

Appropriation (1998–99 Budget Variations) Bill 1999

Explanatory note

This explanatory note relates to this Bill as introduced into Parliament.

This Bill is cognate with the *Pay-roll Tax Amendment (Apprentices Concession and Rate Reduction) Bill 1999*. The object of this Bill is to appropriate additional amounts from the Consolidated Fund for recurrent services and capital works and services for the year 1998–99 for the purpose of giving effect to certain Budget variations required by the exigencies of Government, being:

- (a) \$116,815,000 in adjustment of the vote “Advance to Treasurer”, and
- (b) \$50,852,000 for recurrent services in accordance with section 22 (1) of the *Public Finance and Audit Act 1983*, and
- (c) \$57,717,000 for capital works and services in accordance with section 22 (1) of the *Public Finance and Audit Act 1983*, and
- (d) \$3,607,919,000 for additional recurrent services and capital works and services, of which the largest single amount, namely, \$3,263,496,000, is to accelerate Crown contributions to the closed public sector superannuation schemes.

Outline of provisions

Clause 1 sets out the name (also called the short title) of the proposed Act.

Clause 2 provides that the proposed Act is taken to have commenced on 1 July 1998, which is the date of commencement of the *Appropriation Act 1998*.

Clause 3 appropriates the additional amount in adjustment of the vote “Advance to Treasurer”, the details of which are set out in Schedule 1.

Clause 4 appropriates the additional amounts for recurrent services and capital works and services under section 22 (1) of the *Public Finance and Audit Act 1983*, the details of which are set out in Schedules 2 and 3. Because these amounts are appropriated by the proposed Act, subclause (3) removes the requirement of the *Public Finance and Audit Act 1983* that details of them be included in the Appropriation Act for the 1999–2000 financial year.

Clause 5 appropriates the additional amounts for recurrent services and capital works and services, the details of which are set out in Schedule 4.

Clause 6 makes it clear that the sums appropriated by the proposed Act are in addition to any other sums appropriated in respect of the year 1998–99.

Clause 7 contains miscellaneous provisions concerning the operation of the proposed Act. Subclause (1) provides that the proposed Act is to be construed as part of the *Appropriation Act 1998*. (This emphasises that the appropriations are part of the budgetary process for the year 1998–99, and ensures that terms are construed consistently.) Subclause (2) is consequential on subclause (1) and makes it clear that the appropriations are not limited to meeting shortfalls from other appropriations. Subclause (3) also provides that the proposed subsection applies whether or not the proposed Act is assented to during or after the year 1998–99. (This removes an argument, based on section 23 of the *Public Finance and Audit Act 1983*, that the appropriation lapses at the close of the year.)