

Queensland



**FINANCIAL
ADMINISTRATION AND
OTHER LEGISLATION
AMENDMENT BILL 2001**

Queensland



FINANCIAL ADMINISTRATION AND OTHER LEGISLATION AMENDMENT BILL 2001

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2001

A BILL

FOR

**An Act to amend the *Financial Administration and Audit Act 1977* and
the *Government Owned Corporations Act 1993*, and for other
purposes**

*Financial Administration and Other Legislation
Amendment Bill 2001*

The Parliament of Queensland enacts— 1

PART 1—PRELIMINARY 2

Clause 1 Short title 3

This Act may be cited as the *Financial Administration and Other
Legislation Amendment Act 2001*. 4
5

**PART 2—AMENDMENT OF FINANCIAL
ADMINISTRATION AND AUDIT ACT 1977** 6
7

Clause 2 Act amended in pt 2 8

This part amends the *Financial Administration and Audit Act 1977*. 9

Clause 3 Replacement of s 3 (Meaning of “Annual Appropriation Act”) 10

Section 3— 11

omit, insert— 12

‘3 Meaning of terms relating to Annual Appropriation Act 13

‘(1) An “Annual Appropriation Act” is— 14

(a) an ordinary Annual Appropriation Act for a financial year; or 15

(b) a parliamentary Annual Appropriation Act for a financial year. 16

‘(2) An “ordinary Annual Appropriation Act” is an Act for a financial 17
year for departments, other than the Legislative Assembly and 18
parliamentary service, that— 19

(a) authorises the Treasurer to pay from the consolidated fund a total 20
amount for the departments for the financial year; and 21

(b) appropriates for the financial year a total amount for each of the 22
departments for application to the department’s departmental 23
outputs, administered items and equity adjustment. 24

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

Clause 4 Amendment of s 4A (Meaning of “department”)

- (1) Section 4A(1)(c) and (d)—
- omit, insert—*
- ‘(c) the Office of the Governor; or
- (d) the Legislative Assembly and parliamentary service; or
- (e) a body mentioned in schedule 1, column 2.’.
- (2) Section 4A(2), (3) and (4)—
- renumber as section 4A(3), (4) and (5).*
- (3) Section 4A—
- insert—*
- ‘(2) However, “**department**”—
- (a) in relation to an ordinary Annual Appropriation Act, is a department mentioned in subsection (1)(a), (b), (c) or (e); or
- (b) in relation to a parliamentary Annual Appropriation Act, is the department mentioned in subsection (1)(d).’.
- (4) Section 4A(3), as renumbered, ‘subsection (3)’—
- omit, insert—*
- ‘subsection (4)’.

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	(5) Section 4A(5), as renumbered, '(2)'—	1
	<i>omit, insert—</i>	2
	'(3)'.	3
Clause 5	Amendment of s 5 (Meaning of “statutory body”)	4
	Section 5(2)(b) and (3)(b), 'section 4A(2)'—	5
	<i>omit, insert—</i>	6
	'section 4A(3)'.	7
Clause 6	Amendment of s 14 (Moneys to be kept at financial institution)	8
	Section 14(c), 'with the written approval of the Treasurer'—	9
	<i>omit, insert—</i>	10
	'under a Treasurer's approval'.	11
Clause 7	Amendment of s 16 (Overdrafts)	12
	Section 16, from 'shall not' to 'first had and obtained'—	13
	<i>omit, insert—</i>	14
	'must not, other than under a Treasurer's approval'.	15
Clause 8	Amendment of s 19 (Overdrawn accounts)	16
	Section 19(2), 'the Treasurer's approval'—	17
	<i>omit, insert—</i>	18
	'a Treasurer's approval'.	19
Clause 9	Replacement of s 21 (Annual Appropriation Act and documents about funding appropriations)	20
	Section 21—	21
	<i>omit, insert—</i>	22
		23

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‘21 Annual Appropriation Acts	1
‘For each financial year, the Treasurer must present to the Legislative Assembly—	2 3
(a) a Bill for an ordinary Annual Appropriation Act for the financial year; and	4 5
(b) a Bill for a parliamentary Annual Appropriation Act for the financial year.’.	6 7
 Clause 10 Replacement of ss 22A and 23	 8
Sections 22A and 23—	9
<i>omit, insert—</i>	10
‘23 Availability of appropriated amount for payment to departments	11
‘(1) The total amount appropriated for a department for a financial year under an Annual Appropriation Act (the “ available amount ”) is available for the Treasurer to pay to the department in the financial year or within the further 2 weeks.	12 13 14 15
‘(2) The Treasurer may pay an amount from the available amount for a department if—	16 17
(a) the payment is made for a departmental output, administered item or equity adjustment delivered in the financial year or the previous financial year; or	18 19 20
(b) the payment is made for a departmental output, administered item or equity adjustment to be delivered in the financial year or in the next financial year.	21 22 23
‘(3) If all of the available amount for a financial year is not paid to the department under this section in the financial year or within the further 2 weeks, the unpaid amount of the appropriation lapses at the end of the further 2 weeks.’.	24 25 26 27
 Clause 11 Amendment of s 23A (Availability of appropriation after redistribution of public business)	 28 29
Section 23A(1)(a), ‘an Annual Appropriation Act’—	30
<i>omit, insert—</i>	31
‘the ordinary Annual Appropriation Act’.	32

