

Queensland



ANNO TRICESIMO SEPTIMO

ELIZABETHAE SECUNDAE REGINAE



No. 49 of 1988

**An Act to amend the Financial Administration and Audit
Act 1977-1985 in certain particulars and to amend
the Constitution Act 1867-1987 in a certain particular**

[ASSENTED TO 12TH MAY, 1988]

BE IT ENACTED by the Queen's Most Excellent Majesty, by and with the advice and consent of the Legislative Assembly of Queensland in Parliament assembled, and by the authority of the same, as follows:—

PART I—PRELIMINARY

1. Short title. This Act may be cited as the *Financial Administration and Audit Act and Another Act Amendment Act 1988*.

2. Commencement. (1) This section and section 1 shall commence on the day on which this Act is assented to for and on behalf of Her Majesty.

(2) Except as provided by subsection (1), this Act or the provisions thereof specified in the Proclamation shall commence on the day or days appointed by Proclamation for the commencement of this Act or, as the case may be, those provisions.

3. Arrangement. This Act is divided into Parts as follows:—

PART I—PRELIMINARY (ss. 1-3);

PART II—AMENDMENT OF FINANCIAL ADMINISTRATION AND
AUDIT ACT 1977-1985 (ss. 4-28);

PART III—AMENDMENT OF CONSTITUTION ACT 1867-1987
(ss. 29-30).

PART II—AMENDMENT OF FINANCIAL ADMINISTRATION AND AUDIT
ACT 1977-1985

4. Principal Act and citation as amended. (1) In this Part the *Financial Administration and Audit Act 1977-1985* is referred to as the Principal Act.

(2) The Principal Act as amended by this Part may be cited as the *Financial Administration and Audit Act 1977-1988*.

5. Amendment of s. 3. Arrangement. Section 3 of the Principal Act is amended by—

(a) omitting the words “Treasurer’s Instructions and accounting manuals” and substituting the words “Accounting manuals”;

(b) inserting immediately after the words “PART IIA—FINANCIAL ADMINISTRATION—STATUTORY BODIES, ss. 46A-46K;” the words “PART IIB—PUBLIC FINANCE STANDARDS, s. 46L;”.

6. Amendment of s. 5. Interpretation. Section 5 of the Principal Act is amended by—

(a) in subsection (1)—

(i) omitting from the definition “abstract” the words “in writing” and substituting the words “in accordance with the prescribed requirements”;

(ii) omitting from the definition “accountable officer” the words “permanent head or other officer” and substituting the words “chief executive of a department under the *Public Service Management and Employment Act 1988* or other person”;

(iii) in paragraph (c) of the definition “department”—

(A) inserting after the words “subsection (4),” the words “a corporation sole,”;

(B) omitting from subparagraph (ii) all words from and including the words “or for a purpose” to and including the words “of the State,”;

(C) adding after subparagraph (ii) the following words:—

“; or

- (iii) constituted for a purpose in connexion with the government of the State,”;

(iv) omitting from the definition “financial year” the words “or by the Minister’s Directions”;

(v) omitting the definition “Minister’s Directions”;

(vi) omitting the definition “permanent head”;

(vii) omitting from the definition “prescribed requirements” the words “Treasurer’s Instructions” and “Minister’s Directions” and substituting the words “Public Finance Standards” in each case;

(viii) inserting after the definition “public debt” the following definition:—

““Public Finance Standards” means the standards prepared and issued by the Treasurer under section 46L and include any amendment, alteration or variation thereof;”;

(ix) omitting the definition “statutory body” and substituting the following definition:—

““statutory body” means a corporation sole, or a body or association of persons (whether corporate or unincorporate), constituted by or under an Act being a corporation sole or a body or association that has control of funds and being a corporation sole the member of which, or a body or association any of whose members—

- (a) is appointed thereto by an Act or by any Proclamation, Order in Council, regulation, rule, ordinance or by-law made under an Act;

or

- (b) is appointed thereto or is confirmed in his appointment thereto, by the Governor in Council or a Minister of the Crown,

but does not include—

a department;

a Local Authority;

or

a corporation sole or a body or association of persons that is prescribed not to be a statutory body;”;

(x) inserting in the definition “Treasurer” after the words “duties of the Treasurer” the words “and to the extent that a Minister assisting the Treasurer is authorized by the Treasurer to perform a duty, that Minister”;

(b) in subsection (4) omitting the words “A body corporate” and substituting the words “A corporation sole, a body corporate”.

