



New South Wales

Government Sector Finance Amendment (Transitional) Regulation 2021

under the

Government Sector Finance Act 2018

Her Excellency the Governor, with the advice of the Executive Council, has made the following Regulation under the *Government Sector Finance Act 2018*.

DOMINIC PERROTTET, MP
Treasurer

Explanatory note

The object of this Regulation is make transitional arrangements in relation to annual reporting provisions in the *Government Sector Finance Act 2018*, the commencement of which is deferred until 1 July 2023. The transitional arrangements are also consequent on the repeal of certain provisions of the *Public Finance and Audit Act 1983* by the *Government Sector Finance Legislation (Repeal and Amendment) Act 2018*.

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Government Sector Finance Act 2018

1 Name of Regulation

This Regulation is the *Government Sector Finance Amendment (Transitional) Regulation 2021*.

2 Commencement

This Regulation commences on 1 July 2021 and is required to be published on the NSW legislation website.

Schedule 1 Amendment of Government Sector Finance Act 2018 No 55

[1] Schedule 1 Savings, transitional and other provisions

Insert at the end of clause 9—

Note— The regulations provide for certain transitional arrangements relating to the annual reporting obligations of Departments under the *Annual Reports (Departments) Act 1985* and statutory bodies under the *Annual Reports (Statutory Bodies) Act 1984*. The transitional arrangements relate to references to the *Public Finance and Audit Act 1983* in those Acts.

[2] Schedule 1, clause 9A

Insert after clause 9—

9A Special provisions relating to deferred commencement of annual reporting provisions of the Act

- (1) The references in this Act, section 7.6(5)(a) to annual reporting information and the requirement under this Act, Division 7.3 to prepare annual reporting information are to be read on and from 1 July 2021 until 30 June 2023 as references to, respectively—
 - (a) for a GSF agency to which the *Annual Reports (Statutory Bodies) Act 1984* applies—
 - (i) annual reports of a statutory body prepared under the *Annual Reports (Statutory Bodies) Act 1984*, and
 - (ii) the requirement to prepare annual reports under the *Annual Reports (Statutory Bodies) Act 1984*, and
 - (b) for a GSF agency to which the *Annual Reports (Departments) Act 1985* applies—
 - (i) annual reports of a Department prepared under the *Annual Reports (Departments) Act 1985*, and
 - (ii) the requirement to prepare annual reports under the *Annual Reports (Departments) Act 1985*, and
- (2) The references in this Act, section 7.7(3)(a) to annual reporting information and the requirement under this Act, Division 7.3 to prepare annual reporting information are to be read on and from 1 July 2021 until 30 June 2023 as references to, respectively—
 - (a) for a former reporting GSF agency to which the *Annual Reports (Statutory Bodies) Act 1984* applies or applied—
 - (i) annual reports of a statutory body prepared under the *Annual Reports (Statutory Bodies) Act 1984*, and
 - (ii) the requirement to prepare annual reports under the *Annual Reports (Statutory Bodies) Act 1984*, and
 - (b) for a former reporting GSF agency to which the *Annual Reports (Departments) Act 1985* applies or applied—
 - (i) annual reports of a Department prepared under the *Annual Reports (Departments) Act 1985*, and
 - (ii) the requirement to prepare annual reports under the *Annual Reports (Departments) Act 1985*.

[3] Schedule 1, clause 10(2)

Insert in appropriate order in the table—

- 1A the *Electricity Retained Interest Corporations Act 2015*, section 10(3)
- 3A the *Multicultural NSW Act 2000*, section 18, note

[4] Schedule 1, clause 10(3A)

Insert after clause 10(3)—

- (3A) From 1 July 2021 until the relevant day—
 - (a) a reference to the *Government Sector Audit Act 1983* in the *Children (Education and Care Services National Law Application) Act 2010*, section 5(2)(c) is to be read as including a reference to this Act, and
 - (b) a reference to this Act, Division 7.3 in the *Electricity Retained Interest Corporations Act 2015*, section 10, note is to be read as including a reference to the *Annual Reports (Statutory Bodies) Act 1984*, and
 - (c) a reference to the *Government Sector Audit Act 1983* in the *Fiscal Responsibility Act 2012*, section 11 is to be read as including a reference to the *Annual Reports (Statutory Bodies) Act 1984* and the *Annual Reports (Departments) Act 1985*.