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Clause 12	Amendment of s 23C (Payment of equity withdrawal under Annual Appropriation Act)	1 2
	Section 23C(1), ‘the Annual Appropriation Act’—	3
	<i>omit, insert—</i>	4
	‘an Annual Appropriation Act’.	5
Clause 13	Replacement of s 23D (Supply for financial year pending Annual Appropriation Act)	6 7
	Section 23D—	8
	<i>omit, insert—</i>	9
	‘23D Supply for financial year pending ordinary Annual Appropriation Act	10 11
	‘(1) This section applies if, pending the enactment of the ordinary Annual Appropriation Act for a financial year, the Legislative Assembly authorises the payment of an amount (the “ ordinary supply amount ”) from the consolidated fund to departments, other than the Legislative Assembly and parliamentary service, but does not appropriate a total amount for each of the departments for the financial year.	12 13 14 15 16 17
	‘(2) The Treasurer must prepare a statement setting out—	18
	(a) the total amount available for each of the departments from the ordinary supply amount; and	19 20
	(b) the way the total amount available for each of the departments is to be applied.	21 22
	‘(3) As soon as practicable after preparing the statement, the Treasurer must give written notice to the accountable officer of each of the departments about—	23 24 25
	(a) the total amount available for the department from the ordinary supply amount, pending the enactment of the ordinary Annual Appropriation Act; and	26 27 28
	(b) the way the total amount available for the department is to be applied.	29 30
	‘(4) The Treasurer may pay an amount to a department under the statement.	31 32

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	‘(5) A payment under the statement is taken to be authorised by the ordinary Annual Appropriation Act for the financial year.	1 2
	‘23E Supply for financial year pending parliamentary Annual Appropriation Act	3 4
	‘(1) This section applies if, pending the enactment of the parliamentary Annual Appropriation Act for a financial year, the Legislative Assembly authorises the payment of an amount (the “parliamentary supply amount”) from the consolidated fund for the Legislative Assembly and parliamentary service, but does not appropriate the amount for the department for the financial year.	5 6 7 8 9 10
	‘(2) The Treasurer must prepare a statement setting out the amount available for the Legislative Assembly and parliamentary service from the parliamentary supply amount.	11 12 13
	‘(3) As soon as practicable after preparing the statement, the Treasurer must give written notice to the Clerk of the Parliament about the amount available for the Legislative Assembly and parliamentary service from the parliamentary supply amount, pending the enactment of the parliamentary Annual Appropriation Act.	14 15 16 17 18
	‘(4) The Treasurer may pay an amount for the Legislative Assembly and parliamentary service under the statement.	19 20
	‘(5) A payment under the statement is taken to be authorised by the parliamentary Annual Appropriation Act for the financial year.’.	21 22
Clause 14	Amendment of s 24A (When part of vote for treasury department may be applied for headings of another department)	23 24
	Section 24A(3), ‘the Annual Appropriation Act’—	25
	<i>omit, insert—</i>	26
	‘the relevant Annual Appropriation Act’.	27
Clause 15	Amendment of s 26 (Statement of unforeseen expenditure to be appropriated to be laid before Legislative Assembly)	28 29
	Section 26, from ‘the statement’—	30
	<i>omit, insert—</i>	31

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	‘—	1
	(a) the statement prepared and signed under section 25A(1); and	2
	(b) the auditor-general’s report, under section 25A(3), about the statement.’.	3 4
Clause 16	Replacement of s 30 (Continuing fund not to be overdrawn unless approved)	5 6
	Section 30—	7
	<i>omit, insert—</i>	8
	‘30 Continuing fund to be overdrawn only under a Treasurer’s approval	9 10
	‘A continuing fund must not be overdrawn unless it is overdrawn under a Treasurer’s approval.’.	11 12
Clause 17	Amendment of s 34 (Accountable officers generally)	13
	(1) Section 34, ‘accountable officer for’—	14
	<i>omit, insert—</i>	15
	‘accountable officer of’.	16
	(2) Section 34—	17
	<i>insert—</i>	18
	‘(4) For a body mentioned in schedule 1, column 2—	19
	(a) subsection (1) does not apply to the chief executive of the body even if the body is a department of government declared under the <i>Public Service Act 1996</i> , section 12(1); and	20 21 22
	(b) a person can not be appointed the accountable officer of the body under subsection (2).’.	23 24
Clause 18	Replacement of ss 35 and 35A	25
	Sections 35 and 35A—	26
	<i>omit, insert—</i>	27

