



New South Wales

Appropriation Bill 2025

Explanatory note

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

The following Bills are cognate with this Bill—

Appropriation (Parliament) Bill 2025

Revenue and Other Legislation Amendment Bill 2025

Overview of Bill

The object of this Bill is to appropriate from the Consolidated Fund sums for the services of the Government, including departments of the Public Service and various special offices, for the 2025–26 financial year (the **appropriation year**).

The Consolidated Fund largely comprises receipts from, and payments out of, taxes, fines, some regulatory fees, Commonwealth grants and income from Crown assets.

This Bill—

- (a) appropriates sums for the services of agencies, including capital works and services, recurrent services and the repayment of debt, and for other matters within the administration of the Ministers, and
- (b) appropriates an additional sum, allocated from revenue raised from gaming machine taxes, to the Minister for Health for spending on health-related services, and
- (c) provides for transfer payments from the Commonwealth to non-government schools and local government, and
- (d) provides for appropriation for the whole of the appropriation year.

Outline of provisions

Part 1 Preliminary

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

Clause 2 provides for the commencement of the proposed Act.

Clause 3 defines certain terms used in the proposed Act.

Part 2 Appropriations—departments

Part 2 provides for appropriations to specified Ministers for the services of the departments, and for other matters within the administration of the Ministers, for the appropriation year.

Part 3 Additional appropriation for health-related services

Part 3 provides for an additional appropriation, being part of the revenue raised from gaming machine taxes, to the Minister for Health.

Part 4 Appropriations—special offices

Part 4 provides for appropriations for the services of specified offices for the appropriation year.

Part 5 Commonwealth transfer payments

Part 5 provides for transfer payments from the Commonwealth to non-government schools and local government.

Part 6 General

Clause 34 enables appropriations to be transferred between Ministers to take account of machinery of government changes occurring before the appropriation year but after the Bill for the proposed Act is introduced into the Legislative Assembly.

Note— The *Government Sector Finance Act 2018*, section 4.9 permits appropriations to be transferred between Ministers in relation to machinery of government changes occurring during the appropriation year.

Clause 35 provides that certain payments made from the Consolidated Fund during the appropriation year and before the enactment of the proposed Act are deemed to be made out of sums appropriated by the proposed Act.

Note— The *Government Sector Finance Act 2018*, section 4.10 authorises payments in these circumstances.

Clause 36 provides for variations to authorised payments to be made in certain circumstances.

Clause 37 requires details of payments of sums from special appropriations to the Treasurer to be included in the Budget Papers for the next Budget.

Clause 38 enables the function of expending certain money appropriated to the Treasurer to be delegated.

Clause 39 requires the Auditor-General to be notified of authorisations given under proposed Part 6 and allows the Treasurer to appoint a person to exercise the Treasurer's functions under proposed Part 6.