



Financial Administration and Audit Act 1977

Reprinted as in force on 15 March 2006

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This page is specific to this reprint. See previous reprints for information about earlier changes made under the Reprints Act 1992. A table of reprints is included in the endnotes.

Also see endnotes for information about—

- **when provisions commenced**
- **editorial changes made in earlier reprints.**

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Queensland

Financial Administration and Audit Act 1977

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Financial Administration and Audit Act 1977

[as amended by all amendments that commenced on or before 15 March 2006]

An Act to provide for the financial administration and audit of the State's public finances, of departments and statutory bodies, for the audit of associated bodies and for other matters

Part 1 Preliminary

1 Short title

This Act may be cited as the *Financial Administration and Audit Act 1977*.

2 Dictionary

The dictionary in schedule 3 defines particular words used in this Act.

3 Meaning of terms relating to Annual Appropriation Act

- (1) An *Annual Appropriation Act* is—
 - (a) an ordinary Annual Appropriation Act for a financial year; or
 - (b) a parliamentary Annual Appropriation Act for a financial year.
- (2) An *ordinary Annual Appropriation Act* is an Act for a financial year for departments, other than the Legislative Assembly and parliamentary service, that—
 - (a) authorises the Treasurer to pay from the consolidated fund a total amount for the departments for the financial year; and

- (b) appropriates for the financial year a total amount for each of the departments for application to the department's departmental outputs, administered items and equity adjustment.
- (3) A ***parliamentary Annual Appropriation Act*** is an Act for a financial year for the Legislative Assembly and parliamentary service that—
 - (a) authorises the Treasurer to pay from the consolidated fund a total amount for the Legislative Assembly and parliamentary service for the financial year; and
 - (b) appropriates for the financial year a total amount for application to the departmental outputs, administered items and equity adjustment of the Legislative Assembly and parliamentary service.
- (4) Collectively, the ordinary Annual Appropriation Act for a financial year and the parliamentary Annual Appropriation Act for the financial year are the ***Annual Appropriation Acts*** for the financial year.

4 Meaning of *administered receipt* and *controlled receipt*

- (1) ***Administered receipt*** means each amount of public moneys received by a department that is not a controlled receipt under subsection (2).
- (2) ***Controlled receipt*** means each of the following amounts of public moneys received by a department—
 - (a) a fee or charge fixed under section 36(2)¹ or another Act;
 - (b) a section 96 grant for recurrent expenses if the grant is subject to conditions the department is responsible for complying with;
 - (c) a bequest, contribution, donation, gift or grant to the department;

¹ Section 36(2)—

(2) The accountable officer may fix the fees and charges payable for goods and services supplied by the department.

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- (d) the proceeds of the disposal of, or rent under a lease for, an asset if, under the prescribed requirements, the proceeds must be recorded in the department's controlled statement of financial position;
- (e) an amount that, under another Act, must be paid into a fund to which this Act applies if—
 - (i) the accounts for the fund are part of the departmental accounts of the department; and
 - (ii) under the prescribed requirements, the amount must be recorded in the department's controlled statement of financial position;
- (f) an amount paid into the department's departmental financial institution account under section 41A(2) as interest, or under section 41A(5) as moneys received from an investment;²
- (g) an amount received for goods or services supplied by the department as reimbursement for the cost of supplying the goods or services, other than a fee or charge fixed under section 36(2);
- (h) an amount received by the department if, under the prescribed requirements, the amount must be recorded in the department's controlled statement of financial position as a liability;
- (i) an amount paid to the department by the Treasurer—
 - (i) under an Annual Appropriation Act for application to a departmental output or equity adjustment of the department; or
 - (ii) under an authority for unforeseen expenditure in relation to a departmental output or equity adjustment of the department; or
 - (iii) under a statement under section 23D³ for application to a departmental output of, or equity injection to, the department.

2 Section 41A (Dealing with moneys earned on investment)

3 Section 23D (Supply for financial year pending ordinary Annual Appropriation Act)

(3) Subsections (1) and (2) are subject to an Annual Appropriation Act for a financial year that prescribes an amount of public moneys received by a department for the financial year as—

- (a) an administered receipt for the year; or
- (b) a controlled receipt for the year.

(4) In this section—

controlled statement of financial position means a controlled statement of financial position prepared under the prescribed requirements as part of the general purpose financial statements under section 40.

recurrent expenses means all expenses, other than expenses for capital works or redeeming loans.

rent under a lease includes income under a lease.

section 96 grant means financial assistance granted to the State by the Commonwealth under section 96 of the Commonwealth Constitution.

4A Meaning of *department*

(1) ***Department*** means—

- (a) a department of government declared under the *Public Service Act 1996*, section 12(1);⁴ or
- (b) a body for which an accountable officer is appointed under section 34(2);⁵ or
- (c) the Office of the Governor; or
- (d) the Legislative Assembly and parliamentary service; or
- (e) a body mentioned in schedule 1, column 2.

4 *Public Service Act 1996*, section 12(1)—

(1) The departments of government are the entities declared to be departments of government by the Governor in Council by gazette notice.

5 Section 34 is about accountable officers generally. Under subsection (2), the Treasurer may appoint a person to be the accountable officer of certain other bodies.

- (2) However, **department**—
- (a) in relation to an ordinary Annual Appropriation Act, is a department mentioned in subsection (1)(a), (b), (c) or (e); or
 - (b) in relation to a parliamentary Annual Appropriation Act, is the department mentioned in subsection (1)(d).
- (3) Subject to subsection (4), an authority, corporation, instrumentality or office is part of a department if—
- (a) it represents the State, is established under an Act or is established for a purpose connected with the government of the State; and
 - (b) its expenditure is payable, in whole or part, out of—
 - (i) amounts paid to the department from the consolidated fund; or
 - (ii) controlled receipts of the department.
- (4) Even though a body mentioned in subsection (1)(b) is part of a department mentioned in subsection (1)(a) for other purposes, for this Act the body is taken not to be part of the department.
- (5) Expenditure is not taken to be payable as mentioned in subsection (3)(b)(i) merely because a payment in the nature of an endowment, grant in aid or subsidy may be made to the authority, corporation, instrumentality or office from amounts paid to a department from the consolidated fund.
- (6) In this section—
- corporation** does not include a corporation registered under the Corporations Act.

5 Meaning of **statutory body**

- (1) **Statutory body** means an authority, corporation, instrumentality or office—
- (a) that is established under an Act; and
 - (b) that has control of funds; and
 - (c) that includes, or whose governing body includes, at least 1 member who is appointed under an Act, by the

Governor in Council or a Minister or whose appointment is confirmed by the Governor in Council or a Minister.

- (2) However, an authority, corporation, instrumentality or office is not a statutory body for this Act if it is—
 - (a) a department; or
 - (b) part of a department as mentioned in section 4A(3); or
 - (c) a local government; or
 - (d) an authority, corporation, instrumentality or office prescribed under another Act not to be a statutory body for this Act.
- (3) If an Act that establishes an authority, corporation, instrumentality or office states that the authority, corporation, instrumentality or office is a statutory body for this Act, the authority, corporation, instrumentality or office—
 - (a) is a statutory body for this Act; and
 - (b) is not part of a department for this Act despite section 4A(3).

5A Entities and their control

- (1) A regulation may—
 - (a) define the expression ‘entity’; or
 - (b) make provision for or in relation to determining whether or not an entity controls another entity.
- (2) Before a regulation is made under subsection (1), the Minister must consult with the auditor-general about the proposed regulation.
- (3) Subject to any regulation made under subsection (1), if a prescribed accounting standard—
 - (a) defines the expression ‘entity’—the definition in the standard also has effect for the purposes of this Act; or
 - (b) includes a provision because of which an entity is taken to control an entity for the purposes of the standard—the

first entity is taken to control the other entity for the purposes of this Act.

6 Property in public moneys and public property

All public moneys and public property are the property of the Crown in right of the State.

Part 1A Charter of social and fiscal responsibility

6A Treasurer must prepare charter

- (1) The Treasurer must prepare a charter of social and fiscal responsibility for the State and table it in the Legislative Assembly within 90 days after the commencement of this section.
- (2) The charter takes effect when it is tabled.

6B Purpose of charter

The charter's purpose is to—

- (a) state the broad social and fiscal objectives of the Government; and
- (b) establish a framework for assessing the Government's performance in achieving the objectives.

6C Principles on which charter must be based

The following are principles to which the Treasurer must have regard in preparing the charter—

- (a) there must be transparency and accountability in developing, implementing and reporting on the Government's social and fiscal objectives;
- (b) there must be efficient and effective allocation and use of resources in achieving the objectives;

- (c) there must be equity relating to the raising of revenue, delivery of government-funded services and allocation of resources, and between present and future generations;
- (d) there must be prudent management of risk.

6D Matters that must be included in charter

Under the principles, the charter must include all of the following—

- (a) the Government's objectives for the community and the outcomes the Government wants to achieve in pursuing the objectives;
- (b) the Government's financial objectives, in particular the prudent management of the State's net worth, including, for example—
 - (i) asset, and debt and other liability, management strategies; and
 - (ii) strategies for achieving value for money in delivering services to the community;
- (c) arrangements for regular reporting to the community on the efficiency in delivering the Government's outputs, and the effectiveness of the outputs in meeting the outcomes the Government wants to achieve;
- (d) arrangements for regular reporting to the community about the outcomes the Government has achieved against its objectives for the community;
- (e) a statement about the preparation and regular updating of the State's financial position, including the forward estimates;
- (f) statements about budget documentation, other financial reporting, and reporting on the general economic position of the State.

6E Amendment and withdrawal of charter

- (1) The Treasurer may amend, or withdraw and replace, the charter.

- (2) The amendment does not take effect until it is tabled in the Legislative Assembly.
- (3) The withdrawal does not take effect until the replacement charter is tabled in the Legislative Assembly.
- (4) If the charter is amended under this section, a reference in this part to the charter includes the charter as amended.

6F Treasury employees not to give comments or cost estimates during election period

- (1) During the election period for a general election, no public service employee of the treasury department (a *treasury employee*), in his or her official capacity, may give oral or written comments or cost estimates relating to policy proposals of any political party or candidate for election to anyone, except another treasury employee.
- (2) Subsection (1) is to be read with the *Electoral Act 1992*.

Part 2 Financial administration

Division 1 The consolidated fund

7 Consolidated fund

The consolidated fund consists of—

- (a) the consolidated revenue fund that was established under the *Constitution Act 1867*; and
- (b) the loan fund that was established under this Act.

7A Consolidated fund continues certain funds

- (1) To remove any doubt, it is declared that the consolidated fund is a continuation of each of the following funds—

- (a) the consolidated revenue fund that was established under the *Constitution Act 1867*;
 - (b) the loan fund that was established under this Act.
- (2) Without limiting subsection (1), a reference in an Act enacted before the commencement of this section to a payment or funding from the consolidated fund is taken to include a reference to a payment or funding from the consolidated revenue fund, the loan fund, or both.

9 Appropriation of certain controlled receipts

- (1) A department's controlled receipts may be retained by the department.
- (2) For each financial year, the consolidated fund is appropriated for application to the department's departmental outputs, administered items and equity adjustment in an amount equal to the department's controlled receipts for the financial year.
- (3) In subsection (2)—
controlled receipts does not include a controlled receipt mentioned in section 4(2)(i).

10 Accounts for consolidated fund

- (1) The Treasurer must keep ledger accounts for the consolidated fund (the *consolidated fund accounts*) consisting of—
- (a) the Treasurer's consolidated fund operating account; and
 - (b) the Treasurer's consolidated fund investment account.
- (2) All moneys received by the Treasurer from accountable officers must be recorded as received in the Treasurer's consolidated fund operating account, including the following—
- (a) all administered receipts;
 - (b) all moneys by way of repayment of advances or loans, or payment of interest on advances or loans, from the consolidated fund, the consolidated revenue fund or the loan fund;

- (c) all moneys required under this Act, or another Act or law, to be paid into the consolidated fund, the consolidated revenue fund or the loan fund;
 - (d) amounts paid by departments as equity withdrawals.
- (3) Only the following may be charged to the Treasurer's consolidated fund operating account—
- (a) moneys for expenditures authorised to be made by the Treasurer under—
 - (i) this Act; or
 - (ii) an Annual Appropriation Act; or
 - (iii) an Appropriation Act, other than an Annual Appropriation Act; or
 - (iv) an Act that appropriates public moneys, other than an Appropriation Act;
 - (b) refunds of moneys recorded in the consolidated fund accounts and later ascertained not to be payable into the consolidated fund.
- (4) In subsection (2)—

consolidated revenue fund means the consolidated revenue fund mentioned in section 7A(1)(a).

loan fund means the loan fund mentioned in section 7A(1)(b).

Division 2 Departmental accounts

12 Departmental accounts

- (1) Each accountable officer, in respect of that officer's department, is to establish and keep or cause to be established and kept in accordance with the prescribed requirements such accounts as are necessary to—
- (a) account in accordance with the financial management standards for public moneys, public property, other moneys, other property and other resources administered or controlled by the department; and

- (b) produce—
 - (i) financial statements required to be produced by this Act; and
 - (ii) other financial statements or information required to be produced by the prescribed requirements or the Treasurer.
- (2) Other than the consolidated fund accounts, the accounts established and kept by the under-Treasurer for preparing the consolidated whole-of-government statement for a financial year are departmental accounts of the treasury department.

Division 3 Accounts with financial institutions

14 Moneys to be kept at financial institution

Save as is otherwise provided by this Act or any other Act or law, all public moneys and other moneys excepting—

- (a) investments made under division 8 or 8A; or
- (b) securities taken in respect of a loan or financial arrangement; or
- (c) public moneys or other moneys that a department, under a Treasurer's approval, holds or transacts in a currency denomination other than Australian dollars;

shall be kept at a financial institution.

15 Financial-institution accounts

A person shall not, save in accordance with this Act, open an account with a financial institution for the receipt or payment of public moneys or other moneys.

16 Overdrafts

An accountable officer must not, other than under a Treasurer's approval, arrange an overdraft with respect to any departmental financial-institution account.

17 Treasurer's consolidated fund bank account

- (1) The Treasurer must keep an account for the consolidated fund at a bank (the *Treasurer's consolidated fund bank account*).
- (2) All public moneys received by the Treasurer must be paid daily to the credit of the Treasurer's consolidated fund bank account, including, for example amounts received under section 18(3).
- (3) Moneys may only be withdrawn from the Treasurer's consolidated fund bank account for—
 - (a) recouping or advancing moneys to departmental financial-institution accounts under an Appropriation Act, another Act that appropriates the amount involved or an approval for unforeseen expenditure; or
 - (b) paying amounts to a department under section 24A;⁶ or
 - (c) making investments under section 41;⁷ or
 - (d) refunding moneys paid into the bank account and later ascertained not to have been payable into it.
- (4) The Treasurer has the power to do all things necessary or convenient to be done for keeping the Treasurer's consolidated fund bank account.

18 Departmental financial-institution accounts

- (1) Each accountable officer is to establish and keep at the places specified by that officer and at a financial institution approved by the Treasurer or, in the case of overseas operations, at a banking institution approved by the Treasurer, such departmental financial-institution accounts as are necessary for the operations of that accountable officer's department.
- (2) All public moneys and other moneys collected or received by accountable officers are to be paid daily or at such other time as is specified by the accountable officer concerned in the

6 Section 24A (When part of vote for treasury department may be applied for headings of another department)

7 Section 41 (Investment of surplus moneys)

departmental Financial Management Practice Manual to the credit of a departmental financial-institution account.

- (3) Each accountable officer must, at intervals directed by the Treasurer, pay to the Treasurer an amount representing the administered receipts for the department during the period of the interval, other than an amount received from the Treasurer or an administered receipt received for another department.
- (4) An amount representing public moneys may only be paid from a departmental financial-institution account if it is paid from the account under subsection (3) or the prescribed requirements.
- (5) An amount representing other moneys may only be paid from a departmental financial-institution account if it is paid from the account—
 - (a) under the prescribed requirements; or
 - (b) under an agreement, arrangement, contract, court order, law or transaction under which the other moneys are received or become payable.

19 Overdrawn accounts

- (1) This section applies if the net credit balance of the Treasurer's consolidated fund bank account and all the departmental financial-institution accounts is overdrawn unintentionally and the overdrawing is rectified as soon as practical.
- (2) The overdrawing is authorised by this section and a Treasurer's approval is not needed.
- (3) This section has effect despite sections 16 and 17.⁸

Example of unintentional overdrawing of accounts—

Each morning departments give the treasury department a forecast of their cash flow for the day. The relevant officers of the treasury department add the total of the departmental forecasts to the net credit balance of the Treasurer's consolidated fund bank account and all the departmental financial-institution accounts (including TISFIA) to decide the surplus or deficit of moneys on the day. If there is a surplus, it is invested. If the forecasts are incorrect because a department receives

8 Sections 16 (Overdrafts) and 17 (Treasurer's consolidated fund bank account)

less or withdraws more on the day than forecasted, the net credit balance will be unintentionally overdrawn.

Division 4 Appropriation and supply

21 Annual Appropriation Acts

For each financial year, the Treasurer must present to the Legislative Assembly—

- (a) a Bill for an ordinary Annual Appropriation Act for the financial year; and
- (b) a Bill for a parliamentary Annual Appropriation Act for the financial year.

22 Interpretation of words used in Appropriation Act

Words used in an Appropriation Act that are defined in this Act have the same meaning the words have in this Act, subject to a contrary intention in the Appropriation Act.

23 Availability of appropriated amount for payment to departments

- (1) The total amount appropriated for a department for a financial year under an Annual Appropriation Act (the *available amount*) is available for the Treasurer to pay to the department in the financial year or within the further 2 weeks.
- (2) The Treasurer may pay an amount from the available amount for a department if—
 - (a) the payment is made for a departmental output, administered item or equity adjustment delivered in the financial year or the previous financial year; or
 - (b) the payment is made for a departmental output, administered item or equity adjustment to be delivered in the financial year or in the next financial year.
- (3) If all of the available amount for a financial year is not paid to the department under this section in the financial year or

within the further 2 weeks, the unpaid amount of the appropriation lapses at the end of the further 2 weeks.

23A Availability of appropriation after redistribution of public business

- (1) This section applies if—
 - (a) after the enactment of the ordinary Annual Appropriation Act for a financial year the public business of departments is redistributed; and
 - (b) because of the redistribution a departmental output, administered item or equity adjustment relating to a department (the *first department*) becomes an output, item or adjustment of another department (the *second department*).
- (2) The Governor in Council may, by gazette notice, decide that part of the first department's vote, that is attributable to the distributed output, item or adjustment and has not been paid by the Treasurer to the first department, is available for payment to the second department for application to the distributed output, item or adjustment.
- (3) The gazette notice must state—
 - (a) the amount still available for the Treasurer to pay to the first department, together with the amounts still available under the department's headings; and
 - (b) the amount available for the Treasurer to pay to the second department, together with the amounts available under the department's headings.
- (4) To remove doubt, it is declared that no part of an appropriation for the first department lapses merely because of the redistribution under subsection (1).

- (5) In this section—

administered item includes a part of an administered item.

departmental output includes a part of a departmental output.

distributed output, item or adjustment means a departmental output, administered item or equity adjustment that becomes

an output, item or adjustment of a second department under a direction under subsection (1).

equity adjustment includes a part of an equity adjustment.

23B Entries in Treasurer’s consolidated fund operating account when amounts paid from consolidated fund

On payment by the Treasurer to a department of an amount from the consolidated fund in a financial year, other than unforeseen expenditure, the Treasurer must—

- (a) enter the amount in the Treasurer’s consolidated fund operating account as paid to the department as part of its vote for the financial year; and
- (b) allocate the amount entered to 1 or more of the department’s headings for which the amount was paid.⁹

23C Payment of equity withdrawal under Annual Appropriation Act

- (1) This section applies if, under an Annual Appropriation Act for a financial year, the equity adjustment of a department is an equity withdrawal.
- (2) On payment by the accountable officer of the department of the equity withdrawal to the Treasurer, the Treasurer must—
 - (a) enter the amount in the Treasurer’s consolidated fund operating account to the department’s vote for the financial year; and
 - (b) credit the amount to the heading in the ledger for equity adjustment.

23D Supply for financial year pending ordinary Annual Appropriation Act

- (1) This section applies if, pending the enactment of the ordinary Annual Appropriation Act for a financial year, the Legislative Assembly authorises the payment of an amount (the *ordinary*

⁹ Entries for unforeseen expenditure are dealt with under section 27 (Entries in Treasurer’s consolidated fund operating account for unforeseen expenditure).

supply amount) from the consolidated fund to departments, other than the Legislative Assembly and parliamentary service, but does not appropriate a total amount for each of the departments for the financial year.

- (2) The Treasurer must prepare a statement setting out—
 - (a) the total amount available for each of the departments from the ordinary supply amount; and
 - (b) the way the total amount available for each of the departments is to be applied.
- (3) As soon as practicable after preparing the statement, the Treasurer must give written notice to the accountable officer of each of the departments about—
 - (a) the total amount available for the department from the ordinary supply amount, pending the enactment of the ordinary Annual Appropriation Act; and
 - (b) the way the total amount available for the department is to be applied.
- (4) The Treasurer may pay an amount to a department under the statement.
- (5) A payment under the statement is taken to be authorised by the ordinary Annual Appropriation Act for the financial year.

23E Supply for financial year pending parliamentary Annual Appropriation Act

- (1) This section applies if, pending the enactment of the parliamentary Annual Appropriation Act for a financial year, the Legislative Assembly authorises the payment of an amount (the *parliamentary supply amount*) from the consolidated fund for the Legislative Assembly and parliamentary service, but does not appropriate the amount for the department for the financial year.
- (2) The Treasurer must prepare a statement setting out the amount available for the Legislative Assembly and parliamentary service from the parliamentary supply amount.
- (3) As soon as practicable after preparing the statement, the Treasurer must give written notice to the Clerk of the

Parliament about the amount available for the Legislative Assembly and parliamentary service from the parliamentary supply amount, pending the enactment of the parliamentary Annual Appropriation Act.

