



MEMBERS' ETHICS AND PARLIAMENTARY PRIVILEGES COMMITTEE

Report No. 102

Matter Of Privilege Referred By The Speaker On 4 August 2009 Relating To An Alleged Lack Of Parliamentary Authorisation Of Unforeseen Expenditure Incurred In 2007-2008

Introduction and background

1. The Members' Ethics and Parliamentary Privileges Committee (the MEPPC or the committee) is a statutory committee of the Queensland Parliament established under the *Parliament of Queensland Act 2001* (the POQA or the Act). The current committee was appointed by resolution of the Legislative Assembly on 23 April 2009.
2. Section 93 of the POQA provides that the MEPPC's area of responsibility includes the powers, rights and immunities (parliamentary privilege) of the Legislative Assembly, its committees and members. The committee investigates and reports on matters of privilege and possible contempts of Parliament referred to it by the Speaker or the House and inquires into and reviews other significant issues regarding parliamentary privilege.
3. On 4 August 2009, the Speaker, Mr John Mickel MP referred to the committee a matter of privilege raised by Mr Nicholls MP, the Member for Clayfield, concerning the alleged failure of the Treasurer to seek Parliament's authority for unforeseen expenditure in line with established practice and timeframes.

The reference

4. On 4 August 2009, the Speaker made the following statement to the House:

Mr SPEAKER: Honourable members, on 4 and 16 June 2009 the member for Clayfield raised related matters of privilege regarding the lack of parliamentary authorisation of unforeseen expenditure incurred in 2007-08. The member has also written to me on both matters.

The control by parliament of the finances of the state by authorising the raising of revenue, expenditure and causing the audit of public accounts is pivotal to responsible government. There can be little doubt that such matters relate to the 'powers, rights and immunities' of the Legislative Assembly and, therefore, the privileges of the Assembly.

The matters raised by the honourable member for Clayfield are not only complex but also significant. It may well be that there has been no wrongdoing. However, because of the significance of the issues, I believe the matters are deserving of inquiry by the Members' Ethics and Parliamentary Privileges Committee and have accordingly decided to refer the matters to the committee.

5. Mr Speaker formally referred the matter to the committee by way of correspondence on 6 August 2009.
6. In his letter of 6 August 2009, Mr Speaker noted Mr Nicholls' argument that the failure to seek Parliament's authority for the 2007-2008 unforeseen expenditure in line with established practice and timeframes impinges on the rights and powers of the Parliament and thus is a matter of privilege.
7. Mr Speaker summarised Mr Nicholls' contention as follows:
 - There has been a significant departure from previous practice in terms of the timeframe for this approval being sought and given;
 - A new approach has been implemented based on an extended timeframe and different method for seeking and gaining Parliamentary approval for unforeseen expenditure incurred during a financial year; and
 - The Parliament was not advised of, nor did it approve, the changed approach to its introduction.

Committee membership

8. As the Member who raised this matter with the Speaker, Mr Nicholls stood down from the committee in accordance with Standing Order 272. The Speaker subsequently appointed the Member for Toowoomba South, Mr Mike Horan MP to replace Mr Nicholls for the consideration of the matter in accordance with that Standing Order.

A matter of privilege?

9. The control by Parliament of the finances of the nation was pivotal to the development of responsible government in England. This integral part of English constitutional law was adopted by the Australian colonies from their establishment which recognised that Parliament controlled the revenue of the colonies by:
 - Authorising the raising of revenue (by tax or loan);
 - Authorising expenditure; and
 - Causing the audit of public accounts and reports back to the Parliament.
10. With respect to the second constitutional control of the Parliament it has emerged that no money was to be paid from the money collected from revenues without a distinct authorisation of Parliament. The Australian Colonies have followed the English practice of seeking the consent of Parliament to approve expenditure (usually from the Consolidated Revenue Fund) in the form of an Appropriation Bill through to the current day.
11. Importantly, the Courts have upheld the principle that unforeseen expenditure requires parliamentary authorisation (see *Australian Alliance Assurance Co. v Goodwyn* (1916) St R Qd 225). Mr Nicholls in his correspondence of 4 June 2009 quoted Gleeson CJ in one of the more recent cases affirming this principle, *Combet v Commonwealth* [2005] HCA 61 at [44] where he stated:

"...another fundamental rule of the Constitutional Law of the Anglo-Australian peoples is that the crown cannot expend money without the authorisation of Parliament".

