

Queensland



**FINANCIAL
ADMINISTRATION
LEGISLATION
AMENDMENT ACT 1999**

Act No. 29 of 1999



FINANCIAL ADMINISTRATION LEGISLATION AMENDMENT ACT 1999

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Queensland



Financial Administration Legislation Amendment Act 1999

Act No. 29 of 1999

An Act to amend the *Appropriation Act 1998* and the *Financial Administration and Audit Act 1977*, to make consequential amendments to other Acts and for other purposes

[Assented to 16 June 1999]

The Parliament of Queensland enacts—

PART 1—PRELIMINARY

Short title

1. This Act may be cited as the *Financial Administration Legislation Amendment Act 1999*.

Commencement

2.(1) Part 4 and the schedule, to the extent the schedule amends the *Racing Legislation Amendment Act 1998*, commence on the date of assent of this Act.

(2) The provisions of this Act that do not commence under subsection (1) commence on a day to be fixed by proclamation.

(3) For commencement purposes, part 4 is to be considered separately from the schedule.

PART 2—AMENDMENT OF APPROPRIATION ACT 1998

Act amended in pt 2

3. This part amends the *Appropriation Act 1998*.

Replacement of s 4 (Supply for 1999–2000)

4. Section 4—
omit, insert—

‘Supply for 1999–2000

‘4. Pending the enactment of the Annual Appropriation Act for the financial year starting on 1 July 1999, the Treasurer may pay \$8 072 302 000 from the consolidated fund to departments for that financial year.’.

PART 3—AMENDMENT OF FINANCIAL ADMINISTRATION AND AUDIT ACT 1977

Act amended in pt 3

5. This part amends the *Financial Administration and Audit Act 1977*.

Replacement of ss 5 and 5AA

6. Sections 5 and 5AA—

omit, insert—

‘Dictionary

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

‘Meaning of “Annual Appropriation Act”

‘3.(1) “Annual Appropriation Act” means an Act for a financial year that—

- (a) authorises the Treasurer to pay a total amount from the consolidated fund for the financial year; and
- (b) for each department for the financial year—
 - (i) appropriates a total amount for the department for application to its departmental outputs, administered items and equity adjustment for the financial year; and
 - (ii) states its departmental outputs, administered items and

equity adjustment for the financial year and the amounts for application to the outputs, items and adjustment.

‘(2) The amount of a department’s equity adjustment may be a negative amount.

‘(3) To remove doubt, it is declared that an amount is not appropriated merely because it is stated in an Annual Appropriation Act as an amount for departmental outputs, administered items or equity adjustment.

‘**Meaning of “administered receipt” and “controlled receipt”**

‘**4.(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;
- (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

¹ Section 36(2) states—

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

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 23D for application to a departmental output of, or equity injection to, the department.³

‘(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.

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

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

“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.

‘Meaning of “department”

‘4A.(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 Legislative Assembly, and the Parliamentary Service, but only to the extent the Clerk of the Parliament is the accountable officer for accounts relating to the Assembly and the Service under section 35;⁶ or
- (d) a body mentioned in the second column of schedule 1.

‘(2) Subject to subsection (3), 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

⁴ The *Public Service Act 1996*, section 12(1), states as follows—

‘**12.(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 for certain other bodies.

⁶ Section 35 (Clerk of the Parliament as accountable officer)

(ii) controlled receipts of the department.

‘(3) 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.

‘(4) Expenditure is not taken to be payable as mentioned in subsection (2)(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.

‘Meaning of “statutory body”

‘5.(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(2); 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(2).’.

Replacement of pt 2 hdg and pt 2, div 1 hdg

7. Part 2, heading and part 2, division 1, heading—

omit, insert—

‘PART 1A—CHARTER OF SOCIAL AND FISCAL RESPONSIBILITY

‘Treasurer must prepare charter

‘6A.(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.

‘Purpose of charter

‘6B. 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.

‘Principles on which charter must be based

‘6C. 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.

‘Matters that must be included in charter

‘6D. 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.

‘Amendment and withdrawal of charter

‘6E.(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.

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

‘6F.(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’.

Replacement of ss 9–11A

8. Sections 9 to 11A—

omit, insert—

‘Controlled receipts do not form part of consolidated fund

‘9.(1) Controlled receipts do not form part of the consolidated fund.

‘(2) Subsection (1) applies despite the *Constitution Act 1867*, section 34.

‘Accounts for consolidated fund

‘10.(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).’.

Amendment of s 12 (Departmental accounts)

9.(1) Section 12(a), after ‘resources’—

insert—

‘administered or’.

(2) Section 12—

insert—

‘**(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.’.

Amendment of s 14 (Moneys to be kept at financial institution)

10. Section 14(a), ‘pursuant to division 8’—

omit, insert—

‘under division 8 or 8A’.

Replacement of s 17 (The public bank accounts)

11. Section 17—

omit, insert—

‘Treasurer’s consolidated fund bank account

17.(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; or
 - (c) making investments under section 41; or
 - (d) refunding moneys paid into the bank account and later ascertained not to have been payable into it.⁷.

Amendment of s 18 (Departmental financial-institution accounts)

12. Section 18(3) and (4)—

omit, insert—

‘(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.’.

Amendment of s 19 (Overdrawn accounts)

13.(1) Section 19(1), ‘all bank accounts kept for all funds of the public accounts’—

⁷ Section 24A (When part of vote for treasury department may be applied for headings of another department)
Section 41 (Investment of surplus moneys)

omit, insert—

‘the Treasurer’s consolidated fund bank account and all the departmental financial-institution accounts’.

(2) Section 19(3)—

omit, insert—

‘(3) This section has effect despite sections 16 and 17.⁸’.

(3) Section 19, example—

omit, insert—

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

Amendment of s 21 (Annual Appropriation Act)

14.(1) Section 21, heading—

omit, insert—

‘Annual Appropriation Act and documents about funding appropriations’.

(2) Section 21(2) and (3)—

omit, insert—

‘(2) When presenting the Bill, the Treasurer must table documents stating how the total of the amounts appropriated by the Annual Appropriation Act is to be funded.

‘(3) Failure to comply with subsection (2) for an Annual Appropriation Act does not effect that Act.’.

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

Replacement of ss 23–24A

15. Sections 23 to 24A—

omit, insert—

‘Interpretation of words used in Appropriation Act

‘**22.** 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.

‘Availability of appropriation for paying to department

‘**22A.(1)** The total amount appropriated for a department for a financial year under an Annual Appropriation Act is available for the Treasurer to pay to the department under this section.

‘**(2)** The Treasurer may pay an amount from the department’s vote for the financial year for its departmental outputs, administered items or equity adjustment as stated in the Annual Appropriation Act for the financial year.

‘**(3)** However, the Treasurer may only pay an amount to a department under subsection (2) if—

- (a) the amount is paid to the department in the financial year or within the further 2 weeks; or
- (b) section 23 applies and the amount is paid to the department by 31 August after the end of the financial year.

‘**(4)** The Treasurer must not pay an amount from the department’s vote for its departmental outputs, administered items or equity adjustment to the extent the Treasurer considers—

- (a) the department did not deliver an output, item or adjustment; or
- (b) for a departmental output or non-departmental output—the output was delivered in a way other than as provided for by the Annual Appropriation Act for the financial year.

‘**(5)** In considering a matter mentioned in subsection (4), the Treasurer must have regard to documents tabled in the Legislative Assembly about the department and its outputs, items or adjustment as stated in the Annual Appropriation Act for the financial year.

‘(6) If the total amount appropriated to a department under an Annual Appropriation Act for a financial year is not paid to the department under this section or section 23 for the year, the unpaid amount of the appropriation lapses.

‘Paying amounts from consolidated fund after 14 days after end of financial year

‘23.(1) This section applies if—

- (a) an amount has not been paid from a department’s vote for a financial year (the “**year of appropriation**”) for 1 or more of its departmental outputs or non-departmental outputs for the year of appropriation or within the further 2 weeks; and
- (b) the Treasurer is satisfied the amount was not paid before the end of the further 2 weeks because the documents in support of the payment could not be prepared and analysed within the further 2 weeks.