- (4) The Treasurer may pay an amount for the Legislative Assembly and parliamentary service under the statement.
- (5) A payment under the statement is taken to be authorised by the parliamentary Annual Appropriation Act for the financial year.

Division 4A Matters about changes to appropriation

24 Varying the amounts of department's headings

- (1) If the Treasurer considers there is a surplus in 1 or more of the headings of a department for a financial year and a deficiency in another heading or headings of the department, the Treasurer may allocate an amount to 1 or more of the headings that are deficient from the heading or headings in surplus.
- (2) As soon as practicable after the Treasurer allocates the amount, the Treasurer must give written notice to the accountable officer of the department about the surplus, deficiency and allocation of the amount.
- (3) Subsection (1) does not authorise the Treasurer to pay more than the department's vote for the financial year.

24A When part of vote for treasury department may be applied for headings of another department

- (1) This section applies if—
 - (a) an amount (the *Treasurer's advance*) is included in the vote for the treasury department for a financial year for purposes that may be delivered by any department; and
 - (b) the Treasurer is satisfied a particular department (the *delivering department*) is to achieve 1 or more of the purposes by delivering a departmental output,

administered item or equity adjustment for which the vote for the delivering department for the financial year did not provide or sufficiently provide.

- (2) The Treasurer may pay to the delivering department a part of the Treasurer's advance that the Treasurer considers reflects the value of the output, item or adjustment to be delivered in the financial year by the delivering department.
- (3) The Treasurer may pay an amount to the delivering department even though the amount appropriated to the department under the relevant Annual Appropriation Act for the financial year will be exceeded.
- (4) The Treasurer must make appropriate entries for the payment in the accounts of the treasury department and the delivering department.

25 Unforeseen expenditure

Where a determination is made by the Governor in Council, on the recommendation of the Treasurer, during a financial year or within the further 2 weeks, that expenditure should be made from the consolidated fund for the financial year for which—

- (a) there is no appropriation; or
- (b) there is an appropriation but the making or charging of that expenditure to a vote would mean that the amount allocated to that vote would be exceeded;

the Governor in Council may authorise that such expenditure be made in advance of appropriation and charged as unforeseen expenditure to the consolidated fund and allocated to 1 or more of the department's headings as the Governor in Council directs.

25A Treasurer to prepare statement of unforeseen expenditure to be appropriated

- (1) If, under section 25, expenditure is made from the consolidated fund in advance of appropriation and charged as unforeseen expenditure the Treasurer shall, as soon as practicable after the end of the financial year for which that

expenditure was made, prepare and sign a statement showing particulars of that expenditure (which statement shall be called the *Statement of Unforeseen Expenditure to be Appropriated*).

- (2) As soon as practicable after the Treasurer signs the Statement of Unforeseen Expenditure to be Appropriated, the Treasurer must give it to the auditor-general.
- (3) The auditor-general must—
 - (a) examine the statement and prepare a report about it, including whether, in the auditor-general's opinion, the expenditure was made according to law; and
 - (b) give the statement and report to the Treasurer.

26 Statement of unforeseen expenditure to be appropriated to be laid before Legislative Assembly

For the purpose of obtaining supplementary appropriation to cover unforeseen expenditure, the Treasurer shall lay before the Legislative Assembly—

- (a) the statement prepared and signed under section 25A(1); and
- (b) the auditor-general's report, under section 25A(3), about the statement.

27 Entries in Treasurer's consolidated fund operating account for unforeseen expenditure

If an amount is paid from the consolidated fund as unforeseen expenditure for a financial year, the Treasurer must, in the Treasurer's consolidated fund operating account for the financial year, enter the amount to 1 or more of the headings stated in the Governor in Council's authority for the unforeseen expenditure.

28 Entries by Treasurer on repayment of incorrectly paid amounts

- (1) This section applies to an amount, or part of an amount, paid to a department by the Treasurer from the consolidated fund in error or by overpayment (the *incorrectly paid amount*).
- (2) The accountable officer of the department must pay the Treasurer the incorrectly paid amount.
- (3) On payment by the department of the incorrectly paid amount to the Treasurer in the same financial year in which it was paid to the department, or within the further 2 weeks, the Treasurer must—
 - (a) credit the amount to the vote of the department for that financial year; and
 - (b) allocate the amount to the appropriate heading or headings of the department in the Treasurer's consolidated fund operating account for that year.
- (4) On payment by the department of the incorrectly paid amount to the Treasurer after the further 2 weeks of the financial year in which it was paid to the department, the Treasurer must enter the amount as a receipt in the Treasurer's consolidated fund operating account for the next financial year.
- (5) On receipt of the incorrectly paid amount, the Treasurer must pay it into the consolidated fund bank account.

Division 5 Continuing funds**29 Continuing funds**

- (1) Each continuing fund continues in existence with the purpose for which the fund was established.
- (2) If, before 1 July 1999, the name of a continuing fund was a name mentioned in schedule 2, column 2, and a name appears opposite in column 3 of the schedule, the name of the fund is changed to the name in column 3.
- (3) In an Act or document, a reference to a continuing fund by the name mentioned in schedule 2, column 2, if the context

permits, may be taken to be a reference to the fund by the name appearing opposite in column 3 of the schedule.

30 Continuing fund to be overdrawn only under a Treasurer's approval

A continuing fund must not be overdrawn unless it is overdrawn under a Treasurer's approval.

31 Provisions for closure of continuing funds

- (1) The Treasurer may, by gazette notice, close a continuing fund.
- (2) If the Treasurer closes a continuing fund, the Treasurer must pay the following into the consolidated fund—
 - (a) all moneys standing to the credit of the fund on its closure;
 - (b) all moneys required under an Act to be paid into the fund;
 - (c) all moneys received after the closure—
 - (i) from the sale of public property purchased or produced with moneys of the fund; or
 - (ii) for work paid for out of moneys of the fund;
 - (d) all moneys received after the closure in repayment of advances or loans made from the fund or of interest on the advances or loans.

Division 6 Accountable officers

34 Accountable officers generally

- (1) The chief executive of a department of government declared under the *Public Service Act 1996*, section 12(1), is the accountable officer of the department.¹⁰
- (2) The Treasurer may appoint a person to be the accountable officer of—
 - (a) a public sector unit other than a department of government mentioned in subsection (1); or
 - (b) an authority, corporation, instrumentality or office if—
 - (i) it represents the State, is established under an Act or is established for a purpose connected with the government of the State; and
 - (ii) its expenditure is payable, in whole or part, out of amounts paid to a department from the consolidated fund or the controlled receipts of a department.
- (3) The Treasurer may appoint a person to be the accountable officer of an authority, corporation, instrumentality or office under subsection (2)(b) whether or not the authority, corporation, instrumentality or office is part of a department.
- (4) For a body mentioned in schedule 1, column 2—
 - (a) subsection (1) does not apply to the chief executive of the body even if the body is a department of government declared under the *Public Service Act 1996*, section 12(1); and
 - (b) a person can not be appointed the accountable officer of the body under subsection (2).

¹⁰ *Public Service Act 1996*, section 12(1)—

(1) The departments of government are the entities declared to be departments of government by the Governor in Council by gazette notice.

35 Clerk of the Parliament as accountable officer

- (1) The Clerk of the Parliament is the accountable officer of the Legislative Assembly and parliamentary service.
- (2) The Premier is the appropriate Minister for the department comprised of the Legislative Assembly and parliamentary service.
- (3) To remove any doubt, it is declared that this section does not limit or otherwise interfere with the role of the speaker relating to the Legislative Assembly or the parliamentary service, including the role of speaker in relation to the Clerk of the Parliament.

35A Official secretary as accountable officer

- (1) The official secretary is the accountable officer of the Office of the Governor.
- (2) The Premier is the appropriate Minister for the Office of the Governor.
- (3) To remove any doubt, it is declared that this section does not limit or otherwise interfere with the role of the Governor relating to the Office of the Governor, including the role of the Governor in relation to the official secretary.

35B Other accountable officers

A person mentioned in schedule 1, column 1 is the accountable officer of the body appearing opposite in schedule 1, column 2.

36 Functions and duties of all accountable officers

- (1) Every accountable officer—
 - (aa) is responsible for the financial administration of the department under the accountable officer's control and must manage the department efficiently, effectively and economically; and
 - (a) must establish and maintain suitable systems of internal control and risk management; and

- (b) must cause to be faithfully and properly kept in compliance with the prescribed requirements the several accounts of the department that are required to be kept by this Act or any other Act or law; and
- (c) must ensure each of the following—
 - (i) that procedures within the department are such as will at all times afford proper control over expenditure;
 - (ii) that expenditure is incurred for lawful purposes and is made in compliance with the prescribed requirements;
 - (iii) that as far as is possible having regard to the limits of the accountable officer's powers and control reasonable value is obtained for moneys expended for delivering departmental outputs and purchasing, developing and augmenting assets of the department; and
- (d) must ensure that procedures within the department, including internal control procedures, afford at all times adequate safeguards about each of the following—
 - (i) the correctness, regularity and propriety of payments made;
 - (ii) the assessment, levy and collection of revenue and other amounts receivable, the receiving, safekeeping, depositing in a financial institution of, and accounting for, public moneys and other moneys and the purchase, receipt, issue, sale, custody, control, management and disposal of and accounting for public property and other property;
 - (iii) the prevention of fraud or mistake; and
- (e) must ascertain by regular examination whether fees and charges for goods and services supplied by the department are—
 - (i) properly assessed and levied; and
 - (ii) adequate having regard to the cost of supplying the goods and services and other relevant matters; and

- (f) must take such action as will ensure the preparation, certification and rendering in accordance with the prescribed requirements of such financial statements as are required by the prescribed requirements to be prepared, certified and rendered; and
 - (g) must in accordance with this Act prepare and issue and amend, alter or vary from time to time as occasion demands a Financial Management Practice Manual for use in the accountable officer's department; and
 - (h) must perform all such other functions and duties as are prescribed by or under this Act or any other Act or law or set forth in the financial management standards; and
 - (i) must establish and maintain an adequate internal audit function in that officer's department to assist that officer in the performance or discharge of the functions and duties conferred or imposed on that officer under this Act.
- (2) The accountable officer may fix the fees and charges payable for goods and services supplied by the department.
 - (3) The officer in charge of a department's internal audit must—
 - (a) perform the functions conferred, and discharge the duties imposed, on the officer by the accountable officer and the prescribed requirements; and
 - (b) report to the accountable officer, on a regular basis, about the results of appraisals, examinations, investigations, inspections and reviews of the department.
 - (4) In complying with subsection (3), the officer in charge of the department's internal audit must have regard to the functions and duties of the department's accountable officer.
 - (5) For the purposes of this section, supplying goods and services includes—
 - (a) leasing land and buildings; and
 - (b) hiring property or otherwise making property available for use.

36A Accountable officer to pay for tax equivalents and dividends

- (1) This section applies if the accountable officer of a department has entered into an arrangement with the Treasurer about a business unit within the department and, under the arrangement, the accountable officer must pay—
 - (a) an amount decided by applying the tax equivalents manual to the business unit (the *tax equivalent*); or
 - (b) an amount decided under the arrangement as a dividend (the *dividend*).
- (2) If the accountable officer has not paid the tax equivalent or dividend under the arrangement, the Treasurer may, by written notice given to the accountable officer, require the officer to pay the Treasurer the tax equivalent or dividend.
- (3) The notice must state—
 - (a) the amount of the tax equivalent or dividend; and
 - (b) when the tax equivalent or dividend must be paid to the Treasurer.
- (4) The accountable officer must comply with the notice.
- (5) This section does not apply to the official secretary, the Clerk of the Parliament or an accountable officer of a body mentioned in schedule 1, column 2.

36B Delegations by accountable officers

- (1) An accountable officer may delegate the officer's powers under this Act to an officer or employee of a department who has qualifications, experience or standing appropriate to exercise the power.

Example of standing—

An officer's classification level in the public service.¹¹

11 See the *Acts Interpretation Act 1954*, section 27A (Delegation of functions or powers).

- (2) The *Public Service Act 1996*, section 57,¹² does not apply to an accountable officer's powers under this Act.

Division 7 Financial statements and annual reports

37 Purposes of division

The purposes of this division include providing for—

- (a) the Treasurer's accountability for the consolidated fund, including, for example, by requiring the Treasurer to prepare a statement for each quarter of a financial year; and
- (b) the accountability of accountable officers for public moneys and other moneys including, for example, by requiring each accountable officer of a department to prepare an annual report and general purpose financial statements about the operations of the department.

38 Quarterly statement by Treasurer

- (1) As soon as practicable after the end of each of the 4 quarters of a financial year, the Treasurer must prepare a statement for the quarter of—
- (a) the amounts received in the quarter by the Treasurer (the *cash receipts*) that must be recorded as received into the Treasurer's consolidated fund operating account; and
 - (b) for each department—the amounts paid by the Treasurer in the quarter from the department's vote (the *paid amounts*) from the Treasurer's consolidated fund operating account, including the amounts allocated to the department's headings (the *heading amounts*); and
 - (c) the opening and closing balances for the quarter of the Treasurer's consolidated fund bank account and Treasurer's consolidated fund investment account.

12 *Public Service Act 1996*, section 57 (Delegation of chief executive powers)

- (2) The quarterly statements must not include a controlled receipt appropriated under section 9.
- (3) The quarterly statements for the second, third and fourth quarters of a financial year must also include the cash receipts, paid amounts and heading amounts for the financial year up to and including the end of the quarter concerned.
- (4) Also, the quarterly statements for a financial year must include comparative figures for—
 - (a) cash receipts, paid amounts, heading amounts and quarterly balances for the corresponding quarter of the immediately preceding financial year; and
 - (b) for the quarterly statements for the second, third and fourth quarters—the cumulative cash receipts, paid amounts, heading amounts for the immediately preceding financial year.
- (5) As soon as practicable after a quarterly statement is prepared for the first, second and third quarters of a financial year, the Treasurer must publish the statement in the gazette.
- (6) If the Treasurer pays an amount from, or receives an amount into, the consolidated fund account within the further 2 weeks for the financial year to which the payment or receipt relates, the Treasurer must ensure the amount is included in—
 - (a) the quarterly statement for the fourth quarter for the financial year; and
 - (b) the Treasurer's appropriation statement for the financial year.

38A Treasurer's appropriation statement

- (1) This section applies to the quarterly statement the Treasurer must prepare under section 38 for the fourth quarter of a financial year (the *Treasurer's appropriation statement*).
- (2) In addition to the matters included under section 38 in the Treasurer's appropriation statement, the Treasurer must include the following in the statement for each department for the financial year—

Financial Administration and Audit Act 1977

- (a) the department's vote, and the amounts for application to the department's headings, under the Annual Appropriation Acts for the financial year and any change under this Act to the vote or 1 or more of the department's headings;
 - (b) the total amount paid to the department for the financial year and the amounts allocated to the department's headings;
 - (c) the amount of the equity withdrawal received by the Treasurer for the department;
 - (d) amounts paid to the department as unforeseen expenditure;
 - (e) amounts appropriated to the department for the financial year that have lapsed under section 23(3);¹³
 - (f) amounts written off by the Treasurer under section 106(1)¹⁴ as losses relating to the consolidated fund accounts.
- (3) The Treasurer's appropriation statement must not include a controlled receipt appropriated under section 9.¹⁵
 - (4) The statement must include a report on the investments made relating to TISFIA¹⁶ including the balance in TISFIA, and the investments held, at the end of the financial year.
 - (5) The Treasurer must, under section 38AA, sign and give the statement to the auditor-general.
 - (6) The auditor-general must audit the statement and prepare a report stating whether—

13 Section 23(3)—

(3) If all of the available amount for a financial year is not paid to the department under this section in the financial year or within the further 2 weeks, the unpaid amount of the appropriation lapses at the end of the further 2 weeks.

14 Section 106(1)—

(1) The Treasurer may write-off losses relating to the consolidated fund accounts.

15 Section 9 (Appropriation of certain controlled receipts)

16 TISFIA is the Treasury investment suspense financial-institution account under section 41(1)(b).

- (a) the auditor-general has received all the information and explanations required by the auditor-general; and
- (b) in the auditor-general's opinion—
 - (i) the Treasurer's consolidated fund operating account and Treasurer's consolidated fund investment account have been properly kept under this Act; and
 - (ii) the statement is in agreement with the accounts; and
 - (iii) the statement has been properly drawn up to present a true and fair view of the transactions for the accounts in, and the position of the accounts at the end of, the financial year.
- (7) As soon as practicable after the auditor-general has prepared the report, the auditor-general must give the statement and the report to the Treasurer.
- (8) Within 14 days after the Treasurer receives the statement and the report from the auditor-general, the Treasurer must table them in the Legislative Assembly.

38AA Timing for giving Treasurer's appropriation statement to auditor-general

- (1) For section 38A(5), the Treasurer must sign and give the Treasurer's appropriation statement to the auditor-general by a date agreed between the Treasurer and the auditor-general that allows the audit of the statement, and audit report for the statement, to be completed no later than 3 months after the end of the financial year the statement relates to.
- (2) However, if the Treasurer considers there is a whole-of-government reason that makes it impracticable to give the statement for the financial year by the date agreed under subsection (1), the Treasurer may give the statement to the auditor-general by a later date agreed with the auditor-general.

Example of a whole-of-government reason—

Complex end of financial year changes to the machinery of government.

- (3) The later date must allow the audit of the statement, and audit report for the statement, to be completed no later than 6 months after the end of the financial year the statement relates to.

38B Consolidated whole-of-government financial statement

- (1) The Treasurer must prepare, under the prescribed requirements, a consolidated financial statement for the whole-of-government for each financial year (the *consolidated whole-of-government financial statement*).
- (2) The statement must be prepared within 6 months after the end of each financial year or a later date agreed between the Treasurer and auditor-general.
- (3) The Treasurer, the under-Treasurer and the most senior officer of the treasury department responsible for preparing the statement (the *officers*) must each sign the statement and certify on the statement whether, in the opinion of each of them, the statement has been properly drawn up, under the prescribed requirements, to present a true and fair view of—
 - (a) the financial operations and cash flows of the State for the financial year; and
 - (b) the financial position at the end of the financial year to which the statement relates.
- (4) As soon as practicable after the statement has been prepared and certified by the officers, the Treasurer must send the statement to the auditor-general.
- (5) The auditor-general must audit the statement and prepare a report about it.
- (6) The report must state whether—
 - (a) the auditor-general has received all the information and explanations required by the auditor-general; and
 - (b) in the auditor-general's opinion, the statement has been properly drawn up, under the prescribed requirements, to present a true and fair view of—
 - (i) the financial operations and cash flows of the State for the financial year; and

- (ii) the financial position at the end of that financial year.
- (7) As soon as practicable after the auditor-general prepares the report, the auditor-general must give the statement and report to the Treasurer.
- (8) Within 14 days after the Treasurer receives the statement and report from the auditor-general, the Treasurer must table them in the Legislative Assembly.

38C Request for information for preparing consolidated whole-of-government financial statement and other purposes

- (1) The Treasurer may exercise a power under this section only if the Treasurer considers it is necessary to do so—
 - (a) for preparing the consolidated whole-of-government financial statement for a financial year; or
 - (b) for whole-of-government budgeting or monitoring purposes.
- (2) The Treasurer may, by written notice given to the accountable officer of a department or to a statutory body,¹⁷ ask the officer or body to give information to the Treasurer.
- (3) The notice must state the following—
 - (a) particulars of the information that must be given;
 - (b) the date by which the information must be given.
- (4) The accountable officer or statutory body must comply with the notice.

39 Annual report by department and short form annual report

- (1) Within 4 months after the end of each financial year (the *preparation period*)—

¹⁷ See the *Government Owned Corporations Act 1993*, sections 127 and 128 for the application of this section to GOCs.

- (a) the accountable officer of a department, other than the official secretary and the Clerk of the Parliament, must prepare and give to the appropriate Minister a written report on the operations of the department during the financial year and give a copy of the report to the Treasurer; and
 - (b) the official secretary, and the Clerk of the Parliament, must prepare and give to the speaker a written report on the operations of the Office of the Governor and of the Legislative Assembly and parliamentary service during the financial year.
- (2) The appropriate Minister may extend, or further extend, the preparation period for a department by written notice given to the accountable officer.
- (3) However, if the appropriate Minister extends the preparation period to a period of more than 6 months after the end of the financial year, the appropriate Minister must, within 14 days of giving the extension, table in the Legislative Assembly a report giving reasons for the extension.
- (4) Without limiting subsection (1), the accountable officer must include in the report—
 - (a) information required by the appropriate Minister to enable the Minister to assess the efficiency, effectiveness and economy of the department; and
 - (b) information required under a financial management standard; and
 - (c) a list of statutory bodies for which the appropriate Minister is responsible under the Minister's portfolio; and
 - (d) a copy of each set of general purpose financial statements prepared for the financial year under section 40, and the certificates and auditor-general's report under that section for the statements.
- (5) The appropriate Minister for a department may approve, for a financial year, the accountable officer preparing a short form annual report for the department in the form prescribed under a financial management standard.

- (6) If the accountable officer prepares a short form annual report for a financial year, the accountable officer must ensure both the annual report and short form annual report are available for the financial year.
- (7) The accountable officer may prepare an annual report, or a short form annual report, in electronic form if—
 - (a) copies of the report are also available in paper form; and
 - (b) the electronic form of the report states, in a prominent way, that copies of the report are also available in paper form and how the copies may be obtained.
- (8) A set of the general purpose financial statements as mentioned in subsection (4)(d) may be included in electronic form in an annual report if—
 - (a) copies of the statements are available in paper form; and
 - (b) the report states, in a prominent way, that copies of the statements are available in paper form and how the copies may be obtained.

