

Queensland



FINANCIAL ADMINISTRATION AND AUDIT ACT 1977

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

Also see endnotes for information about—

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

Queensland



FINANCIAL ADMINISTRATION AND AUDIT ACT 1977

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FINANCIAL ADMINISTRATION AND AUDIT ACT 1977

[as amended by all amendments that commenced on or before 21 July 2000]

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

PART 1—PRELIMINARY

Short title

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

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 financial position;

¹ Section 36(2) states—

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

Financial Administration and Audit Act 1977

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

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

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

(4) In this section—

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

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

“rent under a lease” includes income under a lease.

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

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

“**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
 - (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 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)

(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).

Entities and their control

5A.(1) A regulation may—

- (a) define the expression ‘entity’; or
- (b) make provision for or in relation to determining whether or not an entity controls another entity.

(2) Before a regulation is made under subsection (1), the Minister must consult with the auditor-general about the proposed regulation.

(3) Subject to any regulation made under subsection (1), if a prescribed accounting standard—

- (a) defines the expression ‘entity’—the definition in the standard also has effect for the purposes of this Act; or
- (b) includes a provision because of which an entity is taken to control an entity for the purposes of the standard—the first entity is taken to control the other entity for the purposes of this Act.

Property in public moneys and public property

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

PART 1A—CHARTER OF SOCIAL AND FISCAL RESPONSIBILITY

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

Consolidated fund

7. The consolidated fund consists of—

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

Consolidated fund continues certain funds

7A.(1) To remove any doubt, it is declared that the consolidated fund is a continuation of each of the following funds—

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

(2) Without limiting subsection (1), a reference in an Act enacted before the commencement of this section to a payment or funding from the consolidated fund is taken to include a reference to a payment or funding from the consolidated revenue fund, the loan fund, or both.

Appropriation of certain controlled receipts

9.(1) A department's controlled receipts may be retained by the department.

(2) For each financial year, the consolidated fund is appropriated for application to the department's departmental outputs, administered items and equity adjustment in an amount equal to the department's controlled receipts for the financial year.

(3) In subsection (2)—

“**controlled receipts**” does not include a controlled receipt mentioned in section 4(2)(i).

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).

Division 2—Departmental accounts

Departmental accounts

12.(1) Each accountable officer, in respect of that officer’s department, is to establish and keep or cause to be established and kept in accordance with the prescribed requirements such accounts as are necessary to—

- (a) account in accordance with the financial management standards for public moneys, public property, other moneys, other property and other resources administered or controlled by the department; and
- (b) produce—
 - (i) financial statements required to be produced by this Act; and
 - (ii) other financial statements or information required to be produced by the prescribed requirements or the Treasurer.

(2) Other than the consolidated fund accounts, the accounts established and kept by the under-Treasurer for preparing the consolidated whole-of-government statement for a financial year are departmental accounts of the treasury department.

Division 3—Accounts with financial institutions

Moneys to be kept at financial institution

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

- (a) investments made under division 8 or 8A; or
- (b) securities taken in respect of a loan or financial arrangement; or
- (c) public moneys or other moneys that a department, with the

written approval of the Treasurer, holds or transacts in a currency denomination other than Australian dollars;

shall be kept at a financial institution.

Financial-institution accounts

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

Overdrafts

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.

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;⁷ or
- (c) making investments under section 41;⁸ or

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

⁸ Section 41 (Investment of surplus moneys)

- (d) refunding moneys paid into the bank account and later ascertained not to have been payable into it.

Departmental financial-institution accounts

18.(1) Each accountable officer is to establish and keep at the places specified by that officer and at a financial institution approved by the Treasurer or, in the case of overseas operations, at a banking institution approved by the Treasurer, such departmental financial-institution accounts as are necessary for the operations of that accountable officer's department.

(2) All public moneys and other moneys collected or received by accountable officers are to be paid daily or at such other time as is specified by the accountable officer concerned in the departmental Financial Management Practice Manual to the credit of a departmental financial-institution account.

(3) Each accountable officer must, at intervals directed by the Treasurer, pay to the Treasurer an amount representing the administered receipts for the department during the period of the interval, other than an amount received from the Treasurer or an administered receipt received for another department.

(4) An amount representing public moneys may only be paid from a departmental financial-institution account if it is paid from the account under subsection (3) or the prescribed requirements.

(5) An amount representing other moneys may only be paid from a departmental financial-institution account if it is paid from the account—

- (a) under the prescribed requirements; or
- (b) under an agreement, arrangement, contract, court order, law or transaction under which the other moneys are received or become payable.

Overdrawn accounts

19.(1) This section applies if the net credit balance of the Treasurer's consolidated fund bank account and all the departmental financial-institution accounts is overdrawn unintentionally and the overdrawing is rectified as soon as practical.

(2) The overdrawing is authorised by this section and the Treasurer's approval is not needed.

(3) This section has effect despite sections 16 and 17.⁹

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.

Division 4—Appropriation and supply

Annual Appropriation Act and documents about funding appropriations

21.(1) For each financial year, the Treasurer is to present to the Legislative Assembly a Bill for an Annual Appropriation Act.

(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.

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.

⁹ Sections 16 (Overdrafts) and 17 (Treasurer's consolidated fund bank account)

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 38,¹⁰ and 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

¹⁰ Section 38 (Quarterly statement by Treasurer)

- (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.¹¹

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.

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—

¹¹ Entries for unforeseen expenditure are dealt with under section 27 (Entries in Treasurer's consolidated fund operating account for unforeseen expenditure).

- (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.

Unforeseen expenditure

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

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

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

Treasurer to prepare statement of unforeseen expenditure to be appropriated

25A.(1) If, under section 25, expenditure is made from the consolidated fund in advance of appropriation and charged as unforeseen expenditure the Treasurer shall, as soon as practicable after the end of the financial year for which that expenditure was made, prepare and sign a statement showing particulars of that expenditure (which statement shall be called the "**Statement of Unforeseen Expenditure to be Appropriated**").

(2) As soon as practicable after the Treasurer signs the Statement of Unforeseen Expenditure to be Appropriated, the Treasurer must give it to the auditor-general.

(3) The auditor-general must—

- (a) examine the statement and prepare a report about it, including whether, in the auditor-general's opinion, the expenditure was made according to law; and
- (b) give the statement and report to the Treasurer.

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

26. For the purpose of obtaining supplementary appropriation to cover unforeseen expenditure, the Treasurer shall lay before the Legislative Assembly the statement certified by the auditor-general pursuant to section 25A(3).

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.

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.

Division 6—Accountable officers

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.¹²

(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

¹² 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.’

- (b) an authority, corporation, instrumentality or office if—
 - (i) it represents the State, is established under an Act or is established for a purpose connected with the government of the State; and
 - (ii) its expenditure is payable, in whole or part, out of amounts paid to a department from the consolidated fund or the controlled receipts of a department.

(3) The Treasurer may appoint a person to be the accountable officer 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.

Clerk of the Parliament as accountable officer

35.(1) The clerk of the Parliament shall be the accountable officer for accounts relating to the Legislative Assembly and the Parliamentary Service.

(2) For the purposes of—

- (a) the financial administration of the appropriations relating to the Legislative Assembly and the Parliamentary Service; and
- (b) the establishment and keeping of accounts in relation thereto; and
- (c) the audit of such accounts;

but to no other extent, such appropriations shall be deemed to be for services under the control of a department, such accounts shall be deemed to be departmental accounts and the appropriate Minister shall be deemed to be the Premier.

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.

Functions and duties of accountable officer

36.(1) Every accountable officer—

- (aa) is to be responsible for the financial administration of the department under that officer's control; and
- (a) is to manage the department under that officer's control efficiently, effectively and economically and avoid waste and extravagance; and
- (b) shall cause to be faithfully and properly kept in compliance with the prescribed requirements the several accounts of the department that are required to be kept by this Act or any other Act or law; and
- (c) shall ensure—
 - (i) that procedures within the department are such as will at all times afford proper control over expenditure;
 - (ii) that expenditure is incurred for lawful purposes and is made in compliance with the prescribed requirements;
 - (iii) that as far as is possible having regard to the limits of the accountable officer's powers and control reasonable value is obtained for moneys expended for delivering departmental outputs and purchasing, developing and augmenting assets of the department; and
- (d) shall ensure that procedures within the department, including internal control procedures, afford at all times adequate safeguards with respect to—
 - (i) the correctness, regularity and propriety of payments made;

- (ii) the assessment, levy and collection of revenue and other amounts receivable, the receiving, safekeeping, depositing in a financial institution of, and accounting for, public moneys and other moneys and the purchase, receipt, issue, sale, custody, control, management and disposal of and accounting for public property and other property;
- (iii) the prevention of fraud or mistake; and
- (e) must ascertain by regular examination whether fees and charges for goods and services supplied by the department are—
 - (i) properly assessed and levied; and
 - (ii) adequate having regard to the cost of supplying the goods and services and other relevant matters; and
- (f) shall take such action as will ensure the preparation, certification and rendering in accordance with the prescribed requirements of such financial statements as are required by the prescribed requirements to be prepared, certified and rendered; and
- (g) shall in accordance with this Act prepare and issue and amend, alter or vary from time to time as occasion demands a Financial Management Practice Manual for use in the accountable officer's department; and
- (h) shall perform all such other functions and duties as are prescribed by or under this Act or any other Act or law or set forth in the financial management standards; and
- (i) must establish and maintain an adequate internal audit function in that officer's department to assist that officer in the performance or discharge of the functions and duties conferred or imposed on that officer under this Act.

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

(3) Each internal audit organisation shall perform the functions and duties conferred or imposed upon it by the accountable officer and shall regularly appraise departmental financial administration and its effectiveness having regard to the functions and duties imposed upon the accountable officer.

(4) The officer in charge of the internal audit organisation of a department

shall report at regular intervals of time to the accountable officer the result of any appraisal, inspection, investigation, examination or review made by that organisation.

(5) For the purposes of this section, supplying goods and services includes—

- (a) leasing land and buildings; and
- (b) hiring property or otherwise making property available for use.

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 57,¹³ does not apply to an accountable officer's powers under this Act.

Division 7—Financial statements and annual reports

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—

- (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

¹³ *Public Service Act 1996*, section 57 (Delegation of chief executive powers)

investment account.

(1A) The quarterly statements must not include a controlled receipt appropriated under section 9.

(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

Financial Administration and Audit Act 1977

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);¹⁴
- (f) amounts written off by the Treasurer under section 106(1)¹⁵ as losses relating to the consolidated fund accounts.

(2A) The Treasurer's appropriation statement must not include a controlled receipt appropriated under section 9.

(3) The statement must include a report on the investments made relating to TISFIA,¹⁶ 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—

- (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

¹⁴ 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.'

¹⁵ Section 106(1) states—

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

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

- (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.¹⁷

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.

(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

¹⁷ Sections 40 (General purpose financial statements) and 46G (Report of auditor-general)

- (b) information required under a financial management standard; and
- (c) a list of statutory bodies for which the appropriate Minister is responsible under the Minister's portfolio; and
- (d) a copy of each set of general purpose financial statements prepared for the financial year under section 40, and the certificates and auditor-general's report under that section for the statements.

(5) The appropriate Minister for a department may approve, for a financial year, the accountable officer preparing a short form annual report for the department in the form prescribed under a financial management standard.

(6) If the accountable officer prepares a short form annual report for a financial year, the accountable officer must ensure both the annual report and short form annual report are available for the financial year.

General purpose financial statements

40.(1) The accountable officer of a department must—

- (a) prepare general purpose financial statements for the financial year in accordance with the prescribed requirements; and
- (b) give the statements to the auditor-general.

(2) The accountable officer must comply with subsection (1) within 2 months after the end of each financial year or the longer period agreed to between the accountable officer and the auditor-general.

(3) The accountable officer and the officer responsible for the financial administration of the department or the activity or fund to which the statements relate (the “**officers**”) must each certify on the statements whether, in their opinion—

- (a) the prescribed requirements for establishing and keeping the accounts have been complied with in all material respects; and
- (b) the statements have been drawn up to present a true and fair view, in accordance with prescribed accounting standards, of the transactions for the financial year to which they relate and of the financial position at the end of the year.

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

(5) The report must state whether—

- (a) the auditor-general has received all the information and explanations required by the auditor-general; and
- (b) in the auditor-general's opinion—
 - (i) the prescribed requirements in respect of the establishment and keeping of accounts have been complied with in all material respects; and
 - (ii) the statements have been drawn up so as to present a true and fair view in accordance with prescribed accounting standards of the transactions for the financial year to which they relate and of the financial position as at the end of that year.

(5A) As soon as practicable after the officers have certified the statements and the auditor-general has prepared the report about the statements, the auditor-general must give—

- (a) the certified statements and the auditor-general's report to the accountable officer of the department; and
- (b) a copy of the certified statements and the report to the appropriate Minister and the Treasurer.