7. Amendment of s. 12. Departmental accounts subsidiary to the public accounts. Section 12 of the Principal Act is amended by omitting from subsection (4) the words “and the Executive Council”.

8. Amendment of s. 24. Transfers between subdivisions, etc. Section 24 of the Principal Act is amended by, in subsection (1)—

(a) inserting in paragraph (a) after the word “deficient” the words “or to establish a new heading of expenditure within a vote”;

(b) inserting in paragraph (b) after the word “deficient” the words “or to establish a new heading of expenditure within a subdivision of a vote”;

(c) omitting the word “further” wherever it occurs.

9. Amendment of s. 24A. When vote of Queensland Treasury may be applied in respect of a supply service of another department. Section 24A of the Principal Act is amended by inserting in subsection (1) after the words “subdivisional item of a vote” the words “or to establish a new heading of expenditure within a vote”.

10. Repeal of and new s. 28. Manner of issue of moneys from the public bank accounts. The Principal Act is amended by repealing section 28 and substituting the following section:—

“**28. Manner of issue of moneys from the public bank accounts.** Moneys required by the Treasurer for payments that may be made in accordance with this Act shall be withdrawn from the public bank accounts and issued in the manner prescribed and not otherwise.”.

11. Repeal of s. 29. Procedure for Governor’s warrant. The Principal Act is amended by repealing section 29.

12. Amendment of s. 30. Payment of public moneys from departmental expenditure bank accounts. Section 30 of the Principal Act is amended by—

(a) in subsection (4)—

(i) omitting the first paragraph and substituting the following paragraph:—

“The Treasurer shall, where he is satisfied that expenditure the subject of any abstract is within the amounts of money

available according to law for the purposes indicated, transfer from the appropriate public bank account to the appropriate departmental expenditure bank account such moneys as are necessary to meet the expenditure.”;

(ii) omitting from the second paragraph the words “or permanent head” where they twice occur;

(iii) omitting from the second paragraph the words “withdrawal and credit” and substituting the word “transfer”;

(b) omitting subsection (5).

13. Amendment of s. 31. Payment of public moneys from departmental cash credit expenditure bank accounts. Section 31 of the Principal Act is amended by in subsection (4)—

(a) omitting the first paragraph and substituting the following paragraph:—

“The Treasurer shall, where he is satisfied that expenditure the subject of any abstract submitted to him in accordance with this section is within the amounts of money available according to law for the purposes indicated, transfer from the appropriate public bank account to the appropriate departmental cash credit expenditure bank account such moneys as are necessary to recoup the expenditure.”;

(b) omitting from the second paragraph the words “or permanent head”;

(c) omitting from the second paragraph the words “withdrawal and credit” and substituting the word “transfer”.

14. Amendment of s. 31A. Processing of expenditure by agent department for principal department. Section 31A of the Principal Act is amended by—

(a) inserting in the note to the section after the word “agent” the words “or service”;

(b) omitting the words “permanent head” and substituting the words “accountable officer”;

(c) omitting after the words “in charge of” the words “a department” and substituting the words “an agent or service department”;

(d) inserting after the words “accountable officer of the” the word “principal”.

15. Amendment of s. 34. Refunds of money received. Section 34 of the Principal Act is amended by omitting the words “or Governor’s warrant”.

16. Amendment of s. 35. Accountable officers. Section 35 of the Principal Act is amended by—

(a) omitting subsections (1) and (2) and substituting the following subsections:—

“(1) Subject to the appropriate Minister and this section, the chief executive of each department under the *Public Service Management and Employment Act 1988*, and the person holding the appointment Commissioner for Railways shall be the accountable officer of his particular department.