Example of electronic form—

A CD-ROM.

40 General purpose financial statements

- (1) The accountable officer of a department must—
 - (a) prepare general purpose financial statements for the financial year in accordance with the prescribed requirements; and
 - (b) give the statements to the auditor-general.
- (2) Section 40AA states when the accountable officer must give the statements to the auditor-general.
- (3) The accountable officer and the officer responsible for the financial administration of the department or the activity or fund to which the statements relate (the *officers*) must each certify on the statements whether, in their opinion—
 - (a) the prescribed requirements for establishing and keeping the accounts have been complied with in all material respects; and

- (b) the statements have been drawn up to present a true and fair view, in accordance with prescribed accounting standards, of the transactions for the financial year to which they relate and of the financial position at the end of the year.
- (4) The auditor-general must audit the general purpose financial statements and prepare a report about the financial statements.
- (5) The report must state whether—
 - (a) the auditor-general has received all the information and explanations required by the auditor-general; and
 - (b) in the auditor-general's opinion—
 - (i) the prescribed requirements in respect of the establishment and keeping of accounts have been complied with in all material respects; and
 - (ii) the statements have been drawn up so as to present a true and fair view in accordance with prescribed accounting standards of the transactions for the financial year to which they relate and of the financial position as at the end of that year.
- (5A) As soon as practicable after the officers have certified the statements and the auditor-general has prepared the report about the statements, the auditor-general must give—
 - (a) the certified statements and the auditor-general's report to the accountable officer of the department; and
 - (b) a copy of the certified statements and the report to the appropriate Minister and the Treasurer.
- (6) The general purpose financial statements prepared under subsection (1) must include consolidated financial statements for the department and its controlled entities if the financial management standards or prescribed accounting standards require that they be included.
- (7) If subsection (6) applies to the department, the certificate under subsection (3), and the report under subsection (5), must relate to the consolidated financial statements.

40AA Timing for accountable officers to give general purpose financial statements to auditor-general

- (1) This section applies to the general purpose financial statements for a financial year that an accountable officer must prepare and give to the auditor-general under section 40.
- (2) Subject to subsection (8), the accountable officer must give the statements to the auditor-general by a date agreed between the accountable officer and the auditor-general.
- (3) The date agreed under subsection (2) must allow the audit of the statements, and audit report for the statements, to be completed no later than 3 months after the end of the financial year the statements relate to.
- (4) Subsection (5) applies if the Treasurer considers there is a whole-of-government reason that makes it impracticable for an accountable officer to give the statements for the financial year to the auditor-general by a date that will allow the audit of the statements, and audit report for the statements, to be completed no later than 3 months after the end of the financial year the statements relate to.

Example of a whole-of-government reason—

A State budget that is not presented until the financial year to which it relates.

- (5) The Treasurer may, in consultation with the accountable officer and the auditor-general, decide a later date by which the accountable officer must give the statements to the auditor-general.
- (6) The later date must allow the audit of the statements, and audit report for the statements, to be completed no later than 6 months after the end of the financial year the statements relate to.
- (7) If the Treasurer makes a decision under subsection (5), the Treasurer must give written notice of the Treasurer's decision to the accountable officer and to the auditor-general.
- (8) An accountable officer given a notice under subsection (7) must give the statements to the auditor-general by the later date stated in the notice.

Division 7A Borrowings

40A Borrowings by State and by accountable officers

- (1) The Treasurer may borrow amounts for the State.
- (2) Amounts may be borrowed within the State, outside the State but within Australia or outside Australia.
- (3) The accountable officer of a department may, under a Treasurer's approval, borrow amounts for the State from the Queensland Treasury Corporation.

40B Treasurer may charge department borrowing fee

- (1) This section applies if the Treasurer borrows amounts for the State and considers all or part of the amounts borrowed have been used by a department.
- (2) The Treasurer may, by written notice given to the chief executive of the department, declare the department is liable for an amount (the *borrowing fee*).
- (3) The notice must state—
 - (a) the amount of the borrowings the Treasurer considers have been used by the department; and
 - (b) the borrowing fee for which the department is liable; and
 - (c) the date by which the borrowing fee is to be paid to the Treasurer.
- (4) An accountable officer given a notice must comply with it.

Division 8 Investment by Treasurer

40C No-one other than Treasurer may invest or otherwise lend an amount

- (1) A body, including a department, may not—

- (a) make an investment based on, at the time of the investment, all or part of any balance in the departmental accounts of a department; or
 - (b) otherwise lend an amount even if lending the amount may be for the department's purposes; or
 - (c) pay moneys out of a departmental financial-institution account for making an investment or otherwise lending an amount under paragraphs (a) or (b).
- (2) Subsection (1) does not prevent a body operating a deposit and withdrawal account with a financial institution that—
- (a) does not include an overdraft facility; or
 - (b) includes an overdraft facility under a Treasurer's approval.
- (3) Subsection (1) does not apply to—
- (a) the Treasurer; or
 - (b) a department to the extent it is doing a thing mentioned in that subsection—
 - (i) under a Treasurer's approval; or
 - (ii) for entering into a derivative transaction under division 8A; or
 - (c) a body to the extent it is making an investment under an express power under another Act.
- (4) For subsection (3)(c), a body does not have the express power mentioned in the subsection merely because of a statement in the other Act that the body has—
- (a) the powers of a corporation or individual; or
 - (b) the power generally to enter into contracts; or
 - (c) the power to do all things necessary or convenient for, or in connection with, the performance of the body's functions.

41 Investment of surplus moneys

- (1) The Treasurer shall cause to be established and kept—

Financial Administration and Audit Act 1977

- (a) in the treasury department an account called the ‘Treasury investment suspense account’ for recording transactions about investments as mentioned in subsection (2)(a); and
- (b) at a financial institution an account relating to the Treasury investment suspense account called the ‘Treasury investment suspense financial-institution account’ (*TISFIA*);

and, for the purposes of this Act, such accounts shall be taken to be respectively a departmental account and a departmental financial-institution account.

- (2) Subject to this Act, the Treasurer may do all or any of the following—
 - (a) in relation to all or part of the net credit balance of the Treasurer’s consolidated fund bank account and the departmental financial-institution accounts—
 - (i) make an investment under subsection (3) based on that balance at the time of the investment; and
 - (ii) pay moneys out of TISFIA to make the investment;
 - (b) in relation to the balance in the Treasurer’s consolidated fund bank account—
 - (i) make an investment under subsection (3) based on that balance at the time of the investment; and
 - (ii) pay moneys out of the Treasurer’s consolidated fund bank account to make the investment;
 - (c) in relation to the balance in a departmental financial-institution account—
 - (i) make an investment under subsection (3) based on that balance at the time of the investment; and
 - (ii) pay moneys out of the departmental financial-institution account to make the investment.
- (2A) If, under an Act, agreement or otherwise, other moneys are held by or given to the Treasurer for investment or as security, the Treasurer may—
 - (a) pay the other moneys into TISFIA; and

- (b) invest the other moneys and, for that purpose, pay moneys out of TISFIA.
- (3) For subsections (2) and (2A), the Treasurer may make investments as follows—
- (a) in securities of, guaranteed by, accepted by or endorsed by the Government of the Commonwealth or of a State;
 - (b) by way of a loan to, investment in or financial arrangement with any person or body authorised by any Act or law to borrow money from the Treasurer, on such security as the Treasurer thinks fit;
 - (c) with, or on deposit with, a bank, or in securities of, guaranteed by, accepted by or endorsed by a bank;
 - (d) with, or on deposit with, the Queensland Investment Corporation or the Queensland Treasury Corporation for investment in any fund of either of the corporations that has been approved by the Governor in Council for this subsection;
 - (e) in such other securities as may be approved by the Governor in Council;
 - (f) by deposit on the security of any of the securities in which the Treasurer is permitted by this subsection to invest;
 - (g) in such other investments or financial arrangements as may be approved by the Governor in Council.
- (4) However, if the Treasurer invests other moneys under subsection (2A), moneys received from the investment are moneys payable to the person entitled to the other moneys despite section 41A.

41A Dealing with moneys earned on investment

- (1) If moneys for an investment were paid out of TISFIA, moneys received from the investment must be paid into TISFIA and dealt with as follows—
- (a) the moneys necessary to fully recoup TISFIA for the amount paid from it for the investment must be kept in TISFIA but may be used for a further investment;

- (b) as soon as practicable after the moneys received from the investment are paid into TISFIA—the Treasurer must identify the amount (the *investment earnings*) that exceeds the moneys recouped into TISFIA.
- (2) To the extent the moneys for the investment were, under an arrangement with the Treasurer, attributable to a departmental financial-institution account, the Treasurer must—
 - (a) declare an amount from the investment earnings to be paid to the departmental financial-institution account as interest (the *departmental interest*); and
 - (b) arrange for the payment of the departmental interest from TISFIA into the departmental financial-institution account.
- (3) The Treasurer must arrange for the payment of the balance of the investment earnings, less departmental interest to be paid under subsection (2), into a departmental financial-institution account of the treasury department.
- (4) If moneys for an investment were paid out of the Treasurer’s consolidated fund bank account, moneys received from the investment must be paid into the bank account.
- (5) If moneys for an investment were paid out of a departmental financial-institution account, other than TISFIA, moneys received from the investment must be paid into the departmental financial-institution account.

42 Appropriation for payments out of Treasurer’s consolidated fund bank account for authorised investments

- (1) If moneys are required to be paid out of the Treasurer’s consolidated fund bank account for an authorised investment, the payment of the moneys out of the bank account for the investment is appropriated.

- (2) In subsection (1)—

authorised investment means an investment that may be made by the Treasurer under this Act.

43 Treasurer a corporation sole for certain purposes

- (1) For the purposes of this division, the corporation sole consisting of the Treasurer and the Treasurer's successors in office by name 'The Treasurer of Queensland' constituted under the *Treasury Funds Investment Act 1958* is preserved, continued in existence and constituted under this Act.
- (2) The Treasurer of Queensland has perpetual succession and a common seal and, subject to this Act, shall be capable in law of suing and being sued of compounding or proving in any court of competent jurisdiction all debts or amounts of money due to it and of acquiring, holding, demising and alienating property and of doing and suffering all such acts and things as bodies corporate may in law do and suffer.
- (2A) All courts and persons acting judicially shall take judicial notice of the common seal and, until the contrary is proved, shall assume that it was duly fixed to any document on which it appears.
- (3) The Treasurer of Queensland represents the Crown and shall have and may exercise all the powers, privileges, rights and remedies of the Crown.

43A Limitations on investment powers

Nothing in this Act authorises the Treasurer to invest moneys relating to a departmental account contrary to—

- (a) an Act; or
- (b) an agreement, arrangement, contract, court order, law or transaction applying to the account.

Division 8A Derivative transactions**43B Certain departments may enter into derivative transactions**

- (1) A department may enter into a derivative transaction under this division—
 - (a) in its own name; or

- (b) in the name of a person who, under a Treasurer's approval, has been appointed in writing by the department as its agent for this division.
- (2) The department may enter into the derivative transaction only if—
- (a) the department is prescribed, under a regulation, as a department that may enter into derivative transactions; and
 - (b) the Treasurer's approval has been given for the department to enter into the derivative transaction or derivative transactions of the type concerned; and
 - (c) the department enters into the derivative transaction to hedge against a risk to which the department is or will be exposed.

43D Requirement to report to appropriate Minister about derivatives

- (1) For each derivative transaction entered into under this division by a department, the department must give a report about the transaction to the appropriate Minister at the times required by the prescribed requirements.
- (2) Each report must contain the information required by the prescribed requirements.
- (3) The appropriate Minister must monitor derivative transactions entered into by the department.
- (4) After a department gives a report to an appropriate Minister under subsection (1), the department must give a copy of the report to the Treasurer.

Division 9 Formation of companies and acquisition of shares

44 Formation of companies by department etc. requires Treasurer's approval

- (1) A department may—

- (a) form, or participate in the formation of, a company; or
 - (b) otherwise become a parent entity in relation to a company;
- only under a Treasurer's approval.
- (2) A person may use public moneys to form, or participate in the formation of, a company only under a Treasurer's approval.
 - (3) If the use of public moneys for a purpose would result in an entity becoming a parent entity in relation to a company, the moneys may only be used for that purpose under a Treasurer's approval.

Division 10 Unclaimed moneys

46 Treasurer's unclaimed moneys fund

- (1) The Treasurer must keep a fund called the 'Treasurer's unclaimed moneys fund'.
- (1A) The fund does not form part of the consolidated fund.
- (2) Subject to any other Act or law, every amount of public moneys or other moneys that is unclaimed for 1 year after it becomes payable to the person entitled thereto shall be paid in accordance with the prescribed requirements into the Treasurer's unclaimed moneys fund.
- (3) Moneys paid into the Treasurer's unclaimed moneys fund that remain unclaimed for 2 years after such payment shall be transferred to and form part of the consolidated fund.
- (4) The Treasurer may, where it is proved to the Treasurer's satisfaction that moneys paid into the Treasurer's unclaimed moneys fund or the consolidated fund in accordance with this section are the property of any person, withdraw those moneys from the fund into which they have been paid and pay them to that person.

Part 3**Financial
administration—statutory
bodies****46C Functions and duties**

Each statutory body shall—

- (a) ensure that its operations are carried out efficiently, effectively and economically;
- (b) cause funds and accounts to be established and faithfully and properly kept in compliance with the prescribed requirements;
- (c) subject to the prescribed requirements and the body's powers under the *Statutory Bodies Financial Arrangements Act 1982*—keep at a financial institution all moneys of, or under the control of, the statutory body;
- (d) ensure that—
 - (i) liability for expenditure is incurred for lawful purposes only and expenditure is made in compliance with the prescribed requirements;
 - (ii) as far as is possible having regard to the limits of its powers and control—reasonable value is obtained for moneys expended by it;
- (e) ensure that its procedures, including internal control procedures, afford at all times adequate safeguards with respect to—
 - (i) the correctness, regularity and propriety of payments made;
 - (ii) the assessment, levy and collection of revenue and other amounts receivable, the receiving, safekeeping, depositing in a financial institution of, and accounting for, moneys due to it or under its control and the purchase, receipt, issue, sale, custody, control, management and disposal of and accounting for its property and other property under its control;

- (iii) the prevention of fraud or mistake;
- (f) where services are rendered or goods supplied to any person by the statutory body—take action to ensure that fees and charges are being properly assessed and levied and that the same are adequate having regard to the cost of supplying such goods or services and other relevant matters;
- (g) take such action as will ensure the preparation, certification and rendering in accordance with the prescribed requirements of annual financial statements;
- (h) either—
 - (i) in accordance with this Act—prepare and issue and amend, alter or vary from time to time as the occasion demands a Financial Management Practice Manual; or
 - (ii) where it is 1 of a number of statutory bodies of a like nature for which a standard Financial Management Practice Manual has been prepared pursuant to section 46M and is the Financial Management Practice Manual of those statutory bodies—obtain a copy of that Manual;for use in connection with its financial management;
- (ha) if so determined by the appropriate Minister—establish and maintain an adequate internal audit function to assist that statutory body in the performance or discharge of the functions and duties conferred or imposed on it under this Act;
- (i) perform all such other functions and duties with respect to its financial administration as are required to be performed by it by the prescribed requirements.

46D Entries by Treasurer on repayment of incorrectly paid amounts

- (1) This section applies to an amount or part of an amount (the *incorrectly paid amount*)—
 - (a) paid to a department by the Treasurer from the consolidated fund in error or by overpayment for a

- non-departmental output to be delivered by a statutory body; and
- (b) repaid by the statutory body to the department for payment to the Treasurer.
- (2) The accountable officer of the department must pay the Treasurer the incorrectly paid amount.
 - (3) On payment by the department of the incorrectly paid amount to the Treasurer in the same financial year in which it was paid to the department, or within the further 2 weeks, the Treasurer must—
 - (a) credit the amount to the vote of the department for that financial year; and
 - (b) allocate the amount to the appropriate heading or headings of the department.
 - (4) On payment by the department of the incorrectly paid amount to the Treasurer after the further 2 weeks of the financial year in which it was paid to the department, the Treasurer must enter the amount as a receipt in the Treasurer's consolidated fund operating account for the next financial year.
 - (5) On receipt of the incorrectly paid amount, the Treasurer must pay it into the consolidated fund bank account.

46F Statutory body to prepare annual financial statements

- (1) A statutory body must—
 - (a) prepare annual financial statements for the financial year in accordance with the prescribed requirements, whether as general purpose financial statements or in another way required by the prescribed requirements; and
 - (b) give the statements to the auditor-general.
- (2) Section 46FA states when the statutory body must give the statements to the auditor-general.
- (3) The chairperson of the statutory body and the person responsible for the financial administration of the statutory body (the *officers*) must each certify on the statements whether, in their opinion—

- (a) the prescribed requirements for establishing and keeping the accounts have been complied with in all material respects; and
 - (b) for—
 - (i) general purpose financial statements—the statements have been drawn up to present a true and fair view, in accordance with prescribed accounting standards, of the statutory body's transactions for the financial year to which they relate and of the financial position at the end of the year; or
 - (ii) other financial statements—the statements have been drawn up to present a true and fair view of the statutory body's transactions for the financial year to which they relate and of the financial position at the end of the year.
- (5) The general purpose financial statements prepared under subsection (1) must include consolidated financial statements for the statutory body and its controlled entities if the financial management standards or prescribed accounting standards require that they be included.
- (6) If subsection (5) applies to the statutory body, the certificate under subsection (3) must be made in relation to the consolidated financial statements.
- (7) Unless otherwise authorised by the appropriate Minister, the annual financial statements of a statutory body or copies thereof shall not be made available to any person other than the auditor-general or a person acting in aid of the auditor-general, the appropriate Minister or a person acting in aid of the appropriate Minister or a member, officer or employee of the statutory body until the statements have been audited and a report given to the statutory body under section 46G.
- (8) When the annual financial statements of a statutory body have been audited and a report prepared under section 46G, the statutory body must publish the statements and the report in a way the appropriate Minister directs.

- (9) All copies of the financial statements and reports published under subsection (8) must be true copies and the certificate of the officers under subsection (3) must be included in the financial statements.

46FA Timing for statutory bodies to give annual financial statements to auditor-general

- (1) This section applies to the annual financial statements for a financial year that a statutory body must prepare and give to the auditor-general under section 46F.
- (2) Subject to subsection (8), the statutory body must give the statements to the auditor-general by a date agreed between the statutory body and the auditor-general.
- (3) The date agreed under subsection (2) must allow the audit of the statements, and audit report for the statements, to be completed no later than 3 months after the end of the financial year the statements relate to.
- (4) Subsection (5) applies if the Treasurer considers there is a whole-of-government reason that makes it impracticable for a statutory body to give the statements for the financial year to the auditor-general by a date that will allow the audit of the statements, and audit report for the statements, to be completed no later than 3 months after the end of the financial year the statements relate to.

Example of a whole-of-government reason—

Structural changes to 1, or more than 1, statutory body.

- (5) The Treasurer may, in consultation with the statutory body and the auditor-general, decide a later date by which the statutory body must give the statements to the auditor-general.
- (6) The later date must allow the audit of the statements, and audit report for the statements, to be completed no later than 6 months after the end of the financial year the statements relate to.
- (7) If the Treasurer makes a decision under subsection (5), the Treasurer must give written notice of the Treasurer's decision to the statutory body and to the auditor-general.

- (8) A statutory body given a notice under subsection (7) must give the statements to the auditor-general by the later date stated in the notice.

46G Report of auditor-general

- (1) The auditor-general must audit the annual financial statements of a statutory body and prepare a report on whether or not—
- (a) the auditor-general has received all the information and explanations required by him or her; and
 - (b) in the auditor-general's opinion the prescribed requirements in respect of the establishment and keeping of accounts have been complied with in all material respects; and
 - (c) in the case of general purpose financial statements—in the auditor-general's opinion the statements have been drawn up so as to present a true and fair view in accordance with prescribed accounting standards of the transactions of the statutory body for the financial year to which they relate and of the financial position as at the end of that year; and
 - (d) in the case of financial statements that are not general purpose financial statements—in the auditor-general's opinion the statements have been drawn up so as to present a true and fair view of the transactions of the statutory body for the financial year to which they relate and of the financial position as at the end of that year.
- (2) As soon as practicable after the officers under section 46F(3) have certified the statements and the auditor-general has prepared the report about the certified financial statements, the auditor-general must give—
- (a) the certified statements and the auditor-general's report to the statutory body; and
 - (b) a copy of the statements and report to the appropriate Minister.
- (3) If the general purpose financial statements include consolidated financial statements as required by a financial management standard or prescribed accounting standard, the

report must be made in relation to the consolidated financial statements.

- (4) At the first ordinary meeting held by the statutory body after it is given the annual financial statements and the auditor-general's report, the statutory body must consider the statements and report.

46H Statutory body must consider auditor-general's observations and suggestions

If a chairperson of a statutory body is given observations or suggestions (together with any comments on them) under section 93(4), the chairperson must ensure they are considered at the statutory body's next ordinary meeting.

46J Annual report

- (1) As soon as possible after the close of each financial year but, subject to subsection (2), in no case later than 4 months after that close a statutory body shall prepare and give to the appropriate Minister a report in writing on the operations of the statutory body during that financial year.
- (2) The appropriate Minister may, in a particular case, extend or further extend the period of 4 months referred to in subsection (1) by written notice given to the statutory body.
- (3) If the appropriate Minister extends the period referred to in subsection (1) to a period of more than 6 months, the appropriate Minister must, within 14 days of granting that extension, give to the Legislative Assembly an explanation for the granting of that extension.
- (4) The report—
 - (a) shall contain such information as the appropriate Minister directs to enable the appropriate Minister to assess the efficiency, effectiveness and economy of the statutory body and the need for its continuance; and
 - (b) shall contain a copy of the annual financial statements of the statutory body relating to that financial year published pursuant to section 46F(8).

