



New South Wales

Government Sector Finance Legislation (Repeal and Amendment) Act 2018 No 70

Contents

	Page
1 Name of Act	2
2 Commencement	2
3 Approval of amendments by Parliamentary Remuneration Tribunal not required	2
4 Repeal of Act	2
Schedule 1 Repeals	3
Schedule 2 Amendment of Public Finance and Audit Act 1983 No 152	4
Schedule 3 Amendment of legislation concerning financial arrangements	16
Schedule 4 Other amendments to legislation	42



New South Wales

Government Sector Finance Legislation (Repeal and Amendment) Act 2018 No 70

Act No 70, 2018

An Act to repeal, rename and amend certain legislation consequent on the enactment of the *Government Sector Finance Act 2018*. [Assented to 22 November 2018]

The Legislature of New South Wales enacts:

1 Name of Act

This Act is the *Government Sector Finance Legislation (Repeal and Amendment) Act 2018*.

2 Commencement

- (1) This Act commences on a day or days to be appointed by proclamation.
- (2) Without limiting subsection (1), an amendment made by Schedule 2 that omits a portion of the *Public Finance and Audit Act 1983* may be commenced on different days so as to enable different provisions of that portion to be omitted separately.

3 Approval of amendments by Parliamentary Remuneration Tribunal not required

Section 4 of the *Parliamentary Contributory Superannuation Act 1971* does not apply to or in respect of this Act.

4 Repeal of Act

- (1) This Act is repealed on the day following the day on which all the provisions of this Act have commenced.
- (2) The repeal of this Act does not, because of the operation of section 30 of the *Interpretation Act 1987*, affect any amendment or repeal made by this Act.

Schedule 1 Repeals

Each of the following is repealed:

- (a) the *Annual Reports (Departments) Act 1985* No 156,
- (b) the *Annual Reports (Statutory Bodies) Act 1984* No 87,
- (c) the *Public Authorities (Financial Arrangements) Act 1987* No 33,
- (d) the regulations under each of those Acts.

Schedule 2 Amendment of Public Finance and Audit Act 1983 No 152

[1] Long title

Omit “administration and audit of public finances”.

Insert instead “audit of government sector finances and the establishment and functions of the Public Accounts Committee;”.

[2] Section 1 Name of Act

Omit “*Public Finance and Audit Act 1983*”.

Insert instead “*Government Sector Audit Act 1983*”.

[3] Section 3

Insert after section 2:

3 Principal objects of Act

The principal objects of this Act are:

- (a) to recognise that the Auditor-General is an independent and accountable statutory officer responsible for providing independent audit and audit-related services, and
- (b) to establish the Audit Office of New South Wales to assist the Auditor-General in the exercise of the Auditor-General’s functions.

[4] Section 4

Omit the section. Insert instead:

4 Definitions

(1) In this Act:

accountable authority, in relation to an auditable entity, means:

- (a) for a GSF agency—the accountable authority for the GSF agency within the meaning of the *Government Sector Finance Act 2018*, or
- (b) for a university or any of its controlled entities—the accountable authority for the university or its controlled entities within the meaning of the *Government Sector Finance Act 2018*, or
- (c) for any other entity—the person who is the chief executive officer (however described) of the entity or otherwise responsible for the entity’s day to day management or any other person prescribed by the regulations.

annual GSF financial statements for a reporting GSF agency has the same meaning as in the *Government Sector Finance Act 2018*.

Audit Office means the Audit Office of New South Wales established by this Act.

auditable entity means each of the following:

- (a) a GSF agency (whether or not a reporting GSF agency),
- (b) a university or any of its controlled entities (within the meaning of the *Government Sector Finance Act 2018*),

- (c) any other entity:
 - (i) the financial reports or statements of which are subject to audit by the Auditor-General under this Act, the *Government Sector Finance Act 2018* or any other Act, or
 - (ii) that is prescribed by the regulations to be an auditable entity.

auditor means a person appointed to be an auditor pursuant to section 35.

Australian Auditing Standards means the standards issued by the Auditing and Assurance Standards Board, as in force from time to time.

banking account and **banking service** have the same meanings as in the *Government Sector Finance Act 2018*.

Consolidated State Financial Statements has the same meaning as in the *Government Sector Finance Act 2018*.

controlled entity has the same meaning as in the *Government Sector Finance Act 2018*.

entity has the same meaning as in the *Government Sector Finance Act 2018*.

function includes a power, authority or duty, and **exercise** a function includes perform a duty.

General Government Sector Financial Statements means the statements referred to in section 7.17 (1) (b) of the *Government Sector Finance Act 2018*.

GSF agency has the same meaning as in the *Government Sector Finance Act 2018*.

government money has the same meaning as in the *Government Sector Finance Act 2018*, and includes anything that was public money within the meaning of this Act immediately before the definition of **public money** was omitted by the substitution of this section by the *Government Sector Finance Legislation (Repeal and Amendment) Act 2018*.

government officer has the same meaning as in the *Government Sector Finance Act 2018*.

government property has the same meaning as in the *Government Sector Finance Act 2018*.

government resources has the same meaning as in the *Government Sector Finance Act 2018*.

money includes:

- (a) any instrument ordering or authorising the payment of money if it is an instrument of a kind that may be lodged with an authorised deposit-taking institution for the purpose of enabling it to collect money so payable and credit that money to a banking account with it, and
- (b) a bill of exchange, postal order, money order and promissory note.

prescribed requirements, in relation to a GSF agency, means:

- (a) requirements prescribed by or under this Act, the *Government Sector Finance Act 2018* or any other law applying to the agency, and
- (b) any Treasurer's directions applying to the agency.

related money has the same meaning as in the *Government Sector Finance Act 2018*.

reporting GSF agency has the same meaning as in the *Government Sector Finance Act 2018*.

responsible Minister, in relation to auditable entity, means:

- (a) for a GSF agency—the responsible Minister for the GSF agency within the meaning of the *Government Sector Finance Act 2018*, or

- (b) for a university or any of its controlled entities (within the meaning of the *Government Sector Finance Act 2018*)—the Minister administering the Act under which the university is established, or
- (c) for any other entity—the Minister having the administration of the Act by or under which the entity is appointed, constituted or regulated or any other Minister that is prescribed by the regulations.

Special Deposits Account has the same meaning as in the *Government Sector Finance Act 2018*.

Treasurer's directions has the same meaning as in the *Government Sector Finance Act 2018*.

Note. The *Interpretation Act 1987* contains definitions and other provisions that affect the interpretation and application of this Act.

- (2) Notes included in this Act do not form part of this Act.

[5] Part 2 Public finance administration

Omit the Part.

[6] Section 27B The Auditor-General

Omit section 27B (3) (a). Insert instead:

- (a) to audit the Consolidated State Financial Statements, the General Government Sector Financial Statements and any other financial reports that the Auditor-General is required or authorised to audit by law,

[7] Section 27B (3) (c1)

Insert after section 27B (3) (c):

- (c1) to provide any other auditing, audit-related or reporting services that the Auditor-General is required or authorised to provide by law,

[8] Sections 33H–37

Omit sections 35–37. Insert instead:

33H Definitions

In this Division:

auditable entity does not include a local council.

authorised person means:

- (a) the Auditor-General, or
- (b) an auditor, or
- (c) any other person authorised by the Auditor-General.

34 Reports on audits and audit-related functions for purposes of Government Sector Finance Act 2018

- (1) This section applies to any of the following statements and reports given to the Auditor-General under the *Government Sector Finance Act 2018* for auditing or audit-related services:
 - (a) any annual GSF financial statements for a reporting GSF agency under section 7.6 of that Act,
 - (b) any final annual GSF financial statements for a former reporting GSF agency under section 7.7 of that Act,

- (c) an SDA account financial report for an account in the Special Deposits Account under section 7.8 of that Act,
 - (d) a special purpose financial report for a GSF agency under section 7.9 of that Act,
 - (e) Consolidated State Financial Statements under section 7.17 of that Act.
- (2) The Auditor-General (or, if authorised by the Auditor-General, the Deputy Auditor-General or an auditor) must prepare within the relevant auditing period after the statements or reports are given to the Auditor-General:
- (a) for statements or reports provided for auditing—an audit report, or
 - (b) for statements or reports provided for audit-related services—a report on the results from performing those services.
- (3) The *relevant auditing period* is:
- (a) in the case of Consolidated State Financial Statements—as soon as practicable after the Auditor-General is given the statements, or
 - (b) in any other case—the period specified by the *Government Sector Finance Act 2018* or the Treasurer’s directions for the statement or report concerned.
- (4) An audit report must state:
- (a) for annual GSF financial statements or final annual GSF financial statements—whether in the Auditor-General’s opinion they comply with section 7.6 (3) of the *Government Sector Finance Act 2018*, or
 - (b) for Consolidated State Financial Statements—whether in the Auditor-General’s opinion they comply with section 7.17 (3) of the *Government Sector Finance Act 2018*.
- (5) An audit report may include such information as is required or permitted by the Australian Auditing Standards.
- (6) The Auditor-General (or, if authorised by the Auditor-General, the Deputy Auditor-General or an auditor) must report to the accountable authority for the GSF agency concerned, the responsible Minister for the agency and the Treasurer as to the result of any audit or audit-related service for the purposes of this section and as to any irregularities or other matters that, in the judgment of the Auditor-General or authorised person, call for special notice.

35 Inspection, examination and audit of accounts and records of auditable entities

- (1) The Auditor-General may appoint, in writing, a person (whether or not a government officer) or a firm to be an auditor for the purposes of this Act.
- (2) The Auditor-General may inspect, examine and audit (or cause an auditor to inspect, examine and audit) the accounts and records of an auditable entity for the purpose of:
 - (a) determining whether they properly record and explain the entity’s transactions, cash flows, financial position and financial performance, or
 - (b) auditing or providing audit-related services in connection with the entity’s financial statements or financial reports.
- (3) The Auditor-General may exercise functions under subsection (2) whenever the Auditor-General thinks fit, but must do so if required by the Treasurer.

- (4) An auditor who has conducted an inspection, examination and audit under this section must, as soon as practicable after doing so, prepare and sign a report and forward it to the Auditor-General.
- (5) The Auditor-General (or, if authorised by the Auditor-General, the Deputy Auditor-General or an auditor) must, as soon as practicable after an inspection, examination and audit is conducted under this section, forward a report of the results of it:
 - (a) for a report on a GSF agency or on a university or its controlled entity:
 - (i) to the accountable authority for the agency, and
 - (ii) to the Treasurer, and
 - (iii) to the responsible Minister for the agency, or
 - (b) for a report on any other auditable entity—to the accountable authority for the agency and the Treasurer.
- (6) The Auditor-General may require an auditable entity to pay to the Auditor-General (and the auditable entity must pay) such amounts, at such times, as the Treasurer decides towards defraying the costs and expenses of any inspection, examination or audit and report under this section.

36 Access to documents and information

- (1) An authorised person is entitled at all reasonable times to full and free access to the books, records or other documents of or relating to any entity, fund or account or government resources or related money for the purposes of:
 - (a) any inspection, examination, audit or audit-related services that the Auditor-General is authorised or required to perform by or under this Act or any other law, or
 - (b) exercising any other function conferred or imposed on the Auditor-General by or under this Act or any other law.
- (2) An authorised person is also entitled to make copies of, or take extracts from, any books, records or other documents to which the authorised person is entitled to access under subsection (1).
- (3) An authorised person may require a relevant person in relation to the entity, fund or account or government resources or related money concerned to provide to the authorised person, within 14 days, such information in the relevant person's possession, or to which the relevant person has access, as the authorised person considers necessary for any of the purposes referred to in subsection (1) (a) or (b).
- (4) The Auditor-General may, by notice in writing signed by the Auditor-General, require a person named in the notice:
 - (a) to appear personally before the Auditor-General at a time and place specified in the notice, and
 - (b) to produce to the Auditor-General such books, records or other documents in the person's possession or under the person's control as appear to the Auditor-General to be necessary for the purposes of an audit that the Auditor-General is authorised or required to perform by or under this Act or any other law.
- (5) A person must comply with a requirement made of the person under subsection (3) or (4).
Maximum penalty: 20 penalty units.

- (6) An authorised person is entitled to exercise functions under this section despite:
- (a) any rule of law which, in proceedings in a court of law, might justify an objection to access to books, records, documents or information on grounds of public interest, or
 - (b) any privilege of an entity that the entity might claim in a court of law, other than a claim based on legal professional privilege, or
 - (c) any duty of secrecy or other restriction on disclosure applying to an auditable entity or an officer or employee of an auditable entity (including a government officer).
- (7) A person who complies with a requirement made of the person under subsection (3) or (4) does not incur civil or criminal liability under any other law because of that compliance.
- (8) Nothing in this section entitles an authorised person to have access to information that is Cabinet information under the *Government Information (Public Access) Act 2009*.
- (9) In this section:
relevant person, in relation to an entity, fund or account or government resources or related money, means an officer, employee or other person exercising functions in relation to that entity, fund, account, resources or money.

37 Access to banking information about auditable entities

- (1) An authorised person may require the provider of a banking service (including a banking account) to an auditable entity to do any of the following:
- (a) provide the authorised person with banking information, in accordance with the requirement, about the entity,
 - (b) without limiting paragraph (a), produce to the authorised person any book, account, record or document relating to the entity and under the custody or control of the provider.
- (2) A provider of a banking service must comply with a requirement made of the provider under subsection (1).
Maximum penalty: 20 penalty units.
- (3) In this section:
banking information about an auditable entity means:
- (a) any information about banking services the entity receives (including information about the entity's banking accounts), and
 - (b) any statements or reports about banking services the entity receives.
- provider** of a banking service means the authorised deposit-taking institution or other entity that provides the service to the auditable entity concerned (whether under a State financial service agreement within the meaning of the *Government Sector Finance Act 2018* or otherwise).

[9] Section 38 Secrecy

Omit section 38 (2) (b). Insert instead:

- (b) proceedings for an offence relating to government resources or related money or for the recovery of such resources or money, or

[10] Section 38 (2) (c)

Omit “an officer of an authority”.

Insert instead “a government officer or accountable authority for a GSF agency”.

[11] Section 38 (2) (e)

Omit the paragraph. Insert instead:

- (e) a report or communication that the Treasurer authorises the Auditor-General to make to a person for the purposes of a due diligence or similar process relating to the sale, lease or disposal of any government undertaking (or following such a sale, lease or disposal).

[12] Section 38A Definitions

Omit the definitions of *authority* and *responsible Minister*.

Insert in alphabetical order:

auditable entity does not include a local council.

[13] Sections 38B (1) and 38C (1), (2), (2A), (3) and (6)

Omit “an authority” and “the authority” wherever occurring.

Insert instead “an auditable entity” and “the auditable entity”, respectively.

[14] Sections 38B (3) and 38C (6)

Omit “one authority” wherever occurring. Insert instead “one auditable entity”.

[15] Section 38C Report of performance audit

Omit “Head of” wherever occurring. Insert instead “accountable authority for”.

[16] Section 38C (6)

Omit “appropriate authority”. Insert instead “appropriate auditable entity”.

[17] Part 3, Division 3 General audit of statutory bodies

Omit the Division.

[18] Part 3, Division 4

Omit the Division. Insert instead:

Division 4 Particular audits of prescribed entities

44 Application and interpretation

- (1) In this Division:

authorised person means:

- (a) the Auditor-General, or
- (b) the Deputy Auditor-General, or an auditor, authorised by the Auditor-General.

prescribed entity means:

- (a) an entity (or entity of a kind) prescribed by the regulations as an entity to which this Division applies, or

- (b) an entity having the control or management of a fund or account (or fund or account of a kind) prescribed by the regulations as a fund or account to which this Division applies.

prescribed requester, in relation to a prescribed entity, means a person prescribed by the regulations as a person who can make a request under section 45 in relation to the entity.

responsible Minister, in relation to a prescribed entity, means the Minister who administers the Act under which the entity is appointed, constituted or regulated.

- (2) Nothing in this Division limits the operation of Division 2.

45 Particular audit

- (1) In accordance with a request of the Treasurer or a responsible Minister or prescribed requester in relation to a prescribed entity, the Auditor-General is to inspect and audit:
- (a) for an entity (or entity of a kind) prescribed by the regulations as an entity to which this Division applies—the financial report of the entity and the books and records of financial transactions of or relating to:
 - (i) the entity, and
 - (ii) assets of or in the custody of the entity, or
 - (b) for an entity having the control or management of a fund or account (or fund or account of a kind) prescribed by the regulations as a fund or account to which this Division applies—the financial report of the entity and the books and records of financial transactions of or relating to the fund or account under the control or management of the entity.
- (2) An authorised person must report to the prescribed entity, the Treasurer and the responsible Minister and any prescribed requester in relation to the entity as to the result of the inspection and audit and as to any irregularities or other matters that, in the judgment of the authorised person, call for special notice.
- (3) The Auditor-General is to include a reference to any audit conducted under this section in the report referred to in section 52 (1).
- (4) The prescribed entity must pay to the Auditor-General such amounts, at such times, as the Treasurer decides towards defraying the costs and expenses of any such inspection and audit.

[19] Part 3, Division 4A General audit of Departments

Omit the Division.

[20] Section 46

Omit the section. Insert instead:

46 Definitions

In this Division:

annual reporting period for the Audit Office means its annual reporting period for the purposes of the *Government Sector Finance Act 2018*.

auditor means the auditor appointed for the time being by the Governor under section 47 (1).

[21] Section 47 Appointment and functions of auditor

Omit “a financial year”, “the financial year” and “public money”.

Insert instead “an annual reporting period for the Audit Office”, “the annual reporting period” and “government money”, respectively.

[22] Section 48 Auditing of financial report and records

Omit “financial year” from section 48 (1).

Insert instead “annual reporting period for the Audit Office”.

[23] Sections 49, 51 and 52

Omit “consolidated financial statements” and “general government sector financial statements” wherever occurring.