(6) The general purpose financial statements prepared under subsection (1) must include consolidated financial statements for the department and its controlled entities if the financial management standards or prescribed accounting standards require that they be included.

(7) If subsection (6) applies to the department, the certificate under subsection (3), and the report under subsection (5), must relate to the consolidated financial statements.

Division 7A—Borrowings**Treasurer’s borrowing powers**

40A.(1) The Treasurer may borrow amounts for the State.

(2) Amounts may be borrowed within the State, outside the State but within Australia or outside Australia.

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 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.

Investment of surplus moneys

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

- (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**');

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.'

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

(2) Subject to this Act, the Treasurer may do all or any of the following—

- (a) in relation to all or part of the net credit balance of the Treasurer's consolidated fund bank account and the departmental financial-institution accounts—
 - (i) make an investment under subsection (3) based on that balance at the time of the investment; and
 - (ii) pay moneys out of TISFIA to make the investment;
- (b) in relation to the balance in the Treasurer's consolidated fund bank account—
 - (i) make an investment under subsection (3) based on that balance at the time of the investment; and
 - (ii) pay moneys out of the Treasurer's consolidated fund bank account to make the investment;
- (c) in relation to the balance in a departmental financial-institution account—
 - (i) make an investment under subsection (3) based on that balance at the time of the investment; and
 - (ii) pay moneys out of the departmental financial-institution account to make the investment.

(2A) If, under an Act, agreement or otherwise, other moneys are held by or given to the Treasurer for investment or as security, the Treasurer may—

- (a) pay the other moneys into TISFIA; and
- (b) invest the other moneys and, for that purpose, pay moneys out of TISFIA.

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

- (a) in securities of, guaranteed by, accepted by or endorsed by the Government of the Commonwealth or of a State;

- (b) by way of a loan to, investment in or financial arrangement with any person or body authorised by any Act or law to borrow money from the Treasurer, on such security as the Treasurer thinks fit;
- (c) with, or on deposit with, a bank, or in securities of, guaranteed by, accepted by or endorsed by a bank;
- (d) with, or on deposit with, the Queensland Investment Corporation or the Queensland Treasury Corporation for investment in any fund of either of the corporations that has been approved by the Governor in Council for this subsection;
- (e) in such other securities as may be approved by the Governor in Council;
- (f) by deposit on the security of any of the securities in which the Treasurer is permitted by this subsection to invest;
- (g) in such other investments or financial arrangements as may be approved by the Governor in Council.

(4) However, if the Treasurer invests other moneys under subsection (2A), moneys received from the investment are moneys payable to the person entitled to the other moneys despite section 41A.

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.

Treasurer a corporation sole for certain purposes

43.(1) For the purposes of this division, the corporation sole consisting of the Treasurer and the Treasurer’s successors in office by name ‘The Treasurer of Queensland’ constituted under the *Treasury Funds Investment Act 1958* is preserved, continued in existence and constituted under this Act.

(2) The Treasurer of Queensland has perpetual succession and a common seal and, subject to this Act, shall be capable in law of suing and being sued of compounding or proving in any court of competent jurisdiction all debts or amounts of money due to it and of acquiring, holding, demising and alienating property and of doing and suffering all such acts and things as bodies corporate may in law do and suffer.

(2A) All courts and persons acting judicially shall take judicial notice of the common seal and, until the contrary is proved, shall assume that it was duly fixed to any document on which it appears.

(3) The Treasurer of Queensland represents the Crown and shall have and may exercise all the powers, privileges, rights and remedies of the Crown.

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.

Division 9—Formation of companies and acquisition of shares**Formation of companies by department etc. requires Treasurer's approval**

44.(1) A department may—

- (a) form, or participate in the formation of, a company; or
- (b) otherwise become a parent entity in relation to a company;

only with the Treasurer's prior approval.

(2) A person may use public moneys to form, or participate in the formation of, a company only with the Treasurer's prior approval.

(3) If the use of public moneys for a purpose would result in an entity becoming a parent entity in relation to a company, the moneys may only be used for that purpose with the Treasurer's prior approval.

Division 10—Unclaimed moneys**Treasurer's unclaimed moneys fund**

46.(1) The Treasurer must keep a fund called the 'Treasurer's unclaimed moneys fund'.

(1A) The fund does not form part of the consolidated fund.

(2) Subject to any other Act or law, every amount of public moneys or other moneys that is unclaimed for 3 months after it becomes payable to the person entitled thereto shall be paid in accordance with the prescribed requirements into the Treasurer's unclaimed moneys fund.

(3) Moneys paid into the Treasurer's unclaimed moneys fund that remain unclaimed for 2 years after such payment shall be transferred to and form part of the consolidated fund.

(4) The Treasurer may, where it is proved to the Treasurer's satisfaction that moneys paid into the Treasurer's unclaimed moneys fund or the consolidated fund in accordance with this section are the property of any person, withdraw those moneys from the fund into which they have been paid and pay them to that person.

PART 3—FINANCIAL ADMINISTRATION—STATUTORY BODIES

Functions and duties

46C. Each statutory body shall—

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

being properly assessed and levied and that the same are adequate having regard to the cost of supplying such goods or services and other relevant matters;

- (g) take such action as will ensure the preparation, certification and rendering in accordance with the prescribed requirements of annual financial statements;
- (h) either—
 - (i) in accordance with this Act—prepare and issue and amend, alter or vary from time to time as the occasion demands a Financial Management Practice Manual; or
 - (ii) where it is 1 of a number of statutory bodies of a like nature for which a standard Financial Management Practice Manual has been prepared pursuant to section 46M and is the Financial Management Practice Manual of those statutory bodies—obtain a copy of that Manual;

for use in connection with its financial management;

- (ha) if so determined by the appropriate Minister—establish and maintain an adequate internal audit function to assist that statutory body in the performance or discharge of the functions and duties conferred or imposed on it under this Act;
- (i) perform all such other functions and duties with respect to its financial administration as are required to be performed by it by the prescribed requirements.

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.

Statutory body to prepare annual financial statements

46F.(1) A statutory body must—

- (a) prepare annual financial statements for the financial year in accordance with the prescribed requirements, whether as general purpose financial statements or in another way required by the prescribed requirements; and
- (b) give the statements to the auditor-general.

(2) The statutory body must comply with subsection (1) within 2 months after the end of each financial year or the longer period agreed to between the body and the auditor-general.

(3) The chairperson of the statutory body and the person responsible for the financial administration of the statutory body (the “**officers**”) must each certify on the statements whether, in their opinion—

- (a) the prescribed requirements for establishing and keeping the accounts have been complied with in all material respects; and
- (b) for—
 - (i) general purpose financial statements—the statements have been drawn up to present a true and fair view, in accordance

with prescribed accounting standards, of the statutory body's transactions for the financial year to which they relate and of the financial position at the end of the year; or

- (ii) other financial statements—the statements have been drawn up to present a true and fair view of the statutory body's transactions for the financial year to which they relate and of the financial position at the end of the year.

(5) The general purpose financial statements prepared under subsection (1) must include consolidated financial statements for the statutory body and its controlled entities if the financial management standards or prescribed accounting standards require that they be included.

(6) If subsection (5) applies to the statutory body, the certificate under subsection (3) must be made in relation to the consolidated financial statements.

(7) Unless otherwise authorised by the appropriate Minister, the annual financial statements of a statutory body or copies thereof shall not be made available to any person other than the auditor-general or a person acting in aid of the auditor-general, the appropriate Minister or a person acting in aid of the appropriate Minister or a member, officer or employee of the statutory body until the statements have been audited and a report given to the statutory body under section 46G.

(8) When the annual financial statements of a statutory body have been audited and a report prepared under section 46G, the statutory body must publish the statements and the report in a way the appropriate Minister directs.

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

Report of auditor-general

46G.(1) The auditor-general must audit the annual financial statements of a statutory body and prepare a report on whether or not—

- (a) the auditor-general has received all the information and explanations required by him or her;

- (b) in the auditor-general's opinion the prescribed requirements in respect of the establishment and keeping of accounts have been complied with in all material respects;
- (c) in the case of general purpose financial statements—in the auditor-general's opinion the statements have been drawn up so as to present a true and fair view in accordance with prescribed accounting standards of the transactions of the statutory body for the financial year to which they relate and of the financial position as at the end of that year;
- (d) in the case of financial statements that are not general purpose financial statements—in the auditor-general's opinion the statements have been drawn up so as to present a true and fair view of the transactions of the statutory body for the financial year to which they relate and of the financial position as at the end of that year.

(2) As soon as practicable after the officers under section 46F(3) have certified the statements and the auditor-general has prepared the report about the certified financial statements, the auditor-general must give—

- (a) the certified statements and the auditor-general's report to the statutory body; and
- (b) a copy of the statements and report to the appropriate Minister.

(3) If the general purpose financial statements include consolidated financial statements as required by a financial management standard or prescribed accounting standard, the report must be made in relation to the consolidated financial statements.

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

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

46H. If a chairperson of a statutory body is given observations or suggestions (together with any comments on them) under section 93(4), the chairperson must ensure they are considered at the statutory body's next ordinary meeting.

Annual report

46J.(1) As soon as possible after the close of each financial year but, subject to subsection (2), in no case later than 4 months after that close a statutory body shall prepare and furnish to the appropriate Minister a report in writing on the operations of the statutory body during that financial year.

(2) The appropriate Minister may, in a particular case, extend or further extend the period of 4 months referred to in subsection (1) by written notice given to the statutory body.

(2A) If the appropriate Minister extends the period referred to in subsection (1) to a period of more than 6 months, the appropriate Minister must, within 14 days of granting that extension, give to the Legislative Assembly an explanation for the granting of that extension.

(3) The report—

- (a)** shall contain such information as the appropriate Minister directs to enable the appropriate Minister to assess the efficiency, effectiveness and economy of the statutory body and the need for its continuance; and
- (b)** shall contain a copy of the annual financial statements of the statutory body relating to that financial year published pursuant to section 46F(8).

(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.

PART 3A—TABLING OF ANNUAL REPORTS

Appropriate Minister must table reports

46K. Within 14 days after receiving the annual report of a department or statutory body, the appropriate Minister must table a copy of it in the Legislative Assembly.

Summary reports

46KA.(1) This section applies if the appropriate Minister administers a number of statutory bodies of a like nature having the same financial year.

(2) The appropriate Minister may prepare a report (a “**summary report**”) for the statutory bodies for a particular financial year.

(3) Instead of tabling separate reports in the Legislative Assembly for the statutory bodies, the appropriate Minister may—

- (a) table the summary report in the Legislative Assembly within 1 month after receiving the last of the annual reports for the statutory bodies; or
- (b) incorporate the summary report in—
 - (i) a department’s annual report; or
 - (ii) the annual report of a body helping the Minister in administering the Act under which the statutory bodies are established.

(4) If the appropriate Minister acts under subsection (3)(b)(ii), the Minister must table the body’s annual report in the Legislative Assembly within 1 month after receiving the last of the annual reports for the statutory bodies.

Minister to explain late tabling of annual report

46KB.(1) This section applies if the appropriate Minister tables, in the Legislative Assembly—

- (a) the annual report of a department or statutory body (other than a summary report) later than 4 months and 14 days after the end of

a financial year; or

- (b) a summary report later than 5 months after the end of the statutory bodies' financial year.

(2) The Minister must also give the Legislative Assembly a written statement—

- (a) stating the report is being tabled late; and
- (b) stating the length of the delay; and
- (c) explaining the reasons for the delay.

Procedure if Legislative Assembly not in session or sitting

46KC.(1) This section applies if the Legislative Assembly is not in session or is not actually sitting when the appropriate Minister is required to do any of the following things—

- (a) table a copy of an annual report in the Legislative Assembly;
- (b) give the Legislative Assembly a written statement about the late tabling of an annual report;
- (c) if the Minister has given a department or statutory body an extension of time for giving the Minister a copy of its annual report—give the Legislative Assembly an explanation for giving the extension.

(2) The appropriate Minister must give a copy of the report, the written statement or the explanation to the clerk of the Parliament.

(3) The clerk must table the report, statement or explanation before the Legislative Assembly on its next sitting day.

(4) The report, statement or explanation is taken to have been tabled in the Legislative Assembly on the day it is given to the clerk.

(5) The day of receipt of the report, statement or explanation must be recorded in the votes and proceedings on the next sitting day.

(6) If the Legislative Assembly orders the report, statement or explanation to be printed, the report, statement or explanation is taken to have been ordered to be printed by the Legislative Assembly on the day the clerk receives it.