- (5) The appropriate Minister for a statutory body may approve, for a financial year, the statutory body preparing a short form annual report for the statutory body in the form prescribed under a financial management standard.
- (6) If the statutory body prepares a short form annual report for a financial year, the statutory body must ensure both the annual report and short form annual report are available for the financial year.
- (7) The statutory body may prepare an annual report, or a short form annual report, in electronic form if—
 - (a) copies of the report are also available in paper form; and
 - (b) the electronic form of the report states, in a prominent way, that copies of the report are also available in paper form and how the copies may be obtained.
- (8) The annual financial statements as mentioned in subsection (4)(b) may be included in electronic form in an annual report if—
 - (a) copies of the statements are available in paper form; and
 - (b) the report states, in a prominent way, that copies of the statements are available in paper form and how the copies may be obtained.

Example of electronic form—

A CD-ROM.

Part 3A Tabling of annual reports

46K Tabling of annual report

- (1) This section applies to a person to whom an annual report must be given under section 39 or 46J,¹⁸ other than a copy of the report.

¹⁸ Section 39 (Annual report by department and short form annual report) or 46J (Annual report)

- (2) The person must table a copy of the report in the Legislative Assembly within 14 days after receiving it.

46KA Summary reports

- (1) This section applies if the appropriate Minister administers a number of statutory bodies of a like nature having the same financial year.
- (2) The appropriate Minister may prepare a report (a *summary report*) for the statutory bodies for a particular financial year.
- (3) Instead of tabling separate reports in the Legislative Assembly for the statutory bodies, the appropriate Minister may—
 - (a) table the summary report in the Legislative Assembly within 1 month after receiving the last of the annual reports for the statutory bodies; or
 - (b) incorporate the summary report in—
 - (i) a department's annual report; or
 - (ii) the annual report of a body helping the Minister in administering the Act under which the statutory bodies are established.
- (4) If the appropriate Minister acts under subsection (3)(b)(ii), the Minister must table the body's annual report in the Legislative Assembly within 1 month after receiving the last of the annual reports for the statutory bodies.

46KB Explanation of late tabling of annual report

- (1) This section applies if the person required, under section 46K, to table in the Legislative Assembly an annual report tables—
 - (a) the annual report of a department or statutory body (other than a summary report) later than 4 months and 14 days after the end of a financial year; or
 - (b) a summary report later than 5 months after the end of the statutory bodies' financial year.
- (2) The person must also give the Legislative Assembly a written statement—
 - (a) stating the report is being tabled late; and

- (b) stating the length of the delay; and
- (c) explaining the reasons for the delay.

46KC Procedure if Legislative Assembly not in session or sitting

- (1) This section applies if the Legislative Assembly is not in session or is not actually sitting when a person is required to do any of the following things—
 - (a) table a copy of an annual report in the Legislative Assembly;
 - (b) give the Legislative Assembly a written statement about the late tabling of an annual report;
 - (c) if an appropriate Minister has given a department or statutory body an extension of time for giving its annual report—give the Legislative Assembly an explanation for giving the extension.
- (2) The person must give a copy of the report, the written statement or the explanation to the clerk of the Parliament.
- (3) The clerk must table the report, statement or explanation before the Legislative Assembly on its next sitting day.
- (4) The report, statement or explanation is taken to have been tabled in the Legislative Assembly on the day it is given to the clerk.
- (5) The day of receipt of the report, statement or explanation must be recorded in the votes and proceedings on the next sitting day.
- (6) If the Legislative Assembly orders the report, statement or explanation to be published, the report, statement or explanation is taken to have been ordered to be published by the Legislative Assembly on the day the clerk receives it.

Part 4 **Standards about financial management**

46L **Financial management standards**

- (1) The Treasurer may make standards about the following—
 - (a) the policies and principles to be observed in financial management, including planning, performance management, internal control and corporate management;
 - (b) the content of financial statements and annual reports;
 - (c) the matters to be included in financial management practice manuals.
- (2) A standard may, under the *Statutory Instruments Act 1992*, section 23, apply, adopt or incorporate the provisions of a document (as in force at a particular time) that is made by the Treasurer or published by the department within which this provision is administered.
- (3) Each accountable officer and statutory body must comply with relevant provisions of a standard.
- (4) A standard is subordinate legislation.

46LA **Requirements before making a financial management standard**

Before making a financial management standard, the Treasurer must—

- (a) have regard to relevant standards made by appropriate professional bodies; and
- (b) consult with the auditor-general about the standard.

46LB **Financial management standard may include commentary about its operation**

- (1) If the Treasurer considers it desirable, a financial management standard may include a commentary about the operation of a provision of the standard.

- (2) However, the commentary is not part of the standard.
- (3) To remove any doubt, if the standard includes a commentary about the operation of a provision—
 - (a) the commentary is not meant to be exhaustive; and
 - (b) the commentary and the provision are to be read in the context of each other and the other provisions of the standard but, if the commentary and the provision so read are inconsistent, the provision prevails.

46LC Exemption from financial management standards

- (1) The Treasurer may, in writing, exempt a department or statutory body from complying with a financial management standard (in whole or part).
- (2) However, before giving the exemption, the Treasurer must consult with the auditor-general about the proposed exemption.
- (3) The Treasurer may impose conditions on the exemption.
- (4) If the exemption relates to a prescribed accounting standard, the department or statutory body must disclose the extent and financial implications of noncompliance with the standard in its general purpose financial statements.

46M Financial Management Practice Manuals

- (1) The Financial Management Practice Manual of a department or statutory body referred to in this Act and every amendment, alteration or variation to that manual is to be read subject to this Act, the provisions of any other Act or law that are applicable to the financial management of the department or statutory body and to the financial management standards.
- (2) The Financial Management Practice Manual is to set out the particulars of financial systems of the department or statutory body and the practices and controls necessary to give effect to matters relative to financial management contained in the prescribed requirements.
- (3) Every officer engaged on duties in connection with the financial management of a department or statutory body must,

subject to this Act, comply with the Financial Management Practice Manual prepared and issued in respect of that department or statutory body.

- (4) A copy of a Financial Management Practice Manual prepared in accordance with this Act and of every amendment, alteration or variation to that manual is to be made available to the auditor-general, as and when the auditor-general requires, by the accountable officer of the department or by the statutory body to which the manual relates.
- (5) Where a number of statutory bodies of a like nature are administered by the appropriate Minister, the appropriate Minister or the department or body that assists that Minister in administering the Act or Acts by or under which the statutory bodies were constituted, may prepare and amend, alter or vary from time to time, if the Minister or the department or body considers appropriate, in accordance with this part, a standard Financial Management Practice Manual that, unless otherwise determined by that appropriate Minister, is to be the Financial Management Practice Manual of those statutory bodies.

Part 5 **Queensland Auditor-General and Queensland Audit Office**

Division 1 **General**

47 **Auditor-general and audit office**

- (1) There is to be a Queensland Auditor-General.
- (2) An office called the Queensland Audit Office is established.
- (3) The office consists of the auditor-general, the deputy auditor-general and the staff of the audit office.

48 **Control of audit office**

The auditor-general is to control the audit office.

49 Auditor-general not subject to direction

- (1) The auditor-general is not subject to direction by any person about—
 - (a) the way in which the auditor-general's powers in relation to audit are to be exercised; or
 - (b) the priority to be given to audit matters.
- (2) Subsection (1) has effect despite the *Public Service Act 1996*.

Division 2 Provisions relating to auditor-general**50 Appointment of auditor-general**

- (1) The auditor-general is to be appointed by the Governor in Council.
- (2) A person may be appointed as the auditor-general only if—
 - (a) press advertisements have been placed nationally calling for applications from suitably qualified persons to be considered for appointment; and
 - (b) the Minister has consulted with the parliamentary committee about—
 - (i) the process of selection for appointment; and
 - (ii) the appointment of the person as the auditor-general.

51 Duration of appointment

- (1) The appointment of the auditor-general is for the term (not longer than 7 years) specified in the auditor-general's instrument of appointment.
- (2) A person appointed as auditor-general is not eligible for reappointment.

52 Terms of appointment

- (1) The auditor-general holds office on a full-time basis.

- (2) The auditor-general is to be paid a salary at a rate decided by the Governor in Council.
- (3) The auditor-general is entitled to the allowances (if any) and holds office on the terms and conditions not provided for by this Act that are decided by the Governor in Council.
- (4) Advice to the Governor in Council regarding the salary, allowances and other terms and conditions is only to be given after consultation with the Parliamentary Accounts Committee.
- (5) The salary and allowances of the auditor-general are payable out of the public accounts, which are appropriated accordingly.

53 Pecuniary interests declaration

- (1) Within 1 month after appointment, the auditor-general must give to the speaker a statement setting out the information mentioned in subsection (2) in relation to the pecuniary and other interests of the auditor-general and other persons related to or connected with the auditor-general.
- (2) The information to be set out in the statement is the information that would be required to be entered on a register or otherwise disclosed by any law or resolution of the Legislative Assembly if the auditor-general were a member of the Legislative Assembly.
- (3) If a change happens in the pecuniary or other interests that would be required to be disclosed if the auditor-general were a member of the Legislative Assembly, the auditor-general must give to the speaker a revised statement taking account of the change.
- (4) The speaker must, on request, give a copy of the latest statement to—
 - (a) the Premier; or
 - (b) the leader of a political party represented in the Legislative Assembly; or
 - (c) the Crime and Misconduct Commission; or
 - (d) a member of the parliamentary committee.

- (5) The speaker must, on request, give a copy of the part of the latest statement that relates only to the auditor-general to another member of the Legislative Assembly.
- (6) A member of the Legislative Assembly may, by writing given to the speaker, allege that the auditor-general has not complied with the requirements of this section.

54 Preservation of rights

- (1) This section applies if an officer of the public service is appointed as the auditor-general.
- (2) The person retains and is entitled to all rights that have accrued to the person because of employment as an officer of the public service, or that would accrue in the future to the person because of that employment, as if service as auditor-general were a continuation of service as an officer of the public service.
- (3) If the person ceases to be auditor-general and again becomes an officer of the public service, the person's service as auditor-general is to be regarded as service of a similar kind in the public service for the purpose of determining the person's rights as an officer of the public service.

55 Leave of absence

The Minister may grant leave of absence to the auditor-general in accordance with the terms on which the auditor-general holds office.

56 Resignation

The auditor-general may resign by signed notice given to the Governor and the speaker or, if there is no speaker or the speaker is unavailable, the clerk of the Parliament.

57 Suspension and removal

- (1) The Governor may, on an address from the Legislative Assembly, remove the auditor-general from office—

Financial Administration and Audit Act 1977

- (a) on the ground of proved incapacity, incompetence or misconduct; or
 - (b) if the auditor-general is convicted of an indictable offence.
- (2) The motion for the address may only be moved by the Premier.
- (3) The Premier may move the motion only if—
- (a) the Premier has given the auditor-general a statement setting out the reasons for the motion; and
 - (b) the statement and any written response by the auditor-general have been laid before the Legislative Assembly; and
 - (c) the Premier has consulted with the parliamentary committee about the motion; and
 - (d) agreement to the motion has been obtained from—
 - (i) all members of the parliamentary committee; or
 - (ii) a majority of members of the parliamentary committee (other than a majority consisting solely of the members of the political party or parties in government in the Assembly).
- (4) The Governor in Council may suspend the auditor-general from office—
- (a) on the ground of incapacity, incompetence or misconduct; or
 - (b) if the auditor-general is convicted of an indictable offence.
- (5) When the Legislative Assembly is in session, the Governor in Council may suspend the auditor-general only on an address from the Legislative Assembly.
- (6) The motion for the address must comply with subsections (2) and (3).
- (7) When the Legislative Assembly is not in session, the Governor in Council may suspend the auditor-general only if—

- (a) the Premier has given the auditor-general a statement setting out the reasons for the suspension; and
 - (b) the Premier has considered any response by the auditor-general to the statement.
- (8) The Premier must lay the statement and any written response by the auditor-general before the Legislative Assembly within 3 sitting days after the day on which the suspension begins.
- (9) A suspension made when the Legislative Assembly is not in session ceases to have effect—
- (a) subject to paragraph (b)—at the end of 7 sitting days after the day on which the suspension begins; or
 - (b) if the auditor-general is earlier suspended or removed from office on an address from the Legislative Assembly—at that earlier time.
- (10) If the suspension ceases to have effect under subsection (9)(a), the auditor-general is entitled to be paid remuneration and allowances for the period of the suspension.
- (11) Except as provided in subsection (10), the auditor-general is entitled to be paid remuneration and allowances for the period of a suspension only if—
- (a) the Legislative Assembly resolves that remuneration and allowances be paid for the period; or
 - (b) the Governor in Council approves the payment of remuneration and allowances for the period.

Division 3 Deputy auditor-general

58 Deputy auditor-general

There is to be a deputy auditor-general.

59 Duties of deputy auditor-general

- (1) The deputy auditor-general is to perform the duties directed by the auditor-general.
- (2) The deputy auditor-general is to act as auditor-general—

- (a) during vacancies in the office of auditor-general; and
 - (b) during periods when the auditor-general is absent from duty or Australia or is, for another reason, unable to perform the functions of the office.
- (3) While the deputy auditor-general is acting as auditor-general—
- (a) the deputy auditor-general has all the powers and functions of the auditor-general; and
 - (b) this Act and other Acts apply to the deputy auditor-general as if the deputy auditor-general were the auditor-general.
- (4) Anything done by or in relation to the deputy auditor-general while the deputy auditor-general is purporting to act as auditor-general is not invalid merely because the occasion for the deputy auditor-general to act had not arisen or had ceased.

60 Deputy auditor-general employed under Public Service Act

The deputy auditor-general is to be employed under the *Public Service Act 1996*.

61 Pecuniary interests declaration

Section 53 (Pecuniary interests declaration) applies to the deputy auditor-general in the same way as it applies to the auditor-general.

62 Deputy auditor-general subject only to direction of auditor-general

- (1) The deputy auditor-general is not subject to direction by any person (other than the auditor-general) about—
- (a) the way in which the auditor-general's powers in relation to audit are to be exercised; or
 - (b) the priority to be given to audit matters.
- (2) Subsection (1) has effect despite the *Public Service Act 1996*.

Division 4 Staff of audit office

63 Staff employed under Public Service Act

The staff of the audit office are to be employed under the *Public Service Act 1996*.

65 Staff subject only to direction of auditor-general

- (1) The staff of the audit office are not subject to direction by any person (other than the auditor-general, the deputy auditor-general or a person authorised by the auditor-general) about—
 - (a) the way in which the auditor-general's powers in relation to audit are to be exercised; or
 - (b) the priority to be given to audit matters.
- (2) Subsection (1) has effect despite the *Public Service Act 1996*.

Division 5 Other matters

66 Delegation of powers

- (1) The auditor-general may delegate powers under any Act to an authorised auditor.
- (2) However, the auditor-general must not delegate a power to report to the Legislative Assembly.

68 Estimates

- (1) The auditor-general must prepare, for each financial year, estimates of proposed receipts and expenditure relating to the audit office.
- (2) The auditor-general must give the estimates to the Treasurer.
- (3) The Treasurer must consult with the parliamentary committee in developing the proposed budget of the audit office for each financial year.

69 Audit of audit office

- (1) The Governor in Council must appoint a person who is a registered company auditor under the Corporations Act to conduct an audit of the audit office for each financial year for which the person is appointed.
- (2) A person may not be appointed under subsection (1) for more than 5 consecutive financial years.
- (3) The person is entitled to be paid the fee decided by the Governor in Council for each financial year for which the person is appointed.
- (4) For conducting an audit under subsection (1)—
 - (a) the person has all the powers of an authorised auditor; and
 - (b) this Act and other Acts apply to the person as if the person were an authorised auditor.
- (5) After an audit, the person must give—
 - (a) a report about the audit to the Premier; and
 - (b) a copy of the report to the auditor-general and the Treasurer.
- (6) The auditor-general must include the person's report in the annual report of the audit office.

70 Rulings under Public Service Act

- (1) The industrial relations Minister or Public Service Commissioner may issue a directive or guideline under the *Public Service Act 1996* that applies specifically to the audit office (whether or not it also applies to other public sector units) only with the auditor-general's approval.
- (2) Subsection (1) does not apply to a directive or guideline that applies generally to all public sector units.

71 Reviews under Public Service Act

- (1) A management review may be conducted under the *Public Service Act 1996* in relation to the audit office only at the

auditor-general's request.

- (2) Subsection (1) has effect despite the *Public Service Act 1996*.

Division 6 Strategic review

72 Strategic review of audit office

- (1) Strategic reviews of the audit office are to be conducted under this division.
- (2) A strategic review is to be conducted at least every 5 years, counting from when the report (the *earlier report*) for the most recent earlier strategic review was given to the Minister and the auditor-general under section 72B(4),¹⁹ up to when the reviewer is appointed under subsection (4) to undertake the latest strategic review.
- (3) However, if the parliamentary committee reported to the Legislative Assembly about the earlier report, and the committee's report made recommendations to which a Minister was required to respond under the *Parliament of Queensland Act 2001*, section 107²⁰ the 5 years is counted from when the Minister's response was tabled under that section.
- (4) Each strategic review is to be undertaken by an appropriately qualified person (*reviewer*), appointed by the Governor in Council, who is to give a report on the review.
- (5) The terms of reference for a strategic review are to be decided by the Governor in Council.
- (6) Before a reviewer is appointed to conduct a strategic review, the Minister must consult with the parliamentary committee and the auditor-general about—
- (a) the appointment of the reviewer; and
 - (b) the terms of reference for the review.

19 Section 72B (Report of strategic review)

20 *Parliament of Queensland Act 2001*, section 107 (Ministerial response to committee report)

- (7) The remuneration and other terms of appointment of the reviewer are as decided by the Governor in Council.
- (8) In this section—
 - strategic review* includes—
 - (a) a review of the auditor-general's functions; and
 - (b) a review of the auditor-general's performance of the functions to assess whether they are being performed economically, effectively and efficiently.

72A Conduct of strategic review

In conducting a strategic review—

- (a) the reviewer has the powers an authorised auditor has for an audit of an entity; and
- (b) this Act and other Acts apply to the reviewer as if the reviewer were an authorised auditor conducting an audit of an entity.

72B Report of strategic review

- (1) The reviewer for a strategic review must give the copy of a proposed report on the strategic review to the Minister and the auditor-general.
- (2) The auditor-general may, within 21 days after receiving the proposed report, give the reviewer written comments on anything in the proposed report.
- (3) If the auditor-general comments under subsection (2), the reviewer must—
 - (a) if the reviewer and auditor-general can agree about how to dispose of a comment—incorporate into the report any agreed amendment necessary to dispose of the comment; or
 - (b) if the reviewer and auditor-general can not agree about how to dispose of a comment—include the comment, in full, in the report.

- (4) After complying with subsections (1) and (3), the reviewer must give the report (*review report*) to the Minister and the auditor-general.
- (5) The review report must be the same as the proposed report given to them under subsection (1), apart from the changes made under subsection (3).
- (6) The Minister must table the review report in the Legislative Assembly within 3 sitting days after the Minister receives the report.
- (7) For the *Parliament of Queensland Act 2001*, section 84(2)²¹ the report is referred to the parliamentary committee.

Part 6 Audit of consolidated fund and public sector entities

Division 1 Scope of auditor-general's mandate

73 Auditor-general to audit consolidated fund and public sector entities unless exempted

- (1) The auditor-general must, in relation to each financial year, audit—
 - (a) the consolidated fund; and
 - (b) all public sector entities.
- (2) However, the auditor-general must not audit the audit office.
- (3) Subsection (1) does not apply to a public sector entity exempt from audit by the auditor-general under a regulation made under section 74.

²¹ *Parliament of Queensland Act 2001*, section 84 (Role of statutory committees)

74 Exemption of certain public sector entities from audit by auditor-general

- (1) A regulation may—
 - (a) exempt a public sector entity from audit by the auditor-general; and
 - (b) provide that a person appointed under, or in a way specified in, the regulation must audit the public sector entity.
- (2) Before a regulation is made under subsection (1), the Minister must consult with the auditor-general about the proposed regulation.
- (3) For the purpose of conducting an audit under a regulation made under subsection (1)(b)—
 - (a) the person appointed under the regulation has all the powers of an authorised auditor; and
 - (b) this Act and other Acts apply to the person as if the person were an authorised auditor.

75 Appropriate Minister to give auditor-general information relating to public sector entities

- (1) This section applies if—
 - (a) a public sector entity is established; or
 - (b) an entity becomes a public sector entity.
- (1A) The appropriate Minister for the public sector entity must give—
 - (a) written notice to the auditor-general about the establishment of the public sector entity or the fact the entity has become a public sector entity; and
 - (b) any information the auditor-general asks the appropriate Minister to give to the auditor-general about the public sector entity.
- (2) This section does not apply to a public sector entity that is, or is a part of, a department within the meaning of the *Public Service Act 1996*.

76 Auditor-general to be appointed auditor of every company public sector entity

- (1) The shareholders of a company that is a public sector entity must—
 - (a) appoint the auditor-general to be the auditor of the company; and
 - (b) ensure that the auditor-general remains, at all times, the auditor of the company while the company remains a public sector entity.
- (2) Subsection (1) does not apply to a company exempt from audit by the auditor-general under a regulation made under section 74 (Exemption of certain public sector entities from audit by auditor-general).

77 Audits at request of Parliament

- (1) If the Legislative Assembly, by resolution, requests the auditor-general to conduct an audit of a matter relating to the financial administration of a public sector entity, the auditor-general must conduct the audit.
- (2) This section does not apply to the financial administration of the audit office.