Insert instead “Consolidated State Financial Statements” and “General Government Sector Financial Statements”, respectively.

[24] Sections 49 (1) (a) and 52 (1)

Omit “transmitted to the Auditor-General by the Treasurer in accordance with section 6 (4)” wherever occurring.

Insert instead “given to the Auditor-General by the Treasurer in accordance with section 7.17 of the *Government Sector Finance Act 2018*”.

[25] Section 52 (2)

Omit the subsection.

[26] Section 52 (3)

Omit “public money”. Insert instead “government money”.

[27] Section 52 (3)

Omit “statutory bodies to which Division 3 or 4 applies”.

Insert instead “auditable entities”.

[28] Section 52 (4)

Omit “Head of each authority” and “Head of an authority”.

Insert instead “accountable authority for each auditable entity” and “accountable authority for an auditable entity”, respectively.

[29] Section 52A Auditor-General's report to be presented to Parliament

Omit “, 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)” from section 52A (1).

[30] Section 52A (2)

Omit “and any copies of such opinions”.

[31] Section 52C Definition

Omit the definitions of *authority* and *responsible Minister*.

[32] Section 52D Complaints about waste of government money

Omit “public money by an authority or an officer of an authority” from section 52D (1).

Insert instead “government money by an auditable entity or an officer or employee of an auditable entity (including a government officer)”.

[33] Section 52D (4)

Insert after section 52D (3):

- (4) To avoid doubt, for the purposes of this section waste of government money in relation to an auditable entity that is not a GSF agency includes waste of money of that entity even if it is not government money.

[34] Section 52E Reports by Auditor-General

Omit “head of the authority” wherever occurring in section 52E (1).

Insert instead “accountable authority for the auditable entity”.

[35] Section 53 Definitions

Omit paragraph (b) of the definition of *authority of the State*. Insert instead:

- (b) any entity appointed, constituted or regulated by or under an Act the financial report of which is, pursuant to this Act, the *Government Sector Finance Act 2018* or any other law, required or authorised to be audited by the Auditor-General or an auditor appointed under section 47 (1) or to be laid before the Legislative Assembly.

[36] Section 57 Functions of Committee

Omit “consolidated financial statements and general government sector financial statements” wherever occurring in section 57 (1) (a) and (c).

Insert instead “Consolidated State Financial Statements and General Government Sector Financial Statements”.

[37] Part 4A Payment of tax-equivalents

Omit the Part.

[38] Section 59 Form of books, records etc

Omit “An authority” and “the authority” from section 59 (3).

Insert instead “The accountable authority for an auditable entity” and “the auditable entity”, respectively.

[39] Section 59 (4)

Omit the subsection.

[40] Section 59A Treasury Fire Risks Account

Omit the section.

[41] Section 59B Payment of certain amounts by statutory authority to Consolidated Fund

Omit the section.

[42] Section 60 Recovery of money and value of property

Omit the section.

[43] Section 61 Misappropriation of money or property

Omit the section.

[44] Section 62 Offences—generally

Omit the section.

[45] Section 63

Omit the section. Insert instead:

63 Nature of proceedings for offences

Proceedings for an offence under this Act may be dealt with summarily before the Local Court.

[46] Section 63A Reference of matters to Public Accounts Committee

Omit the section.

[47] Section 63B Notification of controlled entities

Omit the section.

[48] Section 63F Status of Workers Compensation Insurance Fund

Omit the section.

[49] Section 64 Regulations

Omit section 64 (1A). Insert instead:

(1A) Without limiting subsection (1), a regulation may shorten the time for compliance with a provision of section 49 (2), 51 (1) or 52A (1), despite the provision.

[50] Section 64 (2)

Omit the subsection.

[51] Schedule 2 Statutory bodies

Omit the Schedule.

[52] Schedule 3 Departments

Omit the Schedule.

[53] Schedule 4 Savings, transitional and other provisions

Insert at the end of the Schedule, with appropriate Part and clause numbering:

**Part Provisions consequent on enactment of
Government Sector Finance Legislation (Repeal
and Amendment) Act 2018**

Definition

In this Part:

amending Act means the *Government Sector Finance Legislation (Repeal and Amendment) Act 2018*.

Completion of pending audits or audit-related services

- (1) The Auditor-General may, despite the commencement of the amending Act, complete any audit or audit-related service that the Auditor-General was requested or required to undertake before that commencement.
- (2) Subject to the regulations, the provisions of this Act and the regulations, as in force immediately before the commencement of the amending Act, continue to apply in relation to any such audit or audit-related service.

Schedule 3 Amendment of legislation concerning financial arrangements

3.1 Aboriginal Housing Act 1998 No 47

Section 36

Omit the section. Insert instead:

36 Investment of money in Fund

The Aboriginal Housing Office may invest money in the Aboriginal Housing Fund:

- (a) if the AHO is a GSF agency for the purposes of Part 6 of the *Government Sector Finance Act 2018*—in any way that the AHO is permitted to invest money under that Part, or
- (b) if the AHO is not a GSF agency for the purposes of Part 6 of the *Government Sector Finance Act 2018*—in any way approved by the Minister with the concurrence of the Treasurer.

3.2 Agricultural Industry Services Act 1998 No 45

Section 31

Omit the section. Insert instead:

31 Investment

A committee may invest money in its funds:

- (a) if the committee is a GSF agency for the purposes of Part 6 of the *Government Sector Finance Act 2018*—in any way that the committee is permitted to invest money under that Part, or
- (b) if the committee is not a GSF agency for the purposes of Part 6 of the *Government Sector Finance Act 2018*—in accordance with the *Trustee Act 1925* or in any other way approved by the Minister with the concurrence of the Treasurer.

3.3 Agricultural Livestock (Disease Control Funding) Act 1998 No 139

Section 26 Investment of money in industry funds

Omit section 26 (1). Insert instead:

- (1) The fund administrator for an industry fund is (subject to any directions of the Minister) to invest money in the fund:
 - (a) if the fund administrator is a GSF agency for the purposes of Part 6 of the *Government Sector Finance Act 2018*—in any way that the fund administrator is permitted to invest money under that Part, or
 - (b) if the fund administrator is not a GSF agency for the purposes of Part 6 of the *Government Sector Finance Act 2018*—in any way approved by the Treasurer.

3.4 Architects Act 2003 No 89

Section 75

Omit the section. Insert instead:

75 Investment of Architects Fund

The Board may invest money held in the Architects Fund:

- (a) if the Board is a GSF agency for the purposes of Part 6 of the *Government Sector Finance Act 2018*—in any way that the Board is permitted to invest money under that Part, or
- (b) if the Board is not a GSF agency for the purposes of Part 6 of the *Government Sector Finance Act 2018*—in any way authorised for the investment of trust funds or in any other way approved by the Minister with the concurrence of the Treasurer.

3.5 Barangaroo Delivery Authority Act 2009 No 2

Section 38

Omit the section. Insert instead:

38 Investment of money in Fund

The Authority may invest money in the Barangaroo Fund:

- (a) if the Authority is a GSF agency for the purposes of Part 6 of the *Government Sector Finance Act 2018*—in any way that the Authority is permitted to invest money under that Part, or
- (b) if the Authority is not a GSF agency for the purposes of Part 6 of the *Government Sector Finance Act 2018*—in any way approved by the Minister with the concurrence of the Treasurer.

3.6 Biodiversity Conservation Act 2016 No 63

Section 10.6 Powers of Trust

Omit section 10.6 (2) (h). Insert instead:

- (h) to invest money in any fund managed or maintained by the Trust:
 - (i) if the Trust is a GSF agency for the purposes of Part 6 of the *Government Sector Finance Act 2018*—in any way that the Trust is permitted to invest money under that Part, or
 - (ii) if the Trust is not a GSF agency for the purposes of Part 6 of the *Government Sector Finance Act 2018*—in the same way as trustees may invest trust funds or in any other way approved by the Treasurer,

3.7 Border Fence Maintenance Act 1921 No 17

Section 19 Border Fence Maintenance Fund

Omit section 19 (5). Insert instead:

- (5) The board may invest money in the fund:
 - (a) if the board is a GSF agency for the purposes of Part 6 of the *Government Sector Finance Act 2018*—in any way that the board is permitted to invest money under that Part, or

- (b) if the board is not a GSF agency for the purposes of Part 6 of the *Government Sector Finance Act 2018*—in accordance with the *Trustee Act 1925* or in any other way approved by the Minister with the concurrence of the Treasurer.

3.8 Cancer Institute (NSW) Act 2003 No 14

Section 18 Investments

Omit section 18 (1). Insert instead:

- (1) The Cancer Institute may invest money held by it:
 - (a) if the Cancer Institute is a GSF agency for the purposes of Part 6 of the *Government Sector Finance Act 2018*—in any way that the Cancer Institute is permitted to invest money under that Part, or
 - (b) if the Cancer Institute is not a GSF agency for the purposes of Part 6 of the *Government Sector Finance Act 2018*—in any way authorised for the time being for the investment of trust funds and in any other way approved by the Minister with the concurrence of the Treasurer.

3.9 Cemeteries and Crematoria Act 2013 No 105

Section 23

Omit the section. Insert instead:

23 Investment of money in Cemeteries Agency Fund

The Cemeteries Agency may invest money in the Cemeteries Agency Fund:

- (a) if the Cemeteries Agency is a GSF agency for the purposes of Part 6 of the *Government Sector Finance Act 2018*—in any way that the Cemeteries Agency is permitted to invest money under that Part, or
- (b) if the Cemeteries Agency is not a GSF agency for the purposes of Part 6 of the *Government Sector Finance Act 2018*—in any way approved by the Minister with the concurrence of the Treasurer.

3.10 Charitable Fundraising Act 1991 No 69

Section 21 Investment

Omit “the *Public Authorities (Financial Arrangements) Act 1987*” from section 21 (2).

Insert instead “Part 6 of the *Government Sector Finance Act 2018*”.

3.11 Coal Innovation Administration Act 2008 No 50

Section 8

Omit the section. Insert instead:

8 Investment of money in Fund

The Minister may invest money in the Fund:

- (a) if the Minister is a GSF agency for the purposes of Part 6 of the *Government Sector Finance Act 2018*—in any way that the Minister is permitted to invest money under that Part, or

- (b) if the Minister is not a GSF agency for the purposes of Part 6 of the *Government Sector Finance Act 2018*—in any way approved by the Treasurer.

3.12 Community Housing Providers (Adoption of National Law) Act 2012 No 59

Section 15 Housing Agency may give assistance

Omit “the *Public Authorities (Financial Arrangements) Act 1987*” from section 15 (4).

Insert instead “Part 6 of the *Government Sector Finance Act 2018*”.

3.13 Companion Animals Act 1998 No 87

Section 86

Omit the section. Insert instead:

86 Investment of money in Fund

The Chief Executive of the Office of Local Government may invest money in the Fund:

- (a) if the Office of Local Government is a GSF agency for the purposes of Part 6 of the *Government Sector Finance Act 2018*—in any way that the Office is permitted to invest money under that Part, or
- (b) if the Office of Local Government is not a GSF agency for the purposes of Part 6 of the *Government Sector Finance Act 2018*—in any way approved the Treasurer.

3.14 Crown Land Management Act 2016 No 58

Section 12.30

Omit the section. Insert instead:

12.30 Investment of money in Crown Reserves Improvement Fund

The Secretary may invest money in the Crown Reserves Improvement Fund:

- (a) if the Department is a GSF agency for the purposes of Part 6 of the *Government Sector Finance Act 2018*—in any way that the Department is permitted to invest money under that Part, or
- (b) if the Department is not a GSF agency for the purposes of Part 6 of the *Government Sector Finance Act 2018*—in any way approved by the Treasurer.

3.15 Dams Safety Act 2015 No 26

Section 40 Dams Safety Fund

Omit section 40 (3). Insert instead:

- (3) Dams Safety NSW may invest money in the Fund:
 - (a) if Dams Safety NSW is a GSF agency for the purposes of Part 6 of the *Government Sector Finance Act 2018*—in any way that Dams Safety NSW is permitted to invest money under that Part, or

- (b) if Dams Safety NSW is not a GSF agency for the purposes of Part 6 of the *Government Sector Finance Act 2018*—in any way approved by the Minister with the concurrence of the Treasurer.

3.16 Education Standards Authority Act 2013 No 89

Section 15 Education Standards Authority Fund

Omit section 15 (4). Insert instead:

- (4) The Authority may invest money in the Fund:
 - (a) if the Authority is a GSF agency for the purposes of Part 6 of the *Government Sector Finance Act 2018*—in any way that the Authority is permitted to invest money under that Part, or
 - (b) if the Authority is not a GSF agency for the purposes of Part 6 of the *Government Sector Finance Act 2018*—in accordance with and subject to the *Trustee Act 1925* and in any other way approved by the Minister with the concurrence of the Treasurer.

3.17 Electricity Network Assets (Authorised Transactions) Act 2015 No 5

[1] Section 12 Residual Liabilities Fund

Omit section 12 (5). Insert instead:

- (5) The Treasurer may invest money in the Residual Liabilities Fund in any way that the Treasurer considers appropriate.

[2] Section 45

Omit the section. Insert instead:

45 Part 6 of Government Sector Finance Act 2018

Part 6 of the *Government Sector Finance Act 2018* does not apply to any transaction arrangement.

[3] Section 51 Functions of Electricity Assets Ministerial Holding Corporation

Omit section 51 (5). Insert instead:

- (5) The Treasurer may invest money in the EAMHC Fund in any way that the Treasurer considers appropriate.

[4] Section 52 Functions of New South Wales Treasury Corporation

Omit “financial accommodation” and “financial adjustment” from section 52 (2).

Insert instead “borrowings” and “derivative arrangement”, respectively.

[5] Section 52 (4)

Omit “*Public Authorities (Financial Arrangements) Act 1987*”.

Insert instead “*Government Sector Finance Act 2018*”.

[6] Schedule 7 Savings, transitional and other provisions

Omit clause 11 (5). Insert instead:

- (5) The Treasurer may invest money in an MHC fund in any way that the Treasurer considers appropriate.

3.18 Electricity Retained Interest Corporations Act 2015 No 6

[1] Section 7 Functions

Omit the note to section 7 (3). Insert instead:

Note. Investment by a Corporation is subject to Part 6 of the *Government Sector Finance Act 2018*.

[2] Section 8 Status

Omit the note to section 8 (1). Insert instead:

Note. A Corporation is a GSF agency for the purposes of Part 6 of the *Government Sector Finance Act 2018* and remains subject to that Part, including the requirements of that Part as to borrowing and investment by a GSF agency.

[3] Section 36 Investment of Fund

Omit the note at the end of the section. Insert instead:

Note. Investment by a Corporation is subject to Part 6 of the *Government Sector Finance Act 2018*.

3.19 Energy and Utilities Administration Act 1987 No 103

Section 34I

Omit the section. Insert instead:

34I Investment of money in Climate Change Fund

The Minister may invest money in the Fund:

- (a) if the Minister is a GSF agency for the purposes of Part 6 of the *Government Sector Finance Act 2018*—in any way that the Minister is permitted to invest money under that Part, or
- (b) if the Minister is not a GSF agency for the purposes of Part 6 of the *Government Sector Finance Act 2018*—in any way approved by the Treasurer.

3.20 Environmental Planning and Assessment Act 1979 No 203

Section 7.31

Omit the section. Insert instead:

7.31 Investment of money in Fund

The money in the Fund may be invested:

- (a) if the Department is a GSF agency for the purposes of Part 6 of the *Government Sector Finance Act 2018*—in any way that the Department is permitted to invest money under that Part, or
- (b) if the Department is not a GSF agency for the purposes of Part 6 of the *Government Sector Finance Act 2018*—in any way approved by the Treasurer.

3.21 Environmental Trust Act 1998 No 82

Section 20

Omit the section. Insert instead:

20 Investments

The Trust is to invest money in the Trust Fund:

- (a) if the Trust is a GSF agency for the purposes of Part 6 of the *Government Sector Finance Act 2018*—in any way that the Trust is permitted to invest money under that Part, or
- (b) if the Trust is not a GSF agency for the purposes of Part 6 of the *Government Sector Finance Act 2018*—in any way approved by the Treasurer.

3.22 Fair Trading Act 1987 No 68

Section 79Y NSW Consumer Law Fund

Omit section 79Y (6). Insert instead:

- (6) The Minister may, on the recommendation of the Secretary, invest money in the Fund:
 - (a) if the Minister is a GSF agency for the purposes of Part 6 of the *Government Sector Finance Act 2018*—in any way that the Minister is permitted to invest money under that Part, or
 - (b) if the Minister is not a GSF agency for the purposes of Part 6 of the *Government Sector Finance Act 2018*—in any way approved by the Treasurer.

3.23 Fiscal Responsibility Act 2012 No 58

Section 11 Acts not affected by this Act

Omit “*Public Authorities (Financial Arrangements) Act 1987*”.

Insert instead “*Government Sector Finance Act 2018*”.

3.24 Fisheries Management Act 1994 No 38

[1] Section 237B Aboriginal fishing assistance programs

Omit the note to section 237B (2).

[2] Section 239A Investment of money in trust funds

Omit section 239A (1). Insert instead:

- (1) The Minister is to invest money in a trust fund:
 - (a) if the Minister is a GSF agency for the purposes of Part 6 of the *Government Sector Finance Act 2018*—in any way that the Minister is permitted to invest money under that Part, or
 - (b) if the Minister is not a GSF agency for the purposes of Part 6 of the *Government Sector Finance Act 2018*—in any way authorised for the investment of trust funds or approved by the Treasurer.

3.25 Food Act 2003 No 43

Section 117B

Omit the section. Insert instead:

117B Investment

The Food Authority may invest money held by it:

- (a) if the Food Authority is a GSF agency for the purposes of Part 6 of the *Government Sector Finance Act 2018*—in any way that the Food Authority is permitted to invest money under that Part, or
- (b) if the Food Authority is not a GSF agency for the purposes of Part 6 of the *Government Sector Finance Act 2018*—in any way approved by the Minister with the concurrence of the Treasurer.

