

**PUBLIC FINANCE AND AUDIT (FURTHER AMENDMENT) ACT
1985 No. 159**

New South Wales



ANNO TRICESIMO QUARTO

ELIZABETHÆ II REGINÆ

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Act No. 159, 1985

An Act to amend the Public Finance and Audit Act 1983 as a consequence
of the enactment of the Annual Reports (Departments) Act 1985.
[Assented to, 28th November, 1985.]

Public Finance and Audit (Further Amendment) 1985

BE it enacted by the Queen's Most Excellent Majesty, by and with the advice and consent of the Legislative Council and Legislative Assembly of New South Wales in Parliament assembled, and by the authority of the same, as follows:

Short title

1. This Act may be cited as the "Public Finance and Audit (Further Amendment) Act 1985".

Commencement

2. (1) Sections 1 and 2 shall commence on the date of assent to this Act.

(2) Except as provided by subsection (1), this Act shall commence on the day appointed and notified under section 2 (2) of the Annual Reports (Departments) Act 1985.

Amendment of Act No. 152, 1983

3. The Public Finance and Audit Act 1983 is amended in the manner set forth in Schedule 1.

SCHEDULE 1

(Sec. 3)

AMENDMENTS TO THE PUBLIC FINANCE AND AUDIT ACT 1983

(1) Section 3—

Omit the section.

(2) (a) Section 4 (1), definition of "financial year"—

(i) From paragraph (a), omit "or".

(ii) After paragraph (b), insert:

or

(c) a Department referred to in Division 4A of Part III, means—

(i) except as provided by subparagraph (ii), the period from 1 July to the next following 30 June; or

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(ii) where the Treasurer, pursuant to subsection (1A), determines the financial year of the Department, the financial year so determined;

(b) Section 4 (1A)—

After “statutory authority” where firstly occurring, insert “or a Department Head”.

(c) Section 4 (1A)—

After “statutory authority” where secondly occurring, insert “or the Department, as the case may be”.

(3) (a) Section 9 (2) (l)—

Omit “and” where lastly occurring.

(b) Section 9 (2) (m), (n)—

After section 9 (2) (m), insert:

; and

(n) the form of financial statements and financial reporting.

(4) (a) Section 20 (c)—

Omit “or”.

(b) Section 20 (d)—

Omit “and being securities which are repayable not more than 2 years after the date of purchase.”, insert instead “; or”.

(c) Section 20 (e)—

After section 20 (d), insert:

(e) in any prescribed investment.

(5) (a) Section 26 (1) (a)—

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Omit “receipts estimates”, insert instead “receipts and payments estimates”.

(b) Section 26 (1) (b)—

Omit “revenue estimates”, insert instead “receipts and payments estimates”.

(c) Section 26 (2)—

Omit “revenue and expenditure estimates”, insert instead “receipts and payments estimates”.

(6) Section 39 (1) (b)—

Omit “(not being a Department specified in Column 1 of Schedule 1 to the Public Service Act, 1979)”, insert instead “(not being a person, group of persons or body specified in Schedule 3)”.

(7) (a) Section 42—

Omit “or 41c” wherever occurring.

(b) Section 42 (3), (4)—

Omit “those sections” wherever occurring, insert instead “that section”.

(8) Part III, Division 4A—

After Division 4, insert:

DIVISION 4A—*General audit of Departments***Application and interpretation**

45A. (1) A reference in this Division to a Department is a reference to a person, group of persons or body specified in Column 1 of Schedule 3, other than the Auditor-General’s Office.

(2) A reference in this Division to a Minister, in relation to a Department, is a reference to the Minister responsible for the Department.

SCHEDULE 1—*continued*AMENDMENTS TO THE PUBLIC FINANCE AND AUDIT ACT
1983—*continued*

(3) A reference in this Division to a Department Head, in relation to a Department (other than the Auditor-General's Office), is a reference to the person holding the position specified in Column 2 of Schedule 3 opposite the name or description of the Department.

(4) The provisions of this Division are in addition to any other statutory provisions relating to the accounts or audit of a Department but, in the event of any inconsistency between the provisions of this Division and any other such statutory provisions, the provisions of this Division shall, to the extent of the inconsistency, prevail.

(5) Nothing in this Division limits or derogates from the provisions of Division 2.

Amendment of Schedule 3

45B. (1) The Governor may, by proclamation published in the Gazette, amend Schedule 3—

(a) by inserting—

(i) in Column 1 the name of a person, group of persons or body appointed, constituted or regulated by or under an Act; and

(ii) in Column 2 opposite the name of a person, group of persons or body referred to in subparagraph (i) the title or other description of the position of the person, the position of a person within the group of persons or a position within the body, as the case requires;

(b) where, pursuant to an Act, the name of any such person, group of persons, body or position is altered or other matter relating to any such person, group of persons, body or position is altered, by altering that name or that other matter; or

(c) where, pursuant to an Act, any such person, group of persons, body or position ceases to be appointed,

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AMENDMENTS TO THE PUBLIC FINANCE AND AUDIT ACT
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constituted or regulated by or under an Act or, in the case of a body or position, is abolished or dissolved, by omitting therefrom the name of the person, group of persons, body or position.