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‘35 Clerk of the Parliament as accountable officer	1
‘(1) The Clerk of the Parliament is the accountable officer of the Legislative Assembly and parliamentary service.	2 3
‘(2) The Premier is the appropriate Minister for the department comprised of the Legislative Assembly and parliamentary service.	4 5
‘(3) To remove any doubt, it is declared that this section does not limit or otherwise interfere with the role of the speaker relating to the Legislative Assembly or the parliamentary service, including the role of speaker in relation to the Clerk of the Parliament.	6 7 8 9
‘35A Official secretary as accountable officer	10
‘(1) The official secretary is the accountable officer of the Office of the Governor.	11 12
‘(2) The Premier is the appropriate Minister for the Office of the Governor.	13 14
‘(3) To remove any doubt, it is declared that this section does not limit or otherwise interfere with the role of the Governor relating to the Office of the Governor, including the role of the Governor in relation to the official secretary.	15 16 17 18
‘35B Other accountable officers	19
‘A person mentioned in schedule 1, column 1 is the accountable officer of the body appearing opposite in schedule 1, column 2.’.	20 21
Clause 19 Amendment of s 36 (Functions and duties of accountable officer)	22
(1) Section 36, heading, ‘ accountable officer ’—	23
<i>omit, insert—</i>	24
‘ all accountable officers ’.	25
(2) Section 36(1)(aa) and (a)—	26
<i>omit, insert—</i>	27
‘(aa) is responsible for the financial administration of the department under the accountable officer’s control and must manage the department efficiently, effectively and economically; and	28 29 30

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(a) must establish and maintain suitable systems of internal control and risk management; and’.

(3) Section 36(1)(b), (d), (f), (g) and (h), ‘shall’—

omit, insert—

‘must’.

(4) Section 36(1)(c), ‘shall ensure’—

omit, insert—

‘must ensure each of the following’.

(5) Section 36(1)(d) ‘with respect to’—

omit, insert—

‘about each of the following’.

(6) Section 36(3) and (4)—

omit, insert—

‘(3) The officer in charge of a department’s internal audit must—

(a) perform the functions conferred, and discharge the duties imposed, on the officer by the accountable officer and the prescribed requirements; and

(b) report to the accountable officer, on a regular basis, about the results of appraisals, examinations, investigations, inspections and reviews of the department.

‘(4) In complying with subsection (3), the officer in charge of the department’s internal audit must have regard to the functions and duties of the department’s accountable officer.’.

Clause 20 Amendment of s 36A (Accountable officer to pay for tax equivalents and dividends)

Section 36A(5), after ‘apply to’—

insert—

‘the official secretary,’.

Clause 21 Amendment of s 38 (Quarterly statement by Treasurer)

(1) Section 38(1A), (2), (3) and (4)—

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renumber as section 38 (2), (3), (4) and (5). 1

(2) Section 38— 2

insert— 3

‘(6) If the Treasurer pays an amount from, or receives an amount into, the consolidated fund account within the further 2 weeks for the financial year to which the payment or receipt relates, the Treasurer must ensure the amount is included in— 4
5
6
7

(a) the quarterly statement for the fourth quarter for the financial year; and 8
9

(b) the Treasurer’s appropriation statement for the financial year.’. 10

Clause 22 Replacement of s 38A (Treasurer’s appropriation statement) 11

Section 38A— 12

omit, insert— 13

‘38A Treasurer’s appropriation statement 14

‘(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”). 15
16
17

‘(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— 18
19
20

(a) the department’s vote, and the amounts for application to the department’s headings, under the Annual Appropriation Acts for the financial year and any change under this Act to the vote or 1 or more of the department’s headings; 21
22
23
24

(b) the total amount paid to the department for the financial year and the amounts allocated to the department’s headings; 25
26

(c) the amount of the equity withdrawal received by the Treasurer for the department; 27
28

(d) amounts paid to the department as unforeseen expenditure; 29

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(e) amounts appropriated to the department for the financial year that have lapsed under section 23(3); ¹	1 2
(f) amounts written off by the Treasurer under section 106(1) ² as losses relating to the consolidated fund accounts.	3 4
‘(3) The Treasurer’s appropriation statement must not include a controlled receipt appropriated under section 9.’ ³	5 6
‘(4) The statement must include a report on the investments made relating to TISFIA ⁴ including the balance in TISFIA, and the investments held, at the end of the financial year.	7 8 9
‘(5) The Treasurer must, under section 38AA, sign and give the statement to the auditor-general.	10 11
‘(6) The auditor-general must audit the statement and prepare a report stating whether—	12 13
(a) the auditor-general has received all the information and explanations required by the auditor-general; and	14 15
(b) in the auditor-general’s opinion—	16
(i) the Treasurer’s consolidated fund operating account and Treasurer’s consolidated fund investment account have been properly kept under this Act; and	17 18 19
(ii) the statement is in agreement with the accounts; and	20
(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.	21 22 23
‘(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.	24 25 26