[5] Schedule 1, clause 10(7), definition of “relevant day”

Omit “1 July 2022” from paragraph (a). Insert instead “1 July 2023”.

Schedule 2 Amendment of Government Sector Finance Regulation 2018

[1] Part 7

Insert after Part 6—

Part 7 Transitional provisions—annual reporting

Note— This Part sets out certain transitional arrangements relating to the annual reporting obligations of Departments under the *Annual Reports (Departments) Act 1985* and statutory bodies under the *Annual Reports (Statutory Bodies) Act 1984*. The transitional arrangements relate to references to the *Public Finance and Audit Act 1983* in those Acts.

17 Definitions

In this Part—

ARD Act means the *Annual Reports (Departments) Act 1985*.

ARSB Act means the *Annual Reports (Statutory Bodies) Act 1984*.

PFA Act means the *Public Finance and Audit Act 1983*.

18 Transitional provisions relating to the ARSB Act—the Act, Schedule 1, cl 1

A reference specified in Column 2 of the following table in a provision of the ARSB Act specified in Column 1 is to be read in the way specified in Column 3 on and from 1 July 2021 until 30 June 2023.

Column 1	Column 2	Column 3
Provision	Existing reference	Updated reference
ARSB Act, section 3(1), definition of <i>financial year</i>	PFA Act, section 4	PFA Act, section 4 as in force immediately before 1 July 2021
ARSB Act, section 3(1), definition of <i>Public Accounts Committee</i>	PFA Act, Part 4	<i>Government Sector Audit Act 1983</i> , Part 4
ARSB Act, section 3(1), definition of <i>statutory body</i> , paragraph (a)	A person, group of persons or body to which the PFA Act, Part 3, Division 3 applies, not being an entity referred to in section 39(1A) of that Act	A person, group of persons or body specified in this Regulation, Schedule 2, Part 1
ARSB Act, section 4(c)	PFA Act, section 47	<i>Government Sector Audit Act 1983</i> , section 47
ARSB Act, section 7(1)(a)(i)	A financial report prepared in accordance with the PFA Act, Part 3, Division 3 and the regulations under that Act	An annual GSF financial statement prepared in accordance with the Act, Division 7.2
ARSB Act, section 7(1)(a)(ia)	An entity referred to in the PFA Act, section 39(1A) which is controlled by the statutory body	A GSF agency that is a controlled entity of the statutory body
ARSB Act, section 7(1)(a)(iia)	A report under the PFA Act, section 43(2)	A report under the <i>Government Sector Audit Act 1983</i> , section 34(6)

Column 1	Column 2	Column 3
Provision	Existing reference	Updated reference
ARSB Act, section 13(5)(a)	PFA Act, section 41A	The Act, section 7.6(1) and (2)
ARSB Act, section 13(5)(a)	PFA Act, section 41C	<i>Government Sector Audit Act 1983</i> , section 34
ARSB Act, section 13(5)(a)	PFA Act, section 42	The Treasurer's directions
ARSB Act, 16(5)	PFA Act, section 57(1)	<i>Government Sector Audit Act 1983</i> , section 57(1)
ARSB Act, 16(5)	PFA Act, section 57(4) and (5)	<i>Government Sector Audit Act 1983</i> , section 57(4)

19 Transitional provisions relating to the ARD Act—the Act, Schedule 1, cl 1

A reference specified in Column 2 of the following table in a provision of the ARD Act specified in Column 1 is to be read in the way specified in Column 3 on and from 1 July 2021 until 30 June 2023.