78 By-arrangement audits

- (1) The auditor-general may audit an entity that is not a public sector entity at the request of a Minister or a public sector entity.
- (2) The auditor-general may audit the entity only if the entity agrees to the audit.

Division 2 Conduct of audits**79 Way in which audit is to be conducted**

- (1) The auditor-general may conduct an audit in the way the auditor-general considers appropriate.

- (2) In determining the appropriate way to conduct an audit, the auditor-general may have regard to—
 - (a) the character of the relevant internal control system (including internal audit); and
 - (b) recognised standards and practices.
- (3) Subsection (2) does not limit the matters to which the auditor-general may have regard.
- (4) In the case of the audit of a company, the auditor-general is not limited to conducting the audit in accordance with the Corporations Act, and may do anything else that the auditor-general considers appropriate.

80 Audit of performance management systems

- (1) The auditor-general may conduct an audit of performance management systems of a public sector entity.
- (2) The audit may be conducted as a separate audit or as part of another audit (including an audit of another public sector entity under this section).
- (3) The object of the audit includes determining whether the performance management systems enable the public sector entity to assess whether its objectives are being achieved economically, efficiently and effectively.
- (4) In conducting the audit, the auditor-general must have regard to any prescribed requirements relating to the establishment and maintenance of performance management systems that apply to the public sector entity.

81 Audit of consolidated fund accounts

In auditing the consolidated fund accounts, the auditor-general must ascertain whether or not, in the auditor-general's opinion—

- (a) proper accounts were properly kept in accordance with law; and
- (b) procedures applied were in accordance with the prescribed requirements and were adequate to ensure—

- (i) proper control and safeguards were exercised over the collection, custody, banking, withdrawal, payment of, and accounting for, public moneys; and
 - (ii) public moneys were appropriately entered in the consolidated fund accounts as received in, or paid out of, the Treasurer's consolidated fund bank account; and
 - (iii) withdrawals from the Treasurer's consolidated fund bank account were made for lawful and appropriate purposes; and
 - (iv) proper safeguards were followed to prevent fraud and mistake; and
 - (v) the requirements of the law relating to public moneys were complied with in all material respects; and
- (c) the Treasurer's appropriation statement for a financial year²²—
- (i) is in agreement with the consolidated fund accounts for the financial year; and
 - (ii) has been properly drawn up to present a true and fair view of the transactions in relation to the consolidated fund accounts for the financial year and the position of the consolidated fund at the end of the financial year.

82 Appointment of contract auditors

- (1) The auditor-general may appoint an appropriately qualified individual who is not a member of the staff of the audit office to be a contract auditor.
- (2) The appointment of a person to be a contract auditor may be general or limited to a particular audit.
- (3) The contract auditor—

22 Section 38A (Treasurer's appropriation statement)

- (a) is appointed on the terms specified in the instrument of appointment; and
- (b) may resign the appointment by signed notice given to the auditor-general.

83 Identity cards for authorised auditors

- (1) The auditor-general may issue an identity card to an authorised auditor.
- (2) The identity card must—
 - (a) contain a recent photograph of the authorised auditor; and
 - (b) be signed by the authorised auditor and the auditor-general.
- (3) A person who ceases to be an authorised auditor must not, without reasonable excuse, fail to return the person's identity card to the auditor-general as soon as practicable after ceasing to be an authorised auditor.

Maximum penalty for subsection (3)—10 penalty units.

84 Proof of authority as authorised auditor

An authorised auditor may exercise a power in relation to a person only if the authorised auditor produces his or her identity card for inspection by the person.

85 Access to documents and property

- (1) For the purpose of conducting an audit of the consolidated fund accounts, an authorised auditor is entitled, at all reasonable times, to full and free access to all documents and property relevant to the audit.
- (2) For the purpose of conducting an audit of an entity under this Act, an authorised auditor is entitled, at all reasonable times, to full and free access to all documents and property belonging to, in the custody of, or under the control of, the entity.

- (3) For the purpose of conducting an audit under this Act, an authorised auditor may—
- (a) enter, at any reasonable time—
 - (i) a place occupied by a public sector entity or another entity subject to audit; or
 - (ii) a place occupied by a financial institution with which a public sector entity, or another entity subject to audit, maintains an account; or
 - (iii) another place if the occupier of the place consents to the entry; and
 - (b) inspect, examine, photograph or film anything in the place; and
 - (c) take extracts from, and make copies of, any documents in the place; and
 - (d) take into the place persons, equipment and materials that the authorised auditor reasonably requires; and
 - (e) require any person in the place to give to the authorised auditor reasonable assistance in relation to the exercise of the powers mentioned in paragraphs (a) to (d).
- (4) A person must not, without reasonable excuse, fail to comply with a requirement made under subsection (3)(e).
Maximum penalty—40 penalty units.
- (5) It is not a reasonable excuse for a person to fail to comply with a requirement made under subsection (3)(e) that complying with the requirement might tend to incriminate the person.
- (6) Neither an answer by a person under a requirement made under subsection (3)(e), nor any information, document or other thing obtained as a direct or indirect consequence of the person giving the answer, is admissible against the person in a criminal proceeding (other than a proceeding relating to the falsity of the answer) if—
- (a) the person, before giving the answer, claimed that giving the answer might tend to incriminate the person; and
 - (b) the answer might in fact tend to incriminate the person.

- (7) The fact that a document was produced by a person under a requirement made under subsection (3)(e) is not admissible in evidence against the person in a criminal proceeding (other than a proceeding relating to the falsity of the document) if—
- (a) the person, before producing the document, claimed that producing the document might tend to incriminate the person; and
 - (b) producing the document might in fact tend to incriminate the person.

86 Obtaining information

- (1) If it is reasonably necessary for the purposes of an audit under this Act, an authorised auditor may, by written notice given to a person, require the person to give to the authorised auditor specified information, within a reasonable period and in a reasonable way specified in the notice.
- (2) A person must not, without reasonable excuse, fail to comply with a requirement made under subsection (1).
Maximum penalty—40 penalty units.
- (3) It is not a reasonable excuse for a person to fail to comply with a requirement under subsection (1) that complying with the requirement might tend to incriminate the person.
- (4) Neither information given by a person under a requirement under subsection (1), nor any other information or a document or other thing obtained as a direct or indirect consequence of the person giving the information, is admissible against the person in a criminal proceeding (other than a proceeding relating to the falsity of the information) if—
- (a) the person, before giving the information, claimed that giving the information might tend to incriminate the person; and
 - (b) giving the information might in fact tend to incriminate the person.

87 Obtaining evidence

- (1) If it is reasonably necessary for the purposes of an audit under this Act, an authorised auditor may, by written notice given to a person, require the person—
 - (a) to attend before an authorised auditor, at a reasonable time and place specified in the notice, and then and there answer questions; and
 - (b) to produce to an authorised auditor, at a reasonable time and place specified in the notice, documents belonging to, in the custody of, or under the control of, the person.
- (2) The authorised auditor before whom the person attends may require answers to be verified or given on oath or affirmation, and either orally or in writing, and for that purpose the authorised auditor may administer an oath or affirmation.
- (3) The oath to be taken, or affirmation to be made, by a person for the purposes of this section is an oath or affirmation that the answers the person will give will be true.
- (4) An authorised auditor to whom a document is produced under a notice under subsection (1)—
 - (a) may keep the document for a reasonable period for the purposes of conducting the relevant audit; and
 - (b) may take extracts from and make copies of the document.
- (5) While the authorised auditor has possession of the document, the authorised auditor must allow the document to be inspected at any reasonable time by a person who would be entitled to inspect it if it were not in the authorised auditor's possession.
- (6) The regulations must prescribe scales of allowances and expenses to be allowed to persons required to attend under this section.
- (7) A person must not, without reasonable excuse, fail to comply with a notice under subsection (1).

Maximum penalty—40 penalty units.

- (8) It is not a reasonable excuse for a person to fail to comply with a notice under subsection (1) that complying with the notice might tend to incriminate the person.
- (9) Neither an answer given by a person under this section, nor any information, document or other thing obtained as a direct or indirect consequence of the person giving the answer, is admissible against the person in a criminal proceeding (other than a proceeding relating to the falsity of the answer) if—
 - (a) the person, before giving the answer, claimed that giving the answer might tend to incriminate the person; and
 - (b) the answer might in fact tend to incriminate the person.
- (10) The fact that a document was produced by a person under this section is not admissible in evidence against the person in a criminal proceeding (other than a proceeding relating to the falsity of the document) if—
 - (a) the person, before producing the document, claimed that producing the document might tend to incriminate the person; and
 - (b) producing the document might in fact tend to incriminate the person.

88 Compensation

- (1) A person (other than a public sector entity or another person subject to audit) who incurs any loss or expense—
 - (a) because of the exercise or purported exercise of a power under this division; or
 - (b) in complying with a requirement made of the person under this division;may claim compensation from the State.
- (2) A payment of compensation may be claimed and ordered—
 - (a) in a proceeding for compensation brought in a court of competent jurisdiction for the recovery of compensation; or
 - (b) during a proceeding for an offence against this Act brought against the person by whom the claim is made.

- (3) A court may order the payment of compensation for the loss or expense only if it is satisfied that it is just to do so in the circumstances of the particular case.

89 False or misleading information

- (1) A person must not—
- (a) make a statement to an authorised auditor that the person knows is false or misleading in a material particular; or
 - (b) omit from a statement made to an authorised auditor anything without which the statement is, to the person's knowledge, misleading in a material particular.

Maximum penalty—80 penalty units.

- (2) A complaint against a person for an offence against subsection (1)(a) or (b) is sufficient if it states that the information given was false or misleading to the person's knowledge.

90 Obstruction of authorised auditor

A person must not, without reasonable excuse—

- (a) obstruct, hinder or resist; or
- (b) attempt to obstruct, hinder or resist;

an authorised auditor in the exercise of a power under this Act.

Maximum penalty—80 penalty units.

91 Impersonation of authorised auditor

A person must not pretend to be an authorised auditor.

Maximum penalty—80 penalty units.

92 Confidentiality

(1) This section applies to a person who is or has been any of the following, including before the commencement of this subsection—

- (a) an authorised auditor;
- (b) a person engaged by the auditor-general;
- (c) a person engaged or employed by a contract auditor.

(2) The person must not—

- (a) make a record of protected information; or
- (b) whether directly or indirectly, divulge or communicate protected information;

unless the record is made, or the information divulged or communicated—

- (c) under this Act; or
- (d) in the performance of duties, as a person to whom this section applies, under this Act.

Maximum penalty—200 penalty units or imprisonment for 1 year.

(3) Subsection (2) does not prevent the disclosure of information to—

- (a) the parliamentary committee; or
- (b) the Public Works Committee; or
- (c) the Crime and Misconduct Commission; or
- (d) a police officer, or a person or body responsible for the investigation or prosecution of offences, if the information relates to the investigation or prosecution of an offence; or
- (e) a court for the purposes of the prosecution of a person for an offence.

(4) In this section—

protected information means information, other than information that is publicly available, that—

- (a) is disclosed to, or obtained by, a person to whom this section applies in relation to an audit that has been, is being or will be conducted under this Act; and
- (b) is relevant to the audit.

Public Works Committee means the Public Works Committee established under the *Parliament of Queensland Act 2001*, section 80.²³

93 Report on audit

- (1) The auditor-general may prepare a report on any audit conducted under this Act.
- (2) An authorised auditor (other than the auditor-general) must give the auditor-general a report on every audit conducted by the authorised auditor.
- (3) A report under subsection (1) or (2) may contain observations and suggestions about anything arising out of the audit.
- (4) If the auditor-general is of the opinion that observations or suggestions made under subsection (3) require attention or further consideration, the auditor-general must give them (together with any comments on them)—
 - (a) if they arose out of an audit of the consolidated fund accounts—to the Treasurer; or
 - (b) if they arose out of an audit of a department—to the accountable officer of the department; or
 - (c) if they arose out of an audit of another entity—the chairperson or equivalent officer of the entity and the person responsible for the financial administration of the entity.
- (5) If the auditor-general is of the opinion that the observations or suggestions made under subsection (3) are of significance, the auditor-general must also give them (together with any comments on them) to the appropriate Minister and the Treasurer.

²³ *Parliament of Queensland Act 2001*, section 80 (Establishment of statutory committees)

94 Protection from liability

- (1) An authorised auditor does not incur civil liability for an act or omission done or omitted to be done honestly and without negligence under or for the purposes of this Act.
- (2) A liability that would, but for subsection (1), attach to an authorised auditor attaches instead to the State.

95 Audit fees

- (1) The auditor-general may charge fees for an audit conducted by the auditor-general.
- (2) The auditor-general may, under a Treasurer's approval, determine the basic rates of fees.
- (3) The auditor-general must assess the fees for an audit having regard to the basic rates of fees determined under subsection (2).
- (4) Unpaid fees may be recovered by the auditor-general as a debt due to the auditor-general.

96 Act does not limit other powers of auditor-general

This Act does not limit any power that the auditor-general has apart from this Act.

Division 3 Reports to the Legislative Assembly**97 Reports on auditing standards**

- (1) As soon as practicable after the commencement of this section, the auditor-general must prepare a report to the Legislative Assembly—
 - (a) setting out the general standards that the auditor-general applies, or proposes to apply, to—
 - (i) the conduct of audits; and
 - (ii) the selection, engagement, and quality control of the work, of contract auditors; and

- (b) indicating the extent to which the standards are in accordance with auditing standards issued by relevant professional bodies.
- (2) If the auditor-general subsequently makes a significant change to the general standards, the auditor-general must, as soon as practicable after making the change, prepare a report to the Legislative Assembly indicating—
 - (a) the nature of the change; and
 - (b) the extent to which the changed standards are in accordance with auditing standards issued by relevant professional bodies.
- (3) A report to the Legislative Assembly prepared by the auditor-general on the conduct of an audit must refer to any occasion of significance on which the general standards were not applied.
- (4) The auditor-general must arrange for copies of the report under subsection (1), and each report under subsection (2), to be made available for sale to the public.

98 Annual report on consolidated fund accounts

- (1) The auditor-general must prepare a report to the Legislative Assembly on each audit conducted of the consolidated fund accounts.
- (2) The report must—
 - (a) deal with matters mentioned in section 81;²⁴ and
 - (b) deal with the action (if any) taken to remedy significant deficiencies reported in previous reports on audits conducted of the consolidated fund accounts.

99 Annual reports on audits of public sector entities

- (1) The auditor-general must prepare a report to the Legislative Assembly on each audit conducted of a public sector entity by an authorised auditor.

24 Section 81 (Audit of consolidated fund accounts)

- (2) The report must—
- (a) state whether or not—
 - (i) the audit of the public sector entity has been completed; and
 - (ii) the statements relating to the accounts of the public sector entity have been audited; and
 - (b) draw attention to any case in which the functions relating to the financial management of the public sector entity were not adequately and properly performed if, in the auditor-general's opinion, the matter is of sufficient significance to require inclusion in the report; and
 - (c) set out—
 - (i) the results of audits conducted, in relation to the relevant financial year, of controlled entities of the public sector entity by an authorised auditor; and
 - (ii) if audits were not conducted in relation to particular controlled entities—the reasons why they were not conducted; and
 - (d) deal with the action (if any) taken to remedy significant deficiencies reported in previous reports on audits of the public sector entity.

100 Reports on audits requested by Parliament

The auditor-general must prepare a report to the Legislative Assembly on each audit conducted at the request of the Legislative Assembly.

101 Interim, supplementary and combined reports

- (1) The auditor-general may prepare interim and supplementary reports to the Legislative Assembly on any matter on which the auditor-general is to report or has reported.
- (2) The auditor-general may combine reports on any 2 or more audits.

102 Other reports

The auditor-general may prepare any of the following reports to the Legislative Assembly—

- (a) if the auditor-general considers it desirable to do so at any particular time for reasons of urgency—a report on any significant matter arising out of an audit;
- (b) if the auditor-general considers it to be in the public interest to do so—a full report on, or a report on any specific matters arising out of, a particular audit;
- (c) if the auditor-general considers it otherwise appropriate to do so at any time—a report on any matter arising out of an audit to which attention should be drawn;
- (d) if a regulation has been made for the purposes of section 5A(1) (Entities and their control) or section 74 (Exemption of certain public sector entities from audit by auditor-general) that the auditor-general advised should not have been made or should have been made differently—a report setting out the advice and the reasons for it.

103 Comments on proposed audit reports

- (1) If the auditor-general proposes to include in a report to the Legislative Assembly under this division a matter that, in the auditor-general's opinion, is a matter of significance, the auditor-general must give written advice of the matter that is proposed to be included to—
 - (a) if the matter relates to a department—the accountable officer of the department; or
 - (b) if the matter relates to a public sector entity controlled by a department—the chairperson or equivalent officer of the entity, the person responsible for the financial administration of the entity and the accountable officer of the department; or
 - (c) if the matter relates to another public sector entity—the chairperson or equivalent officer of the entity and the person responsible for the financial administration of the entity;

and—

- (d) if the matter raises issues concerning the powers or functions of the Treasurer under this Act—the Treasurer; or
 - (e) if the matter does not raise issues concerning the powers or functions of the Treasurer under this Act—to the appropriate Minister.
- (2) The advice must include a statement to the effect that comments on the proposed matter may be made in writing given to the auditor-general—
- (a) within 21 days after the advice is received; or
 - (b) within such longer period as is specified in the advice.
- (3) If comments are received within the 21 days or longer period, the auditor-general must include them in the report.

104 Procedure for reporting certain sensitive information

- (1) If the auditor-general considers that it would be against the public interest to disclose in a report under this division information that could—
- (a) have a serious adverse effect on the commercial interests of a public sector entity; or
 - (b) reveal trade secrets of a public sector entity; or
 - (c) prejudice the investigation of a contravention or possible contravention of the law; or
 - (d) prejudice the fair trial of a person; or
 - (e) cause damage to the relations between the Government of the State and another Government;
- the auditor-general must not disclose the information in the report but must instead include it in a report prepared and given to the parliamentary committee.
- (2) This section has effect despite anything in this or any other Act.

105 Tabling of reports

- (1) A report prepared under this division must be given to the speaker or, if there is no speaker or the speaker is unavailable, to the clerk of the Parliament.
- (2) The speaker or clerk must cause a copy of the report to be laid before the Legislative Assembly on its next sitting day.
- (3) For the purposes of its publication, a report given to the Speaker or the clerk under subsection (2) is taken to have been laid before the Legislative Assembly, and to have been ordered to be published by the Legislative Assembly, when it is given to the Speaker or the clerk.

Part 6A Approvals by Treasurer**Division 1 Definition and application****105A Definition for pt 6A**

In this part—

department includes the accountable officer of the department.

105B Application of pt 6A

- (1) This part applies if a power under this Act may be exercised by either of the following under a Treasurer's approval—
 - (a) a department;
 - (b) a statutory body.
- (2) The department or statutory body may exercise the power only if—
 - (a) an approval under division 2 applies to the department or body; or
 - (b) the exercise is the subject of an approval under division 3.

- (3) This part also applies to a Treasurer's approval for section 95 and, despite division 2 and section 105D(3), that approval may not be given under division 2.

Division 2 General approvals

105C Approval may be general in nature

- (1) The Treasurer may, by gazette notice, approve the exercise of powers under this Act by departments and statutory bodies.
- (2) The approval may—
- (a) apply generally to all departments, statutory bodies, powers and matters or be limited in its application to—
 - (i) particular departments, bodies, powers or matters;
or
 - (ii) particular classes of departments, bodies, powers or matters; or
 - (b) otherwise apply generally or be limited in its application by reference to specified exceptions or factors.
- (3) Also, the approval may—
- (a) make different provision for different departments, statutory bodies, powers or matters, or different classes of departments, bodies, powers or matters; or
 - (b) apply differently to stated exceptions or factors.
- (4) To remove any doubt, it is declared that an approval under this section may apply to a department or statutory body even though the department or body was not established when the approval was given.

Division 3 Specific approvals

105D Way department or statutory body may apply for approval

- (1) A department or statutory body may apply, in writing, for the Treasurer's approval of the exercise of a power under this Act.

- (2) The application may relate to the exercise of the power generally or in relation to a particular matter.
- (3) If the Treasurer considers the approval should be given under division 2, the Treasurer may deal with the application by giving an approval under that division applying to the applicant.
- (4) The Treasurer may exercise the power to amend or repeal an approval under this division even if the department or statutory body does not apply for the amendment or repeal.
- (5) However, the amendment or repeal of an approval under this division does not affect its previous operation.

105E Treasurer may ask for documents

The Treasurer may, by written notice to the department or statutory body, require it to give the Treasurer a document or information the Treasurer considers necessary for considering the department's or the body's application.

105F Decision on application

- (1) The Treasurer may approve the application, entirely or partly, or refuse the application.
- (2) An approval may be on written conditions the Treasurer considers necessary or desirable.
- (3) The Treasurer must inform the applicant, in writing, of the decision and, if the application is approved, any conditions of the approval.

105G Register of approvals

A department or statutory body must keep a register of the Treasurer's approvals under this division for the department's or the body's exercise of a power.

Division 4 Offences relating to certain documents

105H False or misleading documents

- (1) A person must not give a document under section 105D or 105E to the Treasurer containing information the person knows is false or misleading in a material particular.

Maximum penalty—50 penalty units.

- (2) Subsection (1) does not apply to a person if the person, when giving the document—
- (a) advises the Treasurer, in writing, to the best of the person's ability, how it is false or misleading; and
 - (b) gives the correct information if the person has, or can reasonably obtain, the correct information.
- (3) It is enough for a complaint against a person for an offence against subsection (1) to state that the document was, without specifying which, 'false or misleading'.

105I False information

- (1) A person must not give information under section 105E to the Treasurer the person knows is false or misleading in a material particular.