12. Accordingly, it can be seen that one of the most fundamental powers the Queensland Parliament holds over Government is its control of the appropriation of funds from the public accounts and the right to scrutinise the appropriation process. An interference with these powers and rights would be a matter of privilege.

Practice for unforeseen expenditure in Queensland

13. Previously, section 25 of the *Financial and Administration and Audit Act 1977* (FAAA) provided for unforeseen expenditure which is expenditure authorised by the Governor in Council to be made in advance of appropriation. In accordance with constitutional provisions and practice these payments have been authorised by a supplementary appropriation act – often known as the “Appropriation Act (No.2)”.
14. Section 38A of the FAAA also required the Treasurer to prepare at the end of each financial year a statement containing particulars of the transactions of the consolidated fund and details of appropriations paid to each department (including unforeseen expenditure). The statement known as the Consolidated Fund Financial Report must be tabled by the Treasurer.
15. A table detailing the timeframes for the Consolidated Fund Report and the Introduction and passage of the Appropriation Bill (No. 2) since 1983-84 is at **Appendix 1**.

Unforeseen Expenditure 2007-2008

16. The Consolidated Fund Financial Report for 2007-2008 was tabled by the Treasurer on 7 October 2008. Page 13 of that report disclosed that for the financial year ending 30 June 2008, an amount of \$2,151,580,000 was expended as unforeseen expenditure. No mention was made that the parliamentary authorisation for unforeseen expenditure would differ from previous years.
17. No supplementary appropriation bill was introduced for 2007-2008.
18. The Financial Accountability Bill which replaced the FAAA was re-introduced to the 53rd Parliament on 22 April 2009. There was no reference to the change in the unforeseen expenditure appropriation practice in the Treasurer’s 2nd Reading Speech.
19. In his correspondence, the Member for Clayfield referred to his own contribution to the 2nd Reading Debate on 19 May 2009, when he stated that it “is impossible during the year to assess how well the government is performing in terms of achieving its proposed agenda and hold the government accountable...”. Mr Nicholls noted that the Treasurer made no reference to these comments or the proposed change in practice during his reply.
20. On 4 June 2009, in response to a Question without Notice by Mr Nicholls, the Treasurer explained that the 2007-08 appropriation bills for unforeseen expenditure would be included in the annual appropriation Bills for the 2009-10 budget. The Treasurer noted that this approach is consistent with current practice in Victoria and Western Australia and similar to that in NSW. An overview of the practice in relation to supplementary appropriations in Victoria, New South Wales and Western Australia is at **Appendix 2**.
21. The Treasurer also noted that this approach would streamline the legislation process and achieve efficiencies in drafting by introducing appropriation bills only once in a year instead of twice. The Treasurer stated that the unforeseen expenditure would form part of the material that would be reviewed by estimates committees.

Treasurer's Response

22. In his written response to the committee the Treasurer argued as follows in summary:
- There is no legislative requirement with regards to the timing of Parliamentary approval of unforeseen expenditure.
 - The Consolidated Fund Financial Report 2007 was tabled in the Parliament on 7 October 2008 providing an opportunity for Parliamentary scrutiny.
 - The new practice is consistent with timing of other states such as Victoria and Western Australia and amounts to an enhancement of parliamentary oversight not a reduction.
 - It was not inappropriate for unforeseen expenditure being appropriated fourteen months after being incurred as opposed to ten months for the 2006-2007 financial year.
 - There was no failure to seek Parliament's authority for the 2007-2008 unforeseen expenditure, with parliamentary authorisation achieved by the successful passage of 2009-10 Appropriation Bills. Nor was there ever an intention to do anything other than seek Parliament's authority for the appropriation of unforeseen expenditure.
 - The revision of the timing of the practice did not interfere with any of the powers of the Assembly.
 - That had the Parliament been advised earlier of the intention to change the timing of the request for appropriation, this matter may not have been raised as a concern, but that he advised of the intention to adopt the new practice as soon as the matter was raised in the House.
 - That "insofar as this could have avoided confusion, an earlier statement could have been beneficial".