‘(2) The Treasurer may pay the amount or part of the amount from the department’s vote for the year of appropriation if—

- (a) the amount or part of the amount is available, under section 22A, for payment from the department’s vote for the year of appropriation; and
- (b) the departmental output or non-departmental output was delivered in the year of appropriation; and
- (c) the Treasurer is not prohibited under section 22A(4) from making the payment.

‘(3) If the Treasurer pays an amount under subsection (2), the Treasurer must ensure the amount—

- (a) is not included in the Treasurer’s appropriation statement for the year of appropriation as an amount paid by the Treasurer for the year of appropriation; but
- (b) is included in the first quarterly statement under section 38,⁹ and

⁹ Section 38 (Quarterly statement by Treasurer)

the Treasurer's appropriation statement, for the financial year in which the amount is paid by the Treasurer to the department, and noted in the statements as a payment for the previous financial year.

'Availability of appropriation after redistribution of public business

'23A.(1) This section applies if—

- (a) after the enactment of an 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.

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

‘23B. 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.¹⁰

‘Payment of equity withdrawal under Annual Appropriation Act

‘23C.(1) This section applies if, under the 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.

¹⁰ Entries for unforeseen expenditure are dealt with under section 27 (Entries in Treasurer’s consolidated fund operating account for unforeseen expenditure).

‘Supply for financial year pending Annual Appropriation Act

‘**23D.(1)** This section applies if the Legislative Assembly, pending the enactment of the Annual Appropriation Act for a financial year, authorises the payment of an amount (the “**supply amount**”) from the consolidated fund to departments but does not appropriate a total amount for each department for the financial year.

‘**(2)** The Treasurer must prepare a statement setting out—

- (a) the total amount available for each department from the supply amount for the department’s outputs, items and adjustment; and
- (b) the way in which the total amount available for each department is to be applied to the department’s outputs, items and adjustment.

‘**(3)** As soon as practicable after preparing the statement, the Treasurer must give written notice to each accountable officer of—

- (a) the total amount available for the officer’s department from the supply amount for its outputs, items and adjustment, pending the enactment of the Annual Appropriation Act; and
- (b) the way in which the total amount available for the department is to be applied to its outputs, items and adjustment.

‘**(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 Annual Appropriation Act for the financial year.

‘Division 4A—Matters about changes to appropriation**‘Varying the amounts of department’s headings**

‘**24.(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 for 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.

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

‘**24A.(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 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.’.

Amendment of s 25 (Unforeseen expenditure)

16.(1) Section 25(1), ‘that expenditure should be made from the public accounts’—

omit, insert—

‘during a financial year or within the further 2 weeks, that expenditure should be made from the consolidated fund for the financial year’.

(2) Section 25(1)(b), ‘, subdivision or subdivisational item’—
omit.

(3) Section 25(1), from ‘such fund’ to ‘of expenditure’—
omit, insert—

‘the consolidated fund and allocated to 1 or more of the department’s headings’.

(4) Section 25(2)—
omit.

Amendment of s 25A (Treasurer to prepare statement of unforeseen expenditure to be appropriated)

17.(1) Section 25A(1), from ‘Where’ to ‘public accounts’—
omit, insert—

‘If, under section 25, expenditure is made from the consolidated fund’.

(2) Section 25A(2), from ‘a statement’ to ‘furnish’—
omit, insert—

‘the Statement of Unforeseen Expenditure to be Appropriated, the Treasurer must give’.

(3) Section 25A(3)—
omit, insert—

‘(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.’.

Replacement of s 27 (Charging of expenditure)

18. Section 27—

omit, insert—

‘Entries in Treasurer’s consolidated fund operating account for unforeseen expenditure

‘27. 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.

‘Entries by Treasurer on repayment of incorrectly paid amounts

‘28.(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.’.

Replacement of pt 2, div 5 (Issue of public moneys)

19. Part 2, division 5—

omit, insert—

‘Division 5—Continuing funds

‘Continuing funds

‘29.(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.

‘Continuing fund not to be overdrawn unless approved

‘30.(1) The Treasurer may, in writing, approve a continuing fund being overdrawn on conditions the Treasurer thinks necessary or desirable.

‘(2) If the Treasurer approves a continuing fund being overdrawn, the Treasurer may charge interest on amounts overdrawn at a rate decided by the Treasurer.

‘(3) However, the Treasurer must give the accountable officer written notice of the rate at which interest will be charged.

‘(4) A continuing fund must not be overdrawn unless an approval under subsection (1) has been obtained before it is overdrawn.

‘Provisions for closure of continuing funds

‘31.(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.’.

Insertion of new s 34

20. Part 2, division 6, before section 35—

insert—

‘Accountable officers generally

‘**34.(1)** The chief executive of a department of government declared under the *Public Service Act 1996*, section 12(1), is the accountable officer for the department.¹¹

‘**(2)** The Treasurer may appoint a person to be the accountable officer for—

- (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.

¹¹ The *Public Service Act 1996*, section 12(1), states as follows—

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

‘(3) The Treasurer may appoint a person to be the accountable officer for an authority, corporation, instrumentality or office under subsection (2)(b) whether or not the authority, corporation, instrumentality or office is part of a department.’.

Amendment of s 35 (Accountable officers)

21.(1) Section 35, heading—

omit, insert—

‘Clerk of the Parliament as accountable officer’.

(2) Section 35(1) and (2)—

omit.

(3) Section 35(3) and (5)—

renumber as section 35(1) and (2).

Insertion of new s 35A

22. After section 35—

insert—

‘Other accountable officers

‘35A.(1) A person mentioned in schedule 1, column 1 is taken to be the accountable officer for the accounts of the body appearing opposite in schedule 1, column 2.

‘(2) For the application of this Act to a body mentioned in schedule 1, column 2—

- (a) an appropriation under an Appropriation Act for the body is taken to be an appropriation for a department; and
- (b) if the appropriation for the body states departmental outputs, administered items or equity adjustment for the body—the outputs, items or adjustment are taken to be departmental outputs, administered items or equity adjustment of a department; and

- (c) the accounts of the body are taken to be the departmental accounts of a department.’.

Amendment of s 36 (Functions and duties of accountable officer)

23. Section 36(1)(c)(iii), after ‘expended’—

insert—

‘for delivering departmental outputs and purchasing, developing and augmenting assets of the department.’.

Replacement of s 36A (Delegation by accountable officer)

24. Section 36A—

omit, insert—

‘Accountable officer to pay for tax equivalents and dividends

‘36A.(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 Clerk of the Parliament or an accountable officer of a body mentioned in schedule 1, column 2.

‘Delegations by accountable officers

‘36B.(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.

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

Replacement of ss 37B–39

25. Sections 37B to 39—

omit, insert—

‘Purposes of division

‘37. 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.

‘Quarterly statement by Treasurer

‘38.(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—

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

- (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.

‘(2) 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.

‘(3) Also, the quarterly statements for a financial year must include comparative figures for—

- (a) cash receipts, paid amounts, headings 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, headings amounts for the immediately preceding financial year.

‘(4) 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.

‘**Treasurer’s appropriation statement**

‘**38A.(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—

- (a) the department's vote, and the amounts for application to the department's headings, under the Annual Appropriation Act 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 22A(6);¹³
- (f) amounts written off by the Treasurer under section 106(1) as losses relating to the consolidated fund accounts.¹⁴

'(3) The statement must include a report on the investments made relating to TISFIA,¹⁵ including the balance in TISFIA, and the investments held, at the end of the financial year.

'(4) The Treasurer must sign the statement and send it to the auditor-general within 10 weeks after the end of the financial year or a later date agreed between the Treasurer and auditor-general.

'(5) The auditor-general must audit the statement and prepare a report about it.

'(6) The report must state whether—

¹³ Section 22A(6) states—

'(6) If the total amount appropriated to a department under an Annual Appropriation Act for a financial year is not paid to the department under this section or section 23 for the year, the unpaid amount of the appropriation lapses.'

¹⁴ Section 106(1) states—

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

¹⁵ TISFIA is the Treasury investment 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.

'Consolidated whole-of-government financial statement

'**38B.(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.

‘Under-Treasurer may require information for preparing consolidated whole-of-government financial statement

‘**38C.(1)** To prepare the consolidated whole-of-government financial statement for a financial year, the under-Treasurer may, by written notice to the accountable officer of a department or to a statutory body (a “**notice for information**”), ask the officer or body to give information to the under-Treasurer.

