

## **Explanatory note**

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

The following Bills are cognate with this Bill:

- *Appropriation (Parliament) Bill 2007*
- *Appropriation (Special Offices) Bill 2007*
- *Payroll Tax Bill 2007*
- *State Revenue and Other Legislation Amendment (Budget) Bill 2007*

### Overview of Bill

The object of this Bill is to appropriate various sums of money required for the recurrent services and capital works and services of the Government during the 2007–2008 financial year.

The Bill relates to appropriations from the Consolidated Fund—the principal account of the Government for General Government Budget Dependent transactions. The Consolidated Fund could be considered as the “public purse” and largely comprises receipts from, and payments out of, taxes, fines, some regulatory fees, Commonwealth grants and income from Crown assets.

The Bill for the 2007–2008 year contains an additional appropriation, which allocates revenue raised in connection with changes to gaming machine taxes to the Minister for Health for spending on health related services.

The Bill also makes additional appropriations from the Consolidated Fund for recurrent services and capital works and services for the years 2006–2007 and 2005–2006 for the purpose of giving effect to certain Budget variations required by the exigencies of Government.

### Outline of provisions

**Part 1 (clauses 1–3)** provides for the name of the proposed Act (also referred to as the short title), commencement on 1 July 2007, and interpretation of references to the financial years to which the proposed Act relates.

**Part 2, Division 1 (clauses 4–25)** provides for the appropriations for the financial year of 2007–2008. The amounts appropriated for the 2007–2008 financial year are:

- (a) \$37,639,841,000 for recurrent services, and
- (b) \$3,576,468,000 for capital works and services.

**Part 2, Division 2 (clauses 26 and 27)** provides for the budget variations for the financial year of 2006–2007.

The additional amounts appropriated for the 2006–2007 financial year are:

- (a) \$145,217,000 in adjustment of the vote “Advance to the Treasurer”, and
- (b) \$91,523,000 for recurrent services in accordance with section 22 (1) of the *Public Finance and Audit Act 1983*.

The details of the budget variations for 2006–2007 are set out in **Schedule 1**.

**Part 2, Division 3 (clauses 28 and 29)** provides for the budget variations for the financial year of 2005–2006.

The additional amounts appropriated for the 2005–2006 financial year are:

- (a) \$216,905,000 in adjustment of the vote “Advance to the Treasurer”, and
- (b) \$175,519,000 for recurrent services in accordance with section 22 (1) of the *Public Finance and Audit Act 1983*.

The details of the budget variations for 2005–2006 are set out in **Schedule 2**.

**Part 3 (clauses 30 and 31)** makes an additional appropriation to the Minister for Health, with this being part of the revenue raised from gaming machine taxes.

**Part 4 (clauses 32–36)** provides for general matters related to the appropriations set out in the proposed Act.

**Clause 32** enables the Treasurer to authorise payment for a purpose, in excess of the sum appropriated for the purpose, in specified circumstances. **Clause 33** allows this function to be delegated by the Treasurer.

**Clause 34** allows the Treasurer to apply an appropriation differently in the event that responsibility for a service or function is transferred.

**Clause 35** validates the issue and payment out of the Consolidated Fund, before the date of assent to the proposed Act, of sums appropriated by Divisions 2 and 3 of Part 2 (the budget variations for 2006–2007 and 2005–2006).

**Clause 36** allows a Minister to table a Budget Paper in the Legislative Assembly by presenting it to the Clerk of the Legislative Assembly, if the Legislative Assembly is not sitting when the Budget Paper is sought to be tabled.