PART 4—STANDARDS ABOUT FINANCIAL MANAGEMENT

Financial management standards

46L.(1) The Treasurer may make standards about the following—

- (a) the policies and principles to be observed in financial management, including planning, performance management, internal control and corporate management;
- (b) the content of financial statements and annual reports;
- (c) the matters to be included in financial management practice manuals.

(2) A standard may, under the *Statutory Instruments Act 1992*, section 23, apply, adopt or incorporate the provisions of a document (as in force at a particular time) that is made by the Treasurer or published by the department within which this provision is administered.

(3) Each accountable officer and statutory body must comply with relevant provisions of a standard.

(4) A standard is subordinate legislation.

Requirements before making a financial management standard

46LA. Before making a financial management standard, the Treasurer must—

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

Financial management standard may include commentary about its operation

46LB.(1) If the Treasurer considers it desirable, a financial management standard may include a commentary about the operation of a provision of the standard.

(2) However, the commentary is not part of the standard.

(3) To remove any doubt, if the standard includes a commentary about the operation of a provision—

- (a) the commentary is not meant to be exhaustive; and
- (b) the commentary and the provision are to be read in the context of each other and the other provisions of the standard but, if the commentary and the provision so read are inconsistent, the provision prevails.

Exemption from financial management standards

46LC.(1) The Treasurer may, in writing, exempt a department or statutory body from complying with a financial management standard (in whole or part).

(2) However, before giving the exemption, the Treasurer must consult with the auditor-general about the proposed exemption.

(3) The Treasurer may impose conditions on the exemption.

(4) If the exemption relates to a prescribed accounting standard, the department or statutory body must disclose the extent and financial implications of non-compliance with the standard in its general purpose financial statements.

Financial Management Practice Manuals

46M.(1) The Financial Management Practice Manual of a department or statutory body referred to in this Act and every amendment, alteration or variation to that manual is to be read subject to this Act, the provisions of any other Act or law that are applicable to the financial management of the department or statutory body and to the financial management standards.

(2) The Financial Management Practice Manual is to set out the particulars of financial systems of the department or statutory body and the practices and controls necessary to give effect to matters relative to financial management contained in the prescribed requirements.

(3) Every officer engaged on duties in connection with the financial management of a department or statutory body must, subject to this Act,

comply with the Financial Management Practice Manual prepared and issued in respect of that department or statutory body.

(4) A copy of a Financial Management Practice Manual prepared in accordance with this Act and of every amendment, alteration or variation to that manual is to be made available to the auditor-general, as and when the auditor-general requires, by the accountable officer of the department or by the statutory body to which the manual relates.

(5) Where a number of statutory bodies of a like nature are administered by the appropriate Minister, the appropriate Minister or the department or body that assists that Minister in administering the Act or Acts by or under which the statutory bodies were constituted, may prepare and amend, alter or vary from time to time, if the Minister or the department or body considers appropriate, in accordance with this part, a standard Financial Management Practice Manual that, unless otherwise determined by that appropriate Minister, is to be the Financial Management Practice Manual of those statutory bodies.

PART 5—QUEENSLAND AUDITOR-GENERAL AND QUEENSLAND AUDIT OFFICE

Division 1—General

Auditor-general and audit office

47.(1) There is to be a Queensland Auditor-General.

(2) An office called the Queensland Audit Office is established.

(3) The office consists of the auditor-general, the deputy auditor-general and the staff of the audit office.

Control of audit office

48. The auditor-general is to control the audit office.

Auditor-general not subject to direction

49.(1) The auditor-general is not subject to direction by any person about—

- (a) the way in which the auditor-general's powers in relation to audit are to be exercised; or
- (b) the priority to be given to audit matters.

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

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

50.(1) The auditor-general is to be appointed by the Governor in Council.

(2) A person may be appointed as the auditor-general only if—

- (a) press advertisements have been placed nationally calling for applications from suitably qualified persons to be considered for appointment; and
- (b) the Minister has consulted with the Parliamentary Committee about—
 - (i) the process of selection for appointment; and
 - (ii) the appointment of the person as the auditor-general.

Duration of appointment

51.(1) The appointment of the auditor-general is for the term (not longer than 7 years) specified in the auditor-general's instrument of appointment.

(2) A person appointed as auditor-general is not eligible for reappointment.

Terms of appointment

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

(2) The auditor-general is to be paid a salary at a rate decided by the

Governor in Council.

(3) The auditor-general is entitled to the allowances (if any) and holds office on the terms and conditions not provided for by this Act that are decided by the Governor in Council.

(4) Advice to the Governor in Council regarding the salary, allowances and other terms and conditions is only to be given after consultation with the Parliamentary Accounts Committee.

(5) The salary and allowances of the auditor-general are payable out of the public accounts, which are appropriated accordingly.

Pecuniary interests declaration

53.(1) Within 1 month after appointment, the auditor-general must give to the speaker a statement setting out the information mentioned in subsection (2) in relation to the pecuniary and other interests of the auditor-general and other persons related to or connected with the auditor-general.

(2) The information to be set out in the statement is the information that would be required to be entered on a register or otherwise disclosed by any law or resolution of the Legislative Assembly if the auditor-general were a member of the Legislative Assembly.

(3) If a change happens in the pecuniary or other interests that would be required to be disclosed if the auditor-general were a member of the Legislative Assembly, the auditor-general must give to the speaker a revised statement taking account of the change.

(4) The speaker must, on request, give a copy of the latest statement to—

- (a) the Premier; or
- (b) the leader of a political party represented in the Legislative Assembly; or
- (c) the Criminal Justice Commission; or
- (d) a member of the parliamentary committee.

(5) The speaker must, on request, give a copy of the part of the latest statement that relates only to the auditor-general to another member of the Legislative Assembly.

(6) A member of the Legislative Assembly may, by writing given to the speaker, allege that the auditor-general has not complied with the requirements of this section.

Preservation of rights

54.(1) This section applies if an officer of the public service is appointed as the auditor-general.

(2) The person retains and is entitled to all rights that have accrued to the person because of employment as an officer of the public service, or that would accrue in the future to the person because of that employment, as if service as auditor-general were a continuation of service as an officer of the public service.

(3) If the person ceases to be auditor-general and again becomes an officer of the public service, the person's service as auditor-general is to be regarded as service of a similar kind in the public service for the purpose of determining the person's rights as an officer of the public service.

Leave of absence

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

Resignation

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

Suspension and removal

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

- (a) on the ground of proved incapacity, incompetence or misconduct;
or
- (b) if the auditor-general is convicted of an indictable offence.

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

ceases to have effect—

- (a) subject to paragraph (b)—at the end of 7 sitting days after the day on which the suspension begins; or
- (b) if the auditor-general is earlier suspended or removed from office on an address from the Legislative Assembly—at that earlier time.

(10) If the suspension ceases to have effect under subsection (9)(a), the auditor-general is entitled to be paid remuneration and allowances for the period of the suspension.

(11) Except as provided in subsection (10), the auditor-general is entitled to be paid remuneration and allowances for the period of a suspension only if—

- (a) the Legislative Assembly resolves that remuneration and allowances be paid for the period; or
- (b) the Governor in Council approves the payment of remuneration and allowances for the period.

Division 3—Deputy auditor-general

Deputy auditor-general

58. There is to be a deputy auditor-general.

Duties of deputy auditor-general

59.(1) The deputy auditor-general is to perform the duties directed by the auditor-general.

- (2)** The deputy auditor-general is to act as auditor-general—
 - (a) during vacancies in the office of auditor-general; and
 - (b) during periods when the auditor-general is absent from duty or Australia or is, for another reason, unable to perform the functions of the office.
- (3)** While the deputy auditor-general is acting as auditor-general—

- (a) the deputy auditor-general has all the powers and functions of the auditor-general; and
- (b) this Act and other Acts apply to the deputy auditor-general as if the deputy auditor-general were the auditor-general.

(4) Anything done by or in relation to the deputy auditor-general while the deputy auditor-general is purporting to act as auditor-general is not invalid merely because the occasion for the deputy auditor-general to act had not arisen or had ceased.

Deputy auditor-general employed under Public Service Act

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

Pecuniary interests declaration

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

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

62.(1) The deputy auditor-general is not subject to direction by any person (other than the auditor-general) about—

- (a) the way in which the auditor-general's powers in relation to audit are to be exercised; or
- (b) the priority to be given to audit matters.

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

Division 4—Staff of audit office

Staff employed under Public Service Act

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

Staff subject only to direction of auditor-general

65.(1) The staff of the audit office are not subject to direction by any person (other than the auditor-general, the deputy auditor-general or a person authorised by the auditor-general) about—

- (a) the way in which the auditor-general's powers in relation to audit are to be exercised; or
- (b) the priority to be given to audit matters.

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

Division 5—Other matters**Delegation of powers**

66.(1) The auditor-general may delegate powers under any Act to an authorised auditor.

(2) However, the auditor-general must not delegate a power to report to the Legislative Assembly.

Estimates

68.(1) The auditor-general must prepare, for each financial year, estimates of proposed receipts and expenditure relating to the audit office.

(2) The auditor-general must give the estimates to the Treasurer.

(3) The Treasurer must consult with the Parliamentary Committee in developing the proposed budget of the audit office for each financial year.

Audit of audit office

69.(1) The Governor in Council must, for each financial year, appoint a person who is a registered company auditor under the Corporations Law to conduct an audit of the audit office.

(2) The person is to be paid the fee determined by the Treasurer for the audit.

(3) For the purpose of conducting the audit—

- (a) the person has all the powers of an authorised auditor; and
- (b) this Act and other Acts apply to the person as if the person were an authorised auditor.

(4) On completing the audit, the person must give a report on the audit to the auditor-general and the Treasurer.

(5) The auditor-general must include the person's report in the annual report of the audit office.

Rulings under Public Service Act

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

(2) Subsection (1) does not apply to a directive or guideline that applies generally to all public sector units.

Reviews under Public Service Act

71.(1) A management review may be conducted under the *Public Service Act 1996* in relation to the audit office only at the auditor-general's request.

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

Strategic review of audit office

72.(1) Strategic reviews of the audit office are to be conducted under this section.

(2) A review is to be conducted at least every 5 years.

(3) Each review is to be undertaken by an appropriately qualified person appointed by the Governor in Council.

(4) The terms of reference for the review are to be determined by the Governor in Council.

(5) Before a person is appointed to conduct a review, the Minister must consult with the Parliamentary Committee and the auditor-general about—

- (a) the appointment of the person; and
- (b) the terms of reference for the review.

(6) The remuneration and other terms of appointment of a person appointed to conduct a review are as determined by the Governor in Council.

(7) For the purposes of conducting the review—

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

(8) On completing the review, the person must give a report on the review to the Minister and the auditor-general.

(9) If the person proposes to include in the report a matter that, in the person's opinion, is a matter of significance, the person must—

- (a) give the Minister and the auditor-general written advice of the matter; and
- (b) include in the advice a statement to the effect that comments on the matter may be made in writing to the person within—
 - (i) 21 days after the advice is received; or
 - (ii) such longer period as is specified in the advice.

(10) If the matter is included in the report, any comments given to the person under subsection (9)(b) must also be included in the report.

(11) The Minister must lay the report before the Legislative Assembly within 3 sitting days after the Minister receives the report.

PART 6—AUDIT OF CONSOLIDATED FUND AND PUBLIC SECTOR ENTITIES

Division 1—Scope of auditor-general's mandate

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

73.(1) The auditor-general must, in relation to each financial year, audit—

- (a) the consolidated fund; and
- (b) all public sector entities.

(2) However, the auditor-general must not audit the audit office.

(3) Subsection (1) does not apply to a public sector entity exempt from audit by the auditor-general under a regulation made under section 74.

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

74.(1) A regulation may—

- (a) exempt a public sector entity from audit by the auditor-general; and
- (b) provide that a person appointed under, or in a way specified in, the regulation must audit the public sector entity.

(2) Before a regulation is made under subsection (1), the Minister must consult with the auditor-general about the proposed regulation.

(3) For the purpose of conducting an audit under a regulation made under subsection (1)(b)—

- (a) the person appointed under the regulation has all the powers of an authorised auditor; and
- (b) this Act and other Acts apply to the person as if the person were an authorised auditor.

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

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.

(2) This section does not apply to a public sector entity that is, or is a part of, a department within the meaning of the *Public Service Act 1996*.

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

76.(1) The shareholders of a company that is a public sector entity must—

- (a) appoint the auditor-general to be the auditor of the company; and
- (b) ensure that the auditor-general remains, at all times, the auditor of the company while the company remains a public sector entity.

(2) Subsection (1) does not apply to a company exempt from audit by the auditor-general under a regulation made under section 74 (Exemption of certain public sector entities from audit by auditor-general).

