



New South Wales

# Public Finance and Audit Amendment (State Accounts) Act 1998 No 136

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New South Wales

# **Public Finance and Audit Amendment (State Accounts) Act 1998 No 136**

Act No 136, 1998

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An Act to amend the *Public Finance and Audit Act 1983* to enable the combined presentation of the Public Accounts and the Total State Sector Accounts; and for other purposes. [Assented to 30 November 1998]

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

**1 Name of Act**

This Act is the *Public Finance and Audit Amendment (State Accounts) Act 1998*.

**2 Commencement**

This Act commences on the date of assent.

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

The *Public Finance and Audit Act 1983* is amended as set out in Schedule 1.

**4 Application of Act**

The amendments made by this Act extend to the financial year that ended on 30 June 1998.

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## Schedule 1 Amendments

(Section 3)

### [1] Section 4 Definitions

Insert "and the Total State Sector Accounts" after "the Public Accounts" in paragraph (a) of the definition of *financial year* in section 4 (1).

### [2] Section 4 (1)

Insert in alphabetical order:

*the Total State Sector Accounts* means the statements prepared by the Treasurer under section 6 (1B).

### [3] Section 6 Preparation of the Public Accounts and the Total State Sector Accounts

Insert after section 6 (1A):

(1B) As soon as practicable after the end of each financial year, the Treasurer is to prepare in relation to New South Wales agencies and activities listed or described as part of the general government sector, the public trading enterprise sector or the public finance enterprise sector by the Australian Bureau of Statistics (which are listed or described in accordance with international statistics conventions) a consolidated statement of the State's financial position as at 30 June in that year, together with a consolidated operating statement and a consolidated statement of cash flows.

### [4] Section 6 (2)

Insert "or (1B)" after "(1)"

### [5] Section 6 (3)

Omit the subsection. Insert instead:

(3) The Treasurer may combine, include or amalgamate with, or present together with, in such form or manner as the Treasurer may determine, or attach to, the Public Accounts such other statements, including the Total State Sector Accounts, as the Treasurer may determine.

**[6] Section 6 (4) and (5)**

Insert “and the Total State Sector Accounts” after “the Public Accounts” wherever occurring.

**[7] Section 7 Certain receipts and payments outside Australia to be included in the Public Accounts and the Total State Sector Accounts**

Insert “and the Total State Sector Accounts” after “Public Accounts” where firstly occurring.

**[8] Section 7**

Insert "or the Total State Sector Accounts" after “Public Accounts” where secondly occurring.

**[9] Section 34 Duty of Auditor-General**

Insert “, the Total State Sector Accounts” after “the Public Accounts”.

**[10] Section 49 Examination by Auditor-General of the Public Accounts and the Total State Sector Accounts**

Insert "and the Total State Sector Accounts" after “the Public Accounts” in section 49 (1).

**[11] Section 49 (2)**

Insert "and the Total State Sector Accounts" after “the Public Accounts” where firstly occurring.

**[12] Section 49 (2)**

Insert “, the Total State Sector Accounts” after "the Public Accounts" where secondly occurring.

**[13] Section 49 (3)**

Insert "or the Total State Sector Accounts" after "the Public Accounts".

**[14] Section 49 (4)**

Insert "and the Total State Sector Accounts" after "the Public Accounts".

**[15] Section 51 Public Accounts, Total State Sector Accounts and opinion to be presented to the Legislative Assembly**

Insert ", the Total State Sector Accounts" after "the Public Accounts" where firstly and thirdly occurring in section 51 (1).

**[16] Section 51 (1)**

Insert "and the Total State Sector Accounts" after "the Public Accounts" where secondly occurring.

**[17] Section 51 (2)**

Insert ", the Total State Sector Accounts" after "the Public Accounts" wherever occurring.

**[18] Section 51 (3)**

insert "and the Total State Sector Accounts" after "the Public Accounts".

**[19] Section 52 Auditor-General's reports**

Insert "and the Total State Sector Accounts" after "the Public Accounts" in section 52 (1).

**[20] Section 52 (3)**

Insert “, the Total State Sector Accounts” after “the Public Accounts”.

**[21] Section 52A Auditor-General’s report etc to be presented to the Legislative Assembly**

Insert "and the Total State Sector Accounts” after “the Public Accounts” in section 52A (3).

[Minister’s second reading speech made in—  
Legislative Assembly on 14 October 1998  
Legislative Council on 26 November 1998]