(2) In the case of a corporation sole, a body corporate or an instrumentality—

(a) representing the Crown;

or

(b) constituted by or under any Act or law;

or

(c) constituted for a purpose in connexion with the government of the State,

whose receipts or part thereof are paid into or whose expenditure or part thereof is paid out of a fund of the public accounts, the Treasurer may appoint the officer or employee in charge thereof to be the accountable officer for specified accounts under the control thereof.”;

(b) omitting from subsection (3) the words “with respect to the appropriations” and substituting the words “for accounts”;

(c) omitting subsection (4).

17. Amendment of s. 36. Functions and duties of accountable officer. Section 36 of the Principal Act is amended by omitting from paragraph (h) of subsection (1) the words “Treasurer’s Instructions” and substituting the words “Public Finance Standards”.

18. New section 36A. The Principal Act is amended by inserting after section 36 the following section:—

“**36A. Delegation of functions and duties of accountable officer.**

(1) An accountable officer may, either generally or otherwise as provided by the instrument of delegation, by instrument in writing under his hand delegate to any officer in the department or to the person who for the time being holds or performs the duties of any office in the department all or any of the functions or duties of the accountable officer.

(2) A delegation of a function or duty may be made subject to conditions and limitations or absolutely and shall not prejudice the making by the accountable officer of other delegations of the same function or duty.

(3) A delegate to whom a function or duty has been so delegated may, while the delegation subsists, do and suffer all

such acts and things in accordance with the terms of the delegation as he thinks necessary or expedient to the proper discharge of the function or duty.

(4) An act or thing done or suffered by a delegate acting in accordance with a delegation has the same force and effect as if the act or thing had been done or suffered by the accountable officer.

(5) A delegation of any function or duty imposed on an accountable officer by this Act shall not—

(a) affect the exercise or discharge of the function or duty by the accountable officer;

or

(b) relieve the accountable officer from his obligation to ensure that the function or duty is properly discharged.”.

19. Amendment of s. 40. Transmission of statement relating to certain miscellaneous departmental accounts. Section 40 of the Principal Act is amended by omitting from subsections (2) and (3) the words “Treasurer’s Instructions” and substituting the words “Public Finance Standards” in each case.

20. Amendment of heading of Division IX. The Principal Act is amended by omitting from the heading to Division IX of Part II the words “*Treasurer’s Instructions and accounting manuals*” and substituting the words “*Accounting Manuals*”.

21. Repeal of s. 44. Treasurer’s Instructions. The Principal Act is amended by repealing section 44.

22. Amendment of s. 45. Accounting manuals. Section 45 of the Principal Act is amended in subsection (1) by—

(a) omitting the words “Treasurer’s Instructions” and substituting the words “Public Finance Standards”;

(b) omitting the words “in detail”;

(c) omitting the words “forms.”.

23. Amendment of s. 46C. Functions and duties. Section 46C of the Principal Act is amended by omitting paragraph (h) and substituting the following paragraph:—

“(h) either—

(i) in accordance with this Part, prepare and issue and amend, alter or vary from time to time as the occasion demands an accounting manual;

or

(ii) where it is one of a number of statutory bodies of a like nature for which a standard accounting manual has been

prepared pursuant to section 46E (4) and is the accounting manual of those statutory bodies, obtain a copy of that accounting manual,

for use in connexion with its financial administration;”.

24. Repeal of s. 46D. Minister’s Directions. The Principal Act is amended by repealing section 46D.

25. Amendment of s. 46E. Accounting manuals. Section 46E of the Principal Act is amended by—

(a) in subsection (1)—

(i) omitting the words “Minister’s Directions” and substituting the words “Public Finance Standards”;

(ii) omitting the words “forms,”;

(b) adding after subsection (3) the following subsection:—

“(4) Where there is a number of statutory bodies of a like nature the appropriate Minister or the department or body that assists him 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 he or it thinks fit, in accordance with this Part, a standard accounting manual that unless otherwise determined by such appropriate Minister shall be the accounting manual of those statutory bodies.”.