Audits at request of Parliament

77.(1) If the Legislative Assembly, by resolution, requests the auditor-general to conduct an audit of a matter relating to the financial administration of a public sector entity, the auditor-general must conduct the audit.

(2) This section does not apply to the financial administration of the audit office.

By-arrangement audits

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

(2) The auditor-general may audit the entity only if the entity agrees to the audit.

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

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

(2) In determining the appropriate way to conduct an audit, the auditor-general may have regard to—

- (a) the character of the relevant internal control system (including internal audit); and
- (b) recognised standards and practices.

(3) Subsection (2) does not limit the matters to which the auditor-general may have regard.

(4) In the case of the audit of a company, the auditor-general is not limited to conducting the audit in accordance with the Corporations Law, and may do anything else that the auditor-general considers appropriate.

Audit of performance management systems

80.(1) The auditor-general may conduct an audit of performance management systems of a public sector entity.

(2) The audit may be conducted as a separate audit or as part of another audit (including an audit of another public sector entity under this section).

(3) The object of the audit includes determining whether the performance management systems enable the public sector entity to assess whether its objectives are being achieved economically, efficiently and effectively.

(4) In conducting the audit, the auditor-general must have regard to any

prescribed requirements relating to the establishment and maintenance of performance management systems that apply to the public sector entity.

Audit of consolidated fund accounts

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

- (a) proper accounts were properly kept in accordance with law; and
- (b) procedures applied were in accordance with the prescribed requirements and were adequate to ensure—
 - (i) proper control and safeguards were exercised over the collection, custody, banking, withdrawal, payment of, and accounting for, public moneys; and
 - (ii) public moneys were appropriately entered in the consolidated fund accounts as received in, or paid out of, the Treasurer's consolidated fund bank account; and
 - (iii) withdrawals from the Treasurer's consolidated fund bank account were made for lawful and appropriate purposes; and
 - (iv) proper safeguards were followed to prevent fraud and mistake; and
 - (v) the requirements of the law relating to public moneys were complied with in all material respects; and
- (c) the Treasurer's appropriation statement for a financial 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)

Appointment of contract auditors

82.(1) The auditor-general may appoint an appropriately qualified individual who is not a member of the staff of the audit office to be a contract auditor.

(2) The appointment of a person to be a contract auditor may be general or limited to a particular audit.

(3) The contract auditor—

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

Identity cards for authorised auditors

83.(1) The auditor-general may issue an identity card to an authorised auditor.

(2) The identity card must—

- (a) contain a recent photograph of the authorised auditor; and
- (b) be signed by the authorised auditor and the auditor-general.

(3) A person who ceases to be an authorised auditor must not, without reasonable excuse, fail to return the person's identity card to the auditor-general as soon as practicable after ceasing to be an authorised auditor.

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

Proof of authority as authorised auditor

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

Access to documents and property

85.(1) For the purpose of conducting an audit of the consolidated fund

accounts, an authorised auditor is entitled, at all reasonable times, to full and free access to all documents and property relevant to the audit.

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

(3) For the purpose of conducting an audit under this Act, an authorised auditor may—

- (a) enter, at any reasonable time—
 - (i) a place occupied by a public sector entity or another entity subject to audit; or
 - (ii) a place occupied by a financial institution with which a public sector entity, or another entity subject to audit, maintains an account; or
 - (iii) another place if the occupier of the place consents to the entry; and
- (b) inspect, examine, photograph or film anything in the place; and
- (c) take extracts from, and make copies of, any documents in the place; and
- (d) take into the place persons, equipment and materials that the authorised auditor reasonably requires; and
- (e) require any person in the place to give to the authorised auditor reasonable assistance in relation to the exercise of the powers mentioned in paragraphs (a) to (d).

(4) A person must not, without reasonable excuse, fail to comply with a requirement made under subsection (3)(e).

Maximum penalty—40 penalty units.

(5) It is not a reasonable excuse for a person to fail to comply with a requirement made under subsection (3)(e) that complying with the requirement might tend to incriminate the person.

(6) Neither an answer by a person under a requirement made under subsection (3)(e), nor any information, document or other thing obtained as a direct or indirect consequence of the person giving the answer, is

admissible against the person in a criminal proceeding (other than a proceeding relating to the falsity of the answer) if—

- (a) the person, before giving the answer, claimed that giving the answer might tend to incriminate the person; and
- (b) the answer might in fact tend to incriminate the person.

(7) The fact that a document was produced by a person under a requirement made under subsection (3)(e) is not admissible in evidence against the person in a criminal proceeding (other than a proceeding relating to the falsity of the document) if—

- (a) the person, before producing the document, claimed that producing the document might tend to incriminate the person; and
- (b) producing the document might in fact tend to incriminate the person.

Obtaining information

86.(1) If it is reasonably necessary for the purposes of an audit under this Act, an authorised auditor may, by written notice given to a person, require the person to give to the authorised auditor specified information, within a reasonable period and in a reasonable way specified in the notice.

(2) A person must not, without reasonable excuse, fail to comply with a requirement made under subsection (1).

Maximum penalty—40 penalty units.

(3) It is not a reasonable excuse for a person to fail to comply with a requirement under subsection (1) that complying with the requirement might tend to incriminate the person.

(4) Neither information given by a person under a requirement under subsection (1), nor any other information or a document or other thing obtained as a direct or indirect consequence of the person giving the information, is admissible against the person in a criminal proceeding (other than a proceeding relating to the falsity of the information) if—

- (a) the person, before giving the information, claimed that giving the information might tend to incriminate the person; and

- (b) giving the information might in fact tend to incriminate the person.

Obtaining evidence

87.(1) If it is reasonably necessary for the purposes of an audit under this Act, an authorised auditor may, by written notice given to a person, require the person—

- (a) to attend before an authorised auditor, at a reasonable time and place specified in the notice, and then and there answer questions; and
- (b) to produce to an authorised auditor, at a reasonable time and place specified in the notice, documents belonging to, in the custody of, or under the control of, the person.

(2) The authorised auditor before whom the person attends may require answers to be verified or given on oath or affirmation, and either orally or in writing, and for that purpose the authorised auditor may administer an oath or affirmation.

(3) The oath to be taken, or affirmation to be made, by a person for the purposes of this section is an oath or affirmation that the answers the person will give will be true.

(4) An authorised auditor to whom a document is produced under a notice under subsection (1)—

- (a) may keep the document for a reasonable period for the purposes of conducting the relevant audit; and
- (b) may take extracts from and make copies of the document.

(5) While the authorised auditor has possession of the document, the authorised auditor must allow the document to be inspected at any reasonable time by a person who would be entitled to inspect it if it were not in the authorised auditor's possession.

(6) The regulations must prescribe scales of allowances and expenses to be allowed to persons required to attend under this section.

(7) A person must not, without reasonable excuse, fail to comply with a notice under subsection (1).

Maximum penalty—40 penalty units.

(8) It is not a reasonable excuse for a person to fail to comply with a notice under subsection (1) that complying with the notice might tend to incriminate the person.

(9) Neither an answer given by a person under this section, nor any information, document or other thing obtained as a direct or indirect consequence of the person giving the answer, is admissible against the person in a criminal proceeding (other than a proceeding relating to the falsity of the answer) if—

- (a) the person, before giving the answer, claimed that giving the answer might tend to incriminate the person; and
- (b) the answer might in fact tend to incriminate the person.

(10) The fact that a document was produced by a person under this section is not admissible in evidence against the person in a criminal proceeding (other than a proceeding relating to the falsity of the document) if—

- (a) the person, before producing the document, claimed that producing the document might tend to incriminate the person; and
- (b) producing the document might in fact tend to incriminate the person.

Compensation

88.(1) A person (other than a public sector entity or another person subject to audit) who incurs any loss or expense—

- (a) because of the exercise or purported exercise of a power under this division; or
- (b) in complying with a requirement made of the person under this division;

may claim compensation from the State.

(2) A payment of compensation may be claimed and ordered—

- (a) in a proceeding for compensation brought in a court of competent jurisdiction for the recovery of compensation; or

- (b) during a proceeding for an offence against this Act brought against the person by whom the claim is made.

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

False or misleading information

89.(1) A person must not—

- (a) make a statement to an authorised auditor that the person knows is false or misleading in a material particular; or
- (b) omit from a statement made to an authorised auditor anything without which the statement is, to the person's knowledge, misleading in a material particular.

Maximum penalty—80 penalty units.

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

Obstruction of authorised auditor

90. A person must not, without reasonable excuse—

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

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

Maximum penalty—80 penalty units.

Impersonation of authorised auditor

91. A person must not pretend to be an authorised auditor.

Maximum penalty—80 penalty units.

Confidentiality

92.(1) In this section—

“person to whom this section applies” means a person who is or has been—

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

“protected information” means information that is obtained under this Act.

(2) A person to whom this section applies must not—

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

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

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

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

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

- (a) the Parliamentary Committee of Public Accounts; or
- (b) the Parliamentary Committee of Public Works; or
- (c) the Criminal Justice Commission; or
- (d) a police officer, or a person or body responsible for the investigation or prosecution of offences, if the information relates to the investigation or prosecution of an offence; or
- (e) a court for the purposes of the prosecution of a person for an offence.

Report on audit

93.(1) The auditor-general may prepare a report on any audit conducted under this Act.

(2) An authorised auditor (other than the auditor-general) must give the auditor-general a report on every audit conducted by the authorised auditor.

(3) A report under subsection (1) or (2) may contain observations and suggestions about anything arising out of the audit.

(4) If the auditor-general is of the opinion that observations or suggestions made under subsection (3) require attention or further consideration, the auditor-general must give them (together with any comments on them)—

- (a) if they arose out of an audit of the consolidated fund accounts—to the Treasurer; or
- (b) if they arose out of an audit of a department—to the accountable officer of the department; or
- (c) if they arose out of an audit of another entity—the chairperson or equivalent officer of the entity and the person responsible for the financial administration of the entity.

(5) If the auditor-general is of the opinion that the observations or suggestions made under subsection (3) are of significance, the auditor-general must also give them (together with any comments on them) to the appropriate Minister and the Treasurer.

Protection from liability

94.(1) An authorised auditor does not incur civil liability for an act or omission done or omitted to be done honestly and without negligence under or for the purposes of this Act.

(2) A liability that would, but for subsection (1), attach to an authorised auditor attaches instead to the State.

Audit fees

95.(1) The auditor-general may charge fees for an audit conducted by the auditor-general.

(2) The auditor-general may, with the Treasurer's approval, determine the basic rates of fees.

(3) The auditor-general must assess the fees for an audit having regard to

the basic rates of fees determined under subsection (2).

(4) Unpaid fees may be recovered by the auditor-general as a debt due to the auditor-general.

Act does not limit other powers of auditor-general

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

Division 3—Reports to the Legislative Assembly

Reports on auditing standards

97.(1) As soon as practicable after the commencement of this section, the auditor-general must prepare a report to the Legislative Assembly—

- (a) setting out the general standards that the auditor-general applies, or proposes to apply, to—
 - (i) the conduct of audits; and
 - (ii) the selection, engagement, and quality control of the work, of contract auditors; and
- (b) indicating the extent to which the standards are in accordance with auditing standards issued by relevant professional bodies.

(2) If the auditor-general subsequently makes a significant change to the general standards, the auditor-general must, as soon as practicable after making the change, prepare a report to the Legislative Assembly indicating—

- (a) the nature of the change; and
- (b) the extent to which the changed standards are in accordance with auditing standards issued by relevant professional bodies.

(3) A report to the Legislative Assembly prepared by the auditor-general on the conduct of an audit must refer to any occasion of significance on which the general standards were not applied.

(4) The auditor-general must arrange for copies of the report under subsection (1), and each report under subsection (2), to be made available for sale to the public.

Annual report on consolidated fund accounts

98.(1) The auditor-general must prepare a report to the Legislative Assembly on each audit conducted of the consolidated fund accounts.

(2) The report must—

- (a) deal with matters mentioned in section 81;²⁰ and
- (b) deal with the action (if any) taken to remedy significant deficiencies reported in previous reports on audits conducted of the consolidated fund accounts.

Annual reports on audits of public sector entities

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

(2) The report must—

- (a) state whether or not—
 - (i) the audit of the public sector entity has been completed; and
 - (ii) the statements relating to the accounts of the public sector entity have been audited; and
- (b) draw attention to any case in which the functions relating to the financial management of the public sector entity were not adequately and properly performed if, in the auditor-general's opinion, the matter is of sufficient significance to require inclusion in the report; and
- (c) set out—
 - (i) the results of audits conducted, in relation to the relevant financial year, of controlled entities of the public sector entity

²⁰ Section 81 (Audit of consolidated fund accounts)

- by an authorised auditor; and
- (ii) if audits were not conducted in relation to particular controlled entities—the reasons why they were not conducted; and
- (d) deal with the action (if any) taken to remedy significant deficiencies reported in previous reports on audits of the public sector entity.