Maximum penalty—50 penalty units.

- (2) It is enough for a complaint against a person for an offence against subsection (1) to state that the document was, without specifying which, 'false or misleading'.

recovered by action in a court of competent jurisdiction from—

- (a) the officer or employee in whose care the property was at the material time; or
 - (b) any other officer or employee who by negligence or misconduct causes or contributes to the loss or destruction of or damage to the property.
- (2A) It is a defence to an action for the recovery from a person of moneys under subsection (2) if the person proves that the loss or destruction of or damage to the property was not caused or contributed to by any failure by the person to take reasonable steps to prevent that loss, destruction or damage.
- (2B) Where the negligence or misconduct of an officer or employee of a department was not the sole cause of any loss or destruction of or damage to the property, the Crown may recover from the officer or employee referred to in subsection (2)(a) so much only of the amounts referred to in subsection (2) as is just and equitable having regard to the contribution made by the officer or employee to the loss, destruction or damage as determined by the court.
- (3) In this section a reference to an officer or employee of a department includes a reference to a person who has been such an officer or employee.
- (4) For the purposes of this section—
- (a) public moneys or other moneys shall be taken to be under the control of an officer or employee of a department if the moneys have been collected or received by or have come into the custody of the officer or employee but have not been paid to another person or to the credit of a financial-institution account as required by the prescribed requirements; and
 - (b) public property or other property shall be taken to be in the care of an officer or employee of a department if the property—
 - (i) has been delivered to the officer or employee; and
 - (ii) has not been returned to a person entitled to receive it on behalf of the Crown in right of the State.

- (5) Subsections (1) and (2) shall not affect a right of the Crown to recover an amount from an officer or employee otherwise than under this section but the Crown shall not recover amounts from the one officer or employee under this section and otherwise than under this section, in respect of the same loss, deficiency, destruction or damage.

109 Delegation by Treasurer of certain powers

- (1) The Treasurer may delegate the Treasurer's powers mentioned in subsection (2) to an officer or employee of the treasury department who has qualifications, experience or standing appropriate to exercise the power.

Example of standing—

An officer's classification level in the public service.

- (2) Subsection (1) applies to the powers of the Treasurer under sections 14, 16, 17(4), 18, 38A, 38AA, 38C, 40AA, 40A, 41, 41A, 46(4) and 46FA.²⁵
- (3) Also, the Treasurer may delegate the Treasurer's powers under section 41(2) to (3) to any of the following who has qualifications, experience or standing appropriate to exercise the power—
- (a) the chief executive officer or other officer or employee of the Queensland Investment Corporation;
 - (b) an officer or employee of the Queensland Treasury Corporation.

25 Sections 14 (Moneys to be kept at financial institution), 16 (Overdrafts), 17 (Treasurer's consolidated fund bank account), 18 (Departmental financial-institution accounts), 38A (Treasurer's appropriation statement), 38AA (Timing for giving Treasurer's appropriation statement to auditor-general), 38C (Request for information for preparing consolidated whole-of-government financial statement and other purposes), 40AA (Timing for accountable officers to give general purpose financial statements to auditor-general), 40A (Borrowings by State and by accountable officers), 41 (Investment of surplus moneys), 41A (Dealing with moneys earned on investment), 46 (Treasurer's unclaimed moneys fund) and 46FA (Timing for statutory bodies to give annual financial statements to auditor-general)

110 Regulations

- (1) The Governor in Council may make regulations under this Act.
- (2) A regulation may create offences and prescribe penalties for the offences of not more than 5 penalty units.

Part 8 Transitional provisions**Division 1 Transitional provisions before commencement of the Financial Administration Legislation Amendment Act 1999****111 References to authorised officer in other Acts**

A reference in another Act to an authorised officer within the meaning of this Act is a reference to an authorised auditor.

112 References to consolidated revenue fund, consolidated revenue or loan fund

A reference in an Act to the consolidated revenue fund, the consolidated revenue or the loan fund is a reference to the consolidated fund.

113 References to Department of the auditor-general

A reference in an Act to the Department of the auditor-general is a reference to the audit office.

114 References to repealed Acts

A reference in an Act or document to either of the following Acts is taken to be a reference to this Act—

- *Audit Act 1874*
- *Treasury Funds Investment Act 1958.*

Division 2 **Transitional provisions for Financial
Administration Legislation
Amendment Act 1999**

Subdivision 1 **Interpretation****115 Definitions for div 2**

In this division—

1998–99 financial year means the financial year starting on 1 July 1998.

1999–2000 financial year means the financial year starting on 1 July 1999.

accountable department means—

- (a) for a continuing fund—the department mentioned in schedule 2 opposite the name of the fund; or
- (b) for a fund established under another Act—the department that is administered by the Minister administering the provision of the Act under which the fund is established.

amendment Act means the *Financial Administration Legislation Amendment Act 1999*.

commencement means the commencement of this section.

existing fund means—

- (a) a continuing fund; or

- (b) a fund established under another Act that, under that Act, is continued in existence subject to this division.²⁶

Motor Accident Insurance Commission means the Motor Accident Insurance Commission established under the *Motor Accident Insurance Act 1994*, section 6.

Motor Accident Insurance Fund means the Motor Accident Insurance Fund established under the *Motor Accident Insurance Act 1994*, section 28.

Nominal Defendant Fund means the Nominal Defendant Fund established under the *Motor Accident Insurance Act 1994*, section 29.

post-amended Act means this Act after the commencement.

pre-amended Act means this Act as in force immediately before the commencement.

public accounts means the public accounts under the pre-amended Act.

trust and special funds means the trust and special funds under the pre-amended Act.

Subdivision 2 Transitional provisions about existing funds

116 Closure of trust and special funds on 1 July 1999

- (1) On 1 July 1999—
 - (a) the trust and special funds close; and
 - (b) all moneys that were part of the trust and special funds become moneys of the consolidated fund.
- (2) The closing accounts cease to exist on 1 July 1999.
- (3) Despite the closure of the trust and special funds and the cessation of the closing accounts, entries may be made in the

²⁶ The schedule of the *Financial Administration Legislation Amendment Act 1999* amends various Acts including Acts that establish funds. The amendments of the Acts that establish funds provide that the funds continue in existence subject to the *Financial Administration and Audit Act 1977*, part 8, division 2.

accounts for the trust and special funds and the closing accounts for transactions completed before or on 30 June 1999.

(4) In this section—

closing accounts means the following in existence at the start of the 1998–99 financial year that formed part of the trust and special funds for that year—

- (a) Public Trustee Account;
- (b) the companies liquidation account.

117 Obligation of Treasurer to pay moneys of trust and special funds

- (1) As soon as practicable on or after 1 July 1999, the Treasurer must satisfy himself or herself there is an appropriate account in the departmental accounts of the accountable department for each existing fund—
 - (a) for recording the receipts for and expenditures of the fund; and
 - (b) for allowing the balance of the fund to be ascertained at any time.
- (2) When the Treasurer is satisfied there is an appropriate account for an existing fund as mentioned in subsection (1), the Treasurer must—
 - (a) for an existing fund in credit in the trust and special funds for the end of 30 June 1999—transfer an amount, representing cash in the closing balance for the fund, from the Treasurer’s consolidated fund bank account to the accountable department as moneys for the fund; or
 - (b) for an existing fund in overdraft in the trust and special funds for the end of 30 June 1999—be satisfied an amount, representing the overdraft in the closing balance for each fund, is entered into the accountable department’s accounts as an amount owing to the consolidated fund.
- (3) Also, for an existing fund that includes amounts invested at the end of 30 June 1999, the Treasurer must be satisfied an

amount, representing the investment for the fund, is entered into the accountable department's accounts as the amount of investments for the fund.

- (4) The Companies Liquidation Account that is a continuing fund (the *continuing companies liquidation account*) is taken to be the companies liquidation account for the *Corporations (Queensland) Act 1990*, section 57.
- (5) For subsection (4), the Treasurer must transfer an amount, representing cash in the closing balance for the companies liquidation account for the *Corporations (Queensland) Act 1990*, section 57, from the Treasurer's consolidated fund bank account to the accountable department as moneys for the continuing companies liquidation account.
- (6) If the *Racing Legislation Amendment Act 1998*, section 30,²⁷ commences before this subsection, the Treasurer must transfer an amount representing cash in the closing balance for the Racing Development Fund immediately before its abolition under the *Racing and Betting Act 1980*, section 267, from the Treasurer's consolidated fund bank account to the accountable department as moneys for the Queensland Racing Industry Fund.
- (7) If the *Racing Legislation Amendment Act 1998*, section 30, has not commenced before this subsection—
 - (a) on the commencement of this subsection—
 - (i) the Treasurer must transfer an amount representing cash in the closing balance for the Racing Development Fund immediately before the commencement of this subsection, from the Treasurer's consolidated fund bank account to the accountable department as moneys for the Queensland Racing Industry Fund; and
 - (ii) references to the Racing Development Fund in the *Racing and Betting Act 1980*, or in subordinate legislation under the *Racing and Betting Act 1980*,

²⁷ *Racing Legislation Amendment Act 1998*, section 30 commenced 1 July 1999, see 1999 SL No. 119.

may, if the context permits, be taken to be references to the Queensland Racing Industry Fund; and

- (b) on the commencement of the *Racing Legislation Amendment Act 1998*, section 42²⁸—
 - (i) sections 266, 267 and 268(1) and (2A) have no effect; and
 - (ii) section 268(2) has effect as if the reference to ‘before the commencement of section 267’ were a reference to ‘before the commencement of the *Racing Legislation Amendment Act 1998*, section 30’.
- (8) To the extent the Treasurer must pay an amount from the consolidated fund under this section, the amount is appropriated.

118 Motor Accident Insurance Fund and Nominal Defendant Fund

- (1) To remove doubt, it is declared that, to the extent the Motor Accident Insurance Fund and the Nominal Defendant Fund were treated as part of the trust and special funds before the commencement, this subdivision applies to the funds as if they are existing funds.
- (2) For subsection (1)—
 - (a) the Motor Accident Insurance Commission is taken to be the accountable department for the funds; and
 - (b) the accounts of the commission kept under section 46C(b) are taken to be the departmental accounts.

28 *Racing Legislation Amendment Act 1998*, section 42 commenced 1 July 1999, see 1999 SL No. 119.

Subdivision 3 Other specific transitional provisions

119 Accountable officers to pay moneys of consolidated fund to Treasurer

- (1) On 1 July 1999, the accountable officer of each department must pay to the Treasurer for the consolidated fund the amount standing to the credit of the department's financial-institution accounts.
- (2) If an amount is received by a department on or after 1 July 1999 and before 15 July 1999, and the Treasurer enters the amount in the public accounts for the 1998–99 financial year, the amount must be paid into the consolidated fund despite sections 4 and 9²⁹ of the post-amended Act.
- (3) Subsections (1) and (2) do not apply to—
 - (a) receipts the subject of an authorisation under section 34B before the commencement; or
 - (b) other moneys of the department; or
 - (c) an amount transferred to the department under section 117(2) or (5).

120 Payment into the public accounts

If under this Act, another Act, a law, an agreement or an arrangement an amount is to be paid into the public accounts, the amount is to be paid into the consolidated fund.

121 Public bank accounts other than for trust and special funds

- (1) The public bank account kept under section 17 of the pre-amended Act for the consolidated fund becomes the Treasurer's consolidated fund bank account for this Act.

²⁹ Sections 4 (Meaning of *administered receipt* and *controlled receipt*) and 9 (Appropriation of certain controlled receipts)

- (2) If under an Act, a law, an agreement or an arrangement an amount is to be paid into the public bank accounts, other than the bank accounts for the trust and special funds, the amount is to be paid into the Treasurer's consolidated fund bank account.

122 Availability of appropriation for 1998–99 financial year

Section 23 of the pre-amended Act applies to appropriations made available for the supply services for the 1998–99 financial year until 15 days after the end of that financial year.

123 Transfer between subdivisions etc.

For the 1998–99 financial year, section 24 of the pre-amended Act continues to apply and the Treasurer may exercise a power under that section until 15 days after the end of that financial year.

124 When vote of Treasury may be applied in respect of a supply service of another department

For the 1998–99 financial year, section 24A of the pre-amended Act continues to apply and the Treasurer may exercise a power under that section until 15 days after the end of that financial year.

125 Provision for unforeseen expenditure in 1998–99 financial year

- (1) For the 1998–99 financial year, section 25A(1) and (2) of the post-amended Act applies to the Treasurer as if—
- (a) the reference in section 25A(1) to section 25 were a reference to section 25 of the pre-amended Act; and
 - (b) the reference in section 25A(1) to the consolidated fund were a reference to the public accounts.

126 Section 23D to apply to amount that may be paid pending Annual Appropriation Act for 1999–2000 financial year

Section 23D³⁰ of the post-amended Act applies to the authority given by the *Appropriation Act 1998*, section 4³¹ and the amount stated in the *Appropriation Act 1998*, section 4 is the supply amount for section 23D for the 1999–2000 financial year.

127 Quarterly statement by Treasurer of receipts and expenditure, Treasurer's annual statement and consolidated whole-of-government financial statement

- (1) Sections 38 and 39 of the pre-amended Act apply to the fourth quarter of the 1998–99 financial year and the 1998–99 financial year.
- (2) Section 38B of the post-amended Act does not apply to the 1998–99 financial year.

128 Annual report and general purpose financial statements of departments or 1998–99 financial year

- (1) For the 1998–99 financial year, the annual report and general purpose financial statements are to be prepared under the post-amended Act.
- (2) Sections 39 and 40 of the post-amended Act apply to the matters dealt with in the sections.

129 Borrowing fee chargeable only for borrowing after commencement

Section 40B of the post-amended Act applies only to a borrowing after the commencement.

30 Section 23D (Supply for financial year pending ordinary Annual Appropriation Act)

31 *Appropriation Act 1998*, section 4—

Supply for 1999–2000

Pending the enactment of the Annual Appropriation Act for the financial year starting on 1 July 1999, the Treasurer may pay \$8072302000 from the consolidated fund to departments for that financial year.

130 Annual financial statements of statutory body and audit of statements for 1998–99 financial year

- (1) For the 1998–99 financial year, the annual financial statements of a statutory body are to be prepared under the post-amended Act.
- (2) Sections 46F and 46G of the post-amended Act apply to the matters dealt with in the sections.

131 Losses and special payments

For the 1998–99 financial year, section 106 of the pre-amended Act applies to losses and special payments as mentioned in that section.

132 Investments made under s 41 of pre-amended Act

- (1) Section 41 of the pre-amended Act applies in relation to investments made under that section before the commencement.
- (2) However if an investment was made with moneys in a fund of the trust and special funds, the interest and other moneys received for the investment are to be paid to the accountable department for the fund.

133 Auditing of public accounts for financial year 1998–99

For the 1998–99 financial year, the public accounts are to be audited under the pre-amended Act and, for that purpose, sections 73, 81, 93 and 98 of the pre-amended Act apply.

Subdivision 4 Pre-amended Act to continue to take effect in relation to other matters for 1998–99 financial year

134 General statement about effect of pre-amended Act to 1998–99 financial year

- (1) The pre-amended Act continues to have effect to the extent that, if the amendment Act had not commenced—
 - (a) the matters that would have had to be done in relation to the 1998–99 financial year must be done under the pre-amended Act; and
 - (b) powers under the pre-amended Act may be exercised for the purposes of those matters.
- (2) Subsection (1) is subject to an express provision in this division to the contrary.

135 Meaning of words in provisions of pre-amended Act applying after commencement

Words used in a provision of the pre-amended Act applying after the commencement under this division have the meanings the words have under the pre-amended Act.

Division 3 Transitional provisions for Financial Administration and Other Legislation Amendment Act 2001

136 Definitions for div 3

In this division—

amendment Act means the *Financial Administration and Other Legislation Amendment Act 2001*.

commencement means the commencement of this section.

post-amended Act means this Act after the commencement.

pre-amended Act means this Act as in force immediately before the commencement.

137 General statement about effect of pre-amended Act to 2000–2001 financial year

- (1) Subsection (2) is subject to subsection (3), the other provisions of this division and any Appropriation Act for the 2000–2001 financial year.
- (2) The pre-amended Act continues to have effect as if the amendment Act had not commenced, to the extent that—
 - (a) matters that would have had to be done in relation to the 2000–2001 financial year must be done under the pre-amended Act; and
 - (b) powers under the pre-amended Act may be exercised for the purposes of those matters.
- (3) Sections 23, 38, 38A, 38AA, 38C, 39, 40, 40AA, 46F, 46FA, 46K, 46KB and 46KC of the post-amended Act apply in relation to the 2000–2001 financial year.

138 Meaning of words in provisions of pre-amended Act applying after commencement

Words used in a provision of the pre-amended Act applying after the commencement under this division have the meanings the words have under the pre-amended Act.

139 Approvals under the pre-amended Act to continue

- (1) This section applies to an approval given to a department, to the accountable officer of a department or to a statutory body, by the Treasurer before the commencement under any of the following provisions of the pre-amended Act—
 - section 14(c)
 - section 16
 - section 30
 - section 43C
 - section 44
 - section 95(2).

- (2) The approval is an approval under part 6A, division 3 of the post-amended Act for the department, accountable officer or statutory body.

140 Bills for Annual Appropriation Acts for 2001–2002 financial year

If, before the commencement, the Treasurer complies with section 21(1) of the pre-amended Act for the 2001–2002 financial year—

- (a) the Bill for departments, other than the Legislative Assembly and parliamentary service, is the Bill for the ordinary Annual Appropriation Act for the 2001–2002 financial year; and
- (b) the Bill for the Legislative Assembly and parliamentary service is the Bill for the parliamentary Annual Appropriation Act for the 2001–2002 financial year.

Division 4 Transitional provision for Ombudsman Act 2001

141 Strategic review

- (1) A report of a strategic review under former section 72 is taken to be an earlier report of a strategic review for new section 72(2).

- (2) In this section—

former section 72 means section 72 of this Act as in force immediately before the commencement of this section.

new section 72 means section 72 as inserted by the *Ombudsman Act 2001*.

Division 5**Transitional provision for Audit
Legislation Amendment Act 2006****142 Further amendment, or repeal, of Financial
Administration and Audit Regulation 1995**

The amendment of the *Financial Administration and Audit Regulation 1995* by the *Audit Legislation Amendment Act 2006* does not affect the power of the Governor in Council to further amend that regulation or to repeal it.

Schedule 1 Other accountable officers for certain bodies

section 35B

Accountable officer

Auditor-general
Electoral commissioner
Ombudsman

Body

Audit office
Electoral Commission of Queensland
Office of the Ombudsman

Schedule 2 Continuing funds

schedule 3, definition *continuing fund*

| Name of department | Name of fund | New name |
|--|--|---|
| Department of Communication and Information, Local Government and Planning | CITEC Trust Fund | CITEC Fund |
| | Commonwealth Grants to Local Authorities Trust Fund | Commonwealth Grants to Local Authorities Fund |
| Department of Education | Commonwealth Education Fund | — |
| Department of Housing | Aboriginal and Torres Strait Islander Housing Fund | — |
| | Home Purchase Assistance Account | — |
| | Housing Commercial Services Fund | — |
| Department of Justice and Attorney-General | Crown Law Trust Fund | Crown Law Fund |
| | Queensland Cultural Facilities Fund | — |
| Department of Main Roads | Main Roads Business Operations Trust Fund | Main Roads Business Operations Fund |
| | Developers Infrastructure Contributions Trust Fund | Developers Infrastructure Fund |

Schedule 2 (continued)

| Name of department | Name of fund | New name |
|----------------------------------|---|---------------------------------|
| Department of Mines and Energy | Coal Industry Fund | — |
| | Coal Industry Welfare Fund | — |
| Department of Natural Resources | Artesian Bores and Water Supply Areas Working Account | — |
| | Water Operations Fund | — |
| Department of Primary Industries | Forestry Fund | — |
| Department of Public Works | Building Trust Fund | Building Fund |
| | Contract Management Fund | — |
| | Maintenance and Operations Trust Fund | Maintenance and Operations Fund |
| | Project Services Trust Fund | Project Services Fund |
| | Property Management Trust Fund | Property Management Fund |
| | Q-FLEET Trust Fund | Q-FLEET Fund |
| | Queensland Government Printing Office Fund | — |
| | Sales and Distribution Trust Fund | Sales and Distribution Fund |
| Department of State Development | National Industry Extension Service Fund | — |

Schedule 2 (continued)

| Name of department | Name of fund | New name |
|---|--------------------------------------|-------------------------------|
| Department of Tourism, Sport and Racing | Queensland Racing Industry Fund | — |
| | Sports and Youth Fund | |
| Treasury Department | Companies Liquidation Account | — |
| | Franchise Fees Compensation Fund | — |
| | Government Schemes Agency Fund | — |
| | Superannuation Office Trust Fund | Superannuation Office Fund |

Schedule 3 Dictionary

section 2

accountable officer means the person who is, or is appointed as, an accountable officer under section 34, 35, 35A or 35B.

administered items means items of expenditure of a department—

- (a) for non-departmental outputs of the department to be delivered by a statutory body or other authority, corporation, instrumentality or office; or
- (b) for the acquisition of assets over which the department has no control but the department administers for the State; or
- (c) for the discharge of liabilities that, even though the liabilities were not incurred by the department, the department undertakes to discharge for the State; or
- (d) for other purposes for which the funds are merely transferred through the departmental accounts of the department even though the department is not responsible for the purposes.

administered receipt see section 4(1).

Annual Appropriation Act see section 3(1).