‘(2) The notice for information must state the following—

- (a) particulars of the information that must be given;
- (b) the date by which the information must be given.

‘(3) However, the date stated in the notice for information must not be earlier than—

- (a) if the notice for information is given to the accountable officer or statutory body before the auditor-general gives the officer or body the auditor-general’s report for the financial year—14 days after the day on which the auditor-general gives the officer or body the report; or
- (b) if the notice for information is not given to the accountable officer or statutory body before the auditor-general gives the officer or body the auditor-general’s report for the financial year—14 days after the day the notice is given to the officer or body.

‘(4) An accountable officer or statutory body given a notice for information must comply with the notice.

‘(5) In subsection (3)—

“auditor-general’s report” means—

- (a) for a department—the auditor-general’s report under section 40 about the department’s general purpose financial statements; or
- (b) for a statutory body—the auditor-general’s report under section 46G about the statutory body’s annual financial statements.¹⁶

‘Annual report by department and short form annual report

‘**39.(1)** The accountable officer of a department must, within 4 months after the end of each financial year (the **“preparation period”**), 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.

‘(2) The appropriate Minister may extend, or further extend, the preparation period for a department by written notice given to the accountable officer.

¹⁶ Sections 40 (General purpose financial statements) and 46G (Report of auditor-general)

‘(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.¹⁷

‘(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.’.

Amendment of s 40 (General purpose financial statements)

26.(1) Section 40(4)—

omit, insert—

‘(4) The auditor-general must audit the general purpose financial statements and prepare a report about the financial statements.’.

(2) Section 40(5), from ‘The auditor-general’ to ‘on those statements’—

¹⁷ Section 40 (General purpose financial statements)

omit, insert—

‘The report must state’.

(3) Section 40(5), from ‘as at the end of that year;’—

omit, insert—

‘as at the end of that year.’.

(4) Section 40—

insert—

‘(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.’.

(5) Section 40(7), ‘the certificates under subsections (3) and (5) must be changed to refer to’—

omit, insert—

‘the certificate under subsection (3), and the report under subsection (5), must relate to’.

Replacement of pt 2, div 8 hdg (Investments)

27. Part 2, division 8, heading—

omit, insert—

‘Treasurer may charge department borrowing fee

‘40B.(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

‘No-one other than Treasurer may invest

‘40C.(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) pay moneys out of a departmental financial-institution account for making an investment.

‘(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 for which approval has been obtained under section 16.¹⁸

‘(3) Subsection (1) does not apply to—

- (a) the Treasurer; or
- (b) a department to the extent it is entering into a derivative transaction under division 8A; or
- (c) a body to the extent it is making an investment under an express

¹⁸ Section 16 states—

‘16. An accountable officer shall not, without the approval in writing of the Treasurer first had and obtained, arrange an overdraft with respect to any departmental financial-institution account.’.

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.’.

Amendment of s 41 (Power of Treasurer to invest moneys)

28.(1) Section 41, heading—

omit, insert—

‘Investment of surplus moneys’.

(2) Section 41(1)(a) and (b)—

omit, insert—

- ‘(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”**);’.

(3) Section 41(2)—

omit, insert—

‘(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.’.

(4) Section 41(3), from ‘Subject’ to ‘aforesaid—’—

omit, insert—

‘For subsections (2) and (2A), the Treasurer may make investments as follows—’.

(5) Section 41(3)(d)—

omit, insert—

- ‘(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;’.

(6) Section 41(4), (5) and (6)—

omit, insert—

‘(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.’.

Replacement of s 42 (Appropriation not required)

29. Section 42—

omit, insert—

‘Dealing with moneys earned on investment

‘**41A.(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—

- (a) arrange for the payment of the balance of the investment earnings, less departmental interest to be paid under subsection (2), into the Treasurer’s consolidated fund bank account; and
- (b) make an entry in the Treasurer’s consolidated fund operating account and Treasurer’s consolidated fund investment account

reflecting the moneys received from the investment.

‘(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.

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

‘42.(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.’.

Amendment of s 43 (Treasurer a corporation sole for certain purposes)

30.(1) Section 43(2), from ‘The Treasurer’ to ‘succession’—
omit, insert—

‘The Treasurer of Queensland has perpetual succession’.

(2) Section 43(2), ‘sums’—
omit, insert—

‘amounts’.

(3) Section 43(3), from ‘The Treasurer’ to ‘under this Act’—
omit, insert—

‘The Treasurer of Queensland’.

Insertion of new s 43A and div 8A

31. Part 2, division 8, after section 43—

insert—

‘Limitations on investment powers

‘43A. 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**‘Certain departments may enter into derivative transactions**

‘43B.(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, with the 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 under section 43C 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.

‘Treasurer’s approval for derivative transactions

‘**43C.(1)** The Treasurer may, in writing, approve a department entering into a derivative transaction or derivative transactions of particular types.

‘(2) The approval may include conditions the Treasurer considers necessary or desirable.

‘(3) A department must keep a register of the Treasurer’s approvals under this section for the department.

‘Requirement to report to appropriate Minister about derivatives

‘**43D.(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.

‘Treasurer may ask for reports

‘**43E.** If the Treasurer, by written notice to an accountable officer, asks the accountable officer to give the Treasurer a report under section 43D as stated in the notice, the accountable officer must comply with the notice.’.

Amendment of s 46 (Treasurer’s unclaimed moneys fund)

32.(1) Section 46(1A), ‘the public accounts’—

omit, insert—

‘the consolidated fund’.

(2) Section 46(2), ‘sum’—

omit, insert—

‘amount’.

Insertion of new s 46D

33. After section 46C—

insert—

‘Entries by Treasurer on repayment of incorrectly paid amounts

‘46D.(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.’

Amendment of s 46F (Statutory body to prepare annual financial statements)

34.(1) Section 46F(4)—

omit.

(2) Section 46F(6), ‘changed to refer to’—

omit, insert—

‘made in relation to’.

(3) Section 46F(7), from ‘until such statements’ to ‘pursuant to’—

omit, insert—

‘until the statements have been audited and a report given to the statutory body under’.

(4) Section 46F(8), from ‘certified pursuant to’ to ‘such manner as’—

omit, insert—

‘a report prepared under section 46G, the statutory body must publish the statements and the report in a way’.

(5) Section 46F(9)—

omit, insert—

‘(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.’.

Amendment of s 46G (Certificate of auditor general)

35.(1) Section 46G, heading, ‘**Certificate**’—

omit, insert—

‘Report’.

(2) Section 46G(1), from ‘On completion’ to ‘thereon as to’—

omit, insert—

‘The auditor-general must audit the annual financial statements of a statutory body and prepare a report on’.

(3) Section 46G(1), ‘as at the end of that year;

and thereupon shall transmit the certified statements to the statutory body.’—

omit, insert—

‘as at the end of that year.’.

(4) Section 46G(1A) and (2)—

omit, insert—

‘(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.’.

Amendment of s 46J (Annual report)

36. Section 46J—

insert—

‘(4) 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.

‘(5) 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.’.

Omission of s 67 (Auditor-general accountable officer)

37. Section 67—

omit.

Amendment of pt 6 hdg (Audit of public accounts and public sector entities)

38. Part 6, heading, ‘**PUBLIC ACCOUNTS**’—

omit, insert—

‘**CONSOLIDATED FUND**’.

Amendment of s 73 (General)

39.(1) Section 73, heading—

omit, insert—

‘**Auditor-general to audit consolidated fund and public sector entities unless exempted**’.

(2) Section 73(1)(a), ‘the public accounts’—

omit, insert—

‘the consolidated fund’.

Amendment of s 75 (Appropriate Minister to give auditor-general information relating to public sector entities)

40. Section 75(1)—

omit, insert—

‘**75.(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.’.

Amendment of s 81 (Audit of public accounts)

41.(1) Section 81, heading—

omit, insert—

‘Audit of consolidated fund accounts’.

(2) Section 81, ‘auditing the public accounts’—

omit, insert—

‘auditing the consolidated fund accounts’.

(3) Section 81(b)(i), ‘issue’—

omit, insert—

‘payment’.

(4) Section 81(b)(ii) and (iii)—

omit, insert—

‘(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’.

(5) Section 81(c) and (d)—

omit, insert—

‘(c) the Treasurer’s appropriation statement for a financial year¹⁹—

(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.’.