Reports on audits requested by Parliament

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

Interim, supplementary and combined reports

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

- (2) The auditor-general may combine reports on any 2 or more audits.

Other reports

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

- (a) if the auditor-general considers it desirable to do so at any particular time for reasons of urgency—a report on any significant matter arising out of an audit;
- (b) if the auditor-general considers it to be in the public interest to do so—a full report on, or a report on any specific matters arising out of, a particular audit;
- (c) if the auditor-general considers it otherwise appropriate to do so at any time—a report on any matter arising out of an audit to which attention should be drawn;
- (d) if a regulation has been made for the purposes of section 5A(1)

(Entities and their control) or section 74 (Exemption of certain public sector entities from audit by auditor-general) that the auditor-general advised should not have been made or should have been made differently—a report setting out the advice and the reasons for it.

Comments on proposed audit reports

103.(1) If the auditor-general proposes to include in a report to the Legislative Assembly under this division a matter that, in the auditor-general's opinion, is a matter of significance, the auditor-general must give written advice of the matter that is proposed to be included to—

- (a) if the matter relates to a department—the accountable officer of the department; or
- (b) if the matter relates to a public sector entity controlled by a department—the chairperson or equivalent officer of the entity, the person responsible for the financial administration of the entity and the accountable officer of the department; or
- (c) if the matter relates to another public sector entity—the chairperson or equivalent officer of the entity and the person responsible for the financial administration of the entity;

and—

- (d) if the matter raises issues concerning the powers or functions of the Treasurer under this Act—the Treasurer; or
- (e) if the matter does not raise issues concerning the powers or functions of the Treasurer under this Act—to the appropriate Minister.

(2) The advice must include a statement to the effect that comments on the proposed matter may be made in writing given to the auditor-general—

- (a) within 21 days after the advice is received; or
- (b) within such longer period as is specified in the advice.

(3) If comments are received within the 21 days or longer period, the auditor-general must include them in the report.

Procedure for reporting certain sensitive information

104.(1) If the auditor-general considers that it would be against the public interest to disclose in a report under this division information that could—

- (a) have a serious adverse effect on the commercial interests of a public sector entity; or
- (b) reveal trade secrets of a public sector entity; or
- (c) prejudice the investigation of a contravention or possible contravention of the law; or
- (d) prejudice the fair trial of a person; or
- (e) cause damage to the relations between the Government of the State and another Government;

the auditor-general must not disclose the information in the report but must instead include it in a report prepared and given to the Parliamentary Committee.

(2) This section has effect despite anything in this or any other Act.

Tabling of reports

105.(1) A report prepared under this division must be given to the speaker or, if there is no speaker or the speaker is unavailable, to the clerk of the Parliament.

(2) The speaker or clerk must cause a copy of the report to be laid before the Legislative Assembly on its next sitting day.

(3) For the purposes of its printing and publication, a report that is given to the speaker or the clerk under subsection (2) is taken to have been laid before the Legislative Assembly, and to have been ordered to be printed by the Legislative Assembly, when it is given to the speaker or the clerk.

PART 7—GENERAL PROVISIONS

Losses and special payments

106.(1) The Treasurer may write-off losses relating to the 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.

(3) A special payment may be made to an accountable officer only with the prior approval of the Governor in Council.

Recovery of moneys and the value of property

107.(1) Where there occurs a loss of or deficiency in—

- (a) public moneys that have been advanced to an officer or employee of a department;
- (b) public moneys or other moneys while those moneys are under the control of an officer or employee of a department within the meaning of this section;

that loss or deficiency shall be a debt due to the Crown and may be recovered from the officer or employee by action in a court of competent jurisdiction.

(1A) It is a defence to an action for the recovery of moneys from a person under subsection (1) if the person proves that the loss or deficiency was not caused or contributed to by a failure by the person to fulfil any of the person's duties in relation to those moneys including the person's duties under the prescribed requirements.

(2) Where loss or destruction of or damage to public property or other property occurs while the property is in the care of an officer or employee of a department within the meaning of this section, the value of the property lost or destroyed or, as the case may be, the cost of repairing the damage to that property shall be a debt due to the Crown and may be recovered by

action in a court of competent jurisdiction from—

- (a) the officer or employee in whose care the property was at the material time; or
- (b) any other officer or employee who by negligence or misconduct causes or contributes to the loss or destruction of or damage to the property.

(2A) It is a defence to an action for the recovery from a person of moneys under subsection (2) if the person proves that the loss or destruction of or damage to the property was not caused or contributed to by any failure by the person to take reasonable steps to prevent that loss, destruction or damage.

(2B) Where the negligence or misconduct of an officer or employee of a department was not the sole cause of any loss or destruction of or damage to the property, the Crown may recover from the officer or employee referred to in subsection (2)(a) so much only of the amounts referred to in subsection (2) as is just and equitable having regard to the contribution made by the officer or employee to the loss, destruction or damage as determined by the court.

(3) In this section a reference to an officer or employee of a department includes a reference to a person who has been such an officer or employee.

(4) For the purposes of this section—

- (a) public moneys or other moneys shall be taken to be under the control of an officer or employee of a department if the moneys have been collected or received by or have come into the custody of the officer or employee but have not been paid to another person or to the credit of a financial-institution account as required by the prescribed requirements; and
- (b) public property or other property shall be taken to be in the care of an officer or employee of a department if the property—
 - (i) has been delivered to the officer or employee; and
 - (ii) has not been returned to a person entitled to receive it on behalf of the Crown in right of the State.

(5) Subsections (1) and (2) shall not affect a right of the Crown to recover an amount from an officer or employee otherwise than under this

section but the Crown shall not recover amounts from the one officer or employee under this section and otherwise than under this section, in respect of the same loss, deficiency, destruction or damage.

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

Regulations

110.(1) The Governor in Council may make regulations under this Act.

(2) A regulation may create offences and prescribe penalties for the offences of not more than 5 penalty units.

PART 8—TRANSITIONAL PROVISIONS

Division 1—Transitional provisions before commencement of the Financial Administration Legislation Amendment Act 1999

References to authorised officer in other Acts

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

²¹ Sections 14 (Moneys to be kept at financial institution), 16 (Overdrafts), 18 (Departmental financial-institution accounts), 40A (Treasurer's borrowing powers), 41 (Investment of surplus moneys) and 46 (Treasurer's unclaimed moneys fund)

References to consolidated revenue fund, consolidated revenue or loan fund

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

References to Department of the auditor-general

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

References to repealed Acts

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

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

Division 2—Transitional provisions for Financial Administration Legislation Amendment Act 1999***Subdivision 1—Interpretation*****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

“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

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.

(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 9²³ of the post-amended Act.

²³ Sections 4 (Meaning of “administered receipt” and “controlled receipt”) and 9 (Appropriation of certain controlled receipts)

(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).

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.

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 for that 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 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 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.

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	—
Department of Justice and Attorney-General	Crown Law Trust Fund	Crown Law Fund
	Queensland Cultural Facilities Fund	—

SCHEDULE 2 (continued)

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
	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

SCHEDULE 2 (continued)

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*

SCHEDULE 3 (continued)

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.

SCHEDULE 3 (continued)

“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.

“department” see section 4A.

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

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

“departmental outputs” means discrete services or other products, including policy advice, delivered by a department to its external clients.

“derivative transactions” see *Statutory Bodies Financial Arrangements*

SCHEDULE 3 (continued)

Act 1982, the schedule.²⁶

“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 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

²⁶ “Derivative transactions” is defined in the *Statutory Bodies Financial Arrangements Act 1982*, schedule as follows, but does not include the examples of the definition—

‘**“derivative transactions”** means transactions entered into for—

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

SCHEDULE 3 (continued)

- (b) for an entity for which another period is stated as its financial year by the Act under which the entity is established or another law—the other period.

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

- (a) a continuing fund;
- (b) a fund established under another Act that, under that Act, is continued in existence subject to part 8, division 2;²⁷
- (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—

²⁷ 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.

SCHEDULE 3 (continued)

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

“moneys received from an investment” includes—

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

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

Examples of negotiable instruments—

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

“non-departmental outputs” means discrete services or other products, including policy advice that, under an 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

SCHEDULE 3 (continued)

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

SCHEDULE 3 (continued)

- (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 155.²⁸

“TISFIA” see section 41(1)(b).

“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).

²⁸ *Government Owned Corporations Act 1993*, section 155 (Liability for Commonwealth tax equivalents)

SCHEDULE 3 (continued)

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

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

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

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

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

ENDNOTES**1 Index to endnotes**

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2 Date to which amendments incorporated

This is the reprint date mentioned in the Reprints Act 1992, section 5(c). Accordingly, this reprint includes all amendments that commenced operation on or before 21 July 2000. Future amendments of the Financial Administration and Audit Act 1977 may be made in accordance with this reprint under the Reprints Act 1992, section 49.

3 Key**Key to abbreviations in list of legislation and annotations**

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

4 Table of earlier reprints**TABLE OF EARLIER REPRINTS**

[If a reprint number includes a roman letter, the reprint was released in unauthorised, electronic form only.]

Reprint No.	Amendments included	Reprint date
1	to Act No. 9 of 1993	1 May 1993
2	to Act No. 75 of 1994	27 January 1995
3	to Act No. 58 of 1995	8 December 1995
3A	to Act No. 24 of 1996	19 September 1996
3B	to Act No. 54 of 1996	16 December 1996
3C	to Act No. 54 of 1996	4 September 1997
4	to Act No. 81 of 1997	5 December 1997
5	to Act No. 29 of 1999	2 July 1999

5 Tables in earlier reprints

TABLES IN EARLIER REPRINTS

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

6 List of legislation

Financial Administration and Audit Act 1977 No. 10

date of assent 14 April 1977

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

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

as amended by—

Financial Administration and Audit Act Amendment Act 1978 No. 80

date of assent 15 December 1978

commenced on date of assent

Financial Administration and Audit Act Amendment Act 1981 No. 89

date of assent 23 November 1981

commenced on date of assent

Financial Administration and Audit Act Amendment Act 1985 No. 82

date of assent 29 November 1985

ss 1–2 commenced on date of assent

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

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

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

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

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

date of assent 12 May 1988

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

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

Public Service Management and Employment Act 1988 No. 52 s 44 sch 3 (as amd 1989 No. 103 s 3 sch) (as from 18 July 1988 (see s 2(6)))

date of assent 12 May 1988

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

Parliamentary Service Act 1988 No. 67 s 56 sch

date of assent 21 October 1988

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

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

date of assent 29 November 1990

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

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

date of assent 5 June 1991

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

Financial Administration and Audit Amendment Act 1991 No. 37 (as amd 1993 No. 9 ss 1–2, 33 sch 2) (as from 1 May 1993 (see s 2, 1993 SL No. 125))

date of assent 12 June 1991

ss 1–2 commenced on date of assent

s 55 (amd 1993 No. 9 s 33 sch 2) never proclaimed into force and rep 1994 No. 87 s 4(1) sch 3 pt 2

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

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

date of assent 19 August 1992

commenced on date of assent

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

date of assent 26 March 1993

ss 1–2 commenced on date of assent

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

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

date of assent 7 December 1993

ss 1–2 commenced on date of assent

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

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

date of assent 14 December 1993

commenced on date of assent

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

date of assent 14 September 1994

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

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

remaining provisions commenced on date of assent

Financial Agreement Act 1994 No. 72 pts 1, 3

date of assent 1 December 1994
 s 7 commenced 1 July 1995 (1995 SL No. 194)
 remaining provisions commenced on date of assent

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

date of assent 1 December 1994
 commenced on date of assent

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

date of assent 15 September 1995
 commenced on date of assent

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

date of assent 28 November 1995
 commenced on date of assent

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

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

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

date of assent 22 October 1996
 ss 1–2 commenced on date of assent
 remaining provisions commenced 1 December 1996 (1996 SL No. 361)

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

date of assent 15 November 1996
 commenced on date of assent

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

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

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

date of assent 5 December 1997
 commenced on date of assent

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

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

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

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

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

date of assent 23 June 2000

ss 1–2 commenced on date of assent

remaining provisions commenced 1 July 2000 (see s 2(4))

7 List of annotations**Title** amd 1985 No. 82 s 4
sub 1991 No. 37 s 4**Dictionary****s 2** prev s 2 om R3 (see RA s 37)
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om 1991 No. 37 s 5
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6(b); 1993 No. 9 s 4(5); 1996 No. 24 s 4(7)**Note**—prev s 5 contained definitions for this Act. Definitions are now
located in schedule 3—Dictionary.