Annual Appropriation Acts see section 3(4).

annual report means—

- (a) a department's report prepared and given under section 39 to the appropriate Minister for the department or the speaker; or
- (b) a statutory body's report prepared and given under section 46J to the appropriate Minister.

appropriate Minister means—

- (a) for a department—the Minister administering the department; or

Schedule 3 (continued)

- (b) for the Town Commission established under the *Alcan Queensland Pty. Limited Agreement Act 1965*—the Minister administering matters connected with the Town Commission; or
- (c) for a council established under the *Local Government (Aboriginal Lands) Act 1978* or the *Community Services (Torres Strait) Act 1984*—the Minister administering matters connected with the council; or
- (d) for another local government—the Minister administering the *Local Government Act 1993*; or
- (e) for a statutory body—the Minister administering the Act under which the statutory body is established; or
- (f) for another public sector entity—the Minister administering matters connected with the entity.

appropriation means an amount appropriated by an Act.

Appropriation Act means an Act that authorises amounts to be paid from the consolidated fund to departments in a financial year.

audit office means the Queensland Audit Office established under section 47(2).

audit report means—

- (a) a report of the auditor-general prepared under section 40 relating to the general purpose financial statements of a department; or
- (b) a report of the auditor-general under section 46G relating to the annual financial statements of a statutory body.

authorised auditor means—

- (a) the auditor-general or deputy auditor-general; or
- (b) a member of the staff of the audit office; or
- (c) a contract auditor.

body includes a person and an unincorporated body.

borrowing fee see section 40B(2).

Schedule 3 (continued)

chairperson, of a statutory body, means—

- (a) if the statutory body is a corporation sole—the person who constitutes the corporation sole; or
- (b) otherwise—
 - (i) the person appointed as chairperson of the statutory body; or
 - (ii) if no-one is appointed as chairperson—the person who presides at meetings of the statutory body or of the governing body of the statutory body.

consolidated fund means the consolidated fund established under section 7.

consolidated fund accounts see section 10(1).

consolidated whole-of-government financial statement see section 38B(1).

continuing fund means a fund mentioned in schedule 2 that has not been closed by the Treasurer under section 31.

contract auditor means a person who is appointed under this Act as a contract auditor.

control, of an entity, has the meaning given by section 5A.

controlled receipt see section 4(2).

deliver a departmental output, administered item or equity adjustment, includes provide the output, item or adjustment.

department see section 4A.

departmental accounts, of a department, means the accounts established and kept by the accountable officer under section 12 for the department.

departmental financial-institution accounts, of a department, means the departmental financial-institution accounts established and kept for the department under section 18.

departmental outputs means discrete services or other products, including policy advice, that a department delivers to its external clients.

Schedule 3 (continued)

derivative transactions see *Statutory Bodies Financial Arrangements Act 1982*, the schedule.³²

entity has the meaning given by section 5A.

equity adjustment, for a financial year, means either of the following—

- (a) an equity injection to a department for the financial year, including a negative amount;
- (b) an equity withdrawal from a department for the financial year, including a negative amount.

equity injection, to a department, means an amount provided under an Annual Appropriation Act to the department for increasing the State's net asset holding in the department.

equity withdrawal, in relation to a department, means an amount stated in an Annual Appropriation Act as the equity withdrawal from the department.

expenditure means the actual payment of moneys.

external clients, of a department, statutory body or other body, means clients external to the department, statutory body or other body.

financial-institution account means an account established and kept at a financial institution.

financial management standard means a standard made under section 46L.

financial year means—

32 *Derivative transactions* is defined in the *Statutory Bodies Financial Arrangements Act 1982*, schedule as follows, but does not include the examples of the definition—

derivative transactions means transactions entered into for—

- (a) managing or varying financial returns or financial or currency risks, including, for example, risks associated with the volatility of currency exchange, interest and discount rates; or
- (b) returning gains, or avoiding losses, by reference to financial or currency obligations or the movement of currency exchange, interest and discount rates or commodity prices.

Schedule 3 (continued)

- (a) subject to paragraph (b), a period of 12 months beginning on 1 July; or
- (b) for an entity for which another period is stated as its financial year by the Act under which the entity is established or another law—the other period.

fund to which this Act applies means any of the following—

- (a) a continuing fund;
- (b) a fund established under another Act that, under that Act, is continued in existence subject to part 8, division 2;³³
- (c) a fund established under another Act that provides for the application of this Act to the fund.

further 2 weeks, for a financial year, means the 14 days after the end of that financial year.

heading, for a department, means each of the following to which the department's vote may be applied—

- (a) the departmental outputs of the department;
- (b) administered items of the department;
- (c) the equity adjustment of the department.

internal audit means an independent appraisal activity established and maintained for this Act.

internal control means the methods adopted within an entity—

- (a) to safeguard its assets; and
- (b) to check the accuracy and reliability of its accounting information; and
- (c) to secure compliance with the prescribed requirements that apply to the entity.

33 The schedule of the *Financial Administration Legislation Amendment Act 1999* amends various Acts including Acts that establish funds. The amendments of the Acts that establish funds provide that the funds continue in existence subject to the *Financial Administration and Audit Act 1977*, part 8, division 2.

Schedule 3 (continued)

moneys includes—

- (a) negotiable instruments; and
- (b) securities of any kind for the payment of moneys.

moneys received from an investment includes—

- (a) moneys received as interest, or another form of earnings on an investment, while the investment continues; and
- (b) moneys received at the maturity of an investment or on its liquidation.

negotiable instrument means an instrument ordering or authorising the payment of moneys, if the instrument may be lodged with a financial institution enabling the financial institution to collect moneys so payable and credit them to an account with the financial institution.

Examples of negotiable instruments—

Bills of exchange, payment orders, money orders and promissory notes.

non-departmental outputs means discrete services or other products, including policy advice that, under an ordinary Annual Appropriation Act, are to be delivered by—

- (a) a statutory body to its external clients; or
- (b) another authority, corporation, instrumentality or office, that is part of a department under section 4A(2), to the external clients of the other authority, corporation, instrumentality or office.

officer, of a public sector entity, includes a member or employee of the entity.

official secretary means the person holding the position of official secretary of the Office of the Governor.

ordinary Annual Appropriation Act see section 3(2).

other moneys means moneys received or held by the Treasurer, an accountable officer or other officer or employee of a department in the course of his or her official duties, but not received or held for the State.

Schedule 3 (continued)

other property means property, other than public property and other moneys, held by the Treasurer, an accountable officer or other officer or employee of a department in the course of his or her official duties.

output, item or adjustment, of a department, means a departmental output, administered item or equity adjustment of the department.

outputs, items and adjustment, of a department, means the departmental outputs, administered items and equity adjustment of the department.

parent entity means an entity that controls another entity.

parliamentary Annual Appropriation Act see section 3(3).

parliamentary committee means the Public Accounts Committee established under the *Parliament of Queensland Act 2001*, section 80.³⁴

parliamentary service means the parliamentary service established by the *Parliamentary Service Act 1988*, section 23.

pay includes issue.

prescribed accounting standards means any of the following applied under this Act, either as made or changed, by a financial management standard—

- (a) Australian Accounting Standards;
- (b) Statements of Accounting Concepts;
- (c) Urgent Issues Group Abstracts.

prescribed requirements means requirements prescribed under this Act, another Act or a financial management standard, but do not include the requirements of a financial management practice manual.

public moneys means all of the following—

- (a) moneys received or held by a person for the State;

³⁴ *Parliament of Queensland Act 2001*, section 80 (Establishment of statutory committees)

Schedule 3 (continued)

- (b) moneys that, under this Act or another Act, are directed to be paid to, or to form part of, the consolidated fund or a departmental financial-institution account, other than other moneys.

public property means all property other than public moneys held by a person for or on behalf of the State.

public sector entity means—

- (a) a department; or
- (b) a local government; or
- (c) a statutory body; or
- (d) an entity that is controlled by 1, or more than 1, department, local government or statutory body or by a combination of departments, local governments and statutory bodies.

Example for paragraph (d)—

If the combined shareholding of a department and a statutory body in an entity allows the department and statutory body to control the entity, the entity is a public sector entity even if a private company is involved in the ownership or control of the entity.

quarter, of a financial year starting on 1 July of the year, means any of the following—

- 1 July to 30 September in the year
- 1 October to 31 December in the year
- 1 January to 31 March in the year
- 1 April to 30 June in the year.

receive includes collect.

short form annual report means—

- (a) for a department—a report prepared under section 39(5); or
- (b) for a statutory body—a report prepared under section 46J(5).

Schedule 3 (continued)

special payments includes ex gratia and extra-contractual expenditure.

statutory body see section 5.

summary report see section 46KA(2).

supplementary appropriation means an appropriation for the unforeseen expenditure for a financial year.

tax equivalents manual means the tax equivalents manual under the *Government Owned Corporations Act 1993*, section 155.³⁵

TISFIA see section 41(1)(b).

Treasurer's appropriation statement see section 38A(1).

Treasurer's approval means an approval of the Treasurer under part 6A.

Treasurer's consolidated fund bank account see section 17(1).

Treasurer's consolidated fund investment account means the account by that name mentioned in section 10(1)(b).

Treasurer's consolidated fund operating account means the account by that name mentioned in section 10(1)(a).

treasury department means the department in which part 2 is administered.

under-Treasurer means the chief executive of the treasury department.

unforeseen expenditure means an expenditure authorised in advance of appropriation by the Governor in Council under section 25.

vote, for a department, means the total amount appropriated for the department by an Annual Appropriation Act adjusted, if necessary, to take account of an amount paid under section 24A.

³⁵ *Government Owned Corporations Act 1993*, section 155 (Liability for Commonwealth tax equivalents)

Endnotes

1 Index to endnotes

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2 Date to which amendments incorporated

This is the reprint date mentioned in the Reprints Act 1992, section 5(c). Accordingly, this reprint includes all amendments that commenced operation on or before 15 March 2006. Future amendments of the Financial Administration and Audit Act 1977 may be made in accordance with this reprint under the Reprints Act 1992, section 49.

3 Key

Key to abbreviations in list of legislation and annotations

| Key | Explanation | Key | Explanation |
|--------|--------------------------------|---------|---|
| AIA | = Acts Interpretation Act 1954 | (prev) | = previously |
| amd | = amended | proc | = proclamation |
| amdt | = amendment | prov | = provision |
| ch | = chapter | pt | = part |
| def | = definition | pubd | = published |
| div | = division | R[X] | = Reprint No.[X] |
| exp | = expires/expired | RA | = Reprints Act 1992 |
| gaz | = gazette | reloc | = relocated |
| hdg | = heading | renum | = renumbered |
| ins | = inserted | rep | = repealed |
| lap | = lapsed | (retro) | = retrospectively |
| notfd | = notified | rv | = revised edition |
| o in c | = order in council | s | = section |
| om | = omitted | sch | = schedule |
| orig | = original | sdiv | = subdivision |
| p | = page | SIA | = Statutory Instruments Act 1992 |
| para | = paragraph | SIR | = Statutory Instruments Regulation 2002 |
| prec | = preceding | SL | = subordinate legislation |
| pres | = present | sub | = substituted |
| prev | = previous | unnum | = unnumbered |

4 Table of reprints

Reprints are issued for both future and past effective dates. For the most up-to-date table of reprints, see the reprint with the latest effective date.

If a reprint number includes a letter of the alphabet, the reprint was released in unauthorised, electronic form only.

| Reprint No. | Amendments to | Effective | Reprint date |
|-------------|-----------------|------------------|-------------------|
| 1 | 1993 Act No. 9 | 1 May 1993 | 1 May 1993 |
| 2 | 1994 Act No. 75 | 1 December 1994 | 27 January 1995 |
| 3 | 1995 Act No. 58 | 28 November 1995 | 8 December 1995 |
| 3A | 1996 Act No. 24 | 30 August 1996 | 19 September 1996 |
| 3B | 1996 Act No. 54 | 1 December 1996 | 16 December 1996 |
| 3C | 1996 Act No. 54 | 1 June 1997 | 4 September 1997 |
| 4 | 1997 Act No. 81 | 5 December 1997 | 5 December 1997 |
| 5 | 1999 Act No. 29 | 1 July 1999 | 2 July 1999 |
| 5A | 2000 Act No. 20 | 1 July 2000 | 21 July 2000 |
| 5B | 2000 Act No. 46 | 25 October 2000 | 1 November 2000 |
| 5C | 2000 Act No. 52 | 17 November 2000 | 1 December 2000 |
| 5D | 2000 Act No. 52 | 8 December 2000 | 13 December 2000 |
| 5E | 2001 Act No. 31 | 7 June 2001 | 21 June 2001 |
| 5F | 2001 Act No. 45 | 15 July 2001 | 27 July 2001 |
| 6 | 2001 Act No. 45 | 15 July 2001 | 7 September 2001 |
| 6A | 2001 Act No. 76 | 13 November 2001 | 23 November 2001 |
| 6B | 2001 Act No. 81 | 3 December 2001 | 10 December 2001 |
| 6C | 2001 Act No. 81 | 1 January 2002 | 11 January 2002 |
| 6D | 2001 Act No. 81 | 6 June 2002 | 20 June 2002 |

| Reprint No. | Amendments included | Effective | Notes |
|-------------|---------------------|----------------|-----------------------|
| 6E | 2003 Act No. 8 | 28 March 2003 | |
| 6F | 2003 Act No. 19 | 9 May 2003 | |
| 6G | 2003 Act No. 26 | 16 May 2003 | |
| 6H | 2003 Act No. 26 | 1 July 2003 | R6H withdrawn, see R7 |
| 7 | — | 1 July 2003 | |
| 7A | 2004 Act No. 37 | 1 January 2005 | |
| 7B | 2006 Act No. 9 | 15 March 2006 | |

5 Tables in earlier reprints

| Name of table | Reprint No. |
|-----------------------------------|-------------|
| Changed citations and remade laws | 2 |
| Changed names and titles | 2, 3 |
| Corrected minor errors | 1, 5, 6 |
| Obsolete and redundant provisions | 2, 3 |
| Renumbered provisions | 1 |

6 List of legislation

Financial Administration and Audit Act 1977 No. 10

date of assent 14 April 1977

ss 36(2)–(4) and 44–45 commenced on date of assent

remaining provisions commenced 1 July 1978 (proc pubd gaz 27 May 1978 p 607)

amending legislation—

Financial Administration and Audit Act Amendment Act 1978 No. 80

date of assent 15 December 1978

commenced on date of assent

Financial Administration and Audit Act Amendment Act 1981 No. 89

date of assent 23 November 1981

commenced on date of assent

Financial Administration and Audit Act Amendment Act 1985 No. 82

date of assent 29 November 1985

ss 1–2 commenced on date of assent

s 29 (in so far as it ins s 46F) commenced 31 December 1986 (proc pubd gaz 13 September 1986 p 322)

s 30 (in so far as it ins s 46G) commenced 31 December 1986 (proc pubd gaz 13 September 1986 p 322)

s 31 (in so far as it ins s 46J) commenced 31 December 1986 (proc pubd gaz 13 September 1986 p 322)

remaining provisions commenced 8 February 1986 (proc pubd gaz 8 February 1986 p 488)

Financial Administration and Audit Act and Another Act Amendment Act 1988 No. 49 pt 2

date of assent 12 May 1988

ss 5, 6(a)(iv)–(v), (vii)–(viii), 17, 19–22, 24, 25(a)(i) and 27 commenced 1 July 1990 (proc pubd gaz 30 June 1990 p 1356)

remaining provisions commenced 1 July 1988 (proc pubd gaz 25 June 1988 p 2441)

Public Service Management and Employment Act 1988 No. 52 s 44 sch 3

date of assent 12 May 1988

commenced 18 July 1988 (proc pubd gaz 16 July 1988 p 2876)

Parliamentary Service Act 1988 No. 67 s 56 sch

date of assent 21 October 1988

commenced 19 November 1988 (proc pubd gaz 17 November 1988 p 1227)

Public Accountants Registration (Repeal and Consequential Amendments) Act 1990 No. 85 s 5 sch 2

date of assent 29 November 1990

commenced 1 January 1991 (see s 2(3))

Transport Infrastructure (Railways) Act 1991 No. 28 s 8.9

date of assent 5 June 1991

commenced 1 July 1991 (proc pubd gaz 15 June 1991 p 831)

Financial Administration and Audit Amendment Act 1991 No. 37 (this Act is amended, see amending legislation below)

date of assent 12 June 1991

ss 1–2 commenced on date of assent

s 55 never proclaimed into force and rep 1994 No. 87 s 4(1) sch 3 pt 2

remaining provisions commenced 1 July 1991 (see s 2(2))

amending legislation—

Audit Legislation Amendment Act 1993 No. 9 ss 1–2, 33 sch 2 (amends 1991 No. 37 above)

date of assent 26 March 1993

ss 1–2 commenced on date of assent

remaining provisions commenced 1 May 1993 (1993 SL No. 125)

Audit and Parliamentary Committees (Miscellaneous Amendments) Act 1992 No. 45 pts 1–2, s 2 sch 1

date of assent 19 August 1992

commenced on date of assent

Audit Legislation Amendment Act 1993 No. 9 pts 1–2, s 3 sch 1

date of assent 26 March 1993

ss 1–2 commenced on date of assent

remaining provisions commenced 1 May 1993 (1993 SL No. 125)

Local Government Act 1993 No. 70 ss 1–2, 804 sch

date of assent 7 December 1993

ss 1–2 commenced on date of assent

remaining provisions commenced 26 March 1994 (see s 2(5))

Statute Law (Miscellaneous Provisions) Act (No. 2) 1993 No. 76 ss 1–3 sch 2

date of assent 14 December 1993

commenced on date of assent

Treasury and Other Legislation Amendment Act 1994 No. 48 pts 1, 3

date of assent 14 September 1994

s 13 commenced 1 July 1991 (see s 2(1))

s 14 commenced 1 May 1993 (see s 2(2))

remaining provisions commenced on date of assent

Financial Agreement Act 1994 No. 72 pts 1, 3

date of assent 1 December 1994

s 7 commenced 1 July 1995 (1995 SL No. 194)

remaining provisions commenced on date of assent

Treasury Legislation Amendment Act (No. 2) 1994 No. 75 pts 1, 4

date of assent 1 December 1994

commenced on date of assent

Parliamentary Committees Act 1995 No. 38 ss 1–2, 35 sch 1

date of assent 15 September 1995

commenced on date of assent

Statute Law Revision Act (No. 2) 1995 No. 58 ss 1–2, 4 sch 2

date of assent 28 November 1995
commenced on date of assent

Financial Administration and Audit Amendment Act 1996 No. 24 pts 1–2

date of assent 15 August 1996
ss 1–2 commenced on date of assent
ss 4(5)–(6), 30, 31, 37 commenced 30 May 1997 (1997 SL No.126)
remaining provisions commenced 30 August 1996 (1996 SL No. 226)

Public Service Act 1996 No. 37 ss 1–2, 147 sch 2

date of assent 22 October 1996
ss 1–2 commenced on date of assent
s 147 sch 2 amdt 1 (amdt could not be given effect)
remaining provisions commenced 1 December 1996 (1996 SL No. 361)

Financial Administration and Audit Amendment Act (No. 2) 1996 No. 50

date of assent 15 November 1996
commenced on date of assent

Statutory Bodies Financial Arrangements Amendment Act 1996 No. 54 ss 1–2, 9 sch

date of assent 20 November 1996
ss 1–2 commenced on date of assent
remaining provisions commenced 1 June 1997 (1997 SL No. 128)

Statute Law (Miscellaneous Provisions) Act 1997 No. 81 ss 1–3 sch

date of assent 5 December 1997
commenced on date of assent

Financial Sector Reform (Queensland) Act 1999 No. 27 ss 1–2(1), (4), 76 sch 1 pt 3

date of assent 16 June 1999
ss 1–2, 76 commenced on date of assent
remaining provisions commenced 1 July 1999 (see s 2(1) and proc pubd Cwlth of
Australia gaz 29 June 1999, No. S283)

Financial Administration Legislation Amendment Act 1999 No. 29 ss 1, 2(2), pt 3

date of assent 16 June 1999
ss 1–2 commenced on date of assent
remaining provisions commenced 1 July 1999 (1999 SL No. 122 and see 1999 SL
No. 119, 1999 SL No. 70 s 2(3))

GST and Related Matters Act 2000 No. 20 ss 1, 2(4), 29 sch 3

date of assent 23 June 2000
ss 1–2 commenced on date of assent
remaining provisions commenced 1 July 2000 (see s 2(4))

Statute Law (Miscellaneous Provisions) Act 2000 No. 46 ss 1, 3 sch

date of assent 25 October 2000
commenced on date of assent

Financial Legislation Amendment Act 2000 No. 49 pts 1–2

date of assent 17 November 2000
ss 1–2 commenced on date of assent
remaining provisions commenced 8 December 2000 (2000 SL No. 310)

Superannuation and Other Legislation Amendment Act 2000 No. 52 ss 1, 48 sch

date of assent 17 November 2000
 commenced on date of assent

Financial Administration and Other Legislation Amendment Act 2001 No. 31 pts 1–2

date of assent 7 June 2001
 commenced on date of assent

Corporations (Ancillary Provisions) Act 2001 No. 45 ss 1–2, 29 sch 3

date of assent 28 June 2001
 ss 1–2 commenced on date of assent
 sch 3 commenced 15 July 2001 (see s 2(2) of Act 2001 No. 45 (Qld) and Corporations Act 2001 No. 50 (Cwlth) and proc pubd Cwlth of Australia gaz 13 July 2001, No. S285)
 remaining provision commenced immediately before 15 July 2001 (see s 2(1) of Act 2001 No. 45 (Qld) and Corporations Act 2001 No. 50 (Cwlth) and proc pubd Cwlth of Australia gaz 13 July 2001, No. S285)

Crime and Misconduct Act 2001 No. 69 ss 1–2, 378 sch 1

date of assent 8 November 2001
 ss 1–2 commenced on date of assent
 remaining provisions commenced 1 January 2002 (2001 SL No. 221)