Definition of contempt

23. Section 37 of the *Parliament of Queensland Act 2001* defines the meaning of "contempt" in the Assembly as follows—
- (1) "**Contempt**" of the Assembly means a breach or disobedience of the powers, rights or immunities, or a contempt, of the Assembly or its members or committees.
- (2) Conduct, including words, is not contempt of the Assembly unless it amounts, or is intended or likely to amount, to an improper interference with—
- (a) the free exercise by the Assembly or a committee of its authority or functions; or
 - (b) the free performance by a member of the member's duties as a member.

Improper interference with free exercise by the Assembly of its authority or functions

24. The material before the committee alleged that the failure to seek Parliament's authority, by way of appropriation, for unforeseen expenditure in 2007-2008 constitutes a breach of privilege or contempt of the rights and powers of Parliament. Specifically, the Parliament's power to control the appropriation of funds from public accounts and right to scrutinise the appropriation process.
25. The issues examined by the committee were:
1. Did the Treasurer fail to seek Parliament's authority for the appropriation of unforeseen expenditure in 2007-2008 within an appropriate time frame?;

2. If yes, did this failure amount to an improper interference with the free exercise by the Assembly of its authority or functions?; and
3. Should the Treasurer have provided an earlier explanation of its intention to alter the long standing practice which would interfere with one of the important powers of the Assembly.

Analysis of issues

(1) Did the Treasurer fail to seek Parliament's authority for the appropriation of unforeseen expenditure in 2007-2008 within an appropriate time frame?

26. The committee is unanimous in its view that the new process for seeking Parliament's authority for the appropriation of unforeseen expenditure in 2007-2008 (i.e. incorporating it into the Appropriation Bills for 2009-2010) was a significant departure from past practice in Queensland at least dating back to the mid 1980s (as per **Appendix 1**).
27. An examination of Appendix 1 shows that in the main Parliament's authority has been obtained in the October or November immediately following the relevant financial year. However, as the Treasurer pointed out in his submission, there have been occasions where Parliament's Authority has not been obtained until the following year (e.g. for 2003-04 not until 22 February 2005 and for 2006-07 not until 15 April 2008).
28. The committee notes that the 2007-2008 process is the first time Parliament's authority has been obtained more than 12 months after the relevant financial year (August 2009). However, the committee also notes that such a practice is not unprecedented in other States and there is no impediment in the relevant Queensland legislation to incorporating the 2007-2008 unforeseen expenditure into the Appropriation Bills for 2009-2010.
29. The committee finds, that while the Parliament's authority for the 2007-2008 unforeseen expenditure was sought later than previously experienced in Queensland, this is not unprecedented in other jurisdictions.

(2) If yes to (1), did this failure amount to an improper interference with the free exercise by the Assembly of its authority or functions?

Power to control appropriation

30. The committee finds that despite the alteration to the process for seeking Parliament's authority for the appropriation of unforeseen expenditure in 2007-2008, the Parliament's power to control the appropriation of funds from public accounts still remains.
31. Ultimately, the Parliament gave its authority to the unforeseen expenditure when it passed the Appropriation Bill 2009 in August 2009, albeit belatedly.
32. However, there was a diversity of views within the committee as to the degree, if any, that Parliament's power to control the appropriation of funds was diminished by the new process.
33. Some members took a view that the passage of time between the incurring of the unforeseen expenditure and the authorisation by the House did not impact on the actual exercise of the power.
34. On the other hand, some Members were of the view that an extensive delay (as per paragraph 28) between incurring the expenditure and authorisation by the House has the

effect of diminishing the power of the Parliament to exercise its control of the appropriation of funds and the relevance of the Parliament's authorisation.