3.26 Game and Feral Animal Control Act 2002 No 64

Section 53B Game and Pest Management Trust Fund

Omit section 53B (5). Insert instead:

- (5) The Minister may invest the money in the Fund:
 - (a) if the Minister is a GSF agency for the purposes of Part 6 of the *Government Sector Finance Act 2018*—in any way that the Minister is permitted to invest money under that Part, or
 - (b) if the Minister is not a GSF agency for the purposes of Part 6 of the *Government Sector Finance Act 2018*—in any way authorised for the investment of trust funds.

3.27 General Government Liability Management Fund Act 2002 No 60

Section 6 Payments out of the Fund

Omit section 6 (5). Insert instead:

- (5) The Ministerial Corporation may invest money in the Liability Management Fund that is not immediately required for the purposes of the Fund:
 - (a) if the Ministerial Corporation is a GSF agency for the purposes of Part 6 of the *Government Sector Finance Act 2018*—in any way that the Ministerial Corporation is permitted to invest money under that Part, or
 - (b) if the Ministerial Corporation is not a GSF agency for the purposes of Part 6 of the *Government Sector Finance Act 2018*—in any way approved by the Treasurer.

3.28 Government Telecommunications Act 1991 No 77

Section 43

Omit the section. Insert instead:

43 Investment

The Authority may invest money:

- (a) if the Authority is a GSF agency for the purposes of Part 6 of the *Government Sector Finance Act 2018*—in any way that the Authority is permitted to invest money under that Part, or

- (b) if the Authority is not a GSF agency for the purposes of Part 6 of the *Government Sector Finance Act 2018*—in accordance with the *Trustee Act 1925* or in any other way approved by the Minister with the concurrence of the Treasurer.

3.29 Growth Centres (Development Corporations) Act 1974 No 49

Section 27

Omit the section. Insert instead:

27 Investments

A corporation may invest money held by it:

- (a) if the corporation is a GSF agency for the purposes of Part 6 of the *Government Sector Finance Act 2018*—in any way that the corporation is permitted to invest money under that Part, or
- (b) if the corporation is not a GSF agency for the purposes of Part 6 of the *Government Sector Finance Act 2018*—in any way authorised for the time being for the investment of trust funds and in any other way approved by the Minister with the concurrence of the Treasurer.

3.30 Health Administration Act 1982 No 135

Section 13A Corporation to manage accounts of health professional councils

Omit section 13A (4). Insert instead:

- (4) The Corporation may invest money in such an account:
 - (a) if the Corporation is a GSF agency for the purposes of Part 6 of the *Government Sector Finance Act 2018*—in any way that the Corporation is permitted to invest money under that Part, or
 - (b) if the Corporation is not a GSF agency for the purposes of Part 6 of the *Government Sector Finance Act 2018*—in any way approved by the Treasurer.

3.31 Health Services Act 1997 No 154

[1] Section 38 Investments

Omit section 38 (1). Insert instead:

- (1) A local health district may invest money held by it:
 - (a) if the local health district is a GSF agency for the purposes of Part 6 of the *Government Sector Finance Act 2018*—in any way that the local health district is permitted to invest money under that Part, or
 - (b) if the local health district is not a GSF agency for the purposes of Part 6 of the *Government Sector Finance Act 2018*—in any way authorised for the time being for the investment of trust funds and in any other way approved by the Minister with the concurrence of the Treasurer.

[2] Section 59 Investments

Omit section 59 (1). Insert instead:

- (1) A statutory health corporation may invest money held by it:
 - (a) if the statutory health corporation is a GSF agency for the purposes of Part 6 of the *Government Sector Finance Act 2018*—in any way that the

statutory health corporation is permitted to invest money under that Part, or

- (b) if the statutory health corporation is not a GSF agency for the purposes of Part 6 of the *Government Sector Finance Act 2018*—in any way authorised for the time being for the investment of trust funds and in any other way approved by the Minister with the concurrence of the Treasurer.

[3] Section 127B Loans to public health organisations

Omit section 127B (4). Insert instead:

- (4) Part 6 of the *Government Sector Finance Act 2018* does not apply to a loan made under this section.

3.32 Home Building Act 1989 No 147

[1] Section 103EF Home Building Operational Fund

Omit section 103EF (4). Insert instead:

- (4) The Authority may invest money in the Fund that is not immediately required for the purposes of the Fund:
 - (a) if the Authority is a GSF agency for the purposes of Part 6 of the *Government Sector Finance Act 2018*—in any way that the Authority is permitted to invest money under that Part, or
 - (b) if the Authority is not a GSF agency for the purposes of Part 6 of the *Government Sector Finance Act 2018*—in any way approved by the Minister with the concurrence of the Treasurer.

[2] Section 103OA Home Building Insurers Guarantee Fund

Omit section 103OA (5). Insert instead:

- (5) The Authority may invest money in the Fund that is not immediately required for the purposes of the Fund:
 - (a) if the Authority is a GSF agency for the purposes of Part 6 of the *Government Sector Finance Act 2018*—in any way that the Authority is permitted to invest money under that Part, or
 - (b) if the Authority is not a GSF agency for the purposes of Part 6 of the *Government Sector Finance Act 2018*—in any way approved by the Minister with the concurrence of the Treasurer.

[3] Section 103P Building Insurers' Guarantee Fund

Omit section 103P (4). Insert instead:

- (4) The Guarantee Corporation may invest money in the Fund that is not immediately required for the purposes of the Fund:
 - (a) if the Guarantee Corporation is a GSF agency for the purposes of Part 6 of the *Government Sector Finance Act 2018*—in any way that the Guarantee Corporation is permitted to invest money under that Part, or
 - (b) if the Guarantee Corporation is not a GSF agency for the purposes of Part 6 of the *Government Sector Finance Act 2018*—in any way approved by the Minister with the concurrence of the Treasurer.

[4] Section 114 Home Building Administration Fund

Omit “the *Public Authorities (Financial Arrangements) Act 1987*” from section 114 (3) (c).
Insert instead “Part 6 of the *Government Sector Finance Act 2018*”.

3.33 Housing Act 2001 No 52

[1] Part 8 Joint ventures, interests in private corporations and trusts

Omit the note at the beginning of the Part. Insert instead:

Note. Part 6 of the *Government Sector Finance Act 2018* imposes requirements and limitations on GSF agencies covered by that Part with respect to the entry into and maintenance of financial arrangements and joint ventures.

[2] Section 59 Definitions

Omit the definition of *joint venture*. Insert instead:

joint venture has the same meaning as in the *Government Sector Finance Act 2018*.

[3] Section 60 Power to enter into joint ventures

Omit “an approval under Part 2D of the *Public Authorities (Financial Arrangements) Act 1987*” from section 60 (3).

Insert instead “a financial arrangement approval under the *Government Sector Finance Act 2018*”.

[4] Section 60, note

Omit the note at the end of the section. Insert instead:

Note. Part 6 of the *Government Sector Finance Act 2018* requires a GSF agency under that Act, before entering into a joint venture arrangement, to obtain a financial arrangement approval for the arrangement unless the arrangement is authorised by a provision of that Act or the regulations or Treasurer’s directions under that Act.

3.34 Institute of Sport Act 1995 No 52

[1] Section 20 Financial powers of Institute

Omit “the *Public Authorities (Financial Arrangements) Act 1987*” from section 20 (e).
Insert instead “Part 6 of the *Government Sector Finance Act 2018*”.

[2] Section 25

Omit the section. Insert instead:

25 Powers of investment

The Institute may invest money in the Fund:

- (a) if the Institute is a GSF agency for the purposes of Part 6 of the *Government Sector Finance Act 2018*—in any way that the Institute is permitted to invest money under that Part, or
- (b) if the Institute is not a GSF agency for the purposes of Part 6 of the *Government Sector Finance Act 2018*—in accordance with and subject to the *Trustee Act 1925* and in any other way approved by the Minister with the concurrence of the Treasurer.

3.35 Jobs for NSW Act 2015 No 25

Section 13

Omit the section. Insert instead:

13 Investment of Fund

The Minister may invest money in the Fund:

- (a) if the Minister is a GSF agency for the purposes of Part 6 of the *Government Sector Finance Act 2018*—in any way that the Minister is permitted to invest money under that Part, or
- (b) if the Minister is not a GSF agency for the purposes of Part 6 of the *Government Sector Finance Act 2018*—in any way authorised for the investment of trust funds.

3.36 Land Acquisition (Just Terms Compensation) Act 1991 No 22

Section 51 Trust account

Omit section 51 (7). Insert instead:

- (7) Money in the trust account may be invested by the authority of the State:
 - (a) if the authority of the State is a GSF agency for the purposes of Part 6 of the *Government Sector Finance Act 2018*—in any way that the authority of the State is permitted to invest money under that Part, or
 - (b) if the authority of the State is not a GSF agency for the purposes of Part 6 of the *Government Sector Finance Act 2018*—in any way approved by the Treasurer.

3.37 Land and Property Information NSW (Authorised Transaction) Act 2016 No 46

[1] Section 16 Penalty provision in authorised concession arrangements

Omit section 16 (6). Insert instead:

- (6) The portfolio Minister may invest money in the Rectification Retention Account:
 - (a) if the portfolio Minister is a GSF agency for the purposes of Part 6 of the *Government Sector Finance Act 2018*—in any way that the portfolio Minister is permitted to invest money under that Part, or
 - (b) if the portfolio Minister is not a GSF agency for the purposes of Part 6 of the *Government Sector Finance Act 2018*—in any way approved by the Treasurer.

[2] Section 37 Government Sector Finance Act 2018

Omit “The *Public Authorities (Financial Arrangements) Act 1987*”.

Insert instead “Part 6 of the *Government Sector Finance Act 2018*”.

3.38 Local Land Services Act 2013 No 51

Section 21

Omit the section. Insert instead:

21 Investment powers in relation to Fund

Local Land Services may invest money in the Fund:

- (a) if Local Land Services is a GSF agency for the purposes of Part 6 of the *Government Sector Finance Act 2018*—in any way that Local Land Services is permitted to invest money under that Part, or
- (b) if Local Land Services is not a GSF agency for the purposes of Part 6 of the *Government Sector Finance Act 2018*—in any way authorised for the investment of trust funds and in any other way approved by the Minister with the concurrence of the Treasurer.

3.39 Long Service Corporation Act 2010 No 123

Section 15

Omit the section. Insert instead:

15 Investment of money in Funds

The Corporation may invest money in a Fund:

- (a) if the Corporation is a GSF agency for the purposes of Part 6 of the *Government Sector Finance Act 2018*—in any way that the Corporation is permitted to invest money under that Part, or
- (b) if the Corporation is not a GSF agency for the purposes of Part 6 of the *Government Sector Finance Act 2018*—in any way approved by the Minister with the concurrence of the Treasurer.

3.40 Mine and Petroleum Site Safety (Cost Recovery) Act 2005 No 116

Section 8

Omit the section. Insert instead:

8 Investment of money in Fund

The Secretary may, on behalf of the Department, invest money in the Fund:

- (a) if the Department is a GSF agency for the purposes of Part 6 of the *Government Sector Finance Act 2018*—in any way that the Department is permitted to invest money under that Part, or
- (b) if the Department is not a GSF agency for the purposes of Part 6 of the *Government Sector Finance Act 2018*—in any way approved by the Treasurer.

3.41 Mining Act 1992 No 29

[1] Section 292T Minerals and Petroleum Investment Fund

Omit section 292T (5). Insert instead:

- (5) The Secretary may invest money in the Investment Fund:
 - (a) if the Department is a GSF agency for the purposes of Part 6 of the *Government Sector Finance Act 2018*—in any way that the Department is permitted to invest money under that Part, or
 - (b) if the Department is not a GSF agency for the purposes of Part 6 of the *Government Sector Finance Act 2018*—in any way approved by the Treasurer.

[2] Section 292U Minerals and Petroleum Administrative Fund

Omit section 292U (5). Insert instead:

- (5) The Secretary may invest money in the Administrative Fund:
 - (a) if the Department is a GSF agency for the purposes of Part 6 of the *Government Sector Finance Act 2018*—in any way that the Department is permitted to invest money under that Part, or
 - (b) if the Department is not a GSF agency for the purposes of Part 6 of the *Government Sector Finance Act 2018*—in any way approved by the Treasurer.

[3] Section 292V Small-Scale Titles Levy Fund

Omit section 292V (6). Insert instead:

- (6) The Secretary may invest money in the Small-Scale Titles Levy Fund:
 - (a) if the Department is a GSF agency for the purposes of Part 6 of the *Government Sector Finance Act 2018*—in any way that the Department is permitted to invest money under that Part, or
 - (b) if the Department is not a GSF agency for the purposes of Part 6 of the *Government Sector Finance Act 2018*—in any way approved by the Treasurer.

3.42 Motor Accident Injuries Act 2017 No 10

[1] Section 2.38 Establishment of Nominal Defendant's Fund

Omit section 2.38 (4). Insert instead:

- (4) The Authority may invest money in the Fund that is not immediately required for the purposes of the Fund:
 - (a) if the Authority is a GSF agency for the purposes of Part 6 of the *Government Sector Finance Act 2018*—in any way that the Authority is permitted to invest money under that Part, or
 - (b) if the Authority is not a GSF agency for the purposes of Part 6 of the *Government Sector Finance Act 2018*—in any way approved by the Minister with the concurrence of the Treasurer.

[2] Section 10.12 Motor Accidents Operational Fund (the SIRA Fund)

Omit section 10.12 (5). Insert instead:

- (5) The Authority may invest money in the SIRA Fund that is not immediately required for the purposes of the SIRA Fund:
 - (a) if the Authority is a GSF agency for the purposes of Part 6 of the *Government Sector Finance Act 2018*—in any way that the Authority is permitted to invest money under that Part, or
 - (b) if the Authority is not a GSF agency for the purposes of Part 6 of the *Government Sector Finance Act 2018*—in any way approved by the Minister with the concurrence of the Treasurer.

[3] Section 10.14 Motor Accident Injuries Treatment and Care Benefits Fund (the MAITC Benefits Fund)

Omit section 10.14 (4). Insert instead:

- (4) The Lifetime Care and Support Authority may invest money in the MAITC Benefits Fund that is not immediately required for the purposes of the MAITC Benefits Fund:
 - (a) if the Authority is a GSF agency for the purposes of Part 6 of the *Government Sector Finance Act 2018*—in any way that the Authority is permitted to invest money under that Part, or
 - (b) if the Authority is not a GSF agency for the purposes of Part 6 of the *Government Sector Finance Act 2018*—in any way approved by the Minister with the concurrence of the Treasurer.

3.43 Motor Accidents Compensation Act 1999 No 41

[1] Section 40 Establishment of Nominal Defendant's Fund

Omit section 40 (4). Insert instead:

- (4) The Authority may invest money in the Fund that is not immediately required for the purposes of the Fund:
 - (a) if the Authority is a GSF agency for the purposes of Part 6 of the *Government Sector Finance Act 2018*—in any way that the Authority is permitted to invest money under that Part, or
 - (b) if the Authority is not a GSF agency for the purposes of Part 6 of the *Government Sector Finance Act 2018*—in any way approved by the Minister with the concurrence of the Treasurer.

[2] Section 212 Motor Accidents Operational Fund

Omit section 212 (4). Insert instead:

- (4) The Authority may invest money in the Fund that is not immediately required for the purposes of the Fund:
 - (a) if the Authority is a GSF agency for the purposes of Part 6 of the *Government Sector Finance Act 2018*—in any way that the Authority is permitted to invest money under that Part, or
 - (b) if the Authority is not a GSF agency for the purposes of Part 6 of the *Government Sector Finance Act 2018*—in any way approved by the Minister with the concurrence of the Treasurer.

3.44 Motor Accidents (Lifetime Care and Support) Act 2006 No 16

Section 48 Lifetime Care and Support Authority Fund

Omit section 48 (4). Insert instead:

- (4) The Authority may invest money in the Fund that is not immediately required for the purposes of the Fund:
 - (a) if the Authority is a GSF agency for the purposes of Part 6 of the *Government Sector Finance Act 2018*—in any way that the Authority is permitted to invest money under that Part, or
 - (b) if the Authority is not a GSF agency for the purposes of Part 6 of the *Government Sector Finance Act 2018*—in any way approved by the Minister with the concurrence of the Treasurer.

3.45 National Disability Insurance Scheme (NSW Enabling) Act 2013 No 104

Section 23

Omit the section. Insert instead:

23 Part 6 of Government Sector Finance Act 2018

- (1) Part 6 of the *Government Sector Finance Act 2018* does not apply to any implementation arrangement.
- (2) An implementation arrangement requires the approval of the Treasurer before it is entered into if the implementation arrangement involves a public sector agency of the State:
 - (a) receiving borrowings, or
 - (b) entering into a joint financing arrangement, or
 - (c) carrying on a joint venture.
- (3) The expressions *borrowings*, *joint financing arrangement* and *joint venture* have the same meanings as in the *Government Sector Finance Act 2018*.

3.46 NSW Self Insurance Corporation Act 2004 No 106

[1] Section 12

Omit the section. Insert instead:

12 Investment of money in Self Insurance Fund

The Self Insurance Corporation may invest money in the Self Insurance Fund:

- (a) if the Self Insurance Corporation is a GSF agency for the purposes of Part 6 of the *Government Sector Finance Act 2018*—in any way that the Self Insurance Corporation is permitted to invest money under that Part, or
- (b) if the Self Insurance Corporation is not a GSF agency for the purposes of Part 6 of the *Government Sector Finance Act 2018*—in any way approved by the Minister.

