

Appropriation Bill 2025

Explanatory Notes

Short title

The short title of the Bill is the Appropriation Bill 2025.

Policy objectives and the reasons for them

Section 27(a) of the *Financial Accountability Act 2009* provides that, for each financial year, the Treasurer must present to the Legislative Assembly a Bill for an ordinary Annual Appropriation Act.

The policy objectives of the Bill, the reasons for those objectives and the ways in which the policy objectives will be achieved by the Bill are detailed in the Budget Speech and the accompanying Budget Papers.

Achievement of policy objectives

The Bill provides for:

- Appropriation for 2025–26 to fund the cost of delivering departmental services, administered items and equity adjustment in that year; and
- Supply for 2026–27 to allow normal operations of government to continue until the 2026-27 Appropriation Bill receives assent.

There is no unforeseen expenditure included in this Bill.

Any supplementary appropriation for 2024–25, identified following the completion of annual financial statements, will be included in a separate appropriation bill.

Alternative ways of achieving policy objectives

The policy objectives can only be achieved by legislation.

Estimated cost for government implementation

The Bill will provide appropriation for departments, other than the Legislative Assembly and parliamentary service, for the 2025–26 financial year and interim supply for 2026–27 until the 2026–27 Appropriation Bill receives assent.

The administrative cost to government to implement the Bill will be met by each department from existing budget allocations as implementation of the Bill is considered a fundamental role of departments to provide government services.

Consistency with fundamental legislative principles

The Bill is consistent with fundamental legislative principles.

Consultation

Consultation has been undertaken with departments in establishing the appropriations payable to them pursuant to this Bill.

Consistency with legislation of other jurisdictions

The Bill is specific to the State of Queensland and is not complementary to legislation of the Commonwealth or another state.

Notes on provisions

Clause 1 provides for the short title of the Act.

Clause 2 provides that for each department, the vote amount mentioned for the department in Schedule 2 is appropriated for the 2025–26 financial year for the department for application to its departmental services, administered items and equity adjustment.

Clause 2(3) provides that the total amount of \$105,417,248,000 includes the amount already authorised by the *Appropriation Act 2024* to be paid for the financial year starting 1 July 2025.

Clause 3 provides that the amount of \$52,708,624,000 is authorised to be paid for the 2026–27 financial year for departments for application to their departmental services, administered items and equity adjustment until the Appropriation Bill for 2026–27 receives assent.

Clause 4 repeals the *Appropriation Act 2023*, *Appropriation (Supplementary 2022–2023) Act 2024*, *Appropriation (Supplementary 2023–2024) Act 2025* and *Cheaper Power (Supplementary Appropriation) Act 2024*.

Schedule 1 sets out how the amount appropriated from the Consolidated Fund for the year starting on 1 July 2025 is to be distributed between departments, other than the Legislative Assembly and parliamentary service.

Schedule 2 details the total amount appropriated for each department for application to its departmental services, administered items and equity adjustment for the financial year 2025–26.

Accountable Officers may apply the total of funds received from the Treasurer for departmental services across the individual services of the department.

Under section 33 of the *Financial Accountability Act 2009*, the Treasurer may pay a department's appropriation in amounts different to those set out in the Annual Appropriation Act, provided that the total vote amount is not exceeded. If the Treasurer considers there is a surplus in one or more of the headings of a department for a financial year and a deficiency in another heading or headings of that department, the Treasurer may allocate an amount to one or more of the headings that are deficient from the heading or headings in surplus.