35. The committee acknowledges this diversity of views within the committee may in fact reflect the diversity of views on this issue within the broader community and does not seek to make a finding on this issue.

Right to scrutinise unforeseen expenditure

36. With respect to the Parliament's right to scrutinise the unforeseen expenditure, the committee notes that the opportunity for scrutiny under the new process was less obvious than with the previous practice whereby a separate Appropriation Bill appeared on the Notice Paper to be debated in the House.
37. The committee also notes that, there is a degree of uncertainty about the ability of the Parliament to scrutinise the 2007-2008 unforeseen expenditure via the 2009 estimates process for examination of the Appropriation Bills for 2009-2010.
38. The committee observes that an appropriation itself is not a withdrawal from the consolidated fund it is "a grant to the Crown and the Act operates as an authority to the Treasurer to make specified disbursements". The actual withdrawal requires a valid appropriation or authorisation to expend the money (*NSW v Commonwealth* (1908) 7 CLR 190).
39. The establishment resolution which set the terms of reference for the 2009 estimates committees gave the power to examine and report "on the proposed expenditures for the organisational units allocated to them". Accordingly, an argument could be made that the payments for unforeseen expenditure are not proposed expenditures, and therefore were outside the terms of reference of the estimates committees.
40. In his submission, the Treasurer argued that, in legislative terms the unforeseen expenditure remains proposed until it is formally appropriated or approved by Parliament and therefore the 2007-2008 unforeseen expenditure was open to scrutiny during the 2009 estimates process.
41. This particular point was not tested during the 2009 estimates process as no specific questions were asked relating to the unforeseen expenditure. Regardless, this issue should be clarified in the formal resolution adopted by the House for future estimates processes to put the issue beyond doubt.
42. As with Parliament's power to control the appropriation of funds, with respect to the right to scrutinise the unforeseen expenditure there was a diversity of views within the committee as to the degree, if any, that was diminished by the new process.
43. Some members agreed with the Treasurer's assertion that the scrutiny would be enhanced due to the ability to ask questions regarding the unforeseen expenditure in the estimates process.
44. On the other hand, some Members were of the view that incorporating the consideration of unforeseen expenditure into the Appropriation Bills for the following year meant that parliamentary scrutiny would be diminished as the practical effect would be that any queries relating to unforeseen expenditure from the previous year would not take precedence over questions regarding the current budget estimates.
45. The committee again acknowledged the diversity of views within the committee on this issue and did not seek to make a finding on this issue.

46. Accordingly, the committee notes that the extent, if any, that Parliament's power to control the appropriation of funds or its right to scrutinise the unforeseen expenditure was diminished by the new process is arguable.
47. However, the committee notes that one way to ensure that right to scrutinise unforeseen expenditure is affirmed would be to amend the Standing Orders with respect to estimates committees. Such amendments might include allowing additional questions on notice or extending timeframes for questions without notice in hearings on the specific topic of unforeseen expenditure incurred in the previous financial year. The committee flags this proposal for the consideration of the Standing Orders Committee.

Improper Influence

48. The committee accepted the Treasurer's submission that there was never any intention on his part to not seek Parliament's authority for the 2007-08 unforeseen expenditure.
49. Accordingly, the committee found that there was no direct evidence that by introducing the new process the Treasurer had sought to improperly interfere with the free exercise by the Assembly of its powers or functions.

(3) Should the Treasurer have provided an earlier explanation of the Government's intention to alter the long standing practice which would interfere with one of the important powers of the Assembly?

50. The committee found that as the responsible Minister, the Treasurer has a duty to keep the House informed of any significant departure from previous long standing practice with regard to the Appropriation process.
51. As referred to above, in his submission, the Treasurer accepted that had the Parliament been advised earlier of the intention to change the timing of the request for appropriation, this matter may not have been raised as a concern.
52. The committee notes the Treasurer's concession that "insofar as this could have avoided confusion, an earlier statement could have been beneficial".