[2] Section 12B

Omit the section. Insert instead:

12B Investment of money in Home Building Compensation Fund

The Self Insurance Corporation may invest money in the Home Building Compensation Fund:

- (a) if the Self Insurance Corporation is a GSF agency for the purposes of Part 6 of the *Government Sector Finance Act 2018*—in any way that the Self Insurance Corporation is permitted to invest money under that Part, or
- (b) if the Self Insurance Corporation is not a GSF agency for the purposes of Part 6 of the *Government Sector Finance Act 2018*—in any way approved by the Minister.

[3] Section 12D

Omit the section. Insert instead:

12D Investment of money in Construction Risks Insurance Fund

The Self Insurance Corporation may invest money in the Construction Risks Insurance Fund:

- (a) if the Self Insurance Corporation is a GSF agency for the purposes of Part 6 of the *Government Sector Finance Act 2018*—in any way that the Self Insurance Corporation is permitted to invest money under that Part, or
- (b) if the Self Insurance Corporation is not a GSF agency for the purposes of Part 6 of the *Government Sector Finance Act 2018*—in any way approved by the Minister.

3.47 Parliamentary Contributory Superannuation Act 1971 No 53

[1] Section 7 Financial arrangements

Omit section 7 (1). Insert instead:

- (1) The trustees may, under and subject to Part 6 of the *Government Sector Finance Act 2018*, enter into financial arrangements within the meaning of that Part.

[2] Section 7 (4)

Omit “financial accommodation”. Insert instead “borrowings”.

3.48 Place Management NSW Act 1998 No 170

Section 34

Omit the section. Insert instead:

34 Investment of money in Fund

Place Management NSW may invest money in the Sydney Harbour Foreshore Fund:

- (a) if Place Management NSW is a GSF agency for the purposes of Part 6 of the *Government Sector Finance Act 2018*—in any way that Place Management NSW is permitted to invest money under that Part, or

- (b) if Place Management NSW is not a GSF agency for the purposes of Part 6 of the *Government Sector Finance Act 2018*—in any way approved by the Minister with the concurrence of the Treasurer.

3.49 Ports and Maritime Administration Act 1995 No 13

Section 43

Omit the section. Insert instead:

43 Investment

The Authority may invest money in the Waterways Fund:

- (a) if the Authority is a GSF agency for the purposes of Part 6 of the *Government Sector Finance Act 2018*—in any way that the Authority is permitted to invest money under that Part, or
- (b) if the Authority is not a GSF agency for the purposes of Part 6 of the *Government Sector Finance Act 2018*—in accordance with the *Trustee Act 1925* or in any other way approved by the Minister with the concurrence of the Treasurer.

3.50 Ports Assets (Authorised Transactions) Act 2012 No 101

Section 26 Part 6 of Government Sector Finance Act 2018

Omit “The *Public Authorities (Financial Arrangements) Act 1987*”.

Insert instead “Part 6 of the *Government Sector Finance Act 2018*”.

3.51 Protection of the Environment Administration Act 1991 No 60

Section 34A Environment Protection Authority Fund

Omit section 34A (5). Insert instead:

- (5) The Authority may invest money in the Fund:
 - (a) if the Authority is a GSF agency for the purposes of Part 6 of the *Government Sector Finance Act 2018*—in any way that the Authority is permitted to invest money under that Part, or
 - (b) if the Authority is not a GSF agency for the purposes of Part 6 of the *Government Sector Finance Act 2018*—in any way approved by the Treasurer.

3.52 Protection of the Environment Operations Act 1997 No 156

Section 295ZA Environmental Monitoring Fund

Omit section 295ZA (6). Insert instead:

- (6) The EPA may invest money in the Fund:
 - (a) if the EPA is a GSF agency for the purposes of Part 6 of the *Government Sector Finance Act 2018*—in any way that the EPA is permitted to invest money under that Part, or
 - (b) if the EPA is not a GSF agency for the purposes of Part 6 of the *Government Sector Finance Act 2018*—in any way approved by the Treasurer.

3.53 Restart NSW Fund Act 2011 No 32

Section 10

Omit the section. Insert instead:

10 Investment of money in Restart NSW Fund

The Minister may invest money in the Fund:

- (a) if the Minister is a GSF agency for the purposes of Part 6 of the *Government Sector Finance Act 2018*—in any way that the Minister is permitted to invest money under that Part, or
- (b) if the Minister is not a GSF agency for the purposes of Part 6 of the *Government Sector Finance Act 2018*—in any way approved by the Treasurer.

3.54 Social and Affordable Housing NSW Fund Act 2016 No 51

[1] Section 3 Definitions

Omit the definition of *financial adjustment* from section 3 (1). Insert in alphabetical order:
derivative arrangement has the same meaning as in the *Government Sector Finance Act 2018*.

[2] Section 7 Payment into the Fund

Omit “financial adjustment” from section 7 (1) (g). Insert instead “derivative arrangement”.

[3] Section 8 Payments out of the Fund

Omit “financial adjustment” from section 8 (1) (e). Insert instead “derivative arrangement”.

[4] Section 9

Omit the section. Insert instead:

9 Investment of money in the Fund

The Minister may invest money in the Fund:

- (a) if the Minister is a GSF agency for the purposes of Part 6 of the *Government Sector Finance Act 2018*—in any way that the Minister is permitted to invest money under that Part, or
- (b) if the Minister is not a GSF agency for the purposes of Part 6 of the *Government Sector Finance Act 2018*—in any way approved by the Treasurer.

[5] Section 10

Omit the section. Insert instead:

10 Borrowings and derivative arrangements

The Minister may for the purposes of the Fund borrow or enter into derivative arrangements:

- (a) if the Minister is a GSF agency for the purposes of Part 6 of the *Government Sector Finance Act 2018*—in any way that the Minister is permitted to borrow or enter into derivative arrangements under that Part, or

- (b) if the Minister is not a GSF agency for the purposes of Part 6 of the *Government Sector Finance Act 2018*—in any way approved by the Treasurer.

3.55 Sporting Injuries Insurance Act 1978 No 141

Section 12

Omit the section. Insert instead:

12 Investment

- (1) The Authority may invest money in the Fund that is not immediately required for the Fund:
 - (a) if the Authority is a GSF agency for the purposes of Part 6 of the *Government Sector Finance Act 2018*—in any way that the Authority is permitted to invest money under that Part, or
 - (b) if the Authority is not a GSF agency for the purposes of Part 6 of the *Government Sector Finance Act 2018*—in any way approved by the Minister with the concurrence of the Treasurer.
- (2) The Self Insurance Corporation may invest money in the Supplementary Fund that is not immediately required for the Supplementary Fund:
 - (a) if the Self Insurance Corporation is a GSF agency for the purposes of Part 6 of the *Government Sector Finance Act 2018*—in any way that the Self Insurance Corporation is permitted to invest money under that Part, or
 - (b) if the Self Insurance Corporation is not a GSF agency for the purposes of Part 6 of the *Government Sector Finance Act 2018*—in any way approved by the Minister administering the *NSW Self Insurance Corporation Act 2004* with the concurrence of the Treasurer.

3.56 Superannuation Administration Act 1996 No 39

[1] Section 62 Borrowing and investment powers

Omit section 62 (1). Insert instead:

- (1) STC may enter into financial arrangements under and subject to Part 6 of the *Government Sector Finance Act 2018*.

[2] Section 63 Restrictions on investment powers

Omit “financial accommodation” from section 63 (1).

Insert instead “borrowings within the meaning of the *Government Sector Finance Act 2018*”.

3.57 Superannuation Administration Corporation (Pillar) (Authorised Transaction) Act 2016 No 19

Section 26 Part 6 of Government Sector Finance Act 2018

Omit “The *Public Authorities (Financial Arrangements) Act 1987*”.

Insert instead “Part 6 of the *Government Sector Finance Act 2018*”.

3.58 Sydney Olympic Park Authority Act 2001 No 57

Section 59

Omit the section. Insert instead:

59 Joint ventures

The Authority may carry on a joint venture (within the meaning of the *Government Sector Finance Act 2018*) in accordance with Part 6 of that Act.

3.59 Technical and Further Education Commission Act 1990 No 118

Section 30

Omit the section. Insert instead:

30 Investment

The TAFE Commission may invest money held by it:

- (a) if the TAFE Commission is a GSF agency for the purposes of Part 6 of the *Government Sector Finance Act 2018*—in any way that the TAFE Commission is permitted to invest money under that Part, or
- (b) if the TAFE Commission is not a GSF agency for the purposes of Part 6 of the *Government Sector Finance Act 2018*:
 - (i) in any way authorised for the time being for the investment of trust funds, and
 - (ii) in any other way approved by the Minister with the concurrence of the Treasurer.

3.60 Tow Truck Industry Act 1998 No 111

Section 92

Omit the section. Insert instead:

92 Investment of money in Fund

The Secretary may invest money in the Tow Truck Industry Fund:

- (a) if the Department is a GSF agency for the purposes of Part 6 of the *Government Sector Finance Act 2018*—in any way that the Department is permitted to invest money under that Part, or
- (b) if the Department is not a GSF agency for the purposes of Part 6 of the *Government Sector Finance Act 2018*—in any way approved by the Minister with the concurrence of the Treasurer.

3.61 Transport Administration Act 1988 No 109

Section 78 Payments into RMS Fund

Omit “the *Public Authorities (Financial Arrangements) Act 1987*” from section 78 (1) (c).

Insert instead “Part 6 of the *Government Sector Finance Act 2018*”.

3.62 Transport Administration (General) Regulation 2013

Clause 75 Application of other Acts to Western Sydney Buses

Omit clause 75 (2) (b). Insert instead:

- (b) the *Government Sector Finance Act 2018*,

3.63 Treasury Corporation Act 1983 No 75

[1] Section 3 Definitions

Insert in alphabetical order in section 3 (1):

borrowing has the same meaning as in the funding Act.

derivative arrangement has the same meaning as in the funding Act.

[2] Section 3 (1), definition of “financial accommodation”

Omit the definition.

[3] Section 3 (1), definition of “funding Act”

Omit the definition. Insert instead:

funding Act means the *Government Sector Finance Act 2018*.

[4] Section 3 (3)

Omit the subsection.

[5] Section 4 New South Wales Treasury Corporation

Omit section 4 (6) (b). Insert instead:

- (b) if the Corporation is of the same opinion after the direction has been reviewed, the Corporation must include particulars of the direction, and of its opinion as to the effect of compliance with the direction, in the annual reporting information prepared for it under the *Government Sector Finance Act 2018*.

[6] Sections 6A (1) (a), (b), (g) and (i), 6B (2) and (5), 7 (1) and (3), 9A (1), (5) and (6) and 9B (1) and (2)

Omit “financial accommodation” and “financial adjustment” wherever occurring.

Insert instead “borrowings” and “derivative arrangement”, respectively.

[7] Section 6A Examples of activities in which the Corporation can engage

Omit “financial adjustments” from section 6A (1) (g).

Insert instead “derivative arrangements”.

[8] Section 6B Limitations on powers

Omit section 6B (1). Insert instead:

- (1) The Corporation is not to invest funds of or under the control of the Corporation except:
- (a) if the Corporation is a GSF agency for the purposes of Part 6 of the *Government Sector Finance Act 2018*—in any way that the Corporation is permitted to invest money under that Part, or

- (b) if the Corporation is not a GSF agency for the purposes of Part 6 of the *Government Sector Finance Act 2018*—in any way approved by the Treasurer.

[9] Section 6B (5)

Omit “is obtained”. Insert instead “are obtained”.

[10] Section 7 Obligations of public authorities

Omit “was provided” from section 7 (1). Insert instead “were provided”.

[11] Section 7 (3)

Omit “was obtained”. Insert instead “were obtained”.

[12] Section 9 Provision of borrowings from Corporation

Omit the note. Insert instead:

Note. Section 6.24 of the funding Act provides that, subject to certain exceptions, borrowings for GSF agencies under Part 6 of that Act (which include Ministers other than the Treasurer) must be obtained from the Corporation.

[13] Section 9A Provision of borrowings to councils

Omit section 9A (3). Insert instead:

- (3) Section 6.29 (Guarantee fees for certain guaranteed payments) of the funding Act applies to a council in respect of borrowings obtained by the Corporation for the council in the same way as it applies to a GSF agency.

[14] Section 9A (6)

Omit “is taken”, “has been” and “in respect of it”.

Insert instead “are taken”, “have been” and “in respect of the borrowings”, respectively.

[15] Section 9B Special powers of the Corporation

Omit “is provided” from section 9B (1). Insert instead “are provided”.

3.64 Trustee Act 1925 No 14

Section 14A Duties of trustee in respect of power of investment

Omit “section 39 of the *Public Authorities (Financial Arrangements) Act 1987*” from the note to section 14A (2).

Insert instead “section 6.3 of the *Government Sector Finance Act 2018*”.

3.65 Veterinary Practice Act 2003 No 87

Section 84

Omit the section. Insert instead:

84 Investment of money

The Board may invest money held in the account referred to in section 83:

- (a) if the Board is a GSF agency for the purposes of Part 6 of the *Government Sector Finance Act 2018*—in any way that the Board is permitted to invest money under that Part, or

- (b) if the Board is not a GSF agency for the purposes of Part 6 of the *Government Sector Finance Act 2018*—in any way authorised for the investment of trust funds or in any other way approved by the Minister with the concurrence of the Treasurer.

3.66 Victims Rights and Support Act 2013 No 37

Section 14 Victims Support Fund

Omit section 14 (3). Insert instead:

- (3) The Secretary may invest money in the Fund:
 - (a) if the Department of Justice is a GSF agency for the purposes of Part 6 of the *Government Sector Finance Act 2018*—in any way that the Department of Justice is permitted to invest money under that Part, or
 - (b) if the Department of Justice is not a GSF agency for the purposes of Part 6 of the *Government Sector Finance Act 2018*—in any way authorised for the investment of trust funds.

3.67 Waste Recycling and Processing Corporation (Authorised Transaction) Act 2010 No 8

Section 7 WAMC Landfill Rehabilitation Fund

Omit section 7 (7). Insert instead:

- (7) The Minister for Finance, Services and Property may invest money in the Fund:
 - (a) if the Minister is a GSF agency for the purposes of Part 6 of the *Government Sector Finance Act 2018*—in any way that the Minister is permitted to invest money under that Part, or
 - (b) if the Minister is not a GSF agency for the purposes of Part 6 of the *Government Sector Finance Act 2018*—in any way approved by the Treasurer.

3.68 Water Management Act 2000 No 92

Section 385

Omit the section. Insert instead:

385 Investments

The Trust is to invest money in the Trust Fund:

- (a) if the Trust is a GSF agency for the purposes of Part 6 of the *Government Sector Finance Act 2018*—in any way that the Trust is permitted to invest money under that Part, or
- (b) if the Trust is not a GSF agency for the purposes of Part 6 of the *Government Sector Finance Act 2018*—in any way approved by the Treasurer.

3.69 Water Management Amendment Act 2010 No 133

[1] Schedule 2 Other amendments to Water Management Act 2000 No 92

Omit “financial accommodation” wherever occurring in proposed section 169 (1) and (2) in Schedule 2 [54].

Insert instead “borrowings”.

[2] Schedule 2 [54], proposed section 169 (7)

Omit the definition of *obtaining of financial accommodation*.

Insert in alphabetical order:

borrowing has the same meaning as in the *Government Sector Finance Act 2018*.

3.70 Western Sydney Parklands Act 2006 No 92

[1] Section 21 Private subsidiary corporations etc

Omit “the *Public Authorities (Financial Arrangements) Act 1987*” from section 21 (5).

Insert instead “Part 6 of the *Government Sector Finance Act 2018*”.

[2] Section 42

Omit the section. Insert instead:

42 Investment of money in Fund

The Trust may invest money in the Fund:

- (a) if the Trust is a GSF agency for the purposes of Part 6 of the *Government Sector Finance Act 2018*—in any way that the Trust is permitted to invest money under that Part, or
- (b) if the Trust is not a GSF agency for the purposes of Part 6 of the *Government Sector Finance Act 2018*—in any way approved by the Minister with the concurrence of the Treasurer.

3.71 Workers Compensation (Bush Fire, Emergency and Rescue Services) Act 1987 No 83

[1] Section 19 Bush Fire Fighters Compensation Fund

Omit section 19 (3A). Insert instead:

(3A) The Self Insurance Corporation may invest money in the Bush Fire Fighters Compensation Fund that is not immediately required for the Fund:

- (a) if the Self Insurance Corporation is a GSF agency for the purposes of Part 6 of the *Government Sector Finance Act 2018*—in any way that the Self Insurance Corporation is permitted to invest money under that Part, or
- (b) if the Self Insurance Corporation is not a GSF agency for the purposes of Part 6 of the *Government Sector Finance Act 2018*—in any way approved by the Minister with the concurrence of the Treasurer.

[2] Section 31 Emergency and Rescue Workers Compensation Fund

Omit section 31 (5). Insert instead:

- (5) The Self Insurance Corporation may invest money in the Emergency and Rescue Workers Compensation Fund that is not immediately required for the Fund:
- (a) if the Self Insurance Corporation is a GSF agency for the purposes of Part 6 of the *Government Sector Finance Act 2018*—in any way that the Self Insurance Corporation is permitted to invest money under that Part, or
 - (b) if the Self Insurance Corporation is not a GSF agency for the purposes of Part 6 of the *Government Sector Finance Act 2018*—in any way approved by the Minister with the concurrence of the Treasurer.

3.72 Workers' Compensation (Dust Diseases) Act 1942 No 14

Section 6 Constitution of Fund

Omit section 6 (2AA). Insert instead:

- (2AA) The Authority may invest money in the Fund that is not immediately required for the Fund:
- (a) if the Authority is a GSF agency for the purposes of Part 6 of the *Government Sector Finance Act 2018*—in any way that the Authority is permitted to invest money under that Part, or
 - (b) if the Authority is not a GSF agency for the purposes of Part 6 of the *Government Sector Finance Act 2018*—in any way approved by the Minister with the concurrence of the Treasurer.