¹⁹ Section 38A (Treasurer’s appropriation statement)

Amendment of s 85 (Access to property and documents)

42. Section 85(1), ‘the public accounts’—

omit, insert—

‘the consolidated fund accounts’.

Amendment of s 93 (Report on audit)

43. Section 93(4)(a), ‘the public accounts’—

omit, insert—

‘the consolidated fund accounts’.

Amendment of s 98 (Annual report on public accounts)

44.(1) Section 98, heading, ‘public accounts’—

omit, insert—

‘**consolidated fund accounts**’.

(2) Section 98(1) and (2)(b), ‘the public accounts’—

omit, insert—

‘the consolidated fund accounts’.

(3) Section 98(2)(a)—

omit, insert—

‘(a) deal with matters mentioned in section 81; and²⁰’.

Amendment of s 106 (Losses and special payments)

45. Section 106(1) and (2)—

omit, insert—

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

²⁰ Section 81 (Audit of consolidated fund accounts)

‘(2) The accountable officer of the department may—

- (a) write-off losses relating to the departmental accounts of the department; and
- (b) authorise special payments to be made from the departmental accounts.’.

Replacement of s 109 (Delegation by Treasurer)

46. Section 109—

omit, insert—

‘Delegation by Treasurer to certain powers

‘**109.(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, 18, 40A, 41(2) to (3) and 46(4).²¹’.

Insertion of new pt 8, division heading

47. Part 8, before section 111—

insert—

***‘Division 1—Transitional provisions before commencement of the
Financial Administration Legislation Amendment Act 1999’.***

²¹ Section 14 (Moneys to be kept at financial institutions)
Section 16 (Overdrafts)
Section 18 (Departmental financial institution accounts)
Section 40A (Treasurer’s borrowing powers)
Section 41(2) and (3) (Investment of surplus moneys)
Section 46(4) (Treasurer’s unclaimed moneys fund)

Insertion of new division in pt 8

48. After section 114—

insert—

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

‘Subdivision 1—Interpretation

‘Definitions for div 2

‘115. 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.²²

²² The schedule of the amendment Act 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.

“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

‘Closure of trust and special funds on 1 July 1999

‘116.(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 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.

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

‘117.(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, 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*, 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 42—
 - (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.

‘Motor Accident Insurance Fund and Nominal Defendant Fund

‘118. (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.

‘Subdivision 3—Other specific transitional provisions**‘Accountable officers to pay moneys of consolidated fund to Treasurer**

‘119.(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 9 of the post-amended Act.²³

‘(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).

²³ Sections 4 (Meaning of “administered receipts”) and 9 (Controlled receipts do not form part of consolidated fund)

‘Payment into the public accounts

‘120. 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.

‘Public bank accounts other than for trust and special funds

‘121.(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.

‘(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.

‘Availability of appropriation for 1998–99 financial year

‘122. 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.

‘Transfer between subdivisions etc.

‘123. 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.

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

‘124. 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.

‘Provision for unforeseen expenditure in 1998–99 financial year

‘125.(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.

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

‘126. Section 23D²⁴ of the post-amended Act applies to the authority given by the *Appropriation Act 1998*, section 4²⁵ and the amount stated in the *Appropriation Act 1998*, section 4 is the supply amount for section 23D for the 1999–2000 financial year.

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

‘127.(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.

‘Annual report and general purpose financial statements of departments for 1998–99 financial year

‘128.(1) For the 1998–99 financial year, the annual report and general

²⁴ Section 23D (Supply for financial year pending Annual Appropriation Act)

²⁵ *Appropriation Act 1998*, section 4 states as follows—

‘Supply for 1999–2000

4. Pending the enactment of the Annual Appropriation Act for the financial year starting on 1 July 1999, the Treasurer may pay \$8 072 302 000 from the consolidated fund to departments in that financial year.’.

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.

‘Borrowing fee chargeable only for borrowing after commencement

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

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

‘130.(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.

‘Losses and special payments

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

‘Investments made under s 41 of pre-amended Act

‘132.(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.

‘Auditing of public accounts for financial year 1998–99

‘133. 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

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

134.(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 the an express provision in this division to the contrary.

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

135. 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.’.

Insertion of new schs 1–3

49. At the end—

insert—

SCHEDULE 1

**OTHER ACCOUNTABLE OFFICERS FOR CERTAIN
BODIES**

section 35A

Accountable officer	Body
Auditor-general	Audit office
Parliamentary Commissioner for Administrative Investigations	Parliamentary Commissioner for Administrative Investigations

‘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 Emergency Services	Ambulance Service Trust Fund	Ambulance Service Fund
	QFRA Trust Fund	QFRA Fund
Department of Housing	Aboriginal and Torres Strait Islander Housing Fund	—
	Home Purchase Assistance Account	—
	Housing Commercial Services Fund	—

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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
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

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	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	—
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	—
	Government Superannuation Provision 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 or 35A.

“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.

“annual report”, of a department, means a report prepared and given to the appropriate Minister of the department under section 39, other than a short form annual report.

“appropriate Minister” means—

- (a) for a department—the Minister administering the department; or
- (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*, the *Community Services (Aborigines) Act 1984* 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).

“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).

“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 entity” means an entity that is controlled by another entity.

“controlled receipt” see section 4(2).

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

“derivative transactions” see *Statutory Bodies Financial Arrangements Act 1982*, the schedule.²⁶

“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,

²⁶ Derivative transactions is defined in the *Statutory Bodies Financial Arrangements Act 1982*, schedule as follows, but not including 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.’

including policy advice, delivered by a department to its external clients.

“entity” has the meaning given by section 5A.

“equity adjustment”, for a financial year, means—

- (a) an equity injection to a department for the financial year; or
- (b) an equity withdrawal from a department for the financial year.

“equity injection”, to a department, means an amount provided under the 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” includes a body corporate registered as a foreign society under the *Financial Institutions Code 1992*, part 11.²⁷

“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—

- (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;

²⁷ *Financial Institutions Code 1992*, part 11 (Foreign societies)

-
- (b) a fund established under another Act that, under that Act, is continued in existence subject to part 8, division 2;²⁸
 - (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.

“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

²⁸ The schedule of the amendment Act 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.

(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 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.

“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.

Example of other moneys—

Moneys in the Government Superannuation Provision Fund.

“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 committee” means the Public Accounts Committee established under the *Parliamentary Committees Act 1995*.

“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;
- (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) a controlled entity of a department, local government or statutory body.

“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(4).

“**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 155.²⁹

“**Treasurer’s appropriation statement**” see section 38A(1).

“**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.

“**TISFIA**” see section 41(1)(b).

“**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.’.

²⁹ *Government Owned Corporations Act 1993*, section 155 (Liability for Commonwealth tax equivalents)

PART 4—MISCELLANEOUS

Amendments of Acts in schedule

50. The schedule amends the Acts mentioned in it.

SCHEDULE

CONSEQUENTIAL AMENDMENTS TO VARIOUS ACTS RELATING TO CLOSURE OF TRUST AND SPECIAL FUNDS AND OTHER AMENDMENTS

section 50

ACTS INTERPRETATION ACT 1954

1. Section 36, definition “consolidated fund” —

omit, insert—

‘**“consolidated fund”** means the consolidated fund established under the *Financial Administration and Audit Act 1977*, section 7.³⁰’.

2. Section 47C(3)(b), ‘public accounts’ —

omit, insert—

‘consolidated fund’.

APPEAL COSTS FUND ACT 1973

1. Section 5(1)—

omit, insert—

‘**5.(1)** The Appeal Costs Fund is continued in existence subject to the

³⁰ *Financial Administration and Audit Act 1977*, section 7 (Consolidated fund)

SCHEDULE (continued)

Financial Administration and Audit Act 1977, part 8, division 2.³¹

‘(1A) Accounts for the fund must be kept as part of the departmental accounts of the department.

‘(1B) Amounts received for the fund must be deposited in a departmental financial-institution account of the department but may be deposited in an account used for depositing other amounts of the department.’.

2. Section 5(9)—

omit, insert—

‘(9) In this section—

“**departmental accounts**”, of a department, means the accounts of the department under the *Financial Administration and Audit Act 1977*, section 12.

“**departmental financial-institution account**”, of a department, means an account of the department kept under the *Financial Administration and Audit Act 1977*, section 18.