Conclusion: The committee finds there is no *prima facie* case of a deliberate breach of privilege of the House by the Treasurer in introducing a new process for seeking the parliament's authority for the 2007-08 unforeseen expenditure. The Treasurer is therefore not guilty of a contempt.

The committee notes the extent, if any, that Parliament's power to control the appropriation of funds or its right to scrutinise the unforeseen expenditure was diminished by the new process is arguable and does not seek to make a finding on this issue.

The committee notes the Treasurer's concession that an earlier explanation to the House of the intention to alter the long standing previous practice for seeking the Parliament's authority might have prevented this matter being raised as a concern.

Recommendation 1: The committee recommends to the Leader of the House that all future resolutions which set the terms of reference for estimates committees be drafted to clarify that the previous year's unauthorised expenditures included in the Appropriations Bill are open to scrutiny by the estimates committees.

Mr Kerry Shine MP
Chair

November 2009

Membership — 53rd Parliament

Mr Kerry Shine MP, Chair

Member for Toowoomba North

Mr Tim Nicholls MP, Deputy Chair

Member for Clayfield

Hon Margaret Keech MP

Member for Albert

Ms Carolyn Male MP

Member for Pine Rivers

Mr Curtis Pitt MP

Member for Mulgrave

Dr Mark Robinson MP

Member for Cleveland

Mr Ted Sorensen MP

Member for Hervey Bay

Mr Mike Horan MP¹

Member for Toowoomba South

Secretariat

Mr Michael Ries, *Research Director*

Ms Kellie Moule, *Senior Research Officer*

Ms Andrea Musch, *Executive Secretary*

Contact

Telephone: 07 3406 7586

Facsimile: 07 3406 7691

E-mail: meppc@parliament.qld.gov.au

Internet: <http://www.parliament.qld.gov.au/view/committees/MEPPC.asp>

¹ Mr Horan was appointed to the committee by the Speaker on 25 August 2009 for consideration of this matter in accordance with Standing Order 272.

APPENDIX 1

Consolidated Fund Report	Date tabled	Total unforeseen expenditure '000	Appropriation (No. 2)	
			Introduced	Passed
2007-08	07/10/2008	\$2,151,580	-	-
2006-07	16/10/2007	\$3,990,041	16/10/2007	15/04/2008
2005-06	12/10/2006	\$1,874,031	11/10/2006	02/11/2006
Statement of Unforeseen Expenditure				
2004-05	14/10/2005	\$77,538	25/10/2005	29/11/2005
2003-04	19/10/2004	\$2,375,742	19/10/2004	22/02/2005
2002-03	13/10/2003	\$1,530,124	14/10/2003	29/10/2003
2001-02	18/10/2002	\$375,910	22/10/2002	26/11/2002
2000-01	30/10/2001	\$295,912	30/10/2001	28/11/2001
1999-00	17/10/2000	\$327,489	17/10/2000	09/11/2000
1998-99	27/10/1999	\$2,240,203	14/09/1999	28/10/1999
1997-98	22/10/1998	\$2,970,298	15/09/1998	22/10/1998
1996-97	18/11/1997	\$3,181,405	18/11/1997	26/11/1997
1995-96	10/09/1996	\$916,138	10/09/1996	09/10/1996
1994-95	14/09/1995	\$5,184,871	14/09/1995	02/11/1995
1993-94	06/09/1994	\$650,645	06/09/1994	27/10/1994
1992-93	02/09/1993	\$1,991,008	02/09/1993	17/11/1993
1991-92	05/11/1992	\$412,457	05/11/1992	24/11/1992
1990-91	08/10/1991	\$220,922	13/11/1991	13/11/1991
1989-90	02/10/1990	\$645,499	28/11/1990	28/11/1990
1988-89	27/09/1989	\$3,720,794	05/10/1989	05/10/1989
1987-88	11/10/1988	\$942,971	09/11/1988	09/11/1988
1986-87	06/10/1987	\$1,624,944	17/11/1987	17/11/1987
Supplementary Estimates				
1985-86	09/09/1986	\$549,729	18/09/1986	18/09/1986
1984-85	26/09/1985	\$941,903	05/11/1985	05/11/1985
1983-84	11/10/1984	\$436,762	20/11/1984	20/11/1984