3.73 Workplace Injury Management and Workers Compensation Act 1998 No 86

Section 36

Omit the section. Insert instead:

36 Investment

The Authority may invest money in the Workers Compensation Operational Fund that is not immediately required for the purposes of the Fund:

- (a) if the Authority is a GSF agency for the purposes of Part 6 of the *Government Sector Finance Act 2018*—in any way that the Authority is permitted to invest money under that Part, or
- (b) if the Authority is not a GSF agency for the purposes of Part 6 of the *Government Sector Finance Act 2018*—in any way approved by the Minister with the concurrence of the Treasurer.

Schedule 4 Other amendments to legislation

4.1 Aboriginal Housing Act 1998 No 47

Section 39 Financial year

Omit section 39 (2). Insert instead:

- (2) However, the financial year of the Aboriginal Housing Office is to be the annual reporting period (if any) for the Office if the Treasurer has made a determination under section 2.10 of the *Government Sector Finance Act 2018* for that period to be different from the period referred to in subsection (1).

4.2 Aboriginal Land Rights Act 1983 No 42

[1] Section 110

Omit the section. Insert instead:

110 Report on actions to increase membership of Local Aboriginal Land Councils

The New South Wales Aboriginal Land Council is to include in its annual reporting information under the *Government Sector Finance Act 2018* a report of the actions it has taken to increase the membership of Local Aboriginal Land Councils.

[2] Section 161 Annual reporting information

Omit section 161 (3). Insert instead:

- (3) The annual reporting information for the New South Wales Aboriginal Land Council under the *Government Sector Finance Act 2018* is to include the following particulars for the annual reporting period to which the information relates:
 - (a) the total remuneration (including travelling expenses) paid to each councillor by the New South Wales Aboriginal Land Council,
 - (b) the total funds granted to each Local Aboriginal Land Council by the New South Wales Aboriginal Land Council.

4.3 Aboriginal Land Rights Regulation 2014

Schedule 2 Model rules for the New South Wales Aboriginal Land Council

Omit “*Public Finance and Audit Act 1983*” from clause 8 (5).

Insert instead “*Government Sector Finance Act 2018*”.

4.4 Agricultural Industry Services Act 1998 No 45

[1] Section 15 Strategic plans and reports

Omit “annual report under the *Annual Reports (Statutory Bodies) Act 1984*” and “the report” from section 15 (5).

Insert instead “annual reporting information under the *Government Sector Finance Act 2018*” and “the information”, respectively.

[2] Section 32 Financial year

Omit section 32 (2). Insert instead:

- (2) However, the financial year of a committee is to be the annual reporting period (if any) for the committee if the Treasurer has made a determination under section 2.10 of the *Government Sector Finance Act 2018* for that period to be different from the period referred to in subsection (1).

[3] Section 47 Annual reports by Secretary

Omit “report prepared for the Department under the *Annual Reports (Departments) Act 1985*” from section 47 (3).

Insert instead “annual reporting information prepared for the Department under the *Government Sector Finance Act 2018*”.

4.5 Agricultural Livestock (Disease Control Funding) Act 1998 No 139

[1] Section 29 Audit of industry funds

Omit “section 45 of the *Public Finance and Audit Act 1983*” from section 29 (2).

Insert instead “section 45 of the *Government Sector Audit Act 1983*”.

[2] Section 30 Annual reports by Secretary

Omit “*Public Finance and Audit Act 1983*” from section 30 (1).

Insert instead “*Government Sector Audit Act 1983*”.

[3] Section 30 (3)

Omit the subsection. Insert instead:

- (3) A report under this section need not be separately prepared but may form part of the annual reporting information prepared for the Department under the *Government Sector Finance Act 2018*.

4.6 Appropriation Act 2017 No 30

[1] Section 26 Appropriation for Commonwealth transfer payments

Omit “section 26 of the *Public Finance and Audit Act 1983*” from section 26 (3).

Insert instead “section 4.11 of the *Government Sector Finance Act 2018*”.

[2] Section 27 Variation of authorised payments from Consolidated Fund

Omit “Division 4 of Part 2 of the *Public Finance and Audit Act 1983*” from section 27 (1).

Insert instead “Division 4.2 of the *Government Sector Finance Act 2018*”.

[3] Section 29 Delayed restructures

Omit “Section 24 of the *Public Finance and Audit Act 1983*” from section 29 (2).

Insert instead “Section 4.9 of the *Government Sector Finance Act 2018*”.

4.7 Appropriation (Parliament) Act 2017 No 31

[1] Section 3 Interpretation

Omit “*Public Finance and Audit Act 1983*” from section 3 (2).

Insert instead “*Government Sector Finance Act 2018*”.

[2] Section 5 Payments authorised on lapse of appropriation

Omit “section 25 of the *Public Finance and Audit Act 1983*” from section 5 (2).

Insert instead “section 4.10 of the *Government Sector Finance Act 2018*”.

4.8 Architects Act 2003 No 89

Section 76 Financial year for Board

Omit section 76 (2). Insert instead:

- (2) However, the financial year of the Board is to be the annual reporting period (if any) for the Board if the Treasurer has made a determination under section 2.10 of the *Government Sector Finance Act 2018* for that period to be different from the period referred to in subsection (1).

4.9 Barangaroo Delivery Authority Act 2009 No 2

[1] Section 37 Financial year

Omit section 37 (2). Insert instead:

- (2) However, the financial year of the Authority is to be the annual reporting period (if any) for the Authority if the Treasurer has made a determination under section 2.10 of the *Government Sector Finance Act 2018* for that period to be different from the period referred to in subsection (1).

[2] Section 40

Omit the section. Insert instead:

40 Annual reporting information to include certain matters

The annual reporting information prepared for the Authority under the *Government Sector Finance Act 2018* is to include a report as to the outcomes achieved by the Authority during the annual reporting period concerned.

4.10 Biodiversity Conservation Act 2016 No 63

Section 10.12

Omit the section. Insert instead:

10.12 Annual reporting information for Trust

The regulations may prescribe additional matters relating to the exercise of its functions that the Trust is required to include in the annual reporting information prepared for the Trust under the *Government Sector Finance Act 2018*.

4.11 Biodiversity Conservation Regulation 2017

[1] Clause 10.2

Omit the clause. Insert instead:

10.2 Additional matters to be included in annual reporting information for Trust (section 10.12)

- (1) The annual reporting information prepared for the Trust under the *Government Sector Finance Act 2018* is to include the following additional matters:
 - (a) the progress in the annual reporting period on the achievement of the goals of the Trust set out in its approved business plan,
 - (b) the actions undertaken by the Trust during the annual reporting period to implement the plans in its approved business plan.
- (2) While the Trust continues to be the Fund Manager of the Biodiversity Stewardship Payments Fund, the annual reporting information for the Trust extends to its activities as the Fund Manager.

[2] Clause 10.3

Omit the clause. Insert instead:

10.3 Combination of Trust annual reporting information with annual reporting information as Fund Manager of the Biodiversity Stewardship Payments Fund (section 6.37)

- (1) The annual reporting information prepared for the Trust under the *Government Sector Finance Act 2018* may be combined with the annual report of the Trust under section 6.37 of the Act while it continues to be the Fund Manager of the Biodiversity Stewardship Payments Fund.
- (2) The combined report is to contain separate financial statements for the Biodiversity Stewardship Payments Fund and for other money or funds of or under the control or management of the Trust.

4.12 Casino Control Act 1992 No 15

Section 154

Omit the section. Insert instead:

154 Matters to be included in Authority's annual reporting information

The Authority is to include the following information in the annual reporting information prepared for it under the *Government Sector Finance Act 2018*:

- (a) details of any casino licence granted during the annual reporting period to which the information relates (including details of the conditions subject to which the licence was granted),
- (b) the number of licences granted under Part 4 (Licensing of casino employees) during that reporting period,
- (c) details of any changes to the conditions of a licence under this Act made by the Authority during that reporting period,
- (d) details of any disciplinary action taken by the Authority against a casino operator during that reporting period,
- (e) a summary of any disciplinary action taken by the Authority during that reporting period against persons licensed under Part 4,

- (f) details of any directions given by the Minister under section 5 (Directions by the Minister to protect integrity of casino gaming),
- (g) a summary of the outcome of any investigation or inquiry carried out by the Authority under this Act during that reporting period.

4.13 Central Coast Water Corporation Act 2006 No 105

Section 58

Omit the section. Insert instead:

58 Application of government sector finance and audit legislation

The *Government Sector Finance Act 2018* and *Government Sector Audit Act 1983* do not apply in relation to the Corporation or any of its subsidiaries.

4.14 Charitable Fundraising Regulation 2015

Clause 8 Universities and controlled entities exempt from obligation to hold authority to conduct fundraising appeals

Omit the definition of *controlled entity* from clause 8 (2). Insert instead:

controlled entity means a controlled entity (within the meaning of the *Government Sector Finance Act 2018*) of a university (or the council, board or senate of any such university).

4.15 Charles Sturt University Act 1989 No 76

[1] Section 19 Functions of Council

Omit the note at the end of the section. Insert instead:

Note. Division 7.3 of the *Government Sector Finance Act 2018* regulates the provision of annual reporting information to Parliament by the Council and requires the Council to report on the University's operations.

[2] Section 19A Controlled entities

Omit the definition of *controlled entity* from section 19A (6). Insert instead:

controlled entity means a controlled entity (within the meaning of the *Government Sector Finance Act 2018*) of the University or Council.

[3] Section 20A Operation of certain Acts

Omit "*Public Finance and Audit Act 1983* or the *Annual Reports (Statutory Bodies) Act 1984*".

Insert instead "*Government Sector Finance Act 2018* or the *Government Sector Audit Act 1983*".

4.16 Children and Young Persons (Care and Protection) Act 1998 No 157

Section 190 Provisions relating to reports to Parliament

Omit section 190 (6). Insert instead:

- (6) The *Government Sector Finance Act 2018*, is, in its application to annual reporting information prepared for the Children's Guardian, modified to the extent necessary for the purposes of this Part.

4.17 Children (Education and Care Services National Law Application) Act 2010 No 104

[1] Section 5 Exclusion of legislation of this jurisdiction

Omit section 5 (2) (a). Insert instead:

- (a) the *Government Sector Finance Act 2018*,

[2] Section 5 (2) (c)

Omit the paragraph. Insert instead:

- (c) the *Government Sector Audit Act 1983*,

4.18 Co-operatives (Adoption of National Law) Act 2012 No 29

Section 10 Deregistration (Co-operatives National Law s 453—sections 601AD, 601AE and 601AF of Corporations Act as applied)

Omit “*Public Finance and Audit Act 1983*” from section 10 (2).

Insert instead “*Government Sector Finance Act 2018*”.

4.19 Crimes (Administration of Sentences) Act 1999 No 93

[1] Section 92 ICO Management Committee

Omit section 92 (5). Insert instead:

- (5) The ICO Management Committee is to provide the Commissioner with an annual report in writing of its activities and that report is to form part of the next annual reporting information prepared for the Department of Justice under the *Government Sector Finance Act 2018*.

[2] Section 242 Monitoring

Omit section 242 (6). Insert instead:

- (6) The report is to form part of the next annual reporting information prepared for the Department of Justice under the *Government Sector Finance Act 2018*.

4.20 Crimes (Appeal and Review) Act 2001 No 120

Section 3 Definitions

Omit paragraph (b) of the definition of *public authority* in section 3 (1). Insert instead:

- (b) an entity within the meaning of the *Government Sector Finance Act 2018* (or an entity belonging to a class) prescribed by the regulations to be a public authority for the purposes of this Act, or

4.21 Criminal Appeal Act 1912 No 16

Section 5D Appeal by Crown against sentence

Omit section 5D (2) (b). Insert instead:

- (b) an entity within the meaning of the *Government Sector Finance Act 2018* (or an entity belonging to a class) prescribed by the regulations to be an authority for the purposes of this section,

4.22 Crown Land Management Act 2016 No 58

Section 3.30 Annual reports

Omit section 3.30 (5). Insert instead:

- (5) Division 7.3 of the *Government Sector Finance Act 2018* does not apply to annual reports prepared by non-council managers concerning the exercise of their functions as Crown land managers.

4.23 Data Sharing (Government Sector) Act 2015 No 60

Section 17 Reports by Secretary of Department about compliance

Omit section 17 (2). Insert instead:

- (2) The Secretary of the Department can include in the annual reporting information prepared for the Department under the *Government Sector Finance Act 2018* a report of any incidences of failure by government sector agencies to comply with the requirements of this Act or the regulations. A report of any such incident is to include any response provided to the Secretary by the agency concerned about the matter.

4.24 Defamation Act 2005 No 77

[1] Schedule 1 Additional publications to which absolute privilege applies

Omit “*Public Finance and Audit Act 1983*” wherever occurring in clause 25.

Insert instead “*Government Sector Audit Act 1983*”.

[2] Schedule 2 Additional kinds of public documents

Omit “*Public Finance and Audit Act 1983*” from clause 8 (f).

Insert instead “*Government Sector Audit Act 1983*”.

[3] Schedule 3 Additional proceedings of public concern

Omit “*Public Finance and Audit Act 1983*” from clause 17 (f).

Insert instead “*Government Sector Audit Act 1983*”.

4.25 Disability Inclusion Act 2014 No 41

Section 13 Report on implementation of plans

Omit paragraph (a) of the definition of *annual report* in section 13 (4). Insert instead:

- (a) of a government department—its annual reporting information under the *Government Sector Finance Act 2018*, and

4.26 District Court Act 1973 No 9

Section 152 Unclaimed money

Omit “section 14 (3) and (4) of the *Public Finance and Audit Act 1983*” and “section 14 (2)” from section 152 (2).

Insert instead “section 4.14 (3) and (4) of the *Government Sector Finance Act 2018*” and “section 4.14 (1)”, respectively.

4.27 Education Standards Authority Act 2013 No 89

Section 10 Charter and annual Statement of Expectations

Omit “the *Annual Reports (Statutory Bodies) Act 1984*” from section 10 (3).

Insert instead “Division 7.3 of the *Government Sector Finance Act 2018*”.

4.28 Electricity Generator Assets (Authorised Transactions) Act 2012 No 35

Section 23 Release of information by Auditor-General

Omit “Section 38 (Secrecy) of the *Public Finance and Audit Act 1983*”.

Insert instead “Section 38 (Secrecy) of the *Government Sector Audit Act 1983*”.

4.29 Electricity Network Assets (Authorised Transactions) Act 2015 No 5

[1] Section 46 Release of information by Auditor-General

Omit “Section 38 (Secrecy) of the *Public Finance and Audit Act 1983*”.

Insert instead “Section 38 (Secrecy) of the *Government Sector Audit Act 1983*”.

[2] Schedule 3 Corporate conversion of electricity network SOCs and transaction SOCs

Omit “section 43A (General audit of former statutory bodies) of the *Public Finance and Audit Act 1983*” from clause 3 (4).

Insert instead “section 7.7 (Final annual GSF financial statements for former reporting GSF agencies) of the *Government Sector Finance Act 2018*”.

[3] Schedule 7 Savings, transitional and other provisions

Omit “section 43A (General audit of former statutory bodies) of the *Public Finance and Audit Act 1983*” from clause 6 (6).

Insert instead “section 7.7 (Final annual GSF financial statements for former reporting GSF agencies) of the *Government Sector Finance Act 2018*”.

[4] Schedule 7, clause 13

Omit “Part 3 (Audit) of the *Public Finance and Audit Act 1983* does”.

Insert instead “Part 3 (Audit) of the *Government Sector Audit Act 1983* and Division 7.2 (Financial reporting) of the *Government Sector Finance Act 2018* do”.

4.30 Electricity Retained Interest Corporations Act 2015 No 6

[1] Section 8 Status

Insert after section 8 (1):

- (1A) Except as provided by subsection (4), subsection (1) does not operate to limit or prevent the application of the *Government Sector Finance Act 2018* to the Corporation (including the application of Treasurer’s directions under that Act).

[2] Section 8 (4)

Omit the subsection. Insert instead:

- (4) Division 9.1 of the *Government Sector Finance Act 2018* does not apply to or in respect of a Corporation or subsidiary of a Corporation.

[3] Section 10 Accountability and reporting

Omit the note at the beginning of the section. Insert instead:

Note. A Corporation is subject to Divisions 7.2 (Financial reporting) and 7.3 (Annual reporting information for reporting GSF agencies) of the *Government Sector Finance Act 2018*.

[4] Section 10 (3)

Omit “*Public Finance and Audit Act 1983* or the *Annual Reports (Statutory Bodies) Act 1984*”.

Insert instead “*Government Sector Audit Act 1983* or the *Government Sector Finance Act 2018*”.

[5] Section 34 Payments from Fund

Omit “Part 4A (Payment of tax-equivalents) of the *Public Finance and Audit Act 1983*” from section 34 (b).

Insert instead “section 5.3 (Payment of tax-equivalents to Treasurer) of the *Government Sector Finance Act 2018*”.

4.31 Electricity Supply Act 1995 No 94

Section 32G Operation of Division

Omit “section 59B of the *Public Finance and Audit Act 1983*” from section 32G (2).

Insert instead “section 5.4 (Payment of financial distributions to Treasurer) of the *Government Sector Finance Act 2018*”.

4.32 Energy and Utilities Administration Act 1987 No 103

Section 48

Omit the section. Insert instead:

48 Annual reporting information

The annual reporting information prepared for the Department under the *Government Sector Finance Act 2018* may include any annual reporting information required under that Act for the Corporation.

4.33 Environmental Trust Act 1998 No 82

Section 15 Provisions relating to grants

Omit section 15 (5). Insert instead:

- (5) The Trust is to include details of any decision to waive the application of this section in the next annual reporting information prepared for it under the *Government Sector Finance Act 2018*.

4.34 Fair Trading Act 1987 No 68

Section 11

Omit the section. Insert instead:

11 Annual reporting information

The annual reporting information prepared for the Department under the *Government Sector Finance Act 2018* for its annual reporting period is to include a report on the operations of the Secretary during that period.

