

**PUBLIC FINANCE AND AUDIT (FURTHER  
AMENDMENT) BILL 1985**

---

**EXPLANATORY NOTE**

**(This Explanatory Note relates to this Bill as introduced into Parliament)**

This Bill is cognate with the Annual Reports (Departments) Bill 1985.

The object of this Bill is to amend the Public Finance and Audit Act 1983 to make provision with respect to the annual audit of the accounts of certain Government Departments consequent on the enactment of the proposed Annual Reports (Departments) Act 1985.

Clause 1 specifies the short title of the proposed Act.

Clause 2 provides that the proposed Act will, with minor exceptions, commence on the day appointed and notified under section 2 (2) of the proposed Annual Reports (Departments) Act 1985.

Clause 3 is a formal provision that gives effect to the Schedule of amendments.

Schedule 1 (1) makes an amendment by way of statute law revision.

Schedule 1 (2) amends the definition of "financial year" so as to specify the financial year for Departments.

Schedule 1 (3) enables the Treasurer to issue directions relating to the form of financial statements and financial reporting.

Schedule 1 (4) makes further provision for the investment of money in the Consolidated Fund.

Schedule 1 (5) makes an amendment by way of statute law revision.

Schedule 1 (6) makes an amendment to section 39 of the Principal Act consequent on the enactment of provisions defining a Department.

Schedule 1 (7) makes an amendment by way of statute law revision.

Schedule 1 (8) inserts a new Division 4A into Part III of the Principal Act. The Division contains the following provisions:

Proposed section 45A provides for the application and interpretation of the Division.

Proposed section 45B enables the amendment or substitution of Schedule 3 as proposed to be inserted into the Principal Act, being a Schedule which specifies Departments and their respective Department Heads.

Proposed section 45C provides for the keeping of proper accounts by a Department Head in relation to all the operations of the Department.

Proposed section 45D specifies the period within which a Department Head shall prepare annual financial statements.

Proposed section 45E specifies the matters to be included in those financial statements. Certain exceptions are provided for in relation to the annual reports of the Treasury, the Department of Education and the Department of Technical and Further Education. The proposed section also provides that the financial statements are to be signed by the Department Head.

Proposed section 45F specifies the period within which those financial statements shall be audited by the Auditor-General.

Proposed section 45G provides for the return by the Auditor-General of the audited financial statements to a Department Head.

Proposed section 45H enables a Department Head to apply for an extension of the period within which the Department Head is required to comply with proposed section 45D.

Proposed section 45I provides generally for the inspection and audit of accounts of Departments by the Auditor-General.

Schedule 1 (9) makes an amendment to section 48 of the Principal Act consequent on the enactment of a provision in the proposed Annual Reports (Departments) Act 1985 relating to the presentation to Parliament of the annual report of the Auditor-General's Office.

Schedule 1 (10) enables the presentation of certain reports to the Legislative Assembly by the Public Accounts Committee and makes amendments by way of statute law revision.

Schedule 1 (11) omits from Schedule 2 to the Principal Act, so as to enable their insertion into Schedule 3 as proposed to be inserted into the Principal Act, the names of 3 bodies the annual reports of which are now to be prepared in the same manner as those of Departments.

Schedule 1 (12) inserts a new Schedule 3 into the Principal Act which specifies those Departments which are to be subject to the Principal Act and their respective Department Heads.

---

**PUBLIC FINANCE AND AUDIT (FURTHER  
AMENDMENT) BILL 1985**

No. , 1985

---

---

**A BILL FOR**

An Act to amend the Public Finance and Audit Act 1983 as a consequence  
of the enactment of the Annual Reports (Departments) Act 1985.

---

---

*Public Finance and Audit (Further Amendment) 1985*

---

**BE** it enacted by the Queen's Most Excellent Majesty, by and with the advice and consent of the Legislative Council and Legislative Assembly of New South Wales in Parliament assembled, and by the authority of the same, as follows:

**5 Short title**

**1.** This Act may be cited as the "Public Finance and Audit (Further Amendment) Act 1985".

**Commencement**

**2. (1)** Sections 1 and 2 shall commence on the date of assent to this Act.

**10 (2)** Except as provided by subsection (1), this Act shall commence on the day appointed and notified under section 2 (2) of the Annual Reports (Departments) Act 1985.

**Amendment of Act No. 152, 1983**

**3.** The Public Finance and Audit Act 1983 is amended in the manner  
**15** set forth in Schedule 1.

---

**SCHEDULE 1**

(Sec. 3)

**AMENDMENTS TO THE PUBLIC FINANCE AND AUDIT ACT 1983**

**(1)** Section 3—

**20** Omit the section.

**(2) (a)** Section 4 (1), definition of "financial year"—

**(i)** From paragraph (a), omit "or".

**(ii)** After paragraph (b), insert:

or

**25** **(c)** a Department referred to in Division 4A of Part III, means—

**(i)** except as provided by subparagraph (ii), the period from 1 July to the next following 30 June; or

*Public Finance and Audit (Further Amendment) 1985*SCHEDULE 1—*continued*AMENDMENTS TO THE PUBLIC FINANCE AND AUDIT ACT  
1983—*continued*

