

EXPLANATORY MEMORANDUM
APPROPRIATION (CONSOLIDATED FUND) BILL
(NO. 5) 2006

PURPOSE OF BILL

This Bill is largely a machinery Bill and reflects recurrent expenditure excesses for new items created during 2005/06, and expenditure overruns as a result of policy decisions or unavoidable cost increases against existing items during the course of 2005/06.

Schedule 1 of the Bill identifies expenditure excesses approved in 2005/06 amounting to \$247,117,833.38.

The expenditures are charged to the Consolidated Fund in the year in which they are paid in accordance with section 5 of the *Treasurer's Advance Authorisation Act 2005* and section 8 of the *Financial Administration and Audit Act 1985*.