4.35 Fiscal Responsibility Act 2012 No 58

Section 11 Acts not affected by this Act

Omit the following:

Annual Reports (Departments) Act 1985

Annual Reports (Statutory Bodies) Act 1984

Public Finance and Audit Act 1983

Insert in alphabetical order:

Government Sector Audit Act 1983

4.36 Gaming and Liquor Administration Act 2007 No 91

Section 39

Omit the section. Insert instead:

39 Annual reporting information

The annual reporting information prepared for the Department under the *Government Sector Finance Act 2018* may include any annual reporting information required under that Act for the Authority.

4.37 General Government Liability Management Fund Act 2002 No 60

Section 9 Financial provisions relating to Ministerial Corporation

Omit section 9 (2). Insert instead:

- (2) The annual reporting information prepared by the Treasury for the Ministerial Corporation under the *Government Sector Finance Act 2018* is to be published as part of the annual reporting information for the Crown Entity.

4.38 Government Advertising Act 2011 No 35

Section 14 Auditor-General to conduct performance audit

Omit “Division 2A of Part 3 of the *Public Finance and Audit Act 1983*” wherever occurring in section 14 (7) and (8).

Insert instead “Division 2A of Part 3 of the *Government Sector Audit Act 1983*”.

4.39 Government Information (Information Commissioner) Act 2009 No 53

[1] Section 36 Annual report

Omit section 36 (2A) and (3). Insert instead:

- (2A) The report is to be included as part of the annual reporting information prepared for the Information and Privacy Commission under the *Government Sector Finance Act 2018*.
- (3) Division 7.3 of the *Government Sector Finance Act 2018* is, in its application to the annual reporting information prepared for the Information and Privacy Commission, modified as follows:
 - (a) the annual reporting information is to be given to the Presiding Officer of each House of Parliament and not to the responsible Minister for the Information and Privacy Commission,
 - (b) provisions of that Act relating to the giving of annual reporting information to the responsible Minister for a GSF agency and to the public availability of annual reporting information do not apply to the Commissioner or the Information and Privacy Commission.

[2] Section 36 (4)

Omit “annual report of”. Insert instead “annual reporting information for”.

4.40 Government Information (Public Access) Act 2009 No 52

[1] Section 125 Reports to Parliament

Omit section 125 (4) and (5). Insert instead:

- (4) An annual report under this section must be tabled in each House of Parliament by the relevant Minister as soon as practicable after it is prepared unless it is included in annual reporting information prepared for the purposes of the *Government Sector Finance Act 2018*.
- (5) The annual report referred to in subsection (3) may be included in the annual reporting information prepared for the Department of Justice under the *Government Sector Finance Act 2018*.

[2] Section 125 (7) (a)

Omit the paragraph. Insert instead:

- (a) the annual reporting period for the agency for the purposes of the *Government Sector Finance Act 2018*, or

4.41 Government Information (Public Access) Regulation 2009

[1] Clause 5 Additional open access information of certain agencies

Omit clause 5 (3). Insert instead:

- (3) The reference in subclause (2) to a Government Department includes a reference to:
 - (a) a Public Service agency within the meaning of the *Government Sector Employment Act 2013* (except a Staff Agency listed in Schedule 1 to that Act), and
 - (b) the Independent Commission Against Corruption, and

- (c) the NSW Police Force, and
- (d) the Judicial Commission of New South Wales.

[2] Clause 5 (4) Relevant entities

Omit “statutory body within the meaning of the *Annual Reports (Statutory Bodies) Act 1984*”.

Insert instead “relevant entity”.

[3] Clause 5 (5)

Insert after clause 5 (4):

(5) Definition

In this clause:

relevant entity means each of the following:

- (a) a statutory body representing the Crown (including a NSW Government agency to which section 13A of the *Interpretation Act 1987* applies),
- (b) a Council within the meaning of Part 5A of the *Health Practitioner Regulation National Law (NSW)*,
- (c) an entity with money held in an account within the Special Deposits Account (within the meaning of the *Government Sector Finance Act 2018*) except any Government Department covered by subclause (3).

4.42 Government Sector Employment Act 2013 No 40

Section 5 Persons to whom Act does not apply

Omit “*Public Finance and Audit Act 1983*” from section 5 (1) (e).

Insert instead “*Government Sector Audit Act 1983*”.

4.43 Government Telecommunications Act 1991 No 77

[1] Section 42 Dividend contribution by the Authority to Consolidated Fund

Omit “section 59B of the *Public Finance and Audit Act 1983*” from section 42 (5).

Insert instead “section 5.4 (Payment of financial distributions to Treasurer) of the *Government Sector Finance Act 2018*”.

[2] Section 44 Financial year of the Authority

Omit section 44 (2). Insert instead:

- (2) However, the financial year of the Authority is to be the annual reporting period (if any) for the Authority if the Treasurer has made a determination under section 2.10 of the *Government Sector Finance Act 2018* for that period to be different from the period referred to in subsection (1).

4.44 Greater Sydney Commission Act 2015 No 57

Section 21

Omit the section. Insert instead:

21 Annual reporting information to include certain matters

The annual reporting information prepared for the Commission under the *Government Sector Finance Act 2018* is to include a report as to the following:

- (a) the outcomes achieved by the Commission during the annual reporting period concerned,
- (b) the implementation of strategic plans made under Division 3.1 of the Planning Act for the Greater Sydney Region (including information about any related monitoring or evaluation undertaken by the Commission) during the annual reporting period concerned.

4.45 Greyhound Racing Act 2017 No 13

Section 15

Omit the section. Insert instead:

15 Annual reporting information for Commission to include additional particulars

The annual reporting information prepared for the Commission under the *Government Sector Finance Act 2018* must include:

- (a) a progress report on the implementation of the strategic plan of the Commission over the annual reporting period to which the information relates, and
- (b) such other particulars as may be prescribed by the regulations.

4.46 Health Administration Act 1982 No 135

Section 19 New South Wales Health Foundation Fund

Omit section 19 (4). Insert instead:

- (4) Any money acquired by the Foundation is taken to be government money for the purposes of the *Government Sector Audit Act 1983* and *Government Sector Finance Act 2018*.

4.47 Health Practitioner Regulation (Adoption of National Law) Act 2009 No 86

[1] Section 7 Application of legislation of this jurisdiction

Omit section 7 (1) (a) and (i). Insert after section 7 (1) (d):

- (d1) the *Government Sector Audit Act 1983*,
- (d2) the *Government Sector Finance Act 2018*,

[2] Section 7 (2) (d1) and (d2)

Omit section 7 (2) (a) and (h). Insert after section 7 (2) (d):

- (d1) the *Government Sector Audit Act 1983*,
- (d2) the *Government Sector Finance Act 2018*,

[3] Schedule 1 Modification of Health Practitioner Regulation National Law

Omit section 41H from Schedule 1 [8]. Insert instead:

41H Annual reporting information [NSW]

- (1) The annual reporting information prepared for a Council under the *Government Sector Finance Act 2018* must include particulars of the following for the annual reporting period to which it relates—
 - (a) all complaints received by the Council during the period or received by the Council before that period but which, in the Council’s opinion had not, at the start of the period, been finally disposed of;
 - (b) the action taken during the period in relation to complaints received by the Council and the results of that action up to the end of that period;
 - (c) all matters referred to a Performance Review Panel for performance review during the period, or referred to a Panel before the period but which, in the Council’s opinion had not, at the start of the period, been finally disposed of;
 - (d) the results of all performance reviews conducted by Performance Review Panels that were finally disposed of during the period.
- (2) Two or more Councils may decide to prepare joint annual reporting information under the *Government Sector Finance Act 2018*.
- (3) This section does not require the identity of a complainant, a person who notifies a professional performance matter to a Council, a person about whom a complaint is made or who is the subject of a performance review or any other person to be disclosed in annual reporting information.

4.48 Health Records and Information Privacy Act 2002 No 71

Section 4 Definitions

Omit paragraph (d) of the definition of *public sector agency* in section 4 (1).

Insert instead:

- (d) an auditable entity within the meaning of the *Government Sector Audit Act 1983* or any other entity within the meaning of that Act (or entity of a kind) prescribed by the regulations, but excluding an entity (or entity of a kind) prescribed by the regulations,

4.49 Health Services Act 1997 No 154

[1] Section 28 Functions of local health district boards

Omit “annual report” from section 28 (1) (j).

Insert instead “annual reporting information for the purposes of the *Government Sector Finance Act 2018*”.

[2] Section 133D

Insert after section 133C:

133D Consolidation of annual reporting information for NSW Health entities

- (1) The annual reporting information for any or all NSW Health entities may be included in the annual reporting information prepared for the Ministry of Health under the *Government Sector Finance Act 2018*.

Note. Section 7.10 of the *Government Sector Finance Act 2018* provides that if other legislation requires or permits annual reporting information for 2 or more reporting GSF agencies to be combined in the annual reporting information for one of them (the **lead agency**), it is sufficient compliance with Division 7.3 (Annual reporting information for reporting GSF agencies) of that Act if:

- (a) only the combined information is prepared for each of the agencies, and
(b) the combined information is given only to the responsible Minister for the lead agency even if the responsible Minister for any of the other agencies is different.

- (2) In this section:

annual reporting information means annual reporting information for the purposes of the *Government Sector Finance Act 2018*.

NSW Health entity has the same meaning as in the *Government Sector Finance Act 2018*.

[3] Schedule 6A National Health Funding Pool and Administration

Omit clause 22 (e). Insert after clause 22 (a):

- (a1) the *Government Sector Audit Act 1983*,
(a2) the *Government Sector Finance Act 2018*,

4.50 Heavy Vehicle (Adoption of National Law) Act 2013 No 42

Section 6 Exclusion of legislation of this jurisdiction

Omit “*Public Finance and Audit Act 1983* does not” from section 6 (3).

Insert instead “*Government Sector Audit Act 1983* and the *Government Sector Finance Act 2018* do not”.

4.51 Heritage Act 1977 No 136

[1] Section 170 Heritage and Conservation Register

Omit section 170 (2). Insert instead:

- (2) Words and expressions used in this section that are defined in the *Government Sector Finance Act 2018* have the same meanings as in that Act.

[2] Section 170 (4) (b)

Omit the paragraph. Insert instead:

- (b) which:
- (i) in the case of an accountable authority for a reporting GSF agency that is a Public Service agency—is vested in or owned or occupied by, or subject to the control of, the responsible Minister for the agency or the agency, or
- (ii) in the case of any other reporting GSF agency—is owned or occupied by the agency.

4.52 Home Building Act 1989 No 147

Section 103R Chief executive to manage affairs of Guarantee Corporation

Omit section 103R (3).

4.53 Housing Act 2001 No 52

[1] Section 17

Omit the section. Insert instead:

17 Annual reporting information

The annual reporting information prepared for the Department under the *Government Sector Finance Act 2018* may include any annual reporting information required under that Act for the Corporation.

[2] Section 67

Omit the section. Insert instead:

67 Financial year

- (1) The financial year of the Corporation is the same as the annual reporting period for the Department under the *Government Sector Finance Act 2018*.
- (2) Nothing in this Part affects the operation of the *Government Sector Finance Act 2018*.

4.54 Independent Commission Against Corruption Act 1988 No 35

Section 3 Definitions

Omit paragraph (d) of the definition of *public authority* in section 3 (1).

Insert instead:

- (d) an auditable entity within the meaning of the *Government Sector Audit Act 1983*,

4.55 Innovation and Productivity Council Act 1996 No 77

Section 16

Omit the section. Insert instead:

16 Application of certain Acts

The Council is, for the purposes of the *Government Sector Audit Act 1983*, the *Government Sector Finance Act 2018*, or any other Act prescribed by the regulations, taken to be part of the Department.

4.56 Institute of Sport Act 1995 No 52

Section 26 Financial year of Institute

Omit section 26 (2). Insert instead:

- (2) However, the financial year of the Institute is to be the annual reporting period (if any) for the Institute if the Treasurer has made a determination under section 2.10 of the *Government Sector Finance Act 2018* for that period to be different from the period referred to in subsection (1).

4.57 International Transfer of Prisoners (New South Wales) Act 1997 No 144

Section 9 Annual report

Omit section 9 (2). Insert instead:

- (2) It is sufficient compliance with this section if the annual report is included in the annual reporting information for any Department for which the Minister is responsible prepared under the *Government Sector Finance Act 2018* and the regulations under that Act.

4.58 Land and Property Information NSW (Authorised Transaction) Act 2016 No 46

Section 40 Release of information by Auditor-General

Omit “Section 38 (Secrecy) of the *Public Finance and Audit Act 1983*”.

Insert instead “Section 38 (Secrecy) of the *Government Sector Audit Act 1983*”.

4.59 Law Enforcement Conduct Commission Act 2016 No 61

Section 139 Annual reports of Commission

Omit section 139 (4) and (5). Insert instead:

- (4) **Modification of Division 7.3 of Government Sector Finance Act 2018**

Division 7.3 of the *Government Sector Finance Act 2018* is, in its application to the annual reporting information prepared for the Commission, modified as follows:

- (a) the annual reporting information is to be given to the Presiding Officer of each House of Parliament and not to the responsible Minister for the Commission,
 - (b) provisions of that Act relating to the giving of annual reporting information to the responsible Minister for a GSF agency and to the public availability of annual reporting information do not apply to the Commission or the Chief Executive Officer of the Commission.
- (5) The financial report for the annual reporting period to which the annual reporting information relates is to set out the separate cost of the operations of the Commission under each of Parts 6, 7 and 8.

4.60 Legal Profession Uniform Law Application Act 2014 No 16

[1] Section 7

Omit the section. Insert instead:

7 Application of Government Sector Audit Act 1983 and Government Sector Finance Act 2018

- (1) The *Government Sector Audit Act 1983* and the *Government Sector Finance Act 2018* apply to the Legal Services Council and the Commissioner for Uniform Legal Services Regulation as if they were each a GSF agency within the meaning of those Acts.
- (2) The local regulations may modify the *Government Sector Audit Act 1983* and *Government Sector Finance Act 2018* for the purposes of this section.

- (3) Without limiting subsection (2), the provisions of section 416 (5) of the *Legal Profession Uniform Law (NSW)* apply to the local regulations under this section in the same way as they apply to the Uniform Regulations.

[2] Section 44 Crown Solicitor

Omit section 44 (4). Insert instead:

- (4) If, under subsection (1) (g), the Crown Solicitor is given approval to act as solicitor for a Minister of the Crown (otherwise than in his or her official capacity as such a Minister), the following must be included in the annual reporting information prepared under the *Government Sector Finance Act 2018* of the Crown Solicitor's activities:
- (a) the name of the Minister,
 - (b) the matter in which the Crown Solicitor acted (but without disclosure of any confidential client information),
 - (c) the costs incurred by the Crown Solicitor in acting for the Minister and the amount charged to the Minister for so acting.

[3] Section 57 Performance audits

Omit "Division 2A of Part 3 of the *Public Finance and Audit Act 1983*" wherever occurring in section 57 (1) and (3).

Insert instead "Division 2A of Part 3 of the *Government Sector Audit Act 1983*".

[4] Section 57 (3)

Omit "head of the relevant authority".

Insert instead "accountable authority for the relevant auditable entity within the meaning of that Act".

[5] Section 93G Costs of this Part

Omit "established for the Department of Justice by the Treasurer under section 13A of the *Public Finance and Audit Act 1983*" from section 93G (1).

Insert instead "established or continued by the Department of Justice under section 4.17 of the *Government Sector Finance Act 2018*".

4.61 Liquor Act 2007 No 90

Section 156

Omit the section. Insert instead:

156 Report by Authority on liquor licensing matters

- (1) The Authority is to include the following information in the annual reporting information prepared for it under the *Government Sector Finance Act 2018*:
- (a) the number of licences in force in each Statistical Local Area determined by the Australian Bureau of Statistics (along with the total State-wide number of licences) during the annual reporting period to which the information relates,
 - (b) the number of new licences granted by the Authority during that reporting period,
 - (c) the number of licences suspended or cancelled by the Authority during that reporting period,

- (d) the number of authorisations to which section 51 applies granted by the Authority during that reporting period,
 - (e) the number of licences in respect of which disciplinary action was taken by the Authority during that reporting period and the nature of the disciplinary action taken.
- (2) The information provided in relation to licences and authorisations in the annual reporting information is, where relevant, to be categorised according to the different types of licences and authorisations that may be granted and held under this Act.

4.62 Liquor Regulation 2008

Clause 21 On-premises licence—authorisation to sell liquor for consumption away from licensed premises

Omit the definition of *public authority* from clause 21 (6). Insert instead:

public authority means each of the following:

- (a) a statutory body representing the Crown (including a NSW Government agency to which section 13A of the *Interpretation Act 1987* applies),
- (b) a Council within the meaning of Part 5A of the *Health Practitioner Regulation National Law (NSW)*.

4.63 Local Land Services Act 2013 No 51

[1] Section 19 Local Land Services Fund

Omit section 19 (3). Insert instead:

- (3) To avoid doubt, the Fund is taken to have been established (and always to have been established) in the Special Deposits Account.

[2] Section 23

Omit the section. Insert instead:

23 Annual reporting information to include certain matters

- (1) The annual reporting information prepared for Local Land Services under the *Government Sector Finance Act 2018* is to include a report as to the following during the annual reporting period to which the information relates:
 - (a) the performance and outcomes set out in any State strategic plan achieved by Local Land Services,
 - (b) progress in achieving compliance with State priorities for local land services,
 - (c) community engagement in respect of the provision of local land services,
 - (d) the resources expended and revenue received by Local Land Services, and the management of programs, in each region,
 - (e) any other matter directed by the Minister.