26. Amendment of s. 46J. Annual report. Section 46J of the Principal Act is amended by—

(a) omitting from subsection (4) the word “sitting”;

(b) in subsection (5)—

(i) omitting the words “summarize the reports of those bodies furnished” and substituting the words “prepare a summary report in respect of those bodies required to report”;

(ii) in paragraph (a)—

(A) inserting after the word “summary” the word “report”;

(B) omitting the word “sitting”;

(iii) in paragraph (b)—

(A) inserting after the word “summary” the word “report”;

(B) inserting after the word “department” the words “or body”;

(C) omitting the word “sitting”;

(iv) adding at the end of the subsection the following paragraph:—

“The summary report shall indicate where a person may obtain copies of the individual annual reports and, if annual

financial statements have been or are to be published pursuant to section 46F (4), the manner of publication.”;

(c) adding after subsection (5) as so amended the following subsection:—

“(6) If at the time the Minister is ready to lay before the Legislative Assembly a report pursuant to subsection (4) or a summary report pursuant to subsection (5) the Legislative Assembly is not in session or not actually sitting, the Minister shall transmit that report or summary report, as the case may be, to the Speaker of the Legislative Assembly who shall lay the report or summary report concerned before the Legislative Assembly as soon as practicable after the commencement of the next session or sitting of the Legislative Assembly.

Where a report or summary report, as the case may be, has been transmitted to the Speaker pursuant to this subsection, the report or summary report concerned shall, for the purposes of this section, be deemed to have been laid before the Legislative Assembly.”.

27. New Part IIB. The Principal Act is amended by inserting the following heading and section after section 46K:—

“PART IIB—PUBLIC FINANCE STANDARDS

46L. Public Finance Standards. (1) The Treasurer shall from time to time prepare and issue standards to accountable officers and statutory bodies with respect to the policies and principles of financial administration to be observed and may at any time amend, alter or vary standards so issued.

(2) Before issuing, amending, altering or varying the Public Finance Standards the Treasurer shall furnish the Auditor-General with particulars of the proposed standards or any amendment, alteration or variation thereof and, to the extent that the Auditor-General may have an interest therein by reason of his responsibilities under this Act or any other Act or law or any convention, invite him to comment thereon.

(3) The Treasurer shall furnish the Auditor-General with a copy of the Public Finance Standards and with a copy of every amendment, alteration or variation thereof.

(4) A Public Finance Standard issued under this section may apply generally or be limited in its application by reference to specified exemptions or factors.

(5) Every accountable officer and statutory body shall, subject to the provisions of this Act or of any other Act or law that applies, comply with the Public Finance Standards applicable to him or it.”.

28. Amendment of s. 59. Exemption from audit generally. Section 59 of the Principal Act is amended by—

(a) omitting from subsection (1) the words “The Governor in Council may” and substituting the words “Notwithstanding section 57, the Governor in Council may, on the recommendation of the Treasurer after consultation with the Auditor-General,”;

(b) adding after subsection (2) the following subsection:—

“(3) Notwithstanding section 57, where the Governor in Council grants an exemption from audit by the Auditor-General of any accounts or part thereof pursuant to subsection (1), he may grant that exemption subject to the condition that those accounts or part thereof be audited by an auditor other than the Auditor-General who shall be appointed in the prescribed manner.

The auditor so appointed shall carry out that audit, and the audit shall be conducted and the accounts certified as prescribed by this Act and for those purposes a reference in this Act to the Auditor-General shall be read and construed as a reference to such appointed auditor.”.

PART III—AMENDMENT OF CONSTITUTION ACT 1867-1987

29. Principal Act and citation as amended. (1) In this Part the *Constitution Act 1867-1987* is referred to as the Principal Act.

(2) The Principal Act as amended by this Part may be cited as the *Constitution Act 1867-1988*.

30. Repeal of s. 19. No part of public revenue to be issued except on warrants from Governor. The Principal Act is amended by repealing section 19.