“**other amounts**”, of a department, means amounts received by the department other than amounts received for the fund.’.

3. Section 12, ‘Treasurer’—

omit, insert—

‘Minister’.

³¹ *Financial Administration and Audit Act 1977*, part 8 (Transitional provisions), division 2 (Transitional provisions for *Financial Administration Legislation Amendment Act 1999*)

SCHEDULE (continued)

4. Section 13, ‘Treasurer’—*omit, insert—*

‘Minister’.

AUCTIONEERS AND AGENTS ACT 1971**1. Section 114(1)—***omit, insert—*

‘**114.(1)** The auctioneers and agents fidelity guarantee fund (the “**fund**”) is continued in existence subject to the *Financial Administration and Audit Act 1977*, part 8, division 2.

‘**(1A)** Accounts for the fund must be kept as part of the departmental accounts of the department.

‘**(1B)** Amounts received for the fund must be deposited in a departmental financial-institution account of the department but may be deposited in an account used for depositing other amounts of the department.’.

2. Section 114(2), ‘The fund shall consist of’—*omit, insert—*

‘Amounts received for the fund include’.

3. Section 114(3), ‘There shall be paid out of the fund’—*omit, insert—*

‘An amount is payable from the fund only for’.

SCHEDULE (continued)

4. Section 114(3)(e)—*omit.***5. Section 114(4), ‘Treasurer’—***omit, insert—*

‘Minister’.

6. Section 114—*insert—*

‘(7) In this section—

“**departmental accounts**”, of a department, means the accounts of the department under the *Financial Administration and Audit Act 1977*, section 12.

“**departmental financial-institution account**”, of a department, means an account of the department kept under the *Financial Administration and Audit Act 1977*, section 18.

“**other amounts**”, of a department, means amounts received by the department other than amounts received for the fund.’.

BANANA INDUSTRY PROTECTION ACT 1989**1. Section 3—***insert—*‘ “**fund**” see section 14(1).’.**2. Section 14(1)—***omit, insert—*

SCHEDULE (continued)

‘14.(1) The banana industry fund (the **“fund”**) is continued in existence subject to the *Financial Administration and Audit Act 1977*, part 8, division 2.³²

‘(1A) Accounts for the fund must be kept as part of the departmental accounts of the department.

‘(1B) Amounts received for the fund must be deposited in a departmental financial-institution account of the department but may be deposited in an account used for depositing other amounts of the department.’.

3. Section 14(2), ‘There shall be paid into the fund’—

omit, insert—

‘Amounts received for the fund include the following’.

4. Section 14(3), from ‘There shall be paid’ to ‘of the fund’—

omit, insert—

‘An amount is payable from the fund only for’.

5. Section 14—

insert—

‘(5) In this section—

“departmental accounts”, of a department, means the accounts of the department under the *Financial Administration and Audit Act 1977*, section 12.

“departmental financial-institution account”, of a department, means an account of the department kept under the *Financial Administration and*

³² *Financial Administration and Audit Act 1977*, part 8 (Transitional provisions), division 2 (Transitional provisions for *Financial Administration Legislation Amendment Act 1999*)

SCHEDULE (continued)

Audit Act 1977, section 18.

“**other amounts**”, of a department, means amounts received by the department other than amounts received for the fund.’.

BEACH PROTECTION ACT 1968

1. Section 3(1)—

insert—

‘**“fund”** see section 29(1).’.

2. Section 29—

omit, insert—

‘Beach Protection Authority Fund

‘**29.(1)** The Beach Protection Authority Fund (the “**fund**”) is continued in existence subject to the *Financial Administration and Audit Act 1977*, part 8, division 2.³³

‘**(2)** Accounts for the fund must be kept as part of the departmental accounts of the department.

‘**(3)** Amounts received for the fund must be deposited in a departmental financial-institution account of the department but may be deposited in an account used for depositing other amounts of the department.

‘**(4)** Amounts received for the fund include—

- (a) amounts paid to the authority by way of loan for the purposes of this Act; and
- (b) amounts paid to the department as part of the department’s

³³ *Financial Administration and Audit Act 1977*, part 8 (Transitional provisions), division 2 (Transitional provisions for *Financial Administration Legislation Amendment Act 1999*)

SCHEDULE (continued)

departmental vote under the *Financial Administration and Audit Act 1977* and made available by the department to the authority for the fund; and

(c) other amounts paid to the authority for the purposes of this Act.

‘(5) An amount is payable from the fund only for a liability necessarily incurred by the authority in the performance of the functions under this Act.

‘(6) In this section—

“**departmental accounts**”, of a department, means the accounts of the department under the *Financial Administration and Audit Act 1977*, section 12.

“**departmental financial-institution account**”, of a department, means an account of the department kept under the *Financial Administration and Audit Act 1977*, section 18.

“**other amounts**”, of a department, means amounts received by the department other than amounts received for the fund.’.

3. Section 40(c), ‘paid into’—

omit, insert—

‘received for’.

BRISBANE FOREST PARK ACT 1977

1. Section 40(1)—

omit, insert—

‘**40.(1)** The Brisbane Forest Park Fund is continued in existence subject to the *Financial Administration and Audit Act 1977*, part 8, division 2.³⁴

³⁴ *Financial Administration and Audit Act 1977*, part 8 (Transitional provisions), division 2 (Transitional provisions for *Financial Administration Legislation Amendment Act 1999*)

SCHEDULE (continued)

‘**(1A)** Accounts for the fund must be kept as part of the departmental accounts of the department.

‘**(1B)** Amounts received for the fund must be deposited in a departmental financial-institution account of the department but may be deposited in an account used for depositing other amounts of the department.’.

2. Section 40(2), from ‘There shall be’ to ‘subsection (1)’—

omit, insert—

‘Amounts received for the fund include the following’.

3. Section 40(2)(a)—

omit, insert—

‘(a) amounts paid to the department as part of the department’s departmental vote under the *Financial Administration and Audit Act 1977* and made available by the department for the fund;’.

4. Section 40(3), from ‘There shall be paid’ to ‘all expenditure’—

omit, insert—

‘An amount is payable from the fund only for a liability’.

5. Section 40—

insert—

‘**(4)** In this section—

“**departmental accounts**”, of a department, means the accounts of the department under the *Financial Administration and Audit Act 1977*, section 12.

“**departmental financial-institution account**”, of a department, means an account of the department kept under the *Financial Administration and*

SCHEDULE (continued)

Audit Act 1977, section 18.

“other amounts”, of a department, means amounts received by the department other than amounts received for the fund.’.

6. Section 41, heading—

omit, insert—

‘Application of Financial Administration and Audit Act 1977’.

7. Section 41(3)—

omit.

**BUILDING AND CONSTRUCTION INDUSTRY
(PORTABLE LONG SERVICE LEAVE) ACT 1991****1. Section 31(2), ‘from the public accounts’—**

omit, insert—

‘from the departmental accounts of the department under the *Financial Administration and Audit Act 1977*, section 12,’.

2. Section 31(2), ‘to the public accounts’—

omit, insert—

‘to the departmental accounts’.

SCHEDULE (continued)

CASINO CONTROL ACT 1982**1. Section 52(4) and (5)—**

omit, insert—

‘(4) The Casino Community Benefit Fund is continued in existence subject to the *Financial Administration and Audit Act 1977*, part 8, division 2.³⁵

‘(4A) Accounts for the fund must be kept as part of the departmental accounts of the department and include separate accounts for the levies for each casino licence.

‘(4B) Amounts received for the fund must be deposited in a departmental financial-institution account of the department but may be deposited in an account used for depositing other amounts of the department.

‘(5) Amounts received for the fund include the levies paid to the chief executive.’.

2. Section 52(7)—

omit.

3. Section 52—

insert—

‘(11) In this section—

“**departmental accounts**”, of a department, means the accounts of the department under the *Financial Administration and Audit Act 1977*, section 12.

³⁵ *Financial Administration and Audit Act 1977*, part 8 (Transitional provisions), division 2 (Transitional provisions for *Financial Administration Legislation Amendment Act 1999*)

SCHEDULE (continued)

“departmental financial-institution account”, of a department, means an account of the department kept under the *Financial Administration and Audit Act 1977*, section 18.

“other amounts”, of a department, means amounts received by the department other than amounts received for the fund.’.