Note. Division 7.3 of the *Government Sector Finance Act 2018* requires the accountable authority for a reporting GSF agency to ensure that the annual reporting information for the agency is prepared within the period specified by the Treasurer's directions after the end of the annual reporting period for the agency.
- (2) The annual reporting information may be included in the annual reporting information prepared for the Department or another government agency.

[3] Section 24 Audit of Local Land Services

Omit “section 43 of the *Public Finance and Audit Act 1983*” from the note at the end of the section.

Insert instead “Division 7.2 of the *Government Sector Finance Act 2018*”.

[4] Section 60ZN Local Land Services to report on rates of allowable clearing

Omit section 60ZN (2). Insert instead:

- (2) Local Land Services may include that report in the annual reporting information prepared for it under the *Government Sector Finance Act 2018*.

4.64 Local Land Services Regulation 2014

Clause 30 Purposes for which information in annual return may be used and disclosed

Omit “an annual report under the Act or the *Annual Reports (Statutory Bodies) Act 1984*” from clause 30 (1) (d).

Insert instead “an annual report under the Act or annual reporting information under the *Government Sector Finance Act 2018*”.

4.65 Macquarie University Act 1989 No 126

[1] Section 16 Functions of Council

Omit the note at the end of the section. Insert instead:

Note. Division 7.3 of the *Government Sector Finance Act 2018* regulates the provision of annual reporting information to Parliament by the Council and requires the Council to report on the University's operations.

[2] Section 16A Controlled entities

Omit the definition of *controlled entity* from section 16A (6). Insert instead:

controlled entity means a controlled entity (within the meaning of the *Government Sector Finance Act 2018*) of the University or Council.

[3] Section 17A Operation of certain Acts

Omit “*Public Finance and Audit Act 1983* or the *Annual Reports (Statutory Bodies) Act 1984*”.

Insert instead “*Government Sector Finance Act 2018* or the *Government Sector Audit Act 1983*”.

4.66 Members of Parliament Staff Act 2013 No 41

Section 13

Omit the section. Insert instead:

13 Delegation of expenditure of money appropriated to Premier for staff of political office holders

- (1) This section applies in relation to any function of the Premier of a kind referred to in section 9.7 (1) (b) of the *Government Sector Finance Act 2018* involving expenditure for the purposes of this Part.

- (2) The power of the Premier under section 9.9 of the *Government Sector Finance Act 2018* to delegate a function to which this section applies is taken to include the power to delegate the function to a member of staff of a political office holder.

4.67 Mental Health Act 2007 No 8

[1] Section 108 Annual report

Omit section 108 (3). Insert instead:

- (3) Any report required to be made under this section may be included in the annual reporting information prepared for the Ministry of Health under the *Government Sector Finance Act 2018*.

[2] Section 147 Annual report

Omit section 147 (5). Insert instead:

- (5) Any report required to be made under this section may be included in the annual reporting information prepared for the Ministry of Health under the *Government Sector Finance Act 2018*.

4.68 Motor Accidents (Lifetime Care and Support) Act 2006 No 16

Section 37 Financial year

Omit section 37 (2). Insert instead:

- (2) However, the financial year of the Authority is to be the annual reporting period (if any) for the Authority if the Treasurer has made a determination under section 2.10 of the *Government Sector Finance Act 2018* for that period to be different from the period referred to in subsection (1).

4.69 Multicultural NSW Act 2000 No 77

[1] Section 18 Financial year

Omit section 18 (2). Insert instead:

- (2) However, the financial year of Multicultural NSW is to be the annual reporting period (if any) for Multicultural NSW if the Treasurer has made a determination under section 2.10 of the *Government Sector Finance Act 2018* for that period to be different from the period referred to in subsection (1).

[2] Section 18, note

Omit the note. Insert instead:

Note. The *Government Sector Audit Act 1983* and *Government Sector Finance Act 2018* make provision for the keeping and audit of the accounts of Multicultural NSW and for the preparation and tabling in Parliament of the annual reporting information for Multicultural NSW.

4.70 National Disability Insurance Scheme (NSW Enabling) Act 2013 No 104

Section 24 Release of information by Auditor-General

Omit “Section 38 (Secrecy) of the *Public Finance and Audit Act 1983*”.

Insert instead “Section 38 (Secrecy) of the *Government Sector Audit Act 1983*”.

4.71 National Environment Protection Council (New South Wales) Act 1995 No 4

Section 58

Omit the section. Insert instead:

58 State government sector finance and audit legislation not to apply

The Service Corporation is not a GSF agency to which the *Government Sector Audit Act 1983* or *Government Sector Finance Act 2018* applies.

4.72 National Parks and Wildlife Act 1974 No 80

Section 144B

Omit the section. Insert instead:

144B Annual reporting information for Service

The Service is to include a statement of its operations and expenditure in connection with lands reserved or dedicated under Part 4A in the annual reporting information prepared for it under the *Government Sector Finance Act 2018*.

4.73 National Trust of Australia (New South Wales) Act 1990 No 92

Section 34 Accounts and audit

Omit section 34 (2). Insert instead:

- (2) If the Minister so directs, the Auditor-General is to inspect, examine and audit, and report to the Minister on, the books and accounts of the Trust and for that purpose Division 2 (Audit—generally) of Part 3 of the *Government Sector Audit Act 1983* is to apply as if the Trust were an auditable entity within the meaning of that Act.

4.74 Natural Resources Commission Act 2003 No 102

Section 15 Reports

Omit section 15 (4). Insert instead:

- (4) A report of the Commission may be included in the annual reporting information prepared for the Commission under the *Government Sector Finance Act 2018*.

4.75 NSW Lotteries (Authorised Transaction) Act 2009 No 60

Section 16 Release of information by Auditor-General

Omit “Section 38 (Secrecy) of the *Public Finance and Audit Act 1983*”.

Insert instead “Section 38 (Secrecy) of the *Government Sector Audit Act 1983*”.

4.76 NSW Self Insurance Corporation Act 2004 No 106

Section 8A Specific functions in relation to insurance under Home Building Act 1989

Omit “Sections 12, 13 and 18 of the *Public Finance and Audit Act 1983* do” from section 8A (7).

Insert instead “Section 5.5 of the *Government Sector Finance Act 2018* does”.

4.77 Ombudsman Act 1974 No 68

[1] Section 5 Definitions

Omit paragraph (e) of the definition of *public authority* in section 5 (1).

Insert instead:

- (e) an auditable entity within the meaning of the *Government Sector Audit Act 1983*,

[2] Section 5 (1), definition of “public authority”

Insert after paragraph (f1):

- (f2) any body declared by the regulations to be a public authority for the purposes of this Act,

[3] Section 26A Authority to pay compensation

Omit “Department referred to in Schedule 3 to the *Public Finance and Audit Act 1983*” from section 26A (2).

Insert instead “Public Service agency within the meaning of the *Government Sector Employment Act 2013*”.

[4] Section 30 Annual reporting information

Omit section 30 (2) and (3). Insert instead:

- (2) Division 7.3 of the *Government Sector Finance Act 2018* is, in its application to the annual reporting information prepared for the Ombudsman’s Office, modified as follows:
 - (a) the annual reporting information is to be given to the Presiding Officer of each House of Parliament and not to the responsible Minister for the Ombudsman’s Office,
 - (b) provisions of that Act relating to the giving of annual reporting information to the responsible Minister for a GSF agency and to the public availability of annual reporting information do not apply to the Ombudsman or the Ombudsman’s Office.
- (3) Section 31AA applies to the annual reporting information for the Ombudsman’s Office as if it were a report made or furnished under this Part.

[5] Section 42 Referral of complaints between relevant agencies

Omit section 42 (8) (b) and (c). Insert instead:

- (b) Division 7.3 of the *Government Sector Finance Act 2018*,

4.78 Parliamentary Budget Officer Act 2010 No 83

Section 3 Definitions

Omit “section 8 (3) of the *Public Finance and Audit Act 1983*” from the definition of *pre-election half-yearly budget review* in section 3 (1).

Insert instead “section 7.16 of the *Government Sector Finance Act 2018*”.

4.79 Parliamentary Remuneration Act 1989 No 160

Schedule 1 Additional salaries and expense allowances

Omit “*Public Finance and Audit Act 1983*” from the matter relating to the Chair of the Public Accounts Committee.

Insert instead “*Government Sector Audit Act 1983*”.

4.80 Payroll Tax Act 2007 No 21

Schedule 2 NSW specific provisions

Omit clause 15. Insert instead:

15 Grouping of government departments

- (1) The persons, groups of persons and bodies who are Public Service agencies within the meaning of the *Government Sector Employment Act 2013* (except a Staff Agency listed in Schedule 1 to that Act), the Independent Commission Against Corruption, the Judicial Commission of NSW and the NSW Police Force together constitute a group constituted under Part 5 (Grouping of employers) of this Act.
- (2) However, an employer that is taken to be a separate employer under clause 14 and the Health Professional Councils Authority Office are not part of that group.

4.81 Place Management NSW Act 1998 No 170

[1] Section 35 Administration of other funds

Omit “section 45 of the *Public Finance and Audit Act 1983*” from section 35 (2).

Insert instead “section 45 of the *Government Sector Audit Act 1983*”.

[2] Section 40 Financial year

Omit section 40 (2). Insert instead:

- (2) However, the financial year of Place Management NSW is to be the annual reporting period (if any) for Place Management NSW if the Treasurer has made a determination under section 2.10 of the *Government Sector Finance Act 2018* for that period to be different from the period referred to in subsection (1).

4.82 Police Act 1990 No 47

[1] Section 211A Testing of police officers for alcohol and prohibited drugs

Omit section 211A (6). Insert instead:

- (6) The annual reporting information prepared for the NSW Police Force under the *Government Sector Finance Act 2018* must include details of:

- (a) the number of breath tests, or drug tests involving the collection of samples, conducted during the annual reporting period to which the information relates, and
- (b) the number of those tests in which a police officer tested positive for alcohol in the officer's breath or blood, and
- (c) the number of those tests that indicated that a police officer had a prohibited drug in the officer's body.

[2] Section 211AA Testing of officers for steroids

Omit section 211AA (3). Insert instead:

- (3) The annual reporting information prepared for the NSW Police Force under the *Government Sector Finance Act 2018* must include details of:
 - (a) the number of tests for steroids conducted during the annual reporting period to which the information relates, and
 - (b) the number of those tests that indicated that a police officer had tested positive for the presence of steroids.

4.83 Ports and Maritime Administration Act 1995 No 13

[1] Section 42 Waterways Fund

Insert after section 42 (1):

- (1A) To avoid doubt, the Waterways Fund is taken to have been established (and always to have been established) in the Special Deposits Account.

[2] Section 42 (5)

Omit the subsection.

4.84 Ports Assets (Authorised Transactions) Act 2012 No 101

Section 27 Release of information by Auditor-General

Omit "Section 38 (Secrecy) of the *Public Finance and Audit Act 1983*".

Insert instead "Section 38 (Secrecy) of the *Government Sector Audit Act 1983*".

4.85 Privacy and Personal Information Protection Act 1998 No 133

Section 3 Definitions

Omit paragraph (d) of the definition of *public sector agency* in section 3 (1).

Insert instead:

- (d) an auditable entity within the meaning of the *Government Sector Audit Act 1983* or any other entity within the meaning of that Act (or entity of a kind) prescribed by the regulations, but excluding an entity (or entity of a kind) prescribed by the regulations,

4.86 Property NSW Act 2006 No 40

[1] Section 21A Land register of GSF agency property

Omit section 21A (1). Insert instead:

- (1) In this section, *GSF agency* and *Public Service agency* have the same meanings as in the *Government Sector Finance Act 2018*.

[2] Section 21A (2), (3), (4), (7) and (9)

Omit “government agency” wherever occurring. Insert instead “GSF agency”.

[3] Section 21A (2) (e) and (4)

Omit “a statutory body” wherever occurring. Insert instead “not a Public Service agency”.

4.87 Protection of the Environment Administration Act 1991 No 60

Section 34 Financial year

Omit section 34 (2). Insert instead:

- (2) However, the financial year of the Authority is to be the annual reporting period (if any) for the Authority if the Treasurer has made a determination under section 2.10 of the *Government Sector Finance Act 2018* for that period to be different from the period referred to in subsection (1).

4.88 Public Health Act 2010 No 127

Section 131A

Omit the section. Insert instead:

131A Annual reporting information

Without limiting the requirements of Division 7.3 of the *Government Sector Finance Act 2018*, the Secretary must include the number of public health orders made under section 62 (including specifying the conditions to which those orders related and the number of orders made in relation to each of those conditions) during the annual reporting period for the Ministry of Health under that Act in the annual reporting information prepared for the Ministry of Health.

4.89 Public Interest Disclosures Act 1994 No 92

[1] Section 4 Definitions

Omit paragraph (c) of the definition of *investigation Act*. Insert instead:

- (c) the *Government Sector Audit Act 1983*, or

[2] Section 12

Omit the section. Insert instead:

12 Disclosure to Auditor-General concerning serious and substantial waste

- (1) To be protected by this Act, a disclosure by a public official to the Auditor-General must:
- (a) be made in accordance with the *Government Sector Audit Act 1983*, and
 - (b) be a disclosure of information that the person making the disclosure honestly believes, on reasonable grounds, shows or tends to show that an auditable entity or officer or employee of an auditable entity (including a government officer) has seriously and substantially wasted government money.
- (2) To avoid doubt, for the purposes of this section waste of government money in relation to an auditable entity that is not a GSF agency includes waste of money of that entity even if it is not government money.

- (3) In this section:
auditable entity has the same meaning as in the *Government Sector Audit Act 1983*.
government money, *government officer* and *GSF agency* have the same meanings as in the *Government Sector Finance Act 2018*.

[3] Section 31

Omit the section. Insert instead:

31 Reports to Parliament by public authorities

- (1) Each public authority must, within 4 months after the end of each reporting year, prepare an annual report on the public authority's obligations under this Act for submission to the Minister responsible for the public authority. A copy of the report is to be provided to the Ombudsman.
- (2) An annual report under this section must be tabled in each House of Parliament by the relevant Minister as soon as practicable after it is prepared unless it is included in annual reporting information prepared for a reporting GSF agency under the *Government Sector Finance Act 2018*.
- (3) The regulations may make provision for or with respect to:
 - (a) the information to be included in annual reports, and
 - (b) the form in which annual reports are to be prepared.
- (4) The regulations may exempt any specified public authority (or any specified class of public authorities) from the requirements of this section.
- (5) In this section, a reference to the reporting year of a public authority is a reference to:
 - (a) the annual reporting period for the public authority under the *Government Sector Finance Act 2018*, or
 - (b) if the public authority does not have an annual reporting period for the purposes of that Act, the year ending 30 June.

4.90 Rice Marketing Act 1983 No 176

Section 131A Annual reports by Secretary

Omit section 131A (3). Insert instead:

- (3) A report under this section need not be separately prepared but may form part of the annual reporting information prepared for the Department under the *Government Sector Finance Act 2018*.

4.91 Rural Fires Act 1997 No 65

[1] Section 62A Performance audit of implementation of bush fire risk management plans

Omit section 62A (4). Insert instead:

- (4) The annual reporting information prepared for the Service under the *Government Sector Finance Act 2018* must include details of the number, and results, of performance audits carried out under this section in the annual reporting period to which the information relates.

[2] Section 74 Bush fire hazard reduction reports

Omit section 74 (3). Insert instead:

- (3) The annual reporting information prepared for the Service under the *Government Sector Finance Act 2018* must include details of information contained in a report under subsection (1) for the annual reporting period to which the information relates.

4.92 Southern Cross University Act 1993 No 69

[1] Section 16 Functions of Council

Omit the note at the end of the section. Insert instead:

Note. Division 7.3 of the *Government Sector Finance Act 2018* regulates the provision of annual reporting information to Parliament by the Council and requires the Council to report on the University's operations.

[2] Section 16A Controlled entities

Omit the definition of *controlled entity* from section 16A (6). Insert instead:

controlled entity means a controlled entity (within the meaning of the *Government Sector Finance Act 2018*) of the University or Council.

[3] Section 17A Operation of certain Acts

Omit "*Public Finance and Audit Act 1983* or the *Annual Reports (Statutory Bodies) Act 1984*".

Insert instead "*Government Sector Finance Act 2018* or the *Government Sector Audit Act 1983*".

4.93 State Emergency Service Act 1989 No 164

Section 24ZC

Omit the section. Insert instead:

24ZC Reporting requirement

The following are to be included in the annual reporting information prepared for the State Emergency Service under the *Government Sector Finance Act 2018* for each annual reporting period for the Service:

- (a) the names of each member of the Consultative Council holding office during the annual reporting period,
- (b) the period of the annual reporting period during which the member held office,
- (c) a record of the attendance of those members at any meeting of the Consultative Council held during the annual reporting period.

4.94 State Insurance and Care Governance Act 2015 No 19

Section 10 Functions of ICNSW

Omit the note to section 10 (1) (e). Insert instead:

Note. These other functions include preparing annual reporting information under the *Government Sector Finance Act 2018*.

4.95 State Owned Corporations Act 1989 No 134

[1] Section 20S Dividends

Omit section 20S (5). Insert instead:

- (5) Nothing in this section affects the operation of section 5.4 of the *Government Sector Finance Act 2018* in relation to statutory SOCs. However, if the Treasurer requires a statutory SOC to pay an amount by way of a financial distribution under that section, the Treasurer must include in the notice to be published under that section in the Gazette the reasons for requiring the payment to be made under that section rather than pursuant to the share dividend scheme under this section.

[2] Section 24A

Omit the section. Insert instead:

24A Annual reporting information: statutory SOCs

The annual reporting information prepared for a statutory SOC under the *Government Sector Finance Act 2018* is to include a section that:

- (a) identifies any actual departures from the performance targets (including financial targets) set out in the statement of corporate intent for the SOC for the period to which the report relates, and
- (b) sets out the reasons for each of the departures from the performance targets.