1 Section 23(3)—

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

2 Section 106(1)—

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

3 Section 9 (Appropriation of certain controlled receipts)

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

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	‘(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.	1 2 3
	‘38AA Timing for giving Treasurer’s appropriation statement to auditor-general	4 5
	‘(1) For section 38A(5), the Treasurer must sign and give the Treasurer’s appropriation statement to the auditor-general by a date agreed between the Treasurer and the auditor-general that allows the audit of the statement, and audit report for the statement, to be completed no later than 3 months after the end of the financial year the statement relates to.	6 7 8 9 10
	‘(2) However, if the Treasurer considers there is a whole-of-government reason that makes it impracticable to give the statement for the financial year by the date agreed under subsection (1), the Treasurer may give the statement to the auditor-general by a later date agreed with the auditor-general.	11 12 13 14 15
	<i>Example of a whole-of-government reason—</i>	16
	Complex end of financial year changes to the machinery of government.	17
	‘(3) The later date must allow the audit of the statement, and audit report for the statement, to be completed no later than 6 months after the end of the financial year the statement relates to.’.	18 19 20
Clause 23	Replacement of s 38C (Under-Treasurer may require information for preparing consolidated whole-of-government financial statement)	21 22 23
	Section 38C—	24
	<i>omit, insert—</i>	25
	‘38C Request for information for preparing consolidated whole-of-government financial statement and other purposes	26 27
	‘(1) The Treasurer may exercise a power under this section only if the Treasurer considers it is necessary to do so—	28 29
	(a) for preparing the consolidated whole-of-government financial statement for a financial year; or	30 31
	(b) for whole-of-government budgeting or monitoring purposes.	32

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	‘(2) The Treasurer may, by written notice given to the accountable officer of a department or to a statutory body, ⁵ ask the officer or body to give information to the Treasurer.	1 2 3
	‘(3) The notice must state the following—	4
	(a) particulars of the information that must be given;	5
	(b) the date by which the information must be given.	6
	‘(4) The accountable officer or statutory body must comply with the notice.’.	7 8
Clause 24	Amendment of s 39 (Annual report by department and short form annual report)	9 10
	(1) Section 39(1)—	11
	<i>omit, insert—</i>	12
	‘(1) Within 4 months after the end of each financial year (the “preparation period”)—	13 14
	(a) the accountable officer of a department, other than the official secretary and the Clerk of the Parliament, must prepare and give to the appropriate Minister a written report on the operations of the department during the financial year and give a copy of the report to the Treasurer; and	15 16 17 18 19
	(b) the official secretary, and the Clerk of the Parliament, must prepare and give to the speaker a written report on the operations of the Office of the Governor and of the Legislative Assembly and parliamentary service during the financial year.’.	20 21 22 23
	(2) Section 39—	24
	<i>insert—</i>	25
	‘(7) A set of the general purpose financial statements as mentioned in subsection (4)(d) may be included in the report in an electronic form if—	26 27
	(a) copies of the statements are available in paper form; and	28

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

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(b) the report states, in a prominent way, that copies of the statements are available in paper form and how the copies may be obtained. 1
2
3

Example of electronic form— 4

A CD-ROM.’. 5

Clause 25 Amendment of s 40 (General purpose financial statements) 6

Section 40(2)— 7

omit, insert— 8

‘(2) Section 40AA states when the accountable officer must give the statements to the auditor-general.’. 9
10

Clause 26 Insertion of new section 40AA 11

Part 2, division 7, after section 40— 12

insert— 13

‘40AA Timing for accountable officers to give general purpose financial statements to auditor-general 14
15

‘(1) This section applies to the general purpose financial statements for a financial year that an accountable officer must prepare and give to the auditor-general under section 40. 16
17
18

‘(2) Subject to subsection (8), the accountable officer must give the statements to the auditor-general by a date agreed between the accountable officer and the auditor-general. 19
20
21

‘(3) The date agreed under subsection (2) must allow the audit of the statements, and audit report for the statements, to be completed no later than 3 months after the end of the financial year the statements relate to. 22
23
24

‘(4) Subsection (5) applies if the Treasurer considers there is a whole-of-government reason that makes it impracticable for an accountable officer to give the statements for the financial year to the auditor-general by a date that will allow the audit of the statements, and audit report for the statements, to be completed no later than 3 months after the end of the financial year the statements relate to. 25
26
27
28
29
30

Example of a whole-of-government reason— 31

A State budget that is not presented until the financial year to which it relates. 32

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- ‘(5) The Treasurer may, in consultation with the accountable officer and the auditor-general, decide a later date by which the accountable officer must give the statements to the auditor-general. 1
2
3
- ‘(6) The later date must allow the audit of the statements, and audit report for the statements, to be completed no later than 6 months after the end of the financial year the statements relate to. 4
5
6
- ‘(7) If the Treasurer makes a decision under subsection (5), the Treasurer must give written notice of the Treasurer’s decision to the accountable officer and to the auditor-general. 7
8
9
- ‘(8) An accountable officer given a notice under subsection (7) must give the statements to the auditor-general by the later date stated in the notice.’. 10
11

Clause 27 Amendment of s 40A (Treasurer’s borrowing powers) 12

(1) Section 40A, heading— 13

omit, insert— 14

‘40A Borrowings by State and by accountable officers’. 15

(2) Section 40A— 16

insert— 17

‘(3) The accountable officer of a department may, under a Treasurer’s approval, borrow amounts for the State from the Queensland Treasury Corporation.’. 18
19
20