(2) The Governor may, by regulation, omit Schedule 3 and insert instead a Schedule containing in Column 1 the names of persons, groups of persons or bodies appointed, constituted or regulated by or under an Act and containing in Column 2 the titles or other descriptions of positions of those persons, positions of persons within those groups of persons or positions within those bodies, as the case requires.

(3) Notwithstanding subsection (1), the Governor may, by regulation, amend Schedule 3 by omitting—

- (a) from Column 1 the name of a person, group of persons or body; and
- (b) from Column 2 opposite the name of the person, group of persons or body referred to in paragraph (a) the title or other description of the position of the person, the position of a person within the group of persons or a position within the body, as the case requires.

Keeping of accounts

45C. A Department Head shall cause to be kept proper accounts and records in relation to all the operations of the Department.

Preparation of financial statements

45D. (1) A Department Head (other than the Auditor-General) shall, within the period of 6 weeks after the end of each financial year of the Department, prepare and submit—

- (a) to the Minister; and
- (b) to the Auditor-General for verification and certification, financial statements for the financial year then ended.

SCHEDULE 1—*continued*
AMENDMENTS TO THE PUBLIC FINANCE AND AUDIT ACT
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(2) The Auditor-General shall, within the period of 6 weeks after the end of each financial year of the Auditor-General's Office, prepare and submit to the auditor appointed under section 47 (1) for verification and certification financial statements for the financial year then ended.

Nature of financial statements

45E. (1) The financial statements referred to in section 45D of a Department (other than the Treasury)—

(a) shall consist of—

- (i) a statement of receipts and payments of public money which includes, subject to and in accordance with the regulations, particulars of receipts and payments in relation to such items, if any, as may be prescribed;
- (ii) except as provided by subsection (2), a statement of balances;
- (iii) proper and adequate notes to the statements; and
- (iv) such other information, if any, or particulars, if any, as may be prescribed; and

(b) shall be prepared in such manner, if any, and such form, if any, as may be prescribed.

(2) A Department Head may, with the approval of the Treasurer, dispense with the preparation of a statement of balances and the inclusion of a statement of balances in the financial statements of the Department.

(3) The Treasurer shall, before giving an approval referred to in subsection (2), consult with the Auditor-General.

(4) The financial statements referred to in section 45D of the Treasury shall comprise statements relating only to the Consolidated Fund appropriation for the Treasurer and receipts coming within the direct administrative responsibility of the Treasury.

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SCHEDULE 1—*continued*

AMENDMENTS TO THE PUBLIC FINANCE AND AUDIT ACT
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(5) Nothing in this section requires the financial statements referred to in section 45D of the Department of Education or the Department of Technical and Further Education to include any of the following particulars:

- (a) particulars relating to assets comprising equipment, materials, furniture and furnishings in schools and colleges under the control of the Minister for Education;
- (b) particulars relating to the accounts of those schools and colleges;
- (c) particulars relating to such assets or accounts, or both, as may be prescribed.

(6) The financial statements referred to in section 45D of a Department shall be signed by the Department Head.

Auditing, etc., of financial statements

45F. (1) The Auditor-General shall, within the period of 10 weeks after the receipt by the Auditor-General of the financial statements referred to in section 45D of a Department—

- (a) audit the accounts of the Department for the financial year to which the financial statements relate; and
- (b) furnish a certificate—
 - (i) stating that the Auditor-General has audited the accounts caused to be kept by the Department Head for that financial year;
 - (ii) indicating whether the financial statements comply with section 45E; and
 - (iii) setting forth any qualifications subject to which the certificate is given.

(2) Nothing in this section prevents the alteration of the financial statements, with the approval of the Auditor-General, after their receipt by the Auditor-General and before their submission to the Minister.

SCHEDULE 1—*continued*AMENDMENTS TO THE PUBLIC FINANCE AND AUDIT ACT
1983—*continued***Return of audited financial statements, etc., to Department Head**

45G. The Auditor-General shall, after having performed the functions conferred on the Auditor-General by section 45F in relation to the financial statements of a Department, submit the financial statements and the Auditor-General's certificate under that section to the Department Head for submission to the Minister.

Application for extension

45H. (1) A Department Head may, at any time within the period of 6 weeks after the end of the financial year of the Department, apply to the Treasurer for an extension of the period within which the Department Head is required to comply with section 45D or any requirement of that section.