- (ii) where the Treasurer, pursuant to subsection (1A), determines the financial year of the Department, the financial year so determined;

- 5 (b) Section 4 (1A)—  
After “statutory authority” where firstly occurring, insert “or a Department Head”.
- (c) Section 4 (1A)—  
10 After “statutory authority” where secondly occurring, insert “or the Department, as the case may be”.
- (3) (a) Section 9 (2) (l)—  
Omit “and” where lastly occurring.
- (b) Section 9 (2) (m), (n)—  
After section 9 (2) (m), insert:  
15 ; and  
(n) the form of financial statements and financial reporting.
- (4) (a) Section 20 (c)—  
Omit “or”.
- (b) Section 20 (d)—  
20 Omit “and being securities which are repayable not more than 2 years after the date of purchase.”, insert instead “; or”.
- (c) Section 20 (e)—  
After section 20 (d), insert:  
(e) in any prescribed investment.
- 25 (5) (a) Section 26 (1) (a)—

SCHEDULE 1—*continued*AMENDMENTS TO THE PUBLIC FINANCE AND AUDIT ACT  
1983—*continued*

Omit “receipts estimates”, insert instead “receipts and payments estimates”.

(b) Section 26 (1) (b)—

5 Omit “revenue estimates”, insert instead “receipts and payments estimates”.

(c) Section 26 (2)—

Omit “revenue and expenditure estimates”, insert instead “receipts and payments estimates”.

(6) Section 39 (1) (b)—

10 Omit “(not being a Department specified in Column 1 of Schedule 1 to the Public Service Act, 1979)”, insert instead “(not being a person, group of persons or body specified in Schedule 3)”.

(7) (a) Section 42—

15 Omit “or 41C” wherever occurring.

(b) Section 42 (3), (4)—

Omit “those sections” wherever occurring, insert instead “that section”.

(8) Part III, Division 4A—

20 After Division 4, insert:

DIVISION 4A—*General audit of Departments*

**Application and interpretation**

25 45A. (1) A reference in this Division to a Department is a reference to a person, group of persons or body specified in Column 1 of Schedule 3, other than the Auditor-General’s Office.

(2) A reference in this Division to a Minister, in relation to a Department, is a reference to the Minister responsible for the Department.

*Public Finance and Audit (Further Amendment) 1985*SCHEDULE 1—*continued*AMENDMENTS TO THE PUBLIC FINANCE AND AUDIT ACT  
1983—*continued*

5 (3) A reference in this Division to a Department Head, in relation to a Department (other than the Auditor-General's Office), is a reference to the person holding the position specified in Column 2 of Schedule 3 opposite the name or description of the Department.

10 (4) The provisions of this Division are in addition to any other statutory provisions relating to the accounts or audit of a Department but, in the event of any inconsistency between the provisions of this Division and any other such statutory provisions, the provisions of this Division shall, to the extent of the inconsistency, prevail.

(5) Nothing in this Division limits or derogates from the provisions of Division 2.

**Amendment of Schedule 3**

15 45B. (1) The Governor may, by proclamation published in the Gazette, amend Schedule 3—

(a) by inserting—

20 (i) in Column 1 the name of a person, group of persons or body appointed, constituted or regulated by or under an Act; and

25 (ii) in Column 2 opposite the name of a person, group of persons or body referred to in subparagraph (i) the title or other description of the position of the person, the position of a person within the group of persons or a position within the body, as the case requires;

30 (b) where, pursuant to an Act, the name of any such person, group of persons, body or position is altered or other matter relating to any such person, group of persons, body or position is altered, by altering that name or that other matter; or

(c) where, pursuant to an Act, any such person, group of persons, body or position ceases to be appointed,

SCHEDULE 1—*continued*AMENDMENTS TO THE PUBLIC FINANCE AND AUDIT ACT  
1983—*continued*

constituted or regulated by or under an Act or, in the case of a body or position, is abolished or dissolved, by omitting therefrom the name of the person, group of persons, body or position.

5 (2) The Governor may, by regulation, omit Schedule 3 and insert instead a Schedule containing in Column 1 the names of persons, groups of persons or bodies appointed, constituted or regulated by or under an Act and containing in Column 2 the titles or other descriptions of positions of those persons, positions  
10 of persons within those groups of persons or positions within those bodies, as the case requires.

(3) Notwithstanding subsection (1), the Governor may, by regulation, amend Schedule 3 by omitting—

15 (a) from Column 1 the name of a person, group of persons or body; and

(b) from Column 2 opposite the name of the person, group of persons or body referred to in paragraph (a) the title or other description of the position of the person, the position of a person within the group of persons or a  
20 position within the body, as the case requires.

**Keeping of accounts**

45C. A Department Head shall cause to be kept proper accounts and records in relation to all the operations of the Department.

**Preparation of financial statements**

25 45D. (1) A Department Head (other than the Auditor-General) shall, within the period of 6 weeks after the end of each financial year of the Department, prepare and submit—

(a) to the Minister; and

30 (b) to the Auditor-General for verification and certification, financial statements for the financial year then ended.



SCHEDULE 1—*continued*AMENDMENTS TO THE PUBLIC FINANCE AND AUDIT ACT  
1983—*continued*