4. Section 52(3A) to (11)—

renumber as section 52(4) to (13).

CITY OF BRISBANE ACT 1924**1. Section 117, heading, ‘and certified’—**

omit.

2. Section 117—

insert—

‘**(1A)** The auditor-general must audit the statements and prepare a report about them.’.

3. Section 117(2), ‘auditor-general must certify on the financial statements’—

omit, insert—

‘report must state’.

4. Section 117(3) ‘certified financial statements’—

omit, insert—

‘financial statements, and the auditor-general’s report.’.

SCHEDULE (continued)

5. Section 118, from ‘have been’ to ‘must be—’

omit, insert—

‘, and the auditor-general’s report, have been given to the mayor under section 117(3), the statements and report must be—’.

6. Section 118(a), ‘as certified by the auditor-general’—

omit.

7. Section 119(4)(a), from ‘certified’—

omit, insert—

‘audited by the auditor-general under section 117(1A); and’.

8. Section 119(4)(b), from ‘certificate’—

omit, insert—

‘report under section 117(2) about the financial statements.’.

9. Section 125—

insert—

‘(1A) The auditor-general must audit the statements of accounts and prepare a report about them.’.

10. Section 125(2), from ‘auditor-general’ to ‘by the trustees’—

omit, insert—

‘report must state’.

SCHEDULE (continued)

11. Section 125(3), ‘certified’—

omit.

12. Section 125(3)(a), after ‘statements’—

insert—

‘, and the auditor-general’s report,’.

13. Section 125(3)(b), after ‘statements’—

insert—

‘and the report’.

14. Section 125(4), after ‘statements’—

insert—

‘and the report’.

COMMUNITY SERVICES (ABORIGINES) ACT 1984**1. Section 5—**

insert—

‘(9) The Aborigines Welfare Fund mentioned in subsection (8) (the “**fund**”) is continued in existence subject to the *Financial Administration and Audit Act 1977*, part 8, division 2.³⁶

‘(10) Accounts for the fund must be kept as part of the departmental accounts of the department.

³⁶ *Financial Administration and Audit Act 1977*, part 8 (Transitional provisions), division 2 (Transitional provisions for *Financial Administration Legislation Amendment Act 1999*)

SCHEDULE (continued)

‘(11) However, amounts received for the fund must be deposited in a departmental financial-institution account of the department used only for amounts received for the fund.

‘(12) In this section—

“**departmental accounts**”, of a department, means the accounts of the department under the *Financial Administration and Audit Act 1977*, section 12.

“**departmental financial-institution account**”, of a department, means an account of the department kept under the *Financial Administration and Audit Act 1977*, section 18.’.

CONSUMER CREDIT (QUEENSLAND) ACT 1994**1. Section 51—**

omit, insert—

‘Establishment of fund

‘**51.(1)** The Consumer Credit Fund is continued in existence subject to the *Financial Administration and Audit Act 1977*, part 8, division 2.³⁷

‘(2) Accounts for the fund must be kept as part of the departmental accounts of the department.

‘(3) Amounts received for the fund must be deposited in a departmental financial-institution account of the department but may be deposited in an account used for depositing other amounts of the department.

‘(4) In this section—

“**Consumer Credit Fund**” means the fund established under the *Credit Act 1987*, section 153A, and subsequently continued in existence.

³⁷ *Financial Administration and Audit Act 1977*, part 8 (Transitional provisions), division 2 (Transitional provisions for *Financial Administration Legislation Amendment Act 1999*)

SCHEDULE (continued)

“**departmental accounts**”, of a department, means the accounts of the department under the *Financial Administration and Audit Act 1977*, section 12.

“**departmental financial-institution account**”, of a department, means an account of the department kept under the *Financial Administration and Audit Act 1977*, section 18.

“**other amounts**”, of a department, means amounts received by the department other than amounts received for the fund.’.

COURT FUNDS ACT 1973

1. Section 5(1)—

omit, insert—

‘**5.(1)** The Court Suitors Fund (the “**suitors fund**”) is continued in existence subject to the *Financial Administration and Audit Act 1977*, part 8, division 2.³⁸

‘**(1A)** Accounts for the suitors fund must be kept as part of the departmental accounts of the department.

‘**(1B)** However, amounts received for the suitors fund must be deposited in a departmental financial-institution account of the department used only for amounts received for the suitors fund.’.

2. Section 5—

insert—

‘**(4)** In this section—

“**departmental accounts**”, of a department, means the accounts of the

³⁸ *Financial Administration and Audit Act 1977*, part 8 (Transitional provisions), division 2 (Transitional provisions for *Financial Administration Legislation Amendment Act 1999*)

SCHEDULE (continued)

department under the *Financial Administration and Audit Act 1977*, section 12.

“departmental financial-institution account”, of a department, means an account of the department kept under the *Financial Administration and Audit Act 1977*, section 18.’.

3. Section 4, 7(1), 8, 10, 12, 13, 15 and 16(2), ‘Treasurer’—

omit, insert—

‘Minister’.

4. Section 7(2)—

omit.

FISHERIES ACT 1994

1. Section 117(1), ‘is established.’—

omit, insert—

‘is continued in existence subject to the *Financial Administration and Audit Act 1977*, part 8, division 2.³⁹’.

2. Section 117(2), (3) and (4)—

omit, insert—

‘(2) Accounts for the fund must be kept as part of the departmental accounts of the department.

‘(3) Amounts received for the fund must be deposited in a departmental

³⁹ *Financial Administration and Audit Act 1977*, part 8 (Transitional provisions), division 2 (Transitional provisions for *Financial Administration Legislation Amendment Act 1999*)

SCHEDULE (continued)

financial-institution account of the department but may be deposited in an account used for depositing other amounts of the department.

‘(4) Amounts received for the fund include—

- (a) amounts paid to the department as part of the department’s departmental vote under the *Financial Administration and Audit Act 1977* and made available by the department for the fund; and
- (b) penalties, costs and fees recovered or received by the Authority; and
- (c) other amounts recovered or received under this Act if, under a regulation, the amounts must be paid into the fund.’.

3. Section 117—

insert—

‘(6) In this section—

“**departmental accounts**”, of a department, means the accounts of the department under the *Financial Administration and Audit Act 1977*, section 12.

“**departmental financial-institution account**”, of a department, means an account of the department kept under the *Financial Administration and Audit Act 1977*, section 18.

“**other amounts**”, of a department, means amounts received by the department other than amounts received for the fund.’.

4. Section 203(4)(d), ‘uses its funds or reputation’—

omit, insert—

‘uses the Fisheries Research Fund, or its reputation,’.

SCHEDULE (continued)

FUNERAL BENEFIT BUSINESS ACT 1982**1. Section 5—**

insert—

‘**“fund”** see section 9(1).’.

2. Section 9(1)—

omit, insert—

‘**9.(1)** The Funeral Benefit Trust Fund (the **“fund”**) is continued in existence subject to the *Financial Administration and Audit Act 1977*, part 8, division 2.⁴⁰

‘**(1A)** Accounts for the fund must be kept as part of the departmental accounts of the department.

‘**(1B)** However, amounts received for the fund must be deposited in a departmental financial-institution account of the department used only for amounts received for the fund.’.

3. Section 9—

insert—

‘(7) In this section—

“departmental accounts”, of a department, means the accounts of the department under the *Financial Administration and Audit Act 1977*, section 12.

“departmental financial-institution account”, of a department, means an account of the department kept under the *Financial Administration and Audit Act 1977*, section 18.’.

⁴⁰ *Financial Administration and Audit Act 1977*, part 8 (Transitional provisions), division 2 (Transitional provisions for *Financial Administration Legislation Amendment Act 1999*)

SCHEDULE (continued)

GAMING MACHINE ACT 1991**1. Section 3—**

insert—

‘**“departmental accounts”**, of a department, means the accounts of the department under the *Financial Administration and Audit Act 1977*, section 12.

“departmental financial-institution account”, of a department, means an account of the department kept under the *Financial Administration and Audit Act 1977*, section 18.’.

2. Section 166—

omit, insert—

‘Sport and recreation benefit fund

‘166.(1) The sport and recreation benefit fund is continued in existence subject to the *Financial Administration and Audit Act 1977*, part 8, division 2.⁴¹

‘(2) Accounts for the fund must be kept as part of the departmental accounts of the department of government that deals with matters about sport (the **“department”**).