pres s 5 sub 1999 No. 29 s 6

Meaning of “department”**s 5AA** ins 1996 No. 24 s 5
om 1999 No. 29 s 6**Entities and their control****s 5A** ins 1993 No. 9 s 5**PART 1A—CHARTER OF SOCIAL AND FISCAL RESPONSIBILITY****pt hdg** ins 1999 No. 29 s 7**Treasurer must prepare charter****s 6A** ins 1999 No. 29 s 7**Purpose of charter****s 6B** ins 1999 No. 29 s 7**Principles on which charter must be based****s 6C** ins 1999 No. 29 s 7

Matters that must be included in charter**s 6D** ins 1999 No. 29 s 7**Amendment and withdrawal of charter****s 6E** ins 1999 No. 29 s 7**Treasury employees not to give comments or cost estimates during election period****s 6F** ins 1999 No. 29 s 7**PART 2—FINANCIAL ADMINISTRATION****pt hdg** sub 1999 No. 29 s 7**Division 1—The consolidated fund****div hdg** sub 1999 No. 29 s 7**Consolidated fund****s 7** sub 1991 No. 37 s 8; 1993 No. 9 s 3 sch 1**Consolidated fund continues certain funds****s 7A** ins 1994 No. 48 s 13**Loan Fund****s 8** om 1991 No. 37 s 9**Appropriation of certain controlled receipts****s 9** sub 1999 No. 29 s 8; 2000 No. 20 s 29 sch 3**Accounts for consolidated fund****s 10** amd 1985 No. 82 s 8; 1991 No. 37 s 10
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amd 1996 No. 24 s 9(2); 1999 No. 29 s 10

Financial-institution accounts

- prov hdg** sub 1996 No. 24 s 10(1)
s 15 amd 1996 No. 24 s 10(2)

Overdrafts

- s 16** sub 1978 No. 80 s 3
 amd 1996 No. 24 s 11

Treasurer's consolidated fund bank account

- s 17** sub 1991 No. 37 s 14
 amd 1993 No. 9 s 3 sch 1; 1996 No. 24 s 12
 sub 1999 No. 29 s 11

Departmental financial-institution accounts

- prov hdg** sub 1996 No. 24 s 13(1)
s 18 amd 1978 No. 80 s 4; 1985 No. 82 s 8B
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 amd 1993 No. 9 s 3 sch 1; 1996 No. 24 s 13(2)–(4); 1999 No. 29 s 12

Overdrawn accounts

- s 19** prev s 19 om 1991 No. 37 s 16
 pres s 19 ins 1994 No. 72 s 6
 amd 1999 No. 29 s 13

Bank accounts of Queensland Government overseas offices

- prov hdg** amd 1981 No. 89 s 4(a)
s 20 amd 1991 No. 89 s 4(b)–(g); 1985 No. 82 s 9
 om 1991 No. 37 s 17

Annual Appropriation Act and documents about funding appropriations

- prov hdg** sub 1999 No. 29 s 14(1)
s 21 sub 1993 No. 9 s 6
 amd 1999 No. 29 s 14(2)

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- s 22** prev s 22 om 1993 No. 9 s 7
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- s 22A** ins 1999 No. 29 s 15

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

- s 23** amd 1985 No. 82 s 10; 1991 No. 37 s 18; 1993 No. 9 s 3 sch 1
 sub 1999 No. 29 s 15

Availability of appropriation after redistribution fo public business

- s 23A** ins 1999 No. 29 s 15

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

- s 23B** ins 1999 No. 29 s 15

Payment of equity withdrawal under Annual Appropriation Act

- s 23C** ins 1999 No. 29 s 15

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amd 1988 No. 49 s 8; 1991 No. 37 s 19
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amd 1999 No. 29 s 17**Statement of unforeseen expenditure to be appropriated to be laid before Legislative Assembly****s 26** sub 1985 No. 82 s 14**Entries in Treasurer's consolidated fund operating account for unforeseen expenditure****s 27** amd 1981 No. 89 s 7; 1985 No. 82 s 15; 1991 No. 37 s 21; 1996 No. 24 s 14
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om 1988 No. 49 s 11
pres s 29 ins 1999 No. 29 s 19**Continuing fund not to be overdrawn unless approved****s 30** prev s 30 amd 1978 No. 80 s 6; 1981 No. 89 s 8; 1988 No. 49 s 12
om 1991 No. 37 s 22
pres s 30 ins 1999 No. 29 s 19

Provisions for closure of continuing funds

- s 31** prev s 31 sub 1991 No. 89 s 9
 amd 1988 No. 49 s 13
 om 1991 No. 37 s 23
 pres s 31 ins 1999 No. 29 s 19

Processing of expenditure by agent or service department for principal department

- prov hdg** amd 1988 No. 49 s 14(a)
s 31A ins 1981 No. 89 s 10
 amd 1988 No. 49 s 14(b)–(d); 1991 No. 37 s 24
 om 1999 No. 29 s 19

Payment of moneys by Queensland Government overseas offices

- prov hdg** amd 1981 No. 89 s 11(a)
s 32 amd 1978 No. 80 s 7; 1981 No. 89 s 11(b)–(c)
 om 1991 No. 37 s 25

Payment of moneys from other departmental bank accounts

- s 33** amd 1981 No. 89 s 12
 om 1991 No. 37 s 26

Recovery of expenditure

- s 34A** ins 1985 No. 82 s 18
 sub 1991 No. 37 s 28
 amd 1996 No. 24 s 16
 om 1999 No. 29 s 19

Appropriation if department levies charges for goods or services or disposes of certain assets

- s 34B** ins 1991 No. 37 s 29
 sub 1993 No. 9 s 9; 1996 No. 24 s 17
 om 1999 No. 29 s 19

Division 6—Accountable officers**Accountable officers generally**

- prov hdg** amd 1985 No. 82 s 17(a)
s 34 prev s 34 amd 1985 No. 82 s 17(b)–(c); 1988 No. 49 s 15
 om 1991 No. 37 s 27
 pres s 34 ins 1999 No. 29 s 20

Clerk of the Parliament as accountable officer

- prov hdg** sub 1999 No. 29 s 21(1)
s 35 amd 1978 No. 80 s 8; 1988 No. 49 s 16; 1988 No. 67 s 56 sch; 1991 No. 28
 s 8.9(b); 1993 No. 9 s 3 sch 1; 1995 No. 38 s 35 sch 1; 1996 No. 37
 s 147 sch 2; 1999 No. 19 s 21(2)–(3)

Other accountable officers

- s 35A** ins 1999 No. 29 s 22

Functions and duties of accountable officer

- s 36** amd 1978 No. 80 s 9; 1981 No. 89 s 13; 1985 No. 82 s 19; 1988 No. 49
 s 17; 1988 No. 52 s 44 sch 3; 1991 No. 28 s 8.9(c); 1991 No. 37 s 30;
 1993 No. 9 s 10; 1996 No. 24 s 18; 1996 No. 24 s 37; 1999 No. 29 s 23

Accountable officer to pay for tax equivalents and dividends

- s 36A** ins 1988 No. 49 s 18
sub 1993 No. 9 s 11
amd 1996 No. 24 s 19
sub 1999 No. 29 s 24

Delegations by accountable officers

- s 36B** ins 1999 No. 29 s 24

Division 7—Financial statements and annual reports

- div hdg** sub 1991 No. 37 s 31

Purposes of division

- s 37** prev s 37 sub 1985 No. 82 s 20; 1991 No. 37 s 32
amd 1993 No. 9 s 12
om 1996 No. 24 s 20
pres s 37 ins 1999 No. 29 s 25

Treasurer to review departmental statements of the accounts subsidiary to the public accounts

- s 37A** ins 1985 No. 82 s 21
om 1991 No. 37 s 33

Annual report by department

- s 37B** ins 1991 No. 37 s 34
amd 1996 No. 24 s 21; 1996 No. 24 s 37
om 1999 No. 29 s 25

Quarterly statement by Treasurer

- s 38** sub 1999 No. 29 s 25
amd 2000 No. 20 s 29 sch 3

Treasurer's appropriation statement

- s 38A** ins 1999 No. 29 s 25
amd 2000 No. 20 s 29 sch 3

Consolidated whole-of-government financial statement

- s 38B** ins 1999 No. 29 s 25

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

- s 38C** ins 1999 No. 29 s 25

Annual report by department and short form annual report

- s 39** amd 1985 No. 82 s 22; 1991 No. 37 s 35; 1993 No. 9 s 13; 1994 No. 72 s 7;
1996 No. 24 s 22
sub 1999 No. 29 s 25

Departmental statements

- s 39A** ins 1991 No. 37 s 36
om 1996 No. 24 s 23

General purpose financial statements

prov hdg amd 1985 No. 82 s 23(a)
s 40 amd 1985 No. 82 s 23(b)–(c); 1988 No. 49 s 19
 sub 1991 No. 37 s 37
 amd 1993 No. 9 s 14; 1996 No. 24 s 24; 1996 No. 24 s 37; 1999 No. 29
 s 26

Division 7A—Borrowings

div hdg ins 1994 No. 72 s 8

Treasurer’s borrowing powers

s 40A ins 1994 No. 72 s 8

Treasurer may charge department borrowing fee

s 40B ins 1999 No. 29 s 27

Division 8—Investment by Treasurer

div hdg sub 1999 No. 29 s 27

No-one other than Treasurer may invest

s 40C ins 1999 No. 29 s 27

Investment of surplus moneys

prov hdg sub 1999 No. 29 s 28(1)
s 41 amd 1978 No. 80 s 10
 sub 1981 No. 89 s 14
 amd 1991 No. 37 s 38; 1996 No. 24 s 25; 1999 No. 29 s 28(2)–(6)

Dealing with moneys earned on investment

s 41A ins 1999 No. 29 s 29

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

s 42 sub 1981 No. 89 s 15; 1999 No. 29 s 29

Treasurer a corporation sole for certain purposes

s 43 amd 1999 No. 29 s 30

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s 43A ins 1999 No. 29 s 31

Division 8A—Derivative transactions

div hdg ins 1999 No. 29 s 31

Certain departments may enter into derivative transactions

s 43B ins 1999 No. 29 s 31

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s 43C ins 1999 No. 29 s 31

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s 43D ins 1999 No. 29 s 31

Treasurer may ask for reports

s 43E ins 1999 No. 29 s 31

Division 9—Formation of companies and acquisition of shares

div hdg prev div 9 hdg amd 1988 No. 49 s 20
om 1991 No. 37 s 39
pres div 9 hdg ins 1993 No. 9 s 15

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

s 44 prev s 44 amd 1985 No. 82 s 24
om 1988 No. 49 s 21
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Accounting manuals

s 45 amd 1985 No. 82 s 25; 1988 No. 49 s 22
om 1991 No. 37 s 40

Treasurer's unclaimed moneys fund

s 46 amd 1991 No. 37 s 41; 1993 No. 9 s 3 sch 1; 1996 No. 24 s 26; 1999 No. 29 s 32

PART 2A—FINANCIAL ADMINISTRATION—STATUTORY BODIES

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PART 3—FINANCIAL ADMINISTRATION—STATUTORY BODIES

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s 46A ins 1985 No. 82 s 26
om 1993 No. 9 s 16

Appropriate Minister to furnish prescribed particulars

s 46B ins 1985 No. 82 s 27
sub 1991 No. 37 s 42
om 1993 No. 9 s 17

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s 46D prev s 46D ins 1985 No. 82 s 28
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amd 1988 No. 49 s 25
om 1991 No. 37 s 44

Statutory body to prepare annual financial statements

s 46F ins 1985 No. 82 s 29
amd 1991 No. 37 s 45; 1993 No. 9 s 18; 1996 No. 24 s 28; 1996 No. 24 s 37; 1999 No. 29 s 34

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amd 1991 No. 37 s 46; 1996 No. 24 s 37; 1999 No. 29 s 35(2)–(4)

Statutory body must consider auditor-general's observations and suggestions**s 46H** ins 1985 No. 82 s 30

sub 1993 No. 76 s 3 sch 2

Audit of accounts of associated body**s 46I** ins 1985 No. 82 s 30

om 1993 No. 9 s 19

Annual report**s 46J** ins 1985 No. 82 s 31

amd 1988 No. 49 s 26; 1991 No. 37 s 47; 1997 No. 81 s 3 sch; 1999 No. 29 s 36

PART 3A—TABLING OF ANNUAL REPORTS**pt hdg** ins 1996 No. 24 s 29**Appropriate Minister must table reports****s 46K** ins 1985 No. 82 s 31

sub 1996 No. 24 s 29

Summary reports**s 46KA** ins 1996 No. 24 s 29**Minister to explain late tabling of annual report****s 46KB** ins 1996 No. 24 s 29**Procedure if Legislative Assembly not in session or sitting****s 46KC** ins 1996 No. 24 s 29**PART 2B—PUBLIC FINANCE STANDARDS****pt hdg** renum as pt 4 hdg 1993 No. 9 s 3 sch 1**PART 4—STANDARDS ABOUT FINANCIAL MANAGEMENT****pt hdg** prev pt 4 hdg renum as pt 7 hdg 1993 No. 9 s 3 sch 1

pres pt 4 hdg (prev pt 2B hdg) ins 1988 No. 49 s 27

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Financial management standards**s 46L** ins 1988 No. 49 s 27