Column 1	Column 2	Column 3
Provision	Existing reference	Updated reference
ARD Act, section 3, definition of <i>Department</i>	A person, group of persons or body specified in the PFA Act, Schedule 3, Column 1	A person, group of persons or body specified in this Regulation, Schedule 2, Part 2, Column 1
ARD Act, section 3, definition of <i>Department Head</i>	A person holding a position specified in the PFA Act, Schedule 3, Column 2 in relation to a Department named or described opposite the person	A person holding a position specified in this Regulation, Schedule 2, Part 2, Column 2 in relation to a Department named or described opposite the person
ARD Act, section 3, definition of <i>financial year</i> , paragraph (a)	PFA Act, section 4	PFA Act, section 4 as in force immediately before 1 July 2021
ARD Act, section 3, definition of <i>financial year</i> , paragraph (b)(i)	PFA Act, Part 3, Division 4A	The Act, Division 7.2
ARD Act, section 3, definition of <i>financial year</i> , paragraph (b)(i)	PFA Act, section 4	PFA Act, section 4 as in force immediately before 1 July 2021
ARD Act, section 3, definition of <i>Public Accounts Committee</i>	PFA Act, Part 4	<i>Government Sector Audit Act 1983</i> , Part 4
ARD Act, section 7(2)	PFA Act	PFA Act as in force immediately before 1 July 2021

Column 1	Column 2	Column 3
Provision	Existing reference	Updated reference
ARD Act, section 9(1)(a)	A financial report prepared in accordance with the PFA Act, Part 3, Division 4A and the regulations under that Act	An annual GSF financial statement prepared in accordance with the Act, Division 7.2
ARD Act, section 9(1)(a1)	An entity referred to in the PFA Act, section 45A(1A) which is controlled by the Department	A GSF agency that is a controlled entity of the Department
ARD Act, section 9(1)(b1)	A report under the PFA Act, section 45I(2)	A report under the <i>Government Sector Audit Act 1983</i> , section 34(6)
ARD Act, section 9(2)(a)	PFA Act, Part 3, Division 3	The Act, Division 7.2
ARD Act, section 16(5)(a)	PFA Act, section 45D	The Act, section 7.6(1) and (2)
ARD Act, section 16(5)(a)	PFA Act, section 45H	The Treasurer's directions
ARD Act, 19(5)	PFA Act, section 57(1)	<i>Government Sector Audit Act 1983</i> , section 57(1)
ARD Act, 19(5)	PFA Act, section 57(4) and (5)	<i>Government Sector Audit Act 1983</i> , section 57(4)

20 Repeal

This Part and Schedule 2 are repealed at the beginning of 1 July 2023.

[2] Schedule 2

Insert after Schedule 1—

Schedule 2 Transitional annual reporting arrangements

clauses 18 and 19

Part 1 Statutory bodies

Aboriginal and Torres Strait Islander Health Practice Council

Aboriginal Housing Office

Agricultural industry services committee constituted by the *Agricultural Industry Services Act 1998*

Art Gallery of New South Wales Trust

Audit Office of New South Wales

Australian Museum Trust

Biodiversity Conservation Trust

Board of Trustees of the Western Sydney University

Board of Surveying and Spatial Information

Border Fence Maintenance Board

Building Insurers' Guarantee Corporation

Centennial Park and Moore Park Trust

Chief Investigator of the Office of Transport Safety Investigations

Chinese Medicine Council of New South Wales
Chiropractic Council of New South Wales
Cobar Water Board
A corporation constituted by the *Electricity Retained Interest Corporations Act 2015*
A corporation constituted by the *Growth Centres (Development Corporations) Act 1974*
Council of the Charles Sturt University
Council of the Macquarie University
Council of the Southern Cross University
Council of the University of New England
Council of the University of New South Wales
Council of the University of Newcastle
Council of the University of Technology Sydney
Council of the University of Wollongong
Dams Safety NSW
Dental Council of New South Wales
Environment Protection Authority
Environmental Trust
Greater Sydney Commission
Health Care Complaints Commission
Historic Houses Trust of New South Wales
Independent Liquor and Gaming Authority
Independent Pricing and Regulatory Tribunal
Infrastructure NSW
Insurance and Care NSW
Legal Aid Commission of New South Wales
Legal Profession Admission Board constituted under the *Legal Profession Uniform Law Application Act 2014*
Liability Management Ministerial Corporation
Library Council of New South Wales
Lifetime Care and Support Authority of New South Wales
Local Land Services
Long Service Corporation
Lord Howe Island Board
Luna Park Reserve Trust
Medical Council of New South Wales
Medical Radiation Practice Council of New South Wales
Mental Health Commission
Multicultural NSW
Natural Resources Commission
New South Wales Aboriginal Land Council
New South Wales Electoral Commission
New South Wales Government Telecommunications Authority
New South Wales Institute of Sport
New South Wales Land and Housing Corporation