‘(3) Amounts received for the fund must be deposited in a departmental financial-institution account of the department but may be deposited in an account used for depositing other amounts received by the department other than amounts received for the fund.’.

⁴¹ *Financial Administration and Audit Act 1977*, part 8 (Transitional provisions), division 2 (Transitional provisions for *Financial Administration Legislation Amendment Act 1999*)

SCHEDULE (continued)

3. Section 167—*omit, insert—***‘Charities and rehabilitation benefit fund**

‘**167.(1)** The charities and rehabilitation benefit fund is continued in existence subject to the *Financial Administration and Audit Act 1977*, part 8, division 2.⁴²

‘**(2)** Accounts for the fund must be kept as part of the departmental accounts of the department of government that deals with matters about charities (the “**department**”).

‘**(3)** Amounts received for the fund must be deposited in a departmental financial-institution account of the department but may be deposited in an account used for depositing other amounts by the department other than amounts received for the fund.’.

4. Section 168(1)—*omit, insert—*

‘**168.(1)** The gaming machine community benefit fund is continued in existence subject to the *Financial Administration and Audit Act 1977*, part 8, division 2.

‘**(1A)** Accounts for the fund must be kept as part of the departmental accounts of the department.

‘**(1B)** Amounts received for the fund must be deposited in a departmental financial-institution account of the department but may be deposited in an account used for depositing other amounts by the department other than amounts received for the fund.’.

⁴² *Financial Administration and Audit Act 1977*, part 8 (Transitional provisions), division 2 (Transitional provisions for *Financial Administration Legislation Amendment Act 1999*)

SCHEDULE (continued)

5. Section 174(2), ‘an account established in the Treasury’—*omit, insert—*

‘one of the accounts of the departmental accounts of the department that is used only’.

INDUSTRIAL DEVELOPMENT ACT 1963**1. Section 10(1) and (2)—***omit, insert—*

‘**10.(1)** The Estates Construction Fund (the “**fund**”) is continued in existence subject to the *Financial Administration and Audit Act 1977*, part 8, division 2.⁴³

‘**(2)** Accounts for the fund must be kept as part of the departmental accounts of the department.

‘**(2A)** However, amounts received for the fund must be deposited in a departmental financial-institution account of the department used only for amounts received for the fund.’.

2. Section 10(3)(a)—*omit, insert—*

‘(a) amounts paid to the department as part of the department’s departmental vote under the *Financial Administration and Audit Act 1977* and made available by the department for the fund; and’.

⁴³ *Financial Administration and Audit Act 1977*, part 8 (Transitional provisions), division 2 (Transitional provisions for *Financial Administration Legislation Amendment Act 1999*)

SCHEDULE (continued)

3. Section 10(5)—*insert—*

‘**“departmental accounts”**, of a department, means the accounts of the department under the *Financial Administration and Audit Act 1977*, section 12.

“departmental financial-institution account”, of a department, means an account of the department kept under the *Financial Administration and Audit Act 1977*, section 18.’.

LAND TAX ACT 1915**1. Section 4A(1), ‘public accounts’—***omit, insert—*

‘the consolidated fund accounts and the departmental accounts’.

LOCAL GOVERNMENT ACT 1993**1. Section 532(a), ‘certified’—***omit, insert—*

‘audited’.

2. Section 532(b), ‘certificate’—*omit, insert—*

‘report’.

SCHEDULE (continued)

**MEDICAL ACT AND OTHER ACTS
(ADMINISTRATION) ACT 1966****1. Section 11(2), from ‘shall certify’ to ‘section 11A’—**

omit, insert—

‘must prepare a report about the annual statements of account prepared under section 11A and, in the report, state’.

2. Section 11(2), from ‘last preceding;’—

omit, insert—

‘last preceding.’.

3. Section 11—

insert—

‘(2A) As soon as practicable after the auditor-general has prepared the report, the auditor-general must give the statements and the report to the board concerned.’.

4. Section 11(3), from ‘bearing’ to ‘shall’—

omit, insert—

‘, and the auditor-general’s report, given to a board under subsection (2A), must’.

5. Section 11(3), from ‘certified statements’ to ‘recommendations’—

omit, insert—

‘statements and report’.

SCHEDULE (continued)

6. Section 11A(2), from ‘audit’—*omit, insert—*

‘the auditor-general to audit, and prepare a report, under section 11.’.

7. Section 11B(2), from ‘bearing’—*omit, insert—*

‘, and the report of the auditor-general under section 11.’.

8. Section 11B(3), ‘shall lay’—*omit, insert—*

‘must table’.

PARLIAMENTARY COMMITTEES ACT 1995**1. Section 21(2)(b)(i), ‘public accounts’—***omit, insert—*

‘consolidated fund or the controlled receipts of a department’.

2. Schedule 2, definition “Annual Appropriation Act”, ‘section 5(1)’—*omit, insert—*

‘schedule 3’.

SCHEDULE (continued)

**PARLIAMENTARY CONTRIBUTORY
SUPERANNUATION ACT 1970****1. Section 6(1)—***omit, insert—*

‘**6.(1)** The Parliamentary Contributory Superannuation Fund is continued in existence subject to the *Financial Administration and Audit Act 1977*, part 8, division 2.⁴⁴

‘**(1A)** Accounts for the fund must be kept as part of the departmental accounts of the department.

‘**(1B)** However, amounts received for the fund must be deposited in a departmental financial-institution account of the department used only for amounts received for the fund.’.

2. Section 6—*insert—*

‘**(3)** In this section—

“**departmental accounts**”, of a department, means the accounts of the department under the *Financial Administration and Audit Act 1977*, section 12.

“**departmental financial-institution account**”, of a department, means an account of the department kept under the *Financial Administration and Audit Act 1977*, section 18.’.

⁴⁴ *Financial Administration and Audit Act 1977*, part 8 (Transitional provisions), division 2 (Transitional provisions for *Financial Administration Legislation Amendment Act 1999*)

SCHEDULE (continued)

PETROLEUM PRODUCTS SUBSIDY ACT 1965**1. Section 16(1)—**

omit, insert—

‘**16.(1)** The Commonwealth Petroleum Products Subsidies Fund (the “**fund**”) is continued in existence subject to the *Financial Administration and Audit Act 1977*, part 8, division 2.⁴⁵

‘**(1A)** Accounts for the fund must be kept as part of the departmental accounts of the department.

‘**(1B)** Amounts received for the fund must be deposited in a departmental financial-institution account of the department but may be deposited in an account used for depositing other amounts of the department.’.

2. Section 16—

insert—

‘**(4)** In this section—

“**departmental accounts**”, of a department, means the accounts of the department under the *Financial Administration and Audit Act 1977*, section 12.

“**departmental financial-institution account**”, of a department, means an account of the department kept under the *Financial Administration and Audit Act 1977*, section 18.

“**other amounts**”, of a department, means amounts received by the department other than amounts received for the fund.’.

⁴⁵ *Financial Administration and Audit Act 1977*, part 8 (Transitional provisions), division 2 (Transitional provisions for *Financial Administration Legislation Amendment Act 1999*)

SCHEDULE (continued)

PUBLIC SERVICE ACT 1996**1. Section 19(2) and (2A)—***omit, insert—*

‘(2) However, this section has no effect on the provisions—

- (a) for accountable officers under the *Financial Administration and Audit Act 1977*, sections 34 and 35A; or
- (b) for the meaning of “department” under the *Financial Administration and Audit Act 1977*, section 4A.⁴⁶.

RACING AND BETTING ACT 1980**1. Section 10(1A)(b), ‘public accounts’—***omit, insert—*‘consolidated fund and public sector entities within the meaning of the *Financial Administration and Audit Act 1977*, schedule 3’.**RACING LEGISLATION AMENDMENT ACT 1998****1. Section 42, proposed section 268(3) and (4)—***omit, insert—*‘(2A) On the commencement of this subsection, the amount becomes moneys of the Queensland Racing Industry Fund established under the *Financial Administration and Audit Act 1977*.

‘(3) The State must pay from the Queensland Racing Industry Fund—

⁴⁶ Sections 34 (Accountable officers generally), 35A (Other accountable officers) and 4A (Meaning of “department”)

SCHEDULE (continued)

- (a) the approved advances; and
- (b) the costs and expenses.’.

