

**PUBLIC FINANCE AND AUDIT (NET APPROPRIATIONS)  
AMENDMENT BILL 1991**

NEW SOUTH WALES



**EXPLANATORY NOTE**

**(This Explanatory Note relates to this Bill as introduced into Parliament)**

This Bill is cognate with the Appropriation Bill 1991.

The Appropriation Bill for the financial year 1991–92 seeks to implement a budget which shows total payments for each area of responsibility, income from sources other than the Consolidated Fund and the net appropriation to be made from the Consolidated Fund.

The object of this Bill is to amend the Public Finance and Audit Act 1983 to facilitate the use of net appropriation budgeting.

The main amendment to be made by the Bill is the amendment to section 13A relating to working accounts. This amendment redefines the types of income which may be retained by a government authority (instead of having to be paid into the Consolidated Fund in accordance with section 39 of the Constitution Act 1902). Retained income is to comprise money received by the authority from:

- the provision of goods or services (or both)
- donations and contributions
- any other sources authorised by the Treasurer

The other amendments made by the Bill are consequential amendments which remove descriptions of payments used in the Budget Estimates of the Consolidated Fund before the introduction of program budgeting.

The Bill (clause 2) provides for commencement as from 1 July 1991 so as to apply its provisions for the whole of the current financial year.

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**Clause 1** specifies the short title of the proposed Act.

**Clause 2** provides that the proposed Act is taken to have commenced from 1 July 1991.

**Clause 3** gives effect to Schedule 1 which contains the amendments described above.

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