Ombudsman Act 2001 No. 73 ss 1–2, pt 13

date of assent 13 November 2001
 ss 1–2 commenced on date of assent
 remaining provisions commenced 3 December 2001 (2001 SL No. 224)

Emergency Services Legislation Amendment Act 2001 No. 76 ss 1, 25 sch 3

date of assent 13 November 2001
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Parliament of Queensland Act 2001 No. 81 ss 1–2, ch 9 pt 7

date of assent 3 December 2001
 ss 1–2 commenced on date of assent
 remaining provisions commenced 6 June 2002 (see s 2)

Parliament of Queensland Amendment Act 2003 No. 8 ss 1, 17 sch

date of assent 28 March 2003
 commenced on date of assent

Statute Law (Miscellaneous Provisions) Act 2003 No. 19 ss 1, 3 sch

date of assent 9 May 2003
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Financial Administration and Other Legislation Amendment Act 2003 No. 26 pts 1–2

date of assent 16 May 2003
 ss 1–2 commenced on date of assent
 s 4 commenced 1 July 2003 (see s 2)
 remaining provisions commenced on date of assent

Local Government (Community Government Areas) Act 2004 No. 37 ss 1–2, 86 sch 1

date of assent 27 October 2004

ss 1–2 commenced on date of assent

remaining provisions commenced 1 January 2005 (2004 SL No. 266)

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date of assent 15 March 2006

commenced on date of assent

7 List of annotations

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s 4 prev s 4 amd 1985 No. 82 s 6; 1988 No. 52 s 44 sch 3; 1991 No. 37 s 6
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Note—prev s 5 contained definitions for this Act. Definitions are now located
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5 are located in annotations for sch 3.
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s 98 ins 1993 No. 9 s 21
amd 1999 No. 29 s 44(2)–(3)

Annual reports on audits of public sector entities

s 99 ins 1993 No. 9 s 21

Reports on audits requested by Parliament

s 100 ins 1993 No. 9 s 21

Interim, supplementary and combined reports

s 101 ins 1993 No. 9 s 21

Other reports

s 102 ins 1993 No. 9 s 21

Comments on proposed audit reports

s 103 ins 1993 No. 9 s 21

Procedure for reporting certain sensitive information

s 104 ins 1993 No. 9 s 21

Tabling of reports

s 105 ins 1993 No. 9 s 21
amd 2003 No. 8 s 17 sch

PART 6A—APPROVALS BY TREASURER

pt 6A (ss 105A–105I) ins 2001 No. 31 s 41

PART 7—GENERAL PROVISIONS

pt hdg (prev pt 4 hdg) renum 1993 No. 9 s 3 sch 1

Losses and special payments

s 106 ins 1993 No. 9 s 22
amd 1999 No. 29 s 45

Recovery of moneys and the value of property

s 107 (prev s 78) amd 1978 No. 80 s 11
renum 1993 No. 9 s 3 sch 1
amd 1996 No. 24 s 35; 2000 No. 46 s 3 sch

Misuse of official credit cards

s 108 ins 1991 No. 37 s 55 (amd 1993 No. 9 s 33 sch 2) (never proclaimed into force
and om 1994 No. 87 s 4(1) sch 3 pt 2)

Delegation by Treasurer of certain powers

prov hdg amd 2000 No. 49 s 4(1)
s 109 ins 1993 No. 9 s 23
amd 1994 No. 72 s 9; 1996 No. 24 s 36; 1997 No. 81 s 3 sch
sub 1999 No. 29 s 46
amd 2000 No. 49 s 4(2); 2001 No. 31 s 42; 2003 No. 26 s 13

Regulations

s 110 ins 1993 No. 9 s 23; 1995 No. 58 s 4 sch 2

PART 8—TRANSITIONAL PROVISIONS

pt hdg ins 1993 No. 9 s 24

Division 1—Transitional provisions before commencement of the Financial Administration Legislation Amendment Act 1999**div hdg** ins 1999 No. 29 s 47**References to authorised officer in other Acts****s 111** ins 1993 No. 9 s 24**References to consolidated revenue fund, consolidated revenue or loan fund****s 112** ins 1993 No. 9 s 24**References to Department of the auditor-general****s 113** ins 1993 No. 9 s 24**References to repealed Acts****s 114** prev s 114 ins 1993 No. 9 s 24
om 1993 No. 70 s 804 sch
pres s 114 ins 1994 No. 75 s 28**Division 2—Transitional provisions for Financial Administration Legislation Amendment Act 1999****div hdg** ins 1999 No. 29 s 48**Subdivision 1—Interpretation****sdiv hdg** ins 1999 No. 29 s 48**Definitions for div 2****s 115** orig s 115 ins 1993 No. 9 s 24
om 1993 No. 70 s 804 sch
prev s 115 ins 1996 No. 50 s 3
exp 18 December 1997 (see s 116)
pres s 115 ins 1999 No. 29 s 48**Subdivision 2—Transitional provisions about existing funds****sdiv hdg** ins 1999 No. 29 s 48**Closure of trust and special funds on 1 July 1999****s 116** orig s 116 ins 1993 No. 9 s 24
om 1993 No. 70 s 804 sch
prev s 116 ins 1996 No. 50 s 3
exp 18 December 1997 (see s 116)
pres s 116 ins 1999 No. 29 s 48**Obligation of Treasurer to pay moneys of trust and special funds****s 117** prev s 117 ins 1993 No. 9 s 24
exp 14 September 1994 (see s 119(3))
AIA s 20A applies (see s 119(2))
pres s 117 ins 1999 No. 29 s 48**Motor Accident Insurance Fund and Nominal Defendant Fund****s 118** prev s 118 ins 1993 No. 9 s 24
exp 14 September 1994 (see s 119(3))
AIA s 20A applies (see s 119(2))
pres s 118 ins 1999 No. 29 s 48

Subdivision 3—Other specific transitional provisions**sdiv hdg** ins 1999 No. 29 s 48**Accountable officers to pay moneys of consolidated fund to Treasurer****s 119** prev s 119 ins 1994 No. 48 s 14
exp 14 September 1994 (see s 119(3))
AIA s 20A applies (see s 119(2))
pres s 119 ins 1999 No. 29 s 48**Payment into the public accounts****s 120** ins 1999 No. 29 s 48**Public bank accounts other than for trust and special funds****s 121** ins 1999 No. 29 s 48**Availability of appropriation for 1998–99 financial year****s 122** ins 1999 No. 29 s 48**Transfer between subdivisions etc.****s 123** ins 1999 No. 29 s 48**When vote of Treasury may be applied in respect of a supply service of another department****s 124** ins 1999 No. 29 s 48**Provision for unforeseen expenditure in 1998–99 financial year****s 125** ins 1999 No. 29 s 48**Section 23D to apply to amount that may be paid pending Annual Appropriation Act for 1999–2000 financial year****s 126** ins 1999 No. 29 s 48**Quarterly statement by Treasurer of receipts and expenditure, Treasurer's annual statement and consolidated whole-of-government financial statement****s 127** ins 1999 No. 29 s 48**Annual report and general purpose financial statements of departments for 1998–99 financial year****s 128** ins 1999 No. 29 s 48**Borrowing fee chargeable only for borrowing after commencement****s 129** ins 1999 No. 29 s 48**Annual financial statements of statutory body and audit of statements for 1998–99 financial year****s 130** ins 1999 No. 29 s 48**Losses and special payments****s 131** ins 1999 No. 29 s 48**Investments made under s 41 of pre-amended Act****s 132** ins 1999 No. 29 s 48**Auditing of public accounts for financial year 1998–99****s 133** ins 1999 No. 29 s 48

Subdivision 4—Pre-amended Act to continue to take effect in relation to other matters for 1998–99 financial year**sdiv hdg** ins 1999 No. 29 s 48**General statement about effect of pre-amended Act to 1998–99 financial year****s 134** ins 1999 No. 29 s 48**Meaning of words in provisions of pre-amended Act applying after commencement****s 135** ins 1999 No. 29 s 48**Division 3—Transitional provisions for Financial Administration and Other Legislation Amendment Act 2001****div 3 (ss 136–140)** ins 2001 No. 31 s 43**Division 4—Transitional provision for Ombudsman Act 2001****div 4 (s 141)** ins 2001 No. 73 s 106**Division 5—Transitional provision for Audit Legislation Amendment Act 2006****div 5 (s 142)** ins 2006 No. 9 s 53 sch**PART 9—EXTENSION OF AUDITOR-GENERAL'S TERM OF OFFICE****pt hdg** ins 1996 No. 50 s 3

exp 18 December 1997 (see s 116)

SCHEDULE

amd 1978 No. 80 s 14

om 1993 No. 9 s 3 sch 1

SCHEDULE 1—OTHER ACCOUNTABLE OFFICERS FOR CERTAIN BODIES

ins 1999 No. 29 s 49

amd 2001 No. 31 s 44; 2001 No. 73 s 107

SCHEDULE 2—CONTINUING FUNDS

ins 1999 No. 29 s 49

amd 2000 No. 52 s 48 sch; 2001 No. 76 s 25 sch 3

SCHEDULE 3—DICTIONARY

ins 1999 No. 29 s 49

Note—definitions for this Act were originally located in prev s 5.

def “**abstract**” amd 1988 No. 49 s 6(a)(i)

om 1993 No. 9 s 4(1)

def “**accountable officer**” amd 1988 No. 49 s 6(a)(ii); 1996 No. 37 s 147 sch 2

sub 1999 No. 29 ss 6, 49

amd 2001 No. 31 s 45(3)

def “**accounting officer**” amd 1996 No. 24 s 4(4)

om 1999 No. 29 s 6

def “**accounts**” amd 1985 No. 82 s 7(a)(i)

om 1993 No. 9 s 4(1)

def “**administered items**” ins 1999 No. 29 s 49def “**administered receipt**” ins 1999 No. 29 s 49def “**Agent-General**” om 1981 No. 89 s 2(a)def “**Annual Appropriation Act**” sub 1993 No. 9 s 4(2), (4); 1999 No. 29 ss 6, 49; 2001 No. 31 s 45(1)–(2)

- def “**Annual Appropriation Acts**” ins 2001 No. 31 s 45(2)
- def “**annual report**” ins 1999 No. 29 s 49
sub 2001 No. 31 s 45(1)–(2)
- def “**appropriate Minister**” ins 1985 No. 82 s 7(a)(ii)
sub 1993 No. 9 s 4(1), (3); 1999 No. 29 ss 6, 49
amd 2004 No. 37 s 86 sch 1
- def “**appropriation**” amd 1981 No. 89 s 2(b)
sub 1993 No. 9 s 4(2), (4); 1999 No. 29 ss 6, 49
- def “**appropriation account**” ins 1991 No. 37 s 7
om R4 (see RA s 39)
- def “**Appropriation Act**” sub 1993 No. 9 s 4(2), (4); 1999 No. 29 ss 6, 49
- def “**Approved Estimates**” om 1993 No. 9 s 4(2)
- def “**audit**” om 1993 No. 9 s 4(1)
- def “**audit office**” ins 1999 No. 29 s 49
- def “**audit report**” ins 2001 No. 31 s 45(2)
- def “**authorised auditor**” ins 1993 No. 9 s 4(3)
sub 1999 No. 29 ss 6, 49
- def “**authorised officer**” amd 1978 No. 80 s 2(b); 1985 No. 82 s 7(a)(iii)
- def “**authorized auditor**” om 1993 No. 9 s 4(1)
- def “**bank**” om 1993 No. 9 s 4(1)
- def “**body**” ins 1999 No. 29 s 49
- def “**borrowing fee**” ins 1999 No. 29 s 49
- def “**chairman**” ins 1985 No. 85 s 7(a)(iv)
om 1991 No. 37 s 7
- def “**chairperson**” ins 1991 No. 37 s 7
sub 1999 No. 29 ss 6, 49
- def “**consolidated fund**” ins 1991 No. 37 s 7
sub 1999 No. 29 ss 6, 49
- def “**consolidated fund accounts**” ins 1999 No. 29 s 49
- def “**Consolidated Revenue Fund**” om 1991 No. 37 s 7
- def “**consolidated whole-of-government financial statement**” ins 1999 No. 29 s 49
- def “**continuing fund**” ins 1999 No. 29 s 49
- def “**contract auditor**” ins 1993 No. 9 s 4(3)
sub 1999 No. 29 ss 6, 49
- def “**control**” ins 1993 No. 9 s 4(3)
sub 1999 No. 29 ss 6, 49
- def “**controlled entity**” ins 1993 No. 9 s 4(3)
sub 1999 No. 29 ss 6, 49
om 2001 No. 31 s 45(1)
- def “**controlled receipt**” ins 1999 No. 29 s 49
- def “**deliver**” ins 1999 No. 29 s 49
- def “**department**” amd 1978 No. 80 s 2(c); 1985 No. 82 s 7(a)(v); 1988 No. 49 s 6(a)(iii); 1991 No. 28 s 8.9(a)
sub 1993 No. 9 s 4(1), (3); 1996 No. 24 s 4(2)–(3); 1999 No. 29 ss 6, 49
- def “**departmental accounts**” ins 1999 No. 29 s 49
- def “**departmental accounts subsidiary to the public accounts**” om 1991 No. 37 s 7
- def “**departmental financial-institution accounts**” ins 1999 No. 29 s 49
- def “**departmental outputs**” ins 1999 No. 29 s 49

- sub 2001 No. 31 s 45(1)–(2)
- def **“departmental statements of the accounts subsidiary to the public accounts”** ins 1985 No. 82 s 7(a)(vi)
om 1991 No. 37 s 7
- def **“department appropriation account”** om 1985 No. 82 s 7(a)(vi)
- def **“derivative transactions”** ins 1999 No. 29 s 49
- def **“economic entity”** ins 1993 No. 9 s 4(3)
om 1999 No. 29 s 6
- def **“entity”** ins 1993 No. 9 s 4(3)
sub 1999 No. 29 ss 6, 49
- def **“equity adjustment”** ins 1999 No. 29 s 49
sub 2001 No. 31 s 45(1)–(2)
- def **“equity injection”** ins 1999 No. 29 s 49
amd 2001 No. 31 s 45(4)
- def **“equity withdrawal”** ins 1999 No. 29 s 49
- def **“Estimates in Chief”** om 1993 No. 9 s 4(2)
- def **“expenditure”** sub 1985 No. 85 s 7(a)(vii); 1999 No. 29 ss 6, 49
- def **“external clients”** ins 1999 No. 29 s 49
- def **“Financial Agreement”** sub 1994 No. 72 s 5
om 1999 No. 29 s 6
- def **“financial institution”** ins 1996 No. 54 s 9 sch
sub 1999 No. 29 ss 6, 49
om 1999 No. 27 s 76 sch
- def **“financial-institution account”** ins 1996 No. 24 s 4(3)
sub 1999 No. 29 ss 6, 49
- def **“financial management standard”** ins 1996 No. 24 s 4(6)
sub 1999 No. 29 ss 6, 49
- def **“financial year”** sub 1985 No. 82 s 7(a)(viii); 1988 No. 49 s 6(a)(iv);
1993 No. 9 s 4(1), (3); 1999 No. 29 ss 6, 49
- def **“fund to which this Act applies”** ins 1999 No. 29 s 49
- def **“further 2 weeks”** ins 1999 No. 29 s 49
- def **“heading”** ins 1999 No. 29 s 49
- def **“internal audit”** sub 1999 No. 29 ss 6, 49
- def **“internal check”** om 1991 No. 37 s 7
- def **“internal control”** ins 1991 No. 37 s 7
sub 1993 No. 9 s 4(1), (3); 1999 No. 29 ss 6, 49
- def **“Loan Fund”** om 1991 No. 37 s 7
- def **“Local Authority”** om 1992 No. 45 s 2 sch 1
- def **“losses”** amd 1985 No. 82 s 7(a)(ix)
sub 1991 No. 37 s 7
om 1996 No. 24 s 4(5)
- def **“Minister’s Directions”** ins 1985 No. 82 s 7(a)(x)
om 1988 No. 49 s 6(a)(v)
- def **“miscellaneous departmental accounts”** sub 1981 No. 89 s 2(c)
om 1991 No. 37 s 7
- def **“money form”** om 1991 No. 37 s 7
- def **“moneys”** ins 1985 No. 82 s 7(a)(xi)
sub 1999 No. 29 ss 6, 49
- def **“moneys received from investment”** ins 1999 No. 29 ss 6, 49
- def **“negotiable instrument”** amd 1991 No. 37 s 7

- sub 1999 No. 29 ss 6, 49
- def “**non-departmental outputs**” ins 1999 No. 29 s 49
amd 2001 No. 31 s 45(5)
- def “**officer**” amd 1978 No. 80 s 2(d); 1988 No. 52 s 44 sch 3
sub 1991 No. 37 s 7; 1993 No. 9 s 4(1), (3); 1999 No. 29 ss 6, 49
- def “**official secretary**” ins 2001 No. 31 s 45(2)
- def “**ordinary Annual Appropriation Act**” ins 2001 No. 31 s 45(2)
- def “**other accounts**” amd 1981 No. 89 s 2(d)
om 1985 No. 82 s 7(a)(xii)
- def “**other moneys**” sub 1999 No. 29 ss 6, 49
amd 2000 No. 52 s 48 sch
- def “**other property**” amd 1978 No. 80 s 2(e)
sub 1999 No. 29 ss 6, 49
- def “**output, item or adjustment**” ins 1999 No. 29 s 49
- def “**outputs, items and adjustment**” ins 1999 No. 29 s 49
- def “**parent entity**” ins 1993 No. 9 s 4(3)
sub 1999 No. 29 ss 6, 49
- def “**parliamentary Annual Appropriation Act**” ins 2001 No. 31 s 45(2)
- def “**parliamentary committee**” ins 1993 No. 9 s 4(3)
sub 1995 No. 38 s 35 sch 1; 1999 No. 29 ss 6, 49
amd 2001 No. 81 s 139
- def “**parliamentary service**” ins 2001 No. 31 s 45(2)
- def “**pay**” ins 1999 No. 29 s 49
- def “**permanent head**” prev def om 1988 No. 49 s 6(a)(vi)
pres def ins 1988 No. 52 s 44 sch 3
om 1996 No. 24 s 4(2); 1996 No. 37 s 147 sch 2 (amdt could not be given effect)
- def “**Premier**” ins 1978 No. 80 s 2(f)
om 1992 No. 45 s 2 sch 1
- def “**prescribed accounting standards**” ins 1991 No. 37 s 7
sub 1996 No. 24 s 4(2)–(3)
amd 1996 No. 24 s 37
sub 1999 No. 29 ss 6, 49
- def “**prescribed requirements**” sub 1985 No. 82 s 7(a)(xiii)
amd 1988 No. 49 s 6(a)(vii)
sub 1991 No. 37 s 7
amd 1996 No. 24 s 37
sub 1999 No. 29 ss 6, 49
- def “**public debt**” sub 1994 No. 72 s 5
om 1999 No. 29 s 6
- def “**Public Finance Standards**” ins 1988 No. 49 s 6(a)(viii)
sub 1993 No 9 s 4(1), (3)
om 1996 No. 24 s 4(5)
- def “**public moneys**” sub 1991 No. 37 s 7; 1999 No. 29 ss 6, 49
- def “**public property**” sub 1999 No. 29 ss 6, 49
- def “**public sector entity**” ins 1993 No. 9 s 4(3)
sub 1999 No. 29 ss 6, 49
amd 2001 No. 31 s 45(6)
- def “**Public Service**” om 1992 No. 45 s 2 sch 1
- def “**quarter**” ins 1999 No. 29 s 49

- def “**Queensland Government overseas offices**” ins 1981 No. 89 s 2(e)
om 1991 No. 37 s 7
- def “**receive**” ins 1999 No. 29 s 49
- def “**services**” om 1999 No. 29 s 6
- def “**short form annual report**” ins 1999 No. 29 s 49
amd 2003 No. 26 s 14
- def “**special payments**” sub 1999 No. 29 ss 6, 49
- def “**special services**” sub 1993 No. 9 s 4(2), (4)
om 1999 No. 29 s 6
- def “**statutory body**” ins 1985 No. 82 s 7(a)(xiv)
sub 1988 No. 49 s 6(a)(ix); 1993 No. 9 s 4(1), (3); 1999 No. 29 ss 6, 49
- def “**subdivision**” sub 1993 No. 9 s 4(2), (4)
om 1999 No. 29 s 6
- def “**subdivisional item**” om 1999 No. 29 s 6
- def “**summary report**” ins 1996 No. 24 s 4(3)
sub 1999 No. 29 ss 6, 49
- def “**supplementary appropriation**” sub 1999 No. 29 ss 6, 49
- def “**Supplementary Estimates**” om 1985 No. 82 s 7(a)(xv)
- def “**supply services**” sub 1993 No. 9 s 4(2), (4)
om 1999 No. 29 s 6
- def “**tax equivalents manual**” ins 1999 No. 29 s 49
- def “**TISFIA**” ins 1999 No. 29 s 49
- def “**Treasurer**” amd 1988 No. 49 s 6(a)(x)
om 1992 No. 45 s 2 sch 1
- def “**Treasurer’s appropriation statement**” ins 1999 No. 29 s 49
- def “**Treasurer’s approval**” ins 2001 No. 31 s 45(2)
- def “**Treasurer’s consolidated fund bank account**” ins 1999 No. 29 s 49
- def “**Treasurer’s consolidated fund investment account**” ins 1999 No. 29 s 49
- def “**Treasurer’s consolidated fund operating account**” ins 1999 No. 29 s 49
- def “**treasury department**” ins 1999 No. 29 s 49
- def “**trust and special funds**” om 1999 No. 29 s 6
- def “**under-Treasurer**” ins 1999 No. 29 s 49
- def “**unforeseen expenditure**” sub 1999 No. 29 ss 6, 49
- def “**vote**” sub 1993 No. 9 s 4(2), (4); 1999 No. 29 ss 6, 49