New South Wales Rural Assistance Authority
New South Wales Treasury Corporation
NSW Architects Registration Board
NSW Education Standards Authority
NSW Food Authority
NSW Self Insurance Corporation
NSW Skills Board
NSW Trains
NSW Trustee and Guardian
Nursing and Midwifery Council of New South Wales
Occupational Therapy Council of New South Wales
Optometry Council of New South Wales
Osteopathy Council of New South Wales
Paramedicine Council of New South Wales
Parramatta Park Trust
Pharmacy Council of New South Wales
Physiotherapy Council of New South Wales
Place Management NSW
Podiatry Council of New South Wales
Property NSW
Psychology Council of New South Wales
Rental Bond Board
Rice Marketing Board constituted under the *Rice Marketing Act 1983*
Royal Botanic Gardens and Domain Trust
SAS Trustee Corporation
Senate of the University of Sydney
Sporting Injuries Compensation Authority
State Archives and Records Authority
State Insurance Regulatory Authority
State Rail Authority Residual Holding Corporation
State Sporting Venues Authority
State Transit Authority of New South Wales
Statutory Trustees or a Statutory Trustee of a Fund within the meaning of the *Technical Education Trust Funds Act 1967*
Sydney Ferries
Sydney Metro
Sydney Olympic Park Authority
Sydney Opera House Trust
Sydney Trains
Teacher Housing Authority of New South Wales
Technical and Further Education Commission
Transport for NSW
The Trustees of the Anzac Memorial Building
The Trustees of the Museum of Applied Arts and Sciences

The Trustees of the Parliamentary Contributory Superannuation Fund
 Venues NSW
 Veterinary Practitioners Board
 Waste Assets Management Corporation
 Wentworth Park Sporting Complex Land Manager constituted under the *Crown Land Management Act 2016*
 Western Parkland City Authority
 Western Sydney Parklands Trust
 Workers Compensation (Dust Diseases) Authority
 Zoological Parks Board of New South Wales

Part 2 Departments

Column 1	Column 2
Department	Department Head
Office of the Ageing and Disability Commissioner	Ageing and Disability Commissioner
Office of the Children's Guardian	Children's Guardian
Department of Communities and Justice	Secretary of the Department
Crown Solicitor's Office	Crown Solicitor
Department of Customer Service	Secretary of the Department
Office of the Director of Public Prosecutions	Director of Public Prosecutions
Department of Education	Secretary of the Department
Fire and Rescue NSW	Commissioner of Fire and Rescue NSW
Greyhound Welfare and Integrity Commission	Chief Commissioner of the Commission
Ministry of Health	Secretary of the Ministry
Independent Commission Against Corruption	Chief Executive Officer of the Commission
Office of the Independent Planning Commission	Chairperson of the Independent Planning Commission
Information and Privacy Commission	Information Commissioner
Investment NSW	Chief Executive Officer of Investment NSW
Judicial Commission	Chief Executive of the Commission
Law Enforcement Conduct Commission	Chief Executive Officer of the Law Enforcement Conduct Commission
New South Wales Crime Commission	Commissioner for the New South Wales Crime Commission
NSW Police Force	Commissioner of Police
Office of the NSW Rural Fire Service	Commissioner of the NSW Rural Fire Service
Office of the NSW State Emergency Service	Commissioner of the NSW State Emergency Service
Ombudsman's Office	Ombudsman
Parliamentary Counsel's Office	Parliamentary Counsel

Column 1	Column 2
Department	Department Head
Department of Planning, Industry and Environment	Secretary of the Department
Department of Premier and Cabinet	Secretary of the Department
Public Service Commission	Public Service Commissioner
Regional NSW	Secretary of the Department
Resilience NSW	Head of Resilience NSW
Service NSW	Chief Executive Officer of Service NSW
Office of Sport	Chief Executive of the Office
Department of Transport	Secretary of the Department
Treasury	Secretary of the Treasury