Clause 28 Amendment of s 40C (No-one other than Treasurer may invest) 21

(1) Section 40C, heading, after **‘invest’**— 22

insert— 23

‘or otherwise lend an amount’. 24

(2) Section 40C(1)(b)— 25

omit, insert— 26

‘(b) otherwise lend an amount even if lending the amount may be for the department’s purposes; or 27
28

(c) pay moneys out of a departmental financial-institution account for making an investment or otherwise lending an amount under paragraphs (a) or (b).’ 29
30
31

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	(3) Section 40C(2)(b), ‘for which approval has been obtained under section 16’—	1 2
	<i>omit, insert—</i>	3
	‘under a Treasurer’s approval’.	4
Clause 29	Amendment of s 41A (Dealing with moneys earned on investment)	5
	Section 41A(3)—	6
	<i>omit, insert—</i>	7
	‘(3) The Treasurer must arrange for the payment of the balance of the investment earnings, less departmental interest to be paid under subsection (2), into a departmental financial-institution account of the treasury department.’.	8 9 10 11
Clause 30	Amendment of s 43B (Certain departments may enter into derivative transactions)	12 13
	(1) Section 43B(1)(b), ‘with the Treasurer’s approval’—	14
	<i>omit, insert—</i>	15
	‘under a Treasurer’s approval’.	16
	(2) Section 43B(2)(b), ‘under section 43C’—	17
	<i>omit.</i>	18
Clause 31	Omission of s 43C (Treasurer’s approval for derivative transactions)	19 20
	Section 43C—	21
	<i>omit.</i>	22
Clause 32	Amendment of s 44 (Formation of companies by department etc. requires Treasurer’s approval)	23 24
	Section 44, ‘with the Treasurer’s prior approval’—	25
	<i>omit, insert—</i>	26
	‘under a Treasurer’s approval’.	27

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Clause 33	Amendment of s 46 (Treasurer’s unclaimed moneys fund)	1
	Section 46(2), ‘3 months’—	2
	<i>omit, insert—</i>	3
	‘1 year’.	4
Clause 34	Amendment of s 46F (Statutory body to prepare annual financial statements)	5
	Section 46F (2)—	6
	<i>omit, insert—</i>	7
	‘(2) Section 46FA states when the statutory body must give the statements to the auditor-general.’.	8
		9
		10
Clause 35	Insertion of new section 46FA	11
	After section 46F—	12
	<i>insert—</i>	13
	‘46FA Timing for statutory bodies to give annual financial statements to auditor-general	14
		15
	‘(1) This section applies to the annual financial statements for a financial year that a statutory body must prepare and give to the auditor-general under section 46F.	16
		17
		18
	‘(2) Subject to subsection (8), the statutory body must give the statements to the auditor-general by a date agreed between the statutory body and the auditor-general.	19
		20
		21
	‘(3) The date agreed under subsection (2) must allow the audit of the statements, and audit report for the statements, to be completed no later than 3 months after the end of the financial year the statements relate to.	22
		23
		24
	‘(4) Subsection (5) applies if the Treasurer considers there is a whole-of-government reason that makes it impracticable for a statutory body to give the statements for the financial year to the auditor-general by a date that will allow the audit of the statements, and audit report for the statements, to be completed no later than 3 months after the end of the financial year the statements relate to.	25
		26
		27
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		29
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	<i>Example of a whole-of-government reason—</i>	31
	Structural changes to 1, or more than 1, statutory body.	32

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- ‘(5) The Treasurer may, in consultation with the statutory body and the auditor-general, decide a later date by which the statutory body must give the statements to the auditor-general. 1
2
3
- ‘(6) The later date must allow the audit of the statements, and audit report for the statements, to be completed no later than 6 months after the end of the financial year the statements relate to. 4
5
6
- ‘(7) If the Treasurer makes a decision under subsection (5), the Treasurer must give written notice of the Treasurer’s decision to the statutory body and to the auditor-general. 7
8
9
- ‘(8) A statutory body given a notice under subsection (7) must give the statements to the auditor-general by the later date stated in the notice.’. 10
11

Clause 36 Amendment of s 46J (Annual report) 12

- (1) Section 46J(1) ‘furnish’— 13
omit, insert— 14
‘give’. 15
- (2) Section 46J— 16
insert— 17
- ‘(6) The annual financial statements as mentioned in subsection (3)(b) may be included in the report in an electronic form if— 18
19
- (a) copies of the statements are available in paper form; and 20
- (b) the report states, in a prominent way, that copies of the statements are available in paper form and how the copies may be obtained. 21
22
23
- Example of electronic form—* 24
A CD-ROM.’. 25