**OVERVIEW OF PRACTICE IN RELATION TO SUPPLEMENTARY APPROPRIATIONS
VICTORIA, NEW SOUTH WALES AND WESTERN AUSTRALIA**

Parliament	Relevant legislation		Supplementary appropriations
<p>Victoria</p>	<p>The <i>Constitution Act 1975</i> (sections 62 to 65) sets out procedures for the passage of appropriation bills.</p> <p>The <i>Financial Management Act 1994</i> provides for the annual appropriations.</p> <p>The <i>Financial Management Act 1994</i> (section 9) provides for the Consolidated Fund. Section 14 provides for the Public Account. Section 35 provides for temporary advances from the Public Account.</p> <p>Section 35 provides—</p> <p>(1) There may be issued temporarily out of the Public Account in a financial year any money (not exceeding in total 0.5% of the total amount appropriated by the annual appropriation Act for that year) required to be provided for advances to the minister to enable him or her to meet urgent claims before Parliamentary sanction is obtained.</p>	<p>Details of payments for unappropriated expenditure are contained in the annual appropriation bills.</p> <p>For example—</p> <ul style="list-style-type: none"> ▫ Expenditure incurred in 2006-07 (pursuant to s 35 of the Financial Management Act) but not yet appropriated, is detailed in Schedule 2 of the <i>Appropriation (2008/2009) Bill 2008</i>. 	<p>Prior to 1997-98 it was the practice in Victoria to have an interim bill dealing with appropriation for the first four months of the following financial year. Subsequently, in about August/September of the financial year, the annual appropriation bill was passed.</p> <p>The <i>Financial Management Act 1984</i> allows for the provision of an advance to the Treasurer to meet urgent claims that may arise before parliamentary sanction is obtained (capped at 0.5% of the total appropriation). (See examples in Relevant legislation column at left).</p>

Parliament	Relevant legislation	Supplementary appropriations
<p>New South Wales</p>	<p>The <i>Constitution Act 1902</i> provides (section 39) for the Consolidated Fund.</p> <p>The <i>Public Finance and Audit Act 1983</i> (section 21—Money not to be paid out unless authorised) provides that—</p> <p>Money shall not be drawn from:</p> <p>(a) the Consolidated Fund, except under the authority of an Act of Parliament; or</p> <p>...</p> <p>The <i>Public Finance and Audit Act 1983</i> provides for a Treasurer's Advance.</p> <p>In addition, section 22 of that Act allows the Governor to approve expenditure for the exigencies of government from the Consolidated Fund, in anticipation of appropriation by parliament—see Supplementary appropriations column at right.</p>	<p>Appropriations bills annually.</p> <p>For example—</p> <ul style="list-style-type: none"> ▫ Appropriation Bill 2008 ▫ Appropriation Bill 2007 <p>Appropriation (Budget Variations) Bills as required.</p> <p>For example—</p> <ul style="list-style-type: none"> ▫ Appropriation (Budget Variation) Bill 2009 ▫ Appropriation (Budget Variations) Bill 2008 ▫ Appropriation (Budget Variations) Bill 2006 <p>Typically, the budget variation bills appropriate additional amounts out of the Consolidated Fund in relation to the previous financial year for the purposes of giving effect to certain budget variations required by the exigencies of government. The amounts generally include—</p> <p>(a) any adjustments to the Treasurer's advance;</p> <p>(b) recurrent services and capital works and services in accordance with section 22(1) of the <i>Public Finance and Audit Act 1983</i>; and</p> <p>(c) other additional recurrent services.</p> <p>Budget variation bills may also seek approval by parliament for the payment of additional appropriations for the current financial year which no provision was made in that year's annual appropriation act.</p>