RECREATION AREAS MANAGEMENT ACT 1988**1. Section 5, definition “fund”, ‘and kept at the Treasury’—**

omit.

2. Section 18(1)(g), ‘or appropriation’—

omit.

3. Section 24(1)—

omit, insert—

‘**24.(1)** The Queensland Recreation Areas Management Board Fund is continued in existence subject to the *Financial Administration and Audit Act 1977*, part 8, division 2.⁴⁷

‘**(1A)** Accounts for the fund must be kept as part of the departmental accounts of the department.

‘**(1B)** Amounts received for the fund must be deposited in a departmental financial-institution account of the department but may be deposited in an account used for depositing other amounts of the department.’.

⁴⁷ *Financial Administration and Audit Act 1977*, part 8 (Transitional provisions), division 2 (Transitional provisions for *Financial Administration Legislation Amendment Act 1999*)

SCHEDULE (continued)

4. Section 24(2), from ‘There shall’ to ‘subsection (1)’—*omit, insert—*

‘Amounts received for the fund include the following’.

5. Section 24(2)(a)—*omit, insert—*

‘(a) amounts paid to the department as part of the department’s departmental vote under the *Financial Administration and Audit Act 1977* and made available by the department to the board for the fund;’.

6. Section 24—*insert—*

‘(4) In this section—

“**departmental accounts**”, of a department, means the accounts of the department under the *Financial Administration and Audit Act 1977*, section 12.

“**departmental financial-institution account**”, of a department, means an account of the department kept under the *Financial Administration and Audit Act 1977*, section 18.

“**other amounts**”, of a department, means amounts received by the department other than amounts received for the fund.’.

RURAL ADJUSTMENT AUTHORITY ACT 1994**1. Section 4, definition “public accounts”—***omit.*

SCHEDULE (continued)

2. Section 11(2)(b)(i), ‘public accounts’—*omit, insert—*

‘consolidated fund or a fund or the departmental accounts of a department’.

RURAL LANDS PROTECTION ACT 1985**1. Section 6, definition “fund”—***omit, insert—*

‘**“fund”** see section 210(1).’.

2. Section 58(h), ‘Treasury for payment into’—*omit, insert—*

‘department as revenue of’.

3. Section 61(4), ‘Treasury for payment into’—*omit, insert—*

‘department as revenue of’.

4. Section 210—*omit, insert—***‘Rural Lands Protection Fund**

‘**210.(1)** The Rural Lands Protection Fund (the **“fund”**) is continued in existence subject to the *Financial Administration and Audit Act 1977*,

SCHEDULE (continued)

part 8, division 2.⁴⁸

‘(2) Accounts for the fund must be kept as part of the departmental accounts of the department.

‘(3) Amounts received for the fund must be deposited in a departmental financial-institution account of the department but may be deposited in an account used for depositing other amounts of the department.

‘(4) In this section—

“**departmental accounts**”, of a department, means the accounts of the department under the *Financial Administration and Audit Act 1977*, section 12.

“**departmental financial-institution account**”, of a department, means an account of the department kept under the *Financial Administration and Audit Act 1977*, section 18.

“**other amounts**”, of a department, means amounts received by the department other than amounts received for the fund.’.

5. Section 212, ‘There shall be paid into the fund’—

omit, insert—

‘Amounts received for the fund include the following’.

6. Section 212(d)—

omit, insert—

‘(d) all moneys transmitted under section 214 to the department as revenue of the fund;’.

⁴⁸ *Financial Administration and Audit Act 1977*, part 8 (Transitional provisions), division 2 (Transitional provisions for *Financial Administration Legislation Amendment Act 1999*)

SCHEDULE (continued)

7. Section 212(j)—*omit, insert—*

‘(j) amounts paid to the department as part of the department’s departmental vote under the *Financial Administration and Audit Act 1977* and made available by the department to the protection board for the fund;’.

8. Section 213, from ‘There’ to ‘no other purpose’—*omit, insert—*

‘Payments for the following purposes are expenditures of the fund’.

9. Section 214, ‘Treasury’—*omit, insert—*

‘department’.

STATE HOUSING ACT 1945**1. Section 4(1), definition “fund”—***omit, insert—*

‘**“fund”** see section 16(1).’.

2. Section 16(1), (2) and (3)—*omit, insert—*

‘**16.(1)** The Queensland Housing Commission Fund (the **“fund”**) is continued in existence subject to the *Financial Administration and Audit Act*

SCHEDULE (continued)

1977, part 8, division 2.⁴⁹

‘(1A) Accounts for the fund must be kept as part of the departmental accounts of the department.

‘(2) Amounts received for the fund must be deposited in a departmental financial-institution account of the commission but may be deposited in an account used for depositing other amounts of the commission.

‘(3) Amounts received for the fund include—

- (a) amounts paid to the department as part of the department’s departmental vote under the *Financial Administration and Audit Act 1977* and made available by the department to the commission for the fund; and
- (b) all moneys repaid to the commission for advances and interest on advances made under this Act or another Act; and
- (c) all other moneys received by the commission.’

3. Section 16—

insert—

‘(7) In this section—

“**departmental accounts**”, of a department, means the accounts of the department under the *Financial Administration and Audit Act 1977*, section 12.

“**departmental financial-institution account**”, of a department, means an account of the department kept under the *Financial Administration and Audit Act 1977*, section 18.

“**other amounts**”, of a department, means amounts received by the department other than amounts received for the fund.’

⁴⁹ *Financial Administration and Audit Act 1977*, part 8 (Transitional provisions), division 2 (Transitional provisions for *Financial Administration Legislation Amendment Act 1999*)

SCHEDULE (continued)

4. Section 45(2), ‘the certificate’—*omit, insert—*

‘a report’.

**STATUTORY BODIES FINANCIAL
ARRANGEMENTS ACT 1982****1. Section 6(1)(i)—***omit, insert—*‘(i) The Treasurer of Queensland under the *Financial Administration and Audit Act 1977*, section 43;’.**2. Section 6(2)(a) and (b)—***omit, insert—*

- ‘(a) all or some of its income is paid into the consolidated fund; or
- (b) all or some of its expenses are paid out of the consolidated fund, other than a payment in the nature of an endowment, grant-in-aid or subsidy from the consolidated fund.’.

3. Section 16A, ‘the corporation’—*omit, insert—*

‘QTC’.

SCHEDULE (continued)

**SUPERANNUATION (STATE PUBLIC SECTOR) ACT
1990****1. Section 10(1)—***omit, insert—*

‘**10.(1)** The State Public Sector Superannuation Fund (the “**fund**”) is continued in existence subject to the *Financial Administration and Audit Act 1977*, part 8, division 2.⁵⁰

‘**(1A)** Accounts for the fund must be kept as part of the departmental accounts of the department.

‘**(1B)** However, amounts received for the fund must be deposited in a departmental financial-institution account of the department used only for amounts received for the fund.’.

2. Section 10—*insert—*

‘**(4)** In this section—

“**departmental accounts**”, of a department, means the accounts of the department under the *Financial Administration and Audit Act 1977*, section 12.

“**departmental financial-institution account**”, of a department, means an account of the department kept under the *Financial Administration and Audit Act 1977*, section 18.’.

⁵⁰ *Financial Administration and Audit Act 1977*, part 8 (Transitional provisions), division 2 (Transitional provisions for *Financial Administration Legislation Amendment Act 1999*)

SCHEDULE (continued)

3. Section 29(b), ‘or such other fund as the Treasurer may determine’—

omit.

SUPREME COURT OF QUEENSLAND ACT 1991**1. Section 93D(1), ‘public accounts’—**

omit, insert—

‘the consolidated fund or moneys controlled by the public sector unit’.

2. Section 93D(3), definition “public accounts”—

omit.

**TRANSPORT OPERATIONS (ROAD USE
MANAGEMENT) ACT 1995****1. Chapter 7, part 1—**

insert—

‘Exemption of regulations from expiry

‘93A. Despite section 93, the following regulations do not expire at midnight on 30 June 1999, but unless sooner repealed under a regulation remain in force until 30 September 1999, when they expire—

SCHEDULE (continued)

- (a) *Transport Operations (Road Use Management—Motor Vehicles Safety) Transitional Regulation 1994;*
- (b) *Transport Infrastructure (Roads) Regulation 1991.*'.