Clause 37 Replacement of s 46K (Appropriate Minister must table reports) 26

- Section 46K— 27
omit, insert— 28

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	‘46K Tabling of annual report	1
	‘(1) This section applies to a person to whom an annual report must be given under section 39 or 46J, ⁶ other than a copy of the report.	2 3
	‘(2) The person must table a copy of the report in the Legislative Assembly within 14 days after receiving it.’.	4 5
Clause 38	Amendment of s 46KB (Minister to explain late tabling of annual report)	6 7
	(1) Section 46KB, heading—	8
	<i>omit, insert—</i>	9
	‘46KB Explanation of late tabling of annual report’.	10
	(2) Section 46KB(1), from ‘the appropriate Minister’ to ‘Assembly’—	11
	<i>omit, insert—</i>	12
	‘the person required, under section 46K, to table in the Legislative Assembly an annual report tables’.	13 14
	(3) Section 46KB(2), ‘Minister’—	15
	<i>omit, insert—</i>	16
	‘person’.	17
Clause 39	Amendment s 46KC (Procedure if Legislative Assembly not in session or sitting)	18 19
	(1) Section 46KC(1), ‘the appropriate Minister’—	20
	<i>omit, insert—</i>	21
	‘a person’.	22
	(2) Section 46KC(1)(c), ‘if the Minister’—	23
	<i>omit, insert—</i>	24
	‘if an appropriate Minister’.	25
	(3) Section 46KC(1)(c), ‘the Minister a copy of’—	26

⁶ Sections 39 (Annual report by department and short form annual report) and 46J (Annual report)

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	<i>omit.</i>	1
	(4) Section 46KC(2), ‘appropriate Minister’—	2
	<i>omit, insert—</i>	3
	‘person’.	4
Clause 40	Amendment of s 95 (Audit fees)	5
	Section 95(2), ‘with the Treasurer’s approval’—	6
	<i>omit, insert—</i>	7
	‘under a Treasurer’s approval’.	8
Clause 41	Insertion of pt 6A	9
	After section 105—	10
	<i>insert—</i>	11
	‘PART 6A—APPROVALS BY TREASURER	12
	<i>‘Division 1—Definition and application</i>	13
	‘105A Definition for pt 6A	14
	‘In this part—	15
	“department” includes the accountable officer of the department.	16
	‘105B Application of pt 6A	17
	‘(1) This part applies if a power under this Act may be exercised by either of the following under a Treasurer’s approval—	18 19
	(a) a department;	20
	(b) a statutory body.	21
	‘(2) The department or statutory body may exercise the power only if—	22
	(a) an approval under division 2 applies to the department or body;	23
	or	24
	(b) the exercise is the subject of an approval under division 3.	25

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‘(3) This part also applies to a Treasurer’s approval for section 95 and, despite division 2 and section 105D(3), that approval may not be given under division 2. 1
2
3

‘Division 2—General approvals 4

‘105C Approval may be general in nature 5

‘(1) The Treasurer may, by gazette notice, approve the exercise of powers under this Act by departments and statutory bodies. 6
7

‘(2) The approval may— 8

(a) apply generally to all departments, statutory bodies, powers and matters or be limited in its application to— 9
10

(i) particular departments, bodies, powers or matters; or 11

(ii) particular classes of departments, bodies, powers or matters; or 12
13

(b) otherwise apply generally or be limited in its application by reference to specified exceptions or factors. 14
15

‘(3) Also, the approval may— 16

(a) make different provision for different departments, statutory bodies, powers or matters, or different classes of departments, bodies, powers or matters; or 17
18
19

(b) apply differently to stated exceptions or factors. 20

‘(4) To remove any doubt, it is declared that an approval under this section may apply to a department or statutory body even though the department or body was not established when the approval was given. 21
22
23

‘Division 3—Specific approvals 24

‘105D Way department or statutory body may apply for approval 25

‘(1) A department or statutory body may apply, in writing, for the Treasurer’s approval of the exercise of a power under this Act. 26
27

‘(2) The application may relate to the exercise of the power generally or in relation to a particular matter. 28
29

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‘(3) If the Treasurer considers the approval should be given under division 2, the Treasurer may deal with the application by giving an approval under that division applying to the applicant.	1 2 3
‘(4) The Treasurer may exercise the power to amend or repeal an approval under this division even if the department or statutory body does not apply for the amendment or repeal.	4 5 6
‘(5) However, the amendment or repeal of an approval under this division does not affect its previous operation.	7 8
‘105E Treasurer may ask for documents	9
‘The Treasurer may, by written notice to the department or statutory body, require it to give the Treasurer a document or information the Treasurer considers necessary for considering the department’s or the body’s application.	10 11 12 13
‘105F Decision on application	14
‘(1) The Treasurer may approve the application, entirely or partly, or refuse the application.	15 16
‘(2) An approval may be on written conditions the Treasurer considers necessary or desirable.	17 18
‘(3) The Treasurer must inform the applicant, in writing, of the decision and, if the application is approved, any conditions of the approval.	19 20
‘105G Register of approvals	21
‘A department or statutory body must keep a register of the Treasurer’s approvals under this division for the department’s or the body’s exercise of a power.	22 23 24
<i>‘Division 4—Offences relating to certain documents</i>	25
‘105H False or misleading documents	26
‘(1) A person must not give a document under section 105D or 105E to the Treasurer containing information the person knows is false or misleading in a material particular.	27 28 29

