

**Queensland**



**Subordinate Legislation 2004 No. 1**

*Financial Administration and Audit Act 1977*

**FINANCIAL MANAGEMENT AMENDMENT  
STANDARD (No. 2) 2003**

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**AMENDMENT OF COMMENTARIES**

## **1 Short title**

This standard may be cited as the *Financial Management Amendment Standard (No. 2) 2003*.

## **2 Standard amended**

This standard amends the *Financial Management Standard 1997*.

## **3 Amendment of commentaries**

The commentaries in the *Financial Management Standard 1997* are amended as stated in the schedule.

## **4 Amendment of s 10 (Special application provision for pt 5)**

(1) Section 10(c)—

*omit.*

(2) Section 10(a) and (b)—

*renumber* as section 10(b) and (c).

(3) Section 10—

*insert—*

‘(a) section 71(2)(g);’.

## **5 Amendment of s 66 (Purpose of part)**

Section 66(f)—

*omit.*

## **6 Amendment of s 71 (Control procedures)**

(1) Section 71(2)(g) to (o)—

*renumber* as section 71(2)(h) to (p).

(2) Section 71(2)—

*insert—*

‘(g) authorising, dealing with and keeping a register of—

- (i) gifts and benefits given by the agency; and
- (ii) gifts and benefits received by officers or members of the agency, other than gifts and benefits received in a purely personal capacity; and’.

## **7 Omission of pt 5, div 7 (Reportable gifts)**

Part 5, division 7—

*omit.*

## **8 Amendment of sch 6 (Dictionary)**

Schedule 6, definitions “code of conduct”, “current market value”, “gift”, “reportable gift” and “reportable gift threshold”—

*omit.*

## SCHEDULE

### AMENDMENT OF COMMENTARIES

section 3

#### **1 Amendment of commentary after s 71 (Control procedures)**

*Commentary after s 71—*

*insert—*

- ‘4. In developing and implementing internal controls for authorising, dealing with and recording gifts and benefits given by an agency or received by an officer or member of an agency, the accountable officer or statutory body should consider relevant policies or guidelines issued by the Office of the Public Service Commissioner, the agency’s code of conduct, and relevant legislation, including the Public Sector Ethics Act 1994, the Criminal Code and the Crime and Misconduct Act 2001.’ .*

#### **2 Omission of commentary after s 93 (Register about reportable gifts)**

*Commentary after s 93—*

*omit.*

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#### ENDNOTES

1. Made by the Treasurer on 8 December 2003.
2. Notified in the gazette on 16 January 2004.
3. Laid before the Legislative Assembly on . . .
4. The administering agency is the Treasury Department.