

**PUBLIC FINANCE AND AUDIT (PUBLIC ACCOUNTS)  
AMENDMENT ACT 1989 No. 57**

NEW SOUTH WALES



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**PUBLIC FINANCE AND AUDIT (PUBLIC ACCOUNTS)  
AMENDMENT ACT 1989 No. 57**

NEW SOUTH WALES



**Act No. 57, 1989**

An Act to amend the Public Finance and Audit Act 1983 with respect to the presentation of the Public Accounts to Parliament and the delegation of certain functions by the Auditor-General; to amend the Annual Reports (Statutory Bodies) Act 1984; and for other purposes. [Assented to 19 May 1989]

*Public Finance and Audit (Public Accounts) Amendment 1989*

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**The Legislature of New South Wales enacts:**

**Short title**

1. This Act may be cited as the Public Finance and Audit (Public Accounts) Amendment Act 1989.

**Commencement**

2. This Act commences on a day or days to be appointed by proclamation.

**Amendment of Public Finance and Audit Act 1983 No. 152**

3. The Public Finance and Audit Act 1983 is amended as set out in Schedules 1 and 2.

**Amendment of Annual Reports (Statutory Bodies) Act 1984 No. 87, s. 3 (Definitions)**

4. The Annual Reports (Statutory Bodies) Act 1984 is amended by omitting from paragraph (a) of the definition of "statutory body" in section 3 (1) the words "not being a corporation, partnership, joint venture or other association referred to in section 39 (1) (c) or (d)" and by inserting instead the words "not being a corporation, partnership, joint venture, trust or other association referred to in section 39 (1) (c), (d), (e) or (f)".

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**SCHEDULE 1—AMENDMENTS RELATING TO THE PUBLIC ACCOUNTS**

(Sec. 3)

- (1) Section 6 (**Preparation by Treasurer of the Public Accounts for each financial year**)—
- (a) Section 6 (1) (c)—  
Omit "in detail", insert instead "in summary".
  - (b) Section 6 (1) (j)—  
Omit "to the Commonwealth outside the Financial Agreement", insert instead "outside the Financial Agreement for the obtaining of financial accommodation".
  - (c) Section 6 (1) (k)—  
Omit "by bodies whose funds do not form part of the Treasurer's accounts under section 5".
- (2) Section 7A (**Statements of payments in detail**)—  
Omit the section.

*Public Finance and Audit (Public Accounts) Amendment 1989*

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SCHEDULE 1—AMENDMENTS RELATING TO THE PUBLIC  
ACCOUNTS—*continued*

(3) Section 8 (**Monthly statements**)—

Omit section 8 (b) (i), insert instead:

- (i) a summary of the receipts and payments of the Consolidated Fund, and a detailed statement of the receipts and payments of the Special Deposits Account, for the quarters ending 30 September, 31 December and 31 March, respectively, in each financial year; and

(4) Part 3, Division 6, heading—

Omit the heading, insert instead:

**Division 6—Auditor-General's annual report etc.**

(5) Omit sections 49 and 50, insert instead:

**Examination by Auditor-General of the Public Accounts**

49. (1) The Auditor-General shall examine the Public Accounts transmitted to the Auditor-General by the Treasurer in accordance with section 6 (4) and shall prepare and sign an opinion stating whether the accounts are properly drawn up in accordance with this Act and accord with the accounts and records of the Treasurer.

(2) The Auditor-General shall, within the period of 6 weeks after receiving the Public Accounts from the Treasurer, transmit to the Treasurer the Public Accounts and the opinion prepared under this section.

(3) Nothing in this section prevents the alteration of the Public Accounts, with the approval of the Auditor-General, after being received by the Auditor-General and before being transmitted to the Treasurer.

(6) Section 51 (**Public Accounts and opinion to be presented to the Legislative Assembly**)—

(a) Omit section 51 (1) and (2), insert instead:

(1) The Treasurer shall, as soon as practicable after receiving from the Auditor-General the Public Accounts and the opinion of the Auditor-General, but not later than 30 September in the year following that to which the Public Accounts relate, present the Public Accounts and the opinion to the Legislative Assembly, if the Legislative Assembly is then sitting.

(2) If at the time at which the Treasurer seeks, in accordance with this section, to present the Public Accounts and the opinion of the Auditor-General to the Legislative Assembly the Legislative Assembly is not sitting, the Treasurer shall present the Public Accounts and the opinion to the Clerk of the Legislative Assembly.

SCHEDULE 1—AMENDMENTS RELATING TO THE PUBLIC  
ACCOUNTS—*continued*

## (b) Section 51 (3)—

Omit all words before paragraph (a), insert instead “Where the Public Accounts and the opinion of the Auditor-General have, in accordance with this section, been presented to the Clerk of the Legislative Assembly, the Public Accounts and the opinion shall—”.

## (c) Section 51 (3) (d)—

Omit “or the statements”, insert instead “and the opinion”.

