Assembly.
6. *Attachments*

* [Appropriation Bill (No. 2) 2019](Attachments/Bill.PDF)
* [Explanatory Notes – Appropriation Bill (No. 2) 2019](Attachments/ExNotes.PDF)
* [Appropriation (Parliament) Bill (No. 2) 2019](Attachments/ParlBill.PDF)
* [Explanatory Notes – Appropriation (Parliament) Bill (No. 2) 2019](Attachments/ParlExNotes.PDF)