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Maximum penalty—50 penalty units.	1
‘(2) Subsection (1) does not apply to a person if the person, when giving the document—	2 3
(a) advises the Treasurer, in writing, to the best of the person’s ability, how it is false or misleading; and	4 5
(b) gives the correct information if the person has, or can reasonably obtain, the correct information.	6 7
‘(3) It is enough for a complaint against a person for an offence against subsection (1) to state that the document was, without specifying which, ‘false or misleading’.	8 9 10
‘105I False information	11
‘(1) A person must not give information under section 105E to the Treasurer the person knows is false or misleading in a material particular.	12 13
Maximum penalty—50 penalty units.	14
‘(2) It is enough for a complaint against a person for an offence against subsection (1) to state that the document was, without specifying which, ‘false or misleading’.	15 16 17
Clause 42 Amendment of s 109 (Delegation by Treasurer of certain powers)	18
Section 109(2), from ‘40A’—	19
<i>omit, insert—</i>	20
‘38A, 38AA, 38C, 40AA, 40A, 41, 41A, 46(4) and 46FA.’ ⁷ .	21

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

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Clause 43	Insertion of new pt 8, div 3	1
	After section 135—	2
	<i>insert—</i>	3
	<i>‘Division 3—Transitional provisions for Financial Administration and Other Legislation Amendment Act 2001</i>	4
		5
	‘136 Definitions for div 3	6
	‘In this division—	7
	“amendment Act” means the <i>Financial Administration and Other Legislation Amendment Act 2001</i> .	8 9
	“commencement” means the commencement of this section.	10
	“post-amended Act” means this Act after the commencement.	11
	“pre-amended Act” means this Act as in force immediately before the commencement.	12 13
	‘137 General statement about effect of pre-amended Act to 2000–2001 financial year	14 15
	‘(1) Subsection (2) is subject to subsection (3), the other provisions of this division and any Appropriation Act for the 2000–2001 financial year.	16 17
	‘(2) The pre-amended Act continues to have effect as if the amendment Act had not commenced, to the extent that—	18 19
	(a) matters that would have had to be done in relation to the 2000–2001 financial year must be done under the pre-amended Act; and	20 21 22
	(b) powers under the pre-amended Act may be exercised for the purposes of those matters.	23 24
	‘(3) Sections 23, 38, 38A, 38AA, 38C, 39, 40, 40AA, 46F, 46FA, 46K, 46KB and 46KC of the post-amended Act apply in relation to the 2000–2001 financial year.	25 26 27

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‘138 Meaning of words in provisions of pre-amended Act applying after commencement	1 2
‘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.	3 4 5
‘139 Approvals under the pre-amended Act to continue	6
‘(1) This section applies to an approval given to a department, to the accountable officer of a department or to a statutory body, by the Treasurer before the commencement under any of the following provisions of the pre-amended Act—	7 8 9 10
• section 14(c)	11
• section 16	12
• section 30	13
• section 43C	14
• section 44	15
• section 95(2).	16
‘(2) The approval is an approval under part 6A, division 3 of the post-amended Act for the department, accountable officer or statutory body.	17 18 19
‘140 Bills for Annual Appropriation Acts for 2001–2002 financial year	20
‘If, before the commencement, the Treasurer complies with section 21(1) of the pre-amended Act for the 2001–2002 financial year—	21 22
(a) the Bill for departments, other than the Legislative Assembly and parliamentary service, is the Bill for the ordinary Annual Appropriation Act for the 2001–2002 financial year; and	23 24 25
(b) the Bill for the Legislative Assembly and parliamentary service is the Bill for the parliamentary Annual Appropriation Act for the 2001–2002 financial year.’.	26 27 28
Clause 44 Amendment of sch 1 (Other accountable officers for certain bodies)	29 30
(1) Schedule 1, ‘35A’—	31

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	<i>omit, insert—</i>	1
	‘35B’.	2
	(2) Schedule 1—	3
	<i>insert—</i>	4
	‘Electoral commissioner Electoral Commission of Queensland’.	
Clause 45	Amendment of sch 3 (Dictionary)	5
	(1) Schedule 3, definitions “Annual Appropriation Act”, “annual report”, “controlled entity”, “departmental outputs” and “equity adjustment”—	6 7
	<i>omit.</i>	8
	(2) Schedule 3—	9
	<i>insert—</i>	10
	‘ “Annual Appropriation Act” see section 3(1).	11
	“Annual Appropriation Acts” see section 3(4).	12
	“annual report” means—	13
	(a) a department’s report prepared and given under section 39 to the appropriate Minister for the department or the speaker; or	14 15
	(b) a statutory body’s report prepared and given under section 46J to the appropriate Minister.	16 17
	“audit report” means—	18
	(a) a report of the auditor-general prepared under section 40 relating to the general purpose financial statements of a department; or	19 20
	(b) a report of the auditor-general under section 46G relating to the annual financial statements of a statutory body.	21 22
	“departmental outputs” means discrete services or other products, including policy advice, that a department delivers to its external clients.	23 24 25
	“equity adjustment” , for a financial year, means either of the following—	26
	(a) an equity injection to a department for the financial year, including a negative amount;	27 28

