1. The *Financial Accountability Act 2009* (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, Governor in Council, on the recommendation of the Treasurer, may authorise the expenditure. This is known as unforeseen expenditure and must be approved by 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 2020 and Appropriation (Parliament) Bill 2020 seek Parliamentary approval of supplementary appropriation for unforeseen expenditure incurred in the 2019-20 financial year.
4. Unforeseen expenditure does not represent an overall position but reflects additional appropriation provided to some departments. The 2019-20 Consolidated Fund Financial Report provides details of appropriation paid to each department, including adjustments to original appropriation.
5. The Bills also provides for additional Interim Supply for the 2020-21 financial year. This has occurred due to the postponement of Annual Appropriation Bills for 2020-21 alongside the postponement of the 2020-21 Budget. The amount provided is in addition to the 2020-21 interim supply provided for in the *Appropriation Bill Act 2019* and the *Appropriation (Parliament) Act 2019* (both assented to on 5 September 2019) and the *Appropriation (COVID-19) Act 2020* (assented to on 23 April 2020), and should provide an amount that will be sufficient for departments and the Legislative Assembly and Parliamentary Service to continue their ordinary operations until the Annual Appropriation Bills for the full 2020-21 financial year are passed.
6. Cabinet approved the introduction of the Appropriation Bill 2020 and Appropriation (Parliament) Bill 2020 into the Legislative Assembly.
7. *Attachments*:
* [Appropriation Bill 2020](Attachments/ABill.PDF)
* [Explanatory Notes – Appropriation Bill 2020](Attachments/AExNotes.PDF)
* [Statement of Compatibility – Appropriation Bill 2020](Attachments/ASoC.PDF)
* [Appropriation (Parliament) Bill 2020](Attachments/APBill.PDF)
* [Explanatory Notes – Appropriation (Parliament) Bill 2020](Attachments/APExNotes.PDF)
* [Statement of Compatibility – Appropriation (Parliament) Bill 2020](Attachments/APSoC.PDF)