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Requirements before making a financial management standard**s 46LA** ins 1996 No. 24 s 31**Financial management standard may include commentary about its operation****s 46LB** ins 1996 No. 24 s 31**Exemption from financial management standards****s 46LC** ins 1996 No. 24 s 31

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amd 1996 No. 24 s 37

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s 46N ins 1991 No. 37 s 50
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PART 5—QUEENSLAND AUDITOR-GENERAL AND QUEENSLAND AUDIT OFFICE

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sub 1993 No. 9 s 21

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s 49 sub 1993 No. 9 s 21
amd 1996 No. 37 s 147 sch 2

Division 2—Provisions relating to auditor-general

div hdg sub 1993 No. 9 s 21

Appointment of auditor-general

s 50 sub 1993 No. 9 s 21

Duration of appointment

s 51 sub 1992 No. 45 s 3; 1993 No. 9 s 21

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s 55 sub 1993 No. 9 s 21

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s 56 sub 1993 No. 9 s 21

Suspension and removal

s 57 amd 1981 No. 89 s 16
sub 1985 No. 82 s 33; 1993 No. 9 s 21

Manner of audit

s 57A ins 1985 No. 82 s 34
om 1993 No. 9 s 21

Division 3—Deputy auditor-general

div hdg sub 1993 No. 9 s 21

Deputy auditor-general

s 58 sub 1993 No. 9 s 21

Duties of deputy auditor-general

s 59 amd 1985 No. 82 s 35; 1988 No. 49 s 28
sub 1993 No. 9 s 21

Deputy auditor-general employed under Public Service Act

s 60 amd 1985 No. 82 s 36; 1990 No. 85 s 5 sch 2
sub 1993 No. 9 s 21; 1996 No. 37 s 147 sch 2

Pecuniary interests declaration

s 61 sub 1993 No. 9 s 21

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

s 62 prev s 62 om 1985 No. 82 s 37
pres s 62 ins 1993 No. 9 s 21
amd 1996 No. 37 s 147 sch 2

Division 4—Staff of audit office

div hdg ins 1993 No. 9 s 21

Staff employed under Public Service Act

s 63 amd 1985 No. 82 s 38
sub 1993 No. 9 s 21; 1996 No. 37 s 147 sch 2

Auditor-general has functions and powers of chief executive

s 64 amd 1985 No. 82 s 39
sub 1993 No. 9 s 21
om 1996 No. 37 s 147 sch 2

Staff subject only to direction of auditor-general

s 65 sub 1993 No. 9 s 21
amd 1996 No. 37 s 147 sch 2

Division 5—Other matters

div hdg ins 1993 No. 9 s 21

Delegation of powers

s 66 amd 1991 No. 37 s 52
sub 1993 No. 9 s 21

Auditor-general accountable officer

s 67 amd 1985 No. 82 s 40
sub 1993 No. 9 s 21
om 1999 No. 29 s 37

Estimates

s 68 amd 1985 No. 82 s 41
 sub 1993 No. 9 s 21

Duty to convert stored data to writing

s 68A ins 1985 No. 82 s 42
 om 1993 No. 9 s 21

Audit of audit office

s 69 amd 1985 No. 82 s 43; 1992 No. 45 s 4
 sub 1993 No. 9 s 21

Rulings under Public Service Act

s 70 sub 1985 No. 82 s 44; 1993 No. 9 s 21; 1996 No. 37 s 147 sch 2

Indemnity

s 70A ins 1985 No. 82 s 45
 om 1993 No. 9 s 21

Reviews under Public Service Act

s 71 amd 1985 No. 82 s 46; 1991 No. 37 s 53
 sub 1993 No. 9 s 21; 1996 No. 37 s 147 sch 2

Strategic review of audit office

s 72 sub 1993 No. 9 s 21

PART 6—AUDIT OF CONSOLIDATED FUND AND PUBLIC SECTOR ENTITIES

pt hdg ins 1993 No. 9 s 21
 amd 1999 No. 29 s 38

Division 1—Scope of auditor-general’s mandate

div hdg ins 1993 No. 9 s 21

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

prov hdg amd 1985 No. 82 s 47(a)
 sub 1999 No. 29 s 39(1)
s 73 amd 1985 No. 82 s 47(b)–(d)
 sub 1993 No. 9 s 21
 amd 1999 No. 29 s 39(2)

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

prov hdg amd 1985 No. 82 s 48(a)
s 74 amd 1985 No. 82 s 48(b)–(d)
 sub 1993 No. 9 s 21

Annual report on accounts of Local Authorities, statutory bodies and associated bodies

s 74A ins 1985 No. 82 s 49
 om 1993 No. 9 s 21

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

s 75 sub 1985 No. 82 s 50; 1993 No. 9 s 21
amd 1996 No. 37 s 147 sch 2; 1999 No. 29 s 40

In certain circumstances auditor-general to obtain and report Treasurer's or appropriate Minister's comments

s 75A ins 1985 No. 82 s 51
om 1993 No. 9 s 21

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

s 76 amd 1985 No. 82 s 52
sub 1993 No. 9 s 21

Delegation of functions of Auditor-General

s 76A ins 1991 No. 37 s 54
om 1993 No. 9 s 21

Audits at request of Parliament

s 77 prev s 77 om 1993 No. 9 s 22
pres s 77 ins 1993 No. 9 s 21

By-arrangement audits

s 78 ins 1993 No. 9 s 21

Division 2—Conduct of audits

div hdg ins 1993 No. 9 s 21

Way in which audit is to be conducted

s 79 prev s 79 amd 1991 No. 37 s 56
om 1993 No. 9 s 23
pres s 79 ins 1993 No. 9 s 21

Audit of performance management systems

s 80 prev s 80 amd 1978 No. 80 s 12; 1985 No. 82 s 53
om 1993 No. 9 s 23
pres s 80 ins 1993 No. 9 s 21

Audit of consolidated fund accounts

prov hdg sub 1999 No. 29 s 41(1)
s 81 prev s 81 amd 1978 No. 80 s 13
sub 1985 No. 82 s 54
om 1993 No. 9 s 23
pres s 81 ins 1993 No. 9 s 21
amd 1999 No. 29 s 41(2)–(5)

Appointment of contract auditors

s 82 prev s 82 amd 1985 No. 82 s 55; 1991 No. 37 s 57
om 1993 No. 9 s 23
pres s 82 ins 1993 No. 9 s 21

Identity cards for authorised auditors

s 83 prev s 83 om 1992 No. 9 s 23
pres s 83 ins 1993 No. 9 s 21

Proof of authority as authorised auditor

s 84 ins 1993 No. 9 s 21

Access to documents and property

s 85 ins 1993 No. 9 s 21
amd 1996 No. 24 s 34; 1999 No. 29 s 42

Obtaining information

s 86 ins 1993 No. 9 s 21

Obtaining evidence

s 87 ins 1993 No. 9 s 21

Compensation

s 88 ins 1993 No. 9 s 21

False or misleading information

s 89 ins 1993 No. 9 s 21

Obstruction of authorised auditor

s 90 ins 1993 No. 9 s 21

Impersonation of authorised auditor

s 91 ins 1993 No. 9 s 21

Confidentiality

s 92 ins 1993 No. 9 s 21

Report on audit

s 93 ins 1993 No. 9 s 21
amd 1999 No. 29 s 43

Protection from liability

s 94 ins 1993 No. 9 s 21

Audit fees

s 95 ins 1993 No. 9 s 21

Act does not limit other powers of auditor-general

s 96 ins 1993 No. 9 s 21

Division 3—Reports to the Legislative Assembly

div hdg ins 1993 No. 9 s 21

Reports on auditing standards

s 97 ins 1993 No. 9 s 21

Annual report on consolidated fund accounts

prov hdg amd 1999 No. 29 s 44(1)
s 98 ins 1993 No. 9 s 21
amd 1999 No. 29 s 44(2)–(3)

Annual reports on audits of public sector entities

s 99 ins 1993 No. 9 s 21

Reports on audits requested by Parliament

s 100 ins 1993 No. 9 s 21

Interim, supplementary and combined reports**s 101** ins 1993 No. 9 s 21**Other reports****s 102** ins 1993 No. 9 s 21**Comments on proposed audit reports****s 103** ins 1993 No. 9 s 21**Procedure for reporting certain sensitive information****s 104** ins 1993 No. 9 s 21**Tabling of reports****s 105** ins 1993 No. 9 s 21**PART 7—GENERAL PROVISIONS****pt hdg** (prev pt 4 hdg) renum 1993 No. 9 s 3 sch 1**Losses and special payments****s 106** ins 1993 No. 9 s 22
amd 1999 No. 29 s 45**Recovery of moneys and the value of property****s 107** (prev s 78) amd 1978 No. 80 s 11
renum 1993 No. 9 s 3 sch 1
amd 1996 No. 24 s 35**Misuse of official credit cards****s 108** (prev s 78A) ins 1991 No. 37 s 55 (never proclaimed into force and om
1994 No. 87 s 4(1) sch 3 pt 2)
renum 1993 No. 9 s 33 sch 2
om 1994 No. 87 s 4(1) sch 3 pt 2**Delegation by Treasurer to certain powers****s 109** ins 1993 No. 9 s 23
amd 1994 No. 72 s 9; 1996 No. 24 s 36; 1997 No. 81 s 3 sch
sub 1999 No. 29 s 46**Regulations****s 110** ins 1993 No. 9 s 23; 1995 No. 58 s 4 sch 2**PART 8—TRANSITIONAL PROVISIONS****pt hdg** ins 1993 No. 9 s 24**Division 1—Transitional provisions before commencement of the Financial Administration Legislation Amendment Act 1999****div hdg** ins 1999 No. 29 s 47**References to authorised officer in other Acts****s 111** ins 1993 No. 9 s 24**References to consolidated revenue fund, consolidated revenue or loan fund****s 112** ins 1993 No. 9 s 24**References to Department of the auditor-general****s 113** ins 1993 No. 9 s 24

References to repealed Acts

s 114 prev s 114 ins 1993 No. 9 s 24
om 1993 No. 70 s 804 sch
pres s 114 ins 1994 No. 75 s 28

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

div hdg ins 1999 No. 29 s 48

Subdivision 1—Interpretation

sdiv hdg ins 1999 No. 29 s 48

PART 9—EXTENSION OF AUDITOR-GENERAL'S TERM OF OFFICE

pt hdg ins 1996 No. 50 s 3
exp 18 December 1997 (see s 116)

Definitions for div 2

s 115 orig s 115 ins 1993 No. 9 s 24
om 1993 No. 70 s 804 sch
prev s 115 ins 1996 No. 50 s 3
exp 18 December 1997 (see s 116)
pres s 115 ins 1999 No. 29 s 48

Subdivision 2—Transitional provisions about existing funds

sdiv hdg ins 1999 No. 29 s 48

Closure of trust and special funds on 1 July 1999

s 116 orig s 116 ins 1993 No. 9 s 24
om 1993 No. 70 s 804 sch
prev s 116 ins 1996 No. 50 s 3
exp 18 December 1997 (see s 116)
pres s 116 ins 1999 No. 29 s 48

Obligation of Treasurer to pay moneys of trust and special funds

s 117 prev s 117 ins 1993 No. 9 s 24
exp 14 September 1994 (see s 119(3))
AIA s 20A applies (see s 119(2))
pres s 117 ins 1999 No. 29 s 48

Motor Accident Insurance Fund and Nominal Defendant Fund

s 118 prev s 118 ins 1993 No. 9 s 24
exp 14 September 1994 (see s 119(3))
AIA s 20A applies (see s 119(2))
pres s 118 ins 1999 No. 29 s 48

Subdivision 3—Other specific transitional provisions

sdiv hdg ins 1999 No. 29 s 48

Accountable officers to pay moneys of consolidated fund to Treasurer

s 119 prev s 119 ins 1994 No. 48 s 14
exp 14 September 1994 (see s 119(3))
AIA s 20A applies (see s 119(2))
pres s 119 ins 1999 No. 29 s 48

Payment into the public accounts

s 120 ins 1999 No. 29 s 48

Public bank accounts other than for trust and special funds

s 121 ins 1999 No. 29 s 48

Availability of appropriation for 1998–99 financial year

s 122 ins 1999 No. 29 s 48

Transfer between subdivisions etc.