Parliament	Relevant legislation		Supplementary appropriations
<p>Western Australia</p>	<p>The <i>Constitution Act 1889</i> (section 65) establishes the Consolidated Account.</p> <p>The <i>Financial Management Act 2006</i> (section 8) provides for the operation of the Consolidated Account. Section 9 provides for the Treasurer's Advance Account. Section 27 (Expenditure in advance of appropriation) provides—</p> <p>..</p> <p>(3) Expenditure may be authorised under subsection (1) or (2) only to make payments in respect of extraordinary or unforeseen matters.</p> <p>(4) Payments made under (1) or (2) in a financial year in respect of extraordinary or unforeseen matters are—</p> <p>(a) to be charged in that year to the Consolidated Account; and</p> <p>(b) to be provided for in an Appropriation Act in the next or a later financial year.</p> <p>...</p> <p>Section 29 (Limits on expenditure) sets limits on extraordinary or unforeseen amounts. Section 29 provides—</p> <p>(1) Subject to subsections (2) and (3), the total expenditure that may be authorised under sections 27(1) and (2) and 28(1) in a financial year cannot exceed an amount equal to 3% of the total amount appropriated for the previous financial year by the Appropriation Acts.</p> <p>...</p> <p>(3) Expenditure that exceeds the limit specified in subsection (1) may be authorised by a Treasurer's Advance Authorisation Act to make payments in respect of extraordinary or unforeseen matters or to make advances for the purposes referred to in section 28(1).</p>	<p>Appropriation bills annually. For example—</p> <ul style="list-style-type: none"> ▫ Appropriation (Consolidated Account) Act (No. 1) 2008 [Recurrent services and purposes] ▫ Appropriation (Consolidated Account) Act (No. 2) 2008 [Capital Purposes] ▫ Appropriation (Consolidated Account) Act (No. 3) 2008 [Appropriation for recurrent services and purposes – The sum of \$298 768 898.62, being payments of an extraordinary or unforeseen nature made under the authority of the <i>Financial Management Act 2006</i> and charged to the Consolidated Account under that Act, is appropriated for the recurrent services and purposes expressed in Schedule 1.] ▫ Appropriation (Consolidated Account) Act (No. 4) 2008 [Appropriation for capital purposes – The sum of \$44 056 450.47, being payments of an extraordinary or unforeseen nature made under the authority of the <i>Financial Management Act 2006</i> and charged to the Consolidated Account under that Act, is appropriated for the capital purposes expressed in Schedule 1.] <p>Treasurer's Advance Authorisation Acts, as required (see Supplementary appropriations column at right).</p>	<p>The Treasurer's Advance Authorisation Acts authorise the Treasurer to make certain payments and advances and to specify a limit for the payments and advances so authorised for the financial year. Authorisation relates to expenditure to make payments in respect of extraordinary or unforeseen matters or to make advances for certain purposes.</p> <p>For example—</p> <p><i>Treasurer's Advance Authorisation Act 2008</i>, provides at section 3—</p> <p>(1) Expenditure that exceeds the limit specified in the <i>Financial Management Act 2006</i> section 29(1) is authorised in the financial year ending on 30 June 2008 to make payments or advances in accordance with section 29(3) of that Act.</p> <p>(2) Payments and advances are authorised to be made under subsection 91) that do not in total exceed \$313 516 110.]</p> <p><i>Treasurer's Advance Authorisation Act 2009</i>, provides at section 3—</p> <p>(1) Expenditure that exceeds the limit specified in the <i>Financial Management Act 2006</i> section 29(1) is authorised in the financial year ending on 30 June 2009 to make payments or advances in accordance with section 29(3) of that Act.</p> <p>(2) Payments and advances are authorised to be made under subsection 91) that do not in total exceed \$762 273 480.]</p>