(2) An application under subsection (1) shall include detailed reasons and other relevant information in support of the application.

(3) The Treasurer may, after consultation with the appropriate Minister and the Auditor-General, extend a period within which a Department Head is required to comply with section 45D or any requirement of that section.

(4) Where the Treasurer extends a period within which a Department Head is required to comply with section 45D or any requirement of that section, the Department Head shall comply with that section or requirement, as the case may require, within the extended period.

Inspection and audit of accounts of Departments

45I. (1) The accounts and records of financial transactions of or relating to a Department, and the records of or relating to assets of or in the custody of the Department or the liabilities of the Department, shall be inspected and audited by the Auditor-General.

(2) The Auditor-General shall report to the Department Head, the Minister and the Treasurer as to the result of any such

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SCHEDULE 1—*continued*

AMENDMENTS TO THE PUBLIC FINANCE AND AUDIT ACT
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inspection and audit and as to such irregularities or other matters as in the judgment of the Auditor-General call for special notice.

(3) Towards defraying the costs and expenses of any such inspection and audit, the Department Head shall, from funds subject to the administration of the Department Head, pay to the Consolidated Fund such amounts, at such times, as the Treasurer decides.

(9) Section 48 (3)—

Omit the subsection.

(10) (a) Section 63A (1)—

Omit “Section”, insert instead “section”.

(b) Section 63A (2), (3)—

After “report” wherever occurring, insert “to the Treasurer”.

(c) Section 63A (5), (6)—

After section 63A (4), insert:

(5) Nothing in subsection (2) or (3) prevents the Public Accounts Committee, after the Committee has reported to the Treasurer, from reporting to the Legislative Assembly on any matter referred to it by the Treasurer under subsection (2) or (3).

(6) The provisions of section 57 (4) and (5) apply to and in respect of a report under subsection (5) in the same way as those provisions apply to and in respect of a report in accordance with section 57 (1).

(11) (a) Schedule 2—

Omit:

Corporate Affairs Commission.

Liquor Administration Board.

State Pollution Control Commission.

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(b) Schedule 2—

Insert, in appropriate alphabetical order:

Government Printing Office.

(12) Schedule 3—

After Schedule 2, insert:

SCHEDULE 3

(Secs. 45A, 45B)

DEPARTMENTS

Column 1	Column 2
Department	Department Head
Ministry of Aboriginal Affairs	Secretary of the Ministry
Department of Agriculture	Director-General of the Department
Attorney General's Department, not including Local Courts Administration	Secretary of the Department
Auditor-General's Office	Auditor-General
Department of Consumer Affairs	Director of the Department
Department of Co-operative Societies	Director of Co-operative Societies
Corporate Affairs Commission	Chairman of the Commission
Corrective Services Commission	Chairman of the Commission
Department of Education	Director-General of the Department
Ministry of Education	Secretary of the Ministry
Ministry of Employment	Secretary of the Ministry
Department of Environment and Planning	Director of Environment and Planning
Ethnic Affairs Commission of New South Wales	Chairman of the Commission

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SCHEDULE 1—*continued*
 AMENDMENTS TO THE PUBLIC FINANCE AND AUDIT ACT
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Column 1	Column 2
Department	Department Head
Department of Finance	Secretary of the Department
Government Supply Department	Director of the Department
Department of Health	Secretary of the Department
Department of Industrial Development and Decentralisation	Director of the Department
Department of Industrial Relations	Secretary of the Department
Department of Lands	Secretary of the Department and Registrar-General
Department of Sport and Recreation	Director of the Department
Liquor Administration Board	Secretary of the Board
Local Courts Administration	Secretary of the Attorney General's Department
Department of Local Government	Secretary of the Department
Department of Mineral Resources	Secretary of the Department
National Parks and Wildlife Service	Director of National Parks and Wildlife
Ombudsman's Office	Ombudsman
Police Department	Secretary of the Department
Office of the Minister for Police and Emergency Services	Secretary of the Office
Premier's Department	Secretary of the Department
Public Service Board of New South Wales	Chairman of the Board
Public Works Department	Director of Public Works

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SCHEDULE 1—*continued*
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Column 1	Column 2
Department	Department Head
Soil Conservation Service of New South Wales	Commissioner of the Service
State Electoral Office	Electoral Commissioner
State Emergency Services and Civil Defence	Director of Emergency Services and Civil Defence
State Pollution Control Commission	Director of the Commission
New South Wales Superannuation Office	Secretary of the Office
Department of Technical and Further Education	Director-General of the Department
Tourism Commission of New South Wales	General Manager of the Commission
Ministry of Transport	Secretary of the Ministry
The Treasury	Secretary and Comptroller of Accounts, the Treasury
Valuer-General's Department	Valuer-General
Department of Youth and Community Services	Director-General of the Department