Note. Both company SOCs and statutory SOCs are GSF agencies under the *Government Sector Finance Act 2018* and therefore subject to its provisions (including in relation to the preparation of annual reporting information).

[3] Section 26 Information to be laid before Parliament

Omit section 26 (1) (s). Insert instead:

- (s) a copy of any notice published under section 20S (5) requiring the payment of an amount by way of a financial distribution under section 5.4 of the *Government Sector Finance Act 2018*, within 14 sitting days after the date the notice was published,

[4] Section 28 Public Accounts Committee

Omit “Part 4 of the *Public Finance and Audit Act 1983*” from section 28 (2).

Insert instead “Part 4 of the *Government Sector Audit Act 1983*”.

[5] Section 35A Application of Public Finance and Audit Act 1983

Omit the section.

4.96 State Records Act 1998 No 17

Section 20 Reports by Authority about compliance

Omit section 20 (2). Insert instead:

- (2) The Authority can include in annual reporting information prepared for it under the *Government Sector Finance Act 2018* a report of any incidences of failure by public offices to comply with the requirements of this Act or the regulations.

4.97 Superannuation Administration Act 1996 No 39

[1] Section 4 Definitions

Omit “consolidated financial report for the Total State Sector under section 6 (1) of the *Public Finance and Audit Act 1983*” from the definition of *State sector employer*.

Insert instead “consolidated Total State Sector financial statements under section 7.17 (1) of the *Government Sector Finance Act 2018*”.

[2] Section 79 Corporate plan

Omit section 79 (3). Insert instead:

- (3) Annual reporting information prepared for STC under the *Government Sector Finance Act 2018* must include an assessment of STC’s performance, according to the targets and criteria for assessment set out in the corporate plan applicable to the annual reporting period concerned.

[3] Section 79, note

Omit the note at the end of the section. Insert instead:

Note. STC must prepare annual reporting information for presentation to Parliament under the *Government Sector Finance Act 2018*.

[4] Section 87 Financial year of STC

Omit section 87 (2). Insert instead:

- (2) However, the financial year of STC is to be the annual reporting period (if any) for STC if the Treasurer has made a determination under section 2.10 of the *Government Sector Finance Act 2018* for that period to be different from the period referred to in subsection (1).

4.98 Superannuation Administration Corporation (Pillar) (Authorised Transaction) Act 2016 No 19

[1] Section 27 Release of information by Auditor-General

Omit “Section 38 (Secrecy) of the *Public Finance and Audit Act 1983*”.

Insert instead “Section 38 (Secrecy) of the *Government Sector Audit Act 1983*”.

[2] Schedule 3 Corporate conversion of Pillar and transaction SOCs

Omit “section 43A (General audit of former statutory bodies) of the *Public Finance and Audit Act 1983*” from clause 3 (4).

Insert instead “section 7.7 (Final annual GSF financial statements for former reporting GSF agencies) of the *Government Sector Finance Act 2018*”.

4.99 Surveying and Spatial Information Act 2002 No 83

Section 33

Omit the section. Insert instead:

33 Annual reporting information

The annual reporting information prepared for the Department under the *Government Sector Finance Act 2018* is to include a report on the Surveyor-General’s work and activities under this Act for the annual reporting period to which the information relates.

4.100 Sydney Olympic Park Authority Act 2001 No 57

Section 73 Financial year

Omit section 73 (2). Insert instead:

- (2) However, the financial year of the Authority is to be the annual reporting period (if any) for the Authority if the Treasurer has made a determination under section 2.10 of the *Government Sector Finance Act 2018* for that period to be different from the period referred to in subsection (1).

4.101 Sydney Water Act 1994 No 88

[1] Section 97 Special audit of activities

Omit the section.

[2] Schedule 2 Exemptions from service charges

Omit item 3 of Part 2. Insert instead:

- 3** Land vested in the Crown or a GSF agency (within the meaning of the *Government Sector Finance Act 2018*) that:
 - (a) is used or occupied by the Crown or such a GSF agency for a purpose specified in item 1, 2, 3, 5 or 6 of Part 1 of this Schedule, or
 - (b) is land referred to in item 8 of Part 1 of this Schedule (other than a public road or the permanent way of a railway).

4.102 Taxation Administration Act 1996 No 97

[1] Section 5

Omit the section. Insert instead:

5 Application of Act to relevant tax-equivalent regime

- (1) For the purpose of the administration and enforcement of a relevant tax-equivalent regime, the provisions of section 5.3 of the *Government Sector Finance Act 2018*, and any other provisions of that Act or directions or regulations under that Act, insofar as they relate to the relevant tax-equivalent regime, are taken to be a taxation law.
- (2) To avoid doubt, amounts payable as tax-equivalents under a relevant tax-equivalent regime in accordance with section 5.3 of the *Government Sector Finance Act 2018* are taxes for the purposes of this Act.
- (3) Part 10 (Objections and reviews) does not apply in respect of an assessment of liability under a relevant tax-equivalent regime under section 5.3 of the *Government Sector Finance Act 2018*.
- (4) In this section:
relevant tax-equivalent regime has the meaning as in section 5.3 of the *Government Sector Finance Act 2018*.

[2] Section 110 Writing off of tax

Omit “*Public Finance and Audit Act 1983*” from section 110 (3).

Insert instead “*Government Sector Finance Act 2018*”.

4.103 Technical and Further Education Commission Act 1990 No 118

Section 31 Financial year

Omit section 31 (2). Insert instead:

- (2) However, the financial year of the TAFE Commission is to be the annual reporting period (if any) for the TAFE Commission if the Treasurer has made a determination under section 2.10 of the *Government Sector Finance Act 2018* for that period to be different from the period referred to in subsection (1).

4.104 Totalizator Agency Board Privatisation Act 1997 No 43

Section 57 Auditor-General authorised to communicate information regarding TAB

Omit “section 38 (Secrecy) or any other provision of the *Public Finance and Audit Act 1983*” from section 57 (2).

Insert instead “section 38 (Secrecy) or any other provision of the *Government Sector Audit Act 1983*”.

4.105 Transport Administration Act 1988 No 109

[1] Section 3L

Omit the section. Insert instead:

3L Annual reporting information

Annual reporting information prepared for the Department of Transport under the *Government Sector Finance Act 2018* may include any annual reporting information under that Act for TfNSW.

[2] Section 82 Financial year

Omit section 82 (2). Insert instead:

- (2) However, the financial year of an Authority is to be the annual reporting period (if any) for the Authority if the Treasurer has made a determination under section 2.10 of the *Government Sector Finance Act 2018* for that period to be different from the period referred to in subsection (1).

4.106 Transport Administration (General) Regulation 2013

[1] Clause 75 Application of other Acts to Western Sydney Buses

Omit clause 75 (2) (a). Insert instead:

- (a) the *Government Sector Audit Act 1983*,

[2] Clause 75 (2) (c)

Omit the paragraph.

4.107 University of New England Act 1993 No 68

[1] Section 16 Functions of Council

Omit the note at the end of the section. Insert instead:

Note. Division 7.3 of the *Government Sector Finance Act 2018* regulates the provision of annual reporting information to Parliament by the Council and requires the Council to report on the University's operations.

[2] Section 16A Controlled entities

Omit the definition of *controlled entity* from section 16A (6). Insert instead:

controlled entity means a controlled entity (within the meaning of the *Government Sector Finance Act 2018*) of the University or Council.

[3] Section 17A Operation of certain Acts

Omit “*Public Finance and Audit Act 1983* or the *Annual Reports (Statutory Bodies) Act 1984*”.

Insert instead “*Government Sector Finance Act 2018* or the *Government Sector Audit Act 1983*”.

4.108 University of New South Wales Act 1989 No 125

[1] Section 15 Functions of Council

Omit the note at the end of the section. Insert instead:

Note. Division 7.3 of the *Government Sector Finance Act 2018* regulates the provision of annual reporting information to Parliament by the Council and requires the Council to report on the University’s operations.

[2] Section 15A Controlled entities

Omit the definition of *controlled entity* from section 15A (6). Insert instead:

controlled entity means a controlled entity (within the meaning of the *Government Sector Finance Act 2018*) of the University or Council.

[3] Section 16A Operation of certain Acts

Omit “*Public Finance and Audit Act 1983* or the *Annual Reports (Statutory Bodies) Act 1984*”.

Insert instead “*Government Sector Finance Act 2018* or the *Government Sector Audit Act 1983*”.

4.109 University of Newcastle Act 1989 No 68

[1] Section 16 Functions of Council

Omit the note at the end of the section. Insert instead:

Note. Division 7.3 of the *Government Sector Finance Act 2018* regulates the provision of annual reporting information to Parliament by the Council and requires the Council to report on the University’s operations.

[2] Section 16A Controlled entities

Omit the definition of *controlled entity* from section 16A (6). Insert instead:

controlled entity means a controlled entity (within the meaning of the *Government Sector Finance Act 2018*) of the University or Council.

[3] Section 17A Operation of certain Acts

Omit “*Public Finance and Audit Act 1983* or the *Annual Reports (Statutory Bodies) Act 1984*”.

Insert instead “*Government Sector Finance Act 2018* or the *Government Sector Audit Act 1983*”.

4.110 University of Sydney Act 1989 No 124

[1] Section 16 Functions of Senate

Omit the note at the end of the section. Insert instead:

Note. Division 7.3 of the *Government Sector Finance Act 2018* regulates the provision of annual reporting information to Parliament by the Senate and requires the Senate to report on the University's operations.

[2] Section 16A Controlled entities

Omit the definition of *controlled entity* from section 16A (6). Insert instead:

controlled entity means a controlled entity (within the meaning of the *Government Sector Finance Act 2018*) of the University or Senate.

[3] Section 17A Operation of certain Acts

Omit “*Public Finance and Audit Act 1983* or the *Annual Reports (Statutory Bodies) Act 1984*”.

Insert instead “*Government Sector Finance Act 2018* or the *Government Sector Audit Act 1983*”.

4.111 University of Technology Sydney Act 1989 No 69

[1] Section 16 Functions of Council

Omit the note at the end of the section. Insert instead:

Note. Division 7.3 of the *Government Sector Finance Act 2018* regulates the provision of annual reporting information to Parliament by the Council and requires the Council to report on the University's operations.

[2] Section 16A Controlled entities

Omit the definition of *controlled entity* from section 16A (6). Insert instead:

controlled entity means a controlled entity (within the meaning of the *Government Sector Finance Act 2018*) of the University or Council.

[3] Section 17A Operation of certain Acts

Omit “*Public Finance and Audit Act 1983* or the *Annual Reports (Statutory Bodies) Act 1984*”.

Insert instead “*Government Sector Finance Act 2018* or the *Government Sector Audit Act 1983*”.

4.112 University of Wollongong Act 1989 No 127

[1] Section 16 Functions of Council

Omit the note at the end of the section. Insert instead:

Note. Division 7.3 of the *Government Sector Finance Act 2018* regulates the provision of annual reporting information to Parliament by the Council and requires the Council to report on the University's operations.

[2] Section 16A Controlled entities

Omit the definition of *controlled entity* from section 16A (6). Insert instead:

controlled entity means a controlled entity (within the meaning of the *Government Sector Finance Act 2018*) of the University or Council.

[3] Section 17A Operation of certain Acts

Omit “*Public Finance and Audit Act 1983* or the *Annual Reports (Statutory Bodies) Act 1984*”.

Insert instead “*Government Sector Finance Act 2018* or the *Government Sector Audit Act 1983*”.

4.113 Valuation of Land Act 1916 No 2

Section 50 No alteration by rating or taxing authorities except when authorised

Omit “*Public Finance and Audit Act 1983*” from section 50 (2).

Insert instead “*Government Sector Audit Act 1983*”.

4.114 Veterinary Practice Act 2003 No 87

Section 85 Financial year of Board

Omit section 85 (2). Insert instead:

- (2) However, the financial year of the Board is to be the annual reporting period (if any) for the Board if the Treasurer has made a determination under section 2.10 of the *Government Sector Finance Act 2018* for that period to be different from the period referred to in subsection (1).

4.115 Veterinary Practice Regulation 2013

Clause 16 Calling of annual general meeting

Omit “under section 41D of the *Public Finance and Audit Act 1983*”.

Insert instead “after being audited by the Auditor-General”.

4.116 Waste Recycling and Processing Corporation (Authorised Transaction) Act 2010 No 8

Section 19 Release of information by Auditor-General

Omit “Section 38 (Secrecy) of the *Public Finance and Audit Act 1983*”.

Insert instead “Section 38 (Secrecy) of the *Government Sector Audit Act 1983*”.

4.117 Water Management Act 2000 No 92

[1] Section 10 Review of work and activities of Department

Omit section 10 (2). Insert instead:

- (2) The results of each review under this section are to be included in the relevant annual reporting information prepared for the Department under the *Government Sector Finance Act 2018*.

[2] Section 51 Implementation programs

Omit section 51 (6). Insert instead:

- (6) The results of each review under this section are to be included in the relevant annual reporting information prepared for the Department under the *Government Sector Finance Act 2018*.

[3] Section 399

Omit the section. Insert instead:

399 Annual reporting information for Department

The annual reporting information prepared for the Department under the *Government Sector Finance Act 2018* is to include a report on the Minister's work and activities under this Act for the annual reporting period to which that information relates, and may also include the annual reporting information prepared for the Ministerial Corporation.

4.118 Water Management Amendment Act 2010 No 133

[1] Schedule 2 Other amendments to Water Management Act 2000 No 92

Omit proposed section 166 (3) in Schedule 2 [54]. Insert instead:

- (3) Section 7.6 of the *Government Sector Finance Act 2018* applies to financial statements required to be prepared under this section in the same way that it applies to annual GSF financial statements required to be prepared under that Act.

[2] Schedule 2 [59], proposed section 239H (3)

Omit the proposed subsection. Insert instead:

- (3) Section 7.6 of the *Government Sector Finance Act 2018* applies to financial statements required to be prepared under this section in the same way that it applies to annual GSF financial statements required to be prepared under that Act.

4.119 Western Lands Act 1901 No 70

Section 27E Concessional rent

Omit section 27E (2) (a). Insert instead:

- (a) in the annual reporting information prepared for the Department under the *Government Sector Finance Act 2018* for the annual reporting period concerned, and

4.120 Western Sydney Parklands Act 2006 No 92

Section 41 Financial year

Omit section 41 (2). Insert instead:

- (2) However, the financial year of the Trust is to be the annual reporting period (if any) for the Trust if the Treasurer has made a determination under section 2.10 of the *Government Sector Finance Act 2018* for that period to be different from the period referred to in subsection (1).

4.121 Western Sydney University Act 1997 No 116

[1] Section 22 Functions of Board

Omit the note at the end of the section. Insert instead:

Note. Division 7.3 of the *Government Sector Finance Act 2018* regulates the provision of annual reporting information to Parliament by the Board and requires the Board to report on the University's operations.

[2] Section 22A Controlled entities

Omit the definition of *controlled entity* from section 22A (6). Insert instead:

controlled entity means a controlled entity (within the meaning of the *Government Sector Finance Act 2018*) of the University or Board.

[3] Section 23A Operation of certain Acts

Omit “*Public Finance and Audit Act 1983* or the *Annual Reports (Statutory Bodies) Act 1984*”.

Insert instead “*Government Sector Finance Act 2018* or the *Government Sector Audit Act 1983*”.

4.122 Workers Compensation Act 1987 No 70

[1] Section 154C Authority to act for Nominal Insurer

Omit “Division 2A of Part 3 of the *Public Finance and Audit Act 1983*” from section 154C (4).

Insert instead “Division 2A of Part 3 of the *Government Sector Audit Act 1983*”.

[2] Section 154CB

Insert after section 154CA:

154CB Auditing of Nominal Insurer

- (1) The Auditor-General is to inspect and audit the accounts and records of financial transactions of or relating to the Nominal Insurer at least once during each financial year.
- (2) The Auditor-General is to report to the Minister as to the result of any such inspection and audit and as to such irregularities or other matters as in the judgment of the Auditor-General call for special notice.
- (3) The Auditor-General is to include a reference to any audit conducted under this section in the report referred to in section 52 (1) of the *Government Sector Audit Act 1983* or in any special report that the Auditor-General may at any time think fit to make under section 52 (3) of that Act.
- (4) The Nominal Insurer must pay to the Auditor-General out of the Insurance Fund such amounts, at such times, as the Minister decides towards defraying the costs and expenses of any inspection and audit under this section.

Note. The Auditor-General has powers under section 36 of the *Government Sector Audit Act 1983* in respect of an inspection and audit under this section.

[3] Section 154D Establishment and operation of Insurance Fund

Omit “section 59B of the *Public Finance and Audit Act 1983*” from section 154D (5).

Insert instead “section 5.4 of the *Government Sector Finance Act 2018*”.

[4] Section 154F Auditing of Insurance Fund

Omit “section 52 (1) of the *Public Finance and Audit Act 1983*” from section 154F (3).

Insert instead “section 52 (1) of the *Government Sector Audit Act 1983*”.

[5] Section 154F, note

Omit “section 36 of the *Public Finance and Audit Act 1983*”.

Insert instead “section 36 of the *Government Sector Audit Act 1983*”.

[6] Section 175Q Grouping of government departments

Omit the section.

**4.123 Workplace Injury Management and Workers Compensation Act 1998
No 86**

[1] Section 40 Financial year of Authority

Omit section 40 (2). Insert instead:

- (2) However, the financial year of the Authority is to be the annual reporting period (if any) for the Authority if the Treasurer has made a determination under section 2.10 of the *Government Sector Finance Act 2018* for that period to be different from the period referred to in subsection (1).

[2] Section 374 Staff and facilities of Commission

Omit section 374 (6). Insert instead:

- (6) For the purposes of section 5.5 of the *Government Sector Finance Act 2018*, the Registrar is taken to be a government officer of the GSF agency in which staff of the Commission are employed.

[Second reading speech made in—
Legislative Assembly on 24 May 2018
Legislative Council on 6 June 2018]