## (7) Section 52—

Omit the section, insert instead:

**Auditor-General’s reports**

52. (1) After examining the Public Accounts transmitted to the Auditor-General by the Treasurer in accordance with section 6 (4), the Auditor-General shall prepare and sign a report that shall include full particulars in every case in which the provisions of this or any other Act or the prescribed requirements have not been carried out or adopted or have in any manner been varied or departed from and which, in the opinion of the Auditor-General, are sufficiently material to the financial position disclosed in the accounts as to be brought to the attention of the Legislative Assembly.

(2) The Auditor-General shall annex or append to the report prepared under subsection (1) a copy of every case laid by the Auditor-General before the Attorney-General or the Crown Solicitor for an opinion under section 33, together with a copy of the opinion given on the case.

(3) The Auditor-General may, in the report of the Auditor-General prepared under subsection (1) or in any special report which the Auditor-General may at any time think fit to make, recommend any plans and make any suggestions for the better collection and payment of public money, and for more effectually and economically auditing and examining the Public Accounts and the accounts of statutory bodies to which Division 3 or 4 applies, and may generally report on any matter arising from audit which in the opinion of the Auditor-General should be brought to the attention of Parliament.

*Public Finance and Audit (Public Accounts) Amendment 1989*

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SCHEDULE 1—AMENDMENTS RELATING TO THE PUBLIC  
ACCOUNTS—*continued*

(8) Section 52A—

After section 52, insert:

**Auditor-General's report etc. to be presented to the Legislative Assembly**

52A. (1) The Auditor-General shall, not later than 30 September in the year following that to which the report relates, present the report prepared under section 52 (1) to the Legislative Assembly, if the Legislative Assembly is then sitting, accompanied by copies of such opinions, if any, as are directed to be annexed or appended to the Auditor-General's report under section 52 (2).

(2) If at the time at which the Auditor-General seeks to present the report and any copies of such opinions to the Legislative Assembly the Legislative Assembly is not sitting, the Auditor-General shall present the report and any copies of such opinions to the Clerk of the Legislative Assembly.

(3) Where the Auditor-General has, in accordance with subsection (2), presented the report and any copies of such opinions to the Clerk of the Legislative Assembly, the report and any copies of such opinions shall—

- (a) be taken to have been presented to the Legislative Assembly and to have been laid before the Legislative Assembly; and
- (b) be printed by authority of the Clerk of the Legislative Assembly; and
- (c) for all purposes be deemed to be a document published by order or under the authority of the Legislative Assembly; and
- (d) be recorded in the Votes and Proceedings of the Legislative Assembly on the first sitting day of the Legislative Assembly after receipt of the report and any copies of such opinions by the Clerk of the Legislative Assembly.

(9) Section 57 (**Functions of Committee**)—

(a) Section 57 (1) (a)—

Omit "Auditor-General", insert instead "Treasurer".

(b) Section 57 (1) (c)—

Omit "reports" where firstly occurring, insert instead "opinion or any report".

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SCHEDULE 1—AMENDMENTS RELATING TO THE PUBLIC  
ACCOUNTS—*continued*

## (c) Section 57 (1) (c)—

Omit “those reports”, insert instead “any such opinion or report”.

## (d) After section 57 (1) (c), insert:

(c1) to examine any report of the Auditor-General laid before the Legislative Assembly;

**SCHEDULE 2—OTHER AMENDMENTS**

(Sec. 3)

(1) Section 39 (**Application and interpretation**)—

## Section 39 (2A)—

Omit “not being a corporation, partnership, joint venture or other association referred to in subsection (1) (c) or (d)”, insert instead “not being a corporation, partnership, joint venture, trust or other association referred to in subsection (1) (c), (d), (e) or (f)”.

(2) Section 41C (**Auditing etc. of financial statements**)—

## After section 41C (2), insert:

(3) A certificate under subsection (1) may be furnished by the Deputy Auditor-General or an Assistant Auditor-General if the Auditor-General so approves.

## (3) Section 41D—

Omit the section, insert instead:

**Return of audited financial statements etc. to statutory body**

41D. The Auditor-General or a person authorised by the Auditor-General shall, after all the functions conferred by section 41C in relation to the financial statements of a statutory body have been performed, submit the financial statements and the certificate under that section to the statutory body for submission to the Minister.

(4) Section 45F (**Auditing etc. of financial statements**)—

## After section 45F (2), insert:

(3) A certificate under subsection (1) may be furnished by the Deputy Auditor-General or an Assistant Auditor-General if the Auditor-General so approves.

*Public Finance and Audit (Public Accounts) Amendment 1989*

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SCHEDULE 2—OTHER AMENDMENTS—*continued*

(5) Section 45G—

Omit the section, insert instead:

**Return of audited financial statements etc. to Department Head**

45G. The Auditor-General or a person authorised by the Auditor-General shall, after all the functions conferred by section 45F in relation to the financial statements of a Department have been performed, submit the financial statements and the certificate under that section to the Department Head for submission to the Minister.

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[*Minister's second reading speech made in—  
Legislative Assembly on 20 April 1989  
Legislative Council on 10 May 1989*]