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(b) an equity withdrawal from a department for the financial year, including a negative amount.	1 2
“official secretary” means the person holding the position of official secretary of the Office of the Governor.	3 4
“ordinary Annual Appropriation Act” see section 3(2).	5
“parliamentary Annual Appropriation Act” see section 3(3).	6
“parliamentary service” means the parliamentary service established by the <i>Parliamentary Service Act 1988</i> , section 23.	7 8
“Treasurer’s approval” means an approval of the Treasurer under part 6A.’.	9 10
(3) Schedule 3, definition “accountable officer”, ‘or 35A’— <i>insert—</i>	11 12
‘, 35A or 35B’.	13
(4) Schedule 3, definition “equity injection”, ‘the Annual Appropriation Act’— <i>omit, insert—</i>	14 15 16
‘an Annual Appropriation Act’.	17
(5) Schedule 3, definition “non-departmental outputs”, ‘an Annual’— <i>omit, insert—</i>	18 19
‘an ordinary Annual’.	20
(6) Schedule 3, definition “public sector entity”, paragraph (d)— <i>omit, insert—</i>	21 22
(d) an entity that is controlled by 1, or more than 1, department, local government or statutory body or by a combination of departments, local governments and statutory bodies.	23 24 25
<i>Example for paragraph (d)—</i>	26
If the combined shareholding of a department and a statutory body in an entity allows the department and statutory body to control the entity, the entity is a public sector entity even if a private company is involved in the ownership or control of the entity.’.	27 28 29

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**PART 3—AMENDMENT OF THE GOVERNMENT
OWNED CORPORATIONS ACT 1993**

		1
		2
Clause 46	Act amended in pt 3	3
	This part amends the <i>Government Owned Corporations Act 1993</i> .	4
Clause 47	Amendment of s 128 (Application of Financial Administration and Audit Act)	5
	(1) Section 128—	6
	<i>insert—</i>	7
	‘(1A) Also, section 38C of the Act applies to the following—	8
	(a) a company GOC;	9
	(b) a company GOC subsidiary prescribed under a regulation.’.	10
	(2) Section 128(2), ‘The Act applies’—	11
	<i>omit, insert—</i>	12
	‘The provisions of the Act, that apply under subsection (1) or (1A), apply’.	13
	(3) Section 128(3), after ‘other than’—	14
	<i>insert—</i>	15
	‘section 38C and’.	16
		17
		18

**PART 4—MINOR AMENDMENTS OF OTHER ACTS
ADMINISTERED BY THE TREASURER**

		19
		20
Clause 48	Minor amendments of other legislation administered by the Treasurer	21
	The schedule amends the Acts it mentions.	22
		23

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SCHEDULE	1
MINOR AMENDMENTS	2
section 48	3
GST AND RELATED MATTERS ACT 2000	4
1 Section 4(1), ‘schedule 1’—	5
<i>omit, insert—</i>	6
‘the schedule’.	7
2 Schedule 1, heading, ‘1’ —	8
<i>omit.</i>	9
PUBLIC OFFICERS SUPERANNUATION BENEFITS RECOVERY ACT 1988	10 11
1 Section 4(1), definition “interest”, from ‘pursuant’ to ‘73’—	12
<i>omit, insert—</i>	13
‘under the <i>Supreme Court Act 1995</i> , section 48(1)’.	14
QUEENSLAND COMPETITION AUTHORITY ACT 1997	15
1 Section 115D, heading, ‘subdiv’—	16
<i>omit, insert—</i>	17
‘sdiv’.	18

SCHEDULE (continued)

2	Sections 170ZZ and 170ZZI, heading, ‘subdiv’—	1
	<i>omit, insert—</i>	2
	‘subdivision’.	3
3	Section 236(1), definition “representative”, paragraph (a), after	4
	‘;’—	5
	<i>insert—</i>	6
	‘or’.	7
4	Section 236(1), definition “state of mind”, ‘of a person’—	8
	<i>omit, insert—</i>	9
	‘, of a person,’.	10
	QUEENSLAND INVESTMENT CORPORATION ACT	11
	1991	12
1	Section 3, definition “related body corporate”, ‘of another body	13
	corporate’—	14
	<i>omit, insert—</i>	15
	‘, of another body corporate,’.	16
2	Section 3, definition “relative”, ‘of a person’—	17
	<i>omit, insert—</i>	18
	‘, of a person,’.	19

SCHEDULE (continued)

3	Section 15(2) ‘the following powers’—	1
	<i>omit, insert—</i>	2
	‘power’.	3
4	Schedule, ‘sections 40 and 44 of this Act’—	4
	<i>omit, insert—</i>	5
	‘sections 40 and 44’.	6
	 SUPERANNUATION (STATE PUBLIC SECTOR) ACT 1990	 7 8
1	Section 14(i), after ‘including’—	9
	<i>insert—</i>	10
	‘the following’.	11
2	Section 14(i)(vi)(A), (B) and (C), after ‘employment;’—	12
	<i>insert—</i>	13
	‘and’.	14
		15
		16