s 123 ins 1999 No. 29 s 48

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

s 124 ins 1999 No. 29 s 48

Provision for unforeseen expenditure in 1998–99 financial year

s 125 ins 1999 No. 29 s 48

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

s 126 ins 1999 No. 29 s 48

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

s 127 ins 1999 No. 29 s 48

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

s 128 ins 1999 No. 29 s 48

Borrowing fee chargeable only for borrowing after commencement

s 129 ins 1999 No. 29 s 48

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

s 130 ins 1999 No. 29 s 48

Losses and special payments

s 131 ins 1999 No. 29 s 48

Investments made under s 41 of pre-amended Act

s 132 ins 1999 No. 29 s 48

Auditing of public accounts for financial year 1998–99

s 133 ins 1999 No. 29 s 48

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

sdiv hdg ins 1999 No. 29 s 48

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

s 134 ins 1999 No. 29 s 48

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

s 135 ins 1999 No. 29 s 48

SCHEDULE

amd 1978 No. 80 s 14
om 1993 No. 9 s 3 sch 1

SCHEDULE 1—OTHER ACCOUNTABLE OFFICERS FOR CERTAIN BODIES

ins 1999 No. 29 s 49

SCHEDULE 2—CONTINUING FUNDS

ins 1999 No. 29 s 49

SCHEDULE 3—DICTIONARY

ins 1999 No. 29 s 49

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

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

om 1993 No. 9 s 4(1)

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

sub 1999 No. 29 ss 6, 49

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

om 1999 No. 29 s 6

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

om 1993 No. 9 s 4(1)

def **“administered items”** ins 1999 No. 29 s 49

def **“administered receipt”** ins 1999 No. 29 s 49

def **“Agent-General”** om 1981 No. 89 s 2(a)

def **“Annual Appropriation Act”** sub 1993 No. 9 s 4(2), (4); 1999 No. 29 ss 6, 49

def **“annual report”** ins 1999 No. 29 s 49

def **“appropriate Minister”** ins 1985 No. 82 s 7(a)(ii)

sub 1993 No. 9 s 4(1), (3); 1999 No. 29 ss 6, 49

def **“appropriation”** amd 1981 No. 89 s 2(b)

sub 1993 No. 9 s 4(2), (4); 1999 No. 29 ss 6, 49

def **“appropriation account”** ins 1991 No. 37 s 7

om R4 (see RA s 39)

def **“Appropriation Act”** sub 1993 No. 9 s 4(2), (4); 1999 No. 29 ss 6, 49

def **“Approved Estimates”** om 1993 No. 9 s 4(2)

def **“audit”** om 1993 No. 9 s 4(1)

def **“audit office”** ins 1999 No. 29 s 49

def **“authorised auditor”** ins 1993 No. 9 s 4(3)

sub 1999 No. 29 ss 6, 49

def **“authorised officer”** amd 1978 No. 80 s 2(b); 1985 No. 82 s 7(a)(iii)

def **“authorized auditor”** om 1993 No. 9 s 4(1)

def **“bank”** om 1993 No. 9 s 4(1)

def **“body”** ins 1999 No. 29 s 49

def **“borrowing fee”** ins 1999 No. 29 s 49

def **“chairman”** ins 1985 No. 85 s 7(a)(iv)

om 1991 No. 37 s 7

- def “**chairperson**” ins 1991 No. 37 s 7
sub 1999 No. 29 ss 6, 49
- def “**consolidated fund**” ins 1991 No. 37 s 7
sub 1999 No. 29 ss 6, 49
- def “**consolidated fund accounts**” ins 1999 No. 29 s 49
- def “**Consolidated Revenue Fund**” om 1991 No. 37 s 7
- def “**consolidated whole-of-government financial statement**” ins 1999 No. 29 s 49
- def “**continuing fund**” ins 1999 No. 29 s 49
- def “**contract auditor**” ins 1993 No. 9 s 4(3)
sub 1999 No. 29 ss 6, 49
- def “**control**” ins 1993 No. 9 s 4(3)
sub 1999 No. 29 ss 6, 49
- def “**controlled entity**” ins 1993 No. 9 s 4(3)
sub 1999 No. 29 ss 6, 49
- def “**controlled receipt**” ins 1999 No. 29 s 49
- def “**deliver**” ins 1999 No. 29 s 49
- def “**department**” amd 1978 No. 80 s 2(c); 1985 No. 82 s 7(a)(v); 1988 No. 49 s 6(a)(iii); 1991 No. 28 s 8.9(a)
sub 1993 No. 9 s 4(1), (3); 1996 No. 24 s 4(2)–(3); 1999 No. 29 ss 6, 49
- def “**departmental accounts**” ins 1999 No. 29 s 49
- def “**departmental accounts subsidiary to the public accounts**”
om 1991 No. 37 s 7
- def “**departmental financial-institution accounts**” ins 1999 No. 29 s 49
- def “**departmental outputs**” ins 1999 No. 29 s 49
- def “**departmental statements of the accounts subsidiary to the public accounts**” ins 1985 No. 82 s 7(a)(vi)
om 1991 No. 37 s 7
- def “**department appropriation account**” om 1985 No. 82 s 7(a)(vi)
- def “**derivative transactions**” ins 1999 No. 29 s 49
- def “**economic entity**” ins 1993 No. 9 s 4(3)
om 1999 No. 29 s 6
- def “**entity**” ins 1993 No. 9 s 4(3)
sub 1999 No. 29 ss 6, 49
- def “**Estimates in Chief**” om 1993 No. 9 s 4(2)
- def “**equity adjustment**” ins 1999 No. 29 s 49
- def “**equity injection**” ins 1999 No. 29 s 49
- def “**equity withdrawal**” ins 1999 No. 29 s 49
- def “**expenditure**” sub 1985 No. 85 s 7(a)(vii); 1999 No. 29 ss 6, 49
- def “**external clients**” ins 1999 No. 29 s 49
- def “**Financial Agreement**” sub 1994 No. 72 s 5
om 1999 No. 29 s 6
- def “**financial institution**” ins 1996 No. 54 s 9 sch
sub 1999 No. 29 ss 6, 49
om 1999 No. 27 s 76 sch
- def “**financial-institution account**” ins 1996 No. 24 s 4(3)
sub 1999 No. 29 ss 6, 49

- def **“financial management standard”** ins 1996 No. 24 s 4(6)
sub 1999 No. 29 ss 6, 49
- def **“financial year”** sub 1985 No. 82 s 7(a)(viii); 1988 No. 49 s 6(a)(iv);
1993 No. 9 s 4(1), (3); 1999 No. 29 ss 6, 49
- def **“fund to which this Act applies”** ins 1999 No. 29 s 49
- def **“further 2 weeks”** ins 1999 No. 29 s 49
- def **“heading”** ins 1999 No. 29 s 49
- def **“internal audit”** sub 1999 No. 29 ss 6, 49
- def **“internal check”** om 1991 No. 37 s 7
- def **“internal control”** ins 1991 No. 37 s 7
sub 1993 No. 9 s 4(1), (3); 1999 No. 29 ss 6, 49
- def **“Loan Fund”** om 1991 No. 37 s 7
- def **“Local Authority”** om 1992 No. 45 s 2 sch 1
- def **“losses”** amd 1985 No. 82 s 7(a)(ix)
sub 1991 No. 37 s 7
om 1996 No. 24 s 4(5)
- def **“Minister’s Directions”** ins 1985 No. 82 s 7(a)(x)
om 1988 No. 49 s 6(a)(v)
- def **“miscellaneous departmental accounts”** sub 1981 No. 89 s 2(c)
om 1991 No. 37 s 7
- def **“money form”** om 1991 No. 37 s 7
- def **“moneys”** ins 1985 No. 82 s 7(a)(xi)
sub 1999 No. 29 ss 6, 49
- def **“moneys received from investment”** ins 1999 No. 29 ss 6, 49
- def **“negotiable instrument”** amd 1991 No. 37 s 7
sub 1999 No. 29 ss 6, 49
- def **“non-departmental outputs”** ins 1999 No. 29 s 49
- def **“officer”** amd 1978 No. 80 s 2(d); 1988 No. 52 s 44 sch 3
sub 1991 No. 37 s 7; 1993 No. 9 s 4(1), (3); 1999 No. 29 ss 6, 49
- def **“other accounts”** amd 1981 No. 89 s 2(d)
om 1985 No. 82 s 7(a)(xii)
- def **“other moneys”** sub 1999 No. 29 ss 6, 49
- def **“other property”** amd 1978 No. 80 s 2(e)
sub 1999 No. 29 ss 6, 49
- def **“output, item or adjustment”** ins 1999 No. 29 s 49
- def **“outputs, items and adjustment”** ins 1999 No. 29 s 49
- def **“parent entity”** ins 1993 No. 9 s 4(3)
sub 1999 No. 29 ss 6, 49
- def **“parliamentary committee”** ins 1993 No. 9 s 4(3)
sub 1995 No. 38 s 35 sch 1; 1999 No. 29 ss 6, 49
- def **“pay”** ins 1999 No. 29 s 49
- def **“permanent head”** prev def om 1988 No. 49 s 6(a)(vi)
pres def ins 1988 No. 52 s 44 sch 3
om 1996 No. 24 s 4(2); 1996 No. 37 s 147 sch 2
- def **“Premier”** ins 1978 No. 80 s 2(f)
om 1992 No. 45 s 2 sch 1

- def “**prescribed accounting standards**” ins 1991 No. 37 s 7
sub 1996 No. 24 s 4(2)–(3)
amd 1996 No. 24 s 37
sub 1999 No. 29 ss 6, 49
- def “**prescribed requirements**” sub 1985 No. 82 s 7(a)(xiii)
amd 1988 No. 49 s 6(a)(vii)
sub 1991 No. 37 s 7
amd 1996 No. 24 s 37
sub 1999 No. 29 ss 6, 49
- def “**public debt**” sub 1994 No. 72 s 5
om 1999 No. 29 s 6
- def “**Public Finance Standards**” ins 1988 No. 49 s 6(a)(viii)
sub 1993 No 9 s 4(1), (3)
om 1996 No. 24 s 4(5)
- def “**public moneys**” sub 1991 No. 37 s 7; 1999 No. 29 ss 6, 49
- def “**public property**” sub 1999 No. 29 ss 6, 49
- def “**public sector entity**” ins 1993 No. 9 s 4(3)
sub 1999 No. 29 ss 6, 49
- def “**Public Service**” om 1992 No. 45 s 2 sch 1
- def “**quarter**” ins 1999 No. 29 s 49
- def “**Queensland Government overseas offices**” ins 1981 No. 89 s 2(e)
om 1991 No. 37 s 7
- def “**receive**” ins 1999 No. 29 s 49
- def “**services**” om 1999 No. 29 s 6
- def “**short form annual report**” ins 1999 No. 29 s 49
- def “**special payments**” sub 1999 No. 29 ss 6, 49
- def “**special services**” sub 1993 No. 9 s 4(2), (4)
om 1999 No. 29 s 6
- def “**statutory body**” ins 1985 No. 82 s 7(a)(xiv)
sub 1988 No. 49 s 6(a)(ix); 1993 No. 9 s 4(1), (3); 1999 No. 29 ss 6, 49
- def “**subdivision**” sub 1993 No. 9 s 4(2), (4)
om 1999 No. 29 s 6
- def “**subdivisional item**” om 1999 No. 29 s 6
- def “**summary report**” ins 1996 No. 24 s 4(3)
sub 1999 No. 29 ss 6, 49
- def “**supplementary appropriation**” sub 1999 No. 29 ss 6, 49
- def “**Supplementary Estimates**” om 1985 No. 82 s 7(a)(xv)
- def “**supply services**” sub 1993 No. 9 s 4(2), (4)
om 1999 No. 29 s 6
- def “**tax equivalents manual**” ins 1999 No. 29 s 49
- def “**TISFIA**” ins 1999 No. 29 s 49
- def “**Treasurer**” amd 1988 No. 49 s 6(a)(x)
om 1992 No. 45 s 2 sch 1
- def “**Treasurer’s appropriation statement**” ins 1999 No. 29 s 49
- def “**Treasurer’s consolidated fund bank account**” ins 1999 No. 29 s 49
- def “**Treasurer’s consolidated fund investment account**” ins 1999 No. 29 s 49

- def **“Treasurer’s consolidated fund operating account”** ins 1999 No. 29 s 49
- def **“treasury department”** ins 1999 No. 29 s 49
- def **“trust and special funds”** om 1999 No. 29 s 6
- def **“under-Treasurer”** ins 1999 No. 29 s 49
- def **“unforeseen expenditure”** sub 1999 No. 29 ss 6, 49
- def **“vote”** sub 1993 No. 9 s 4(2), (4); 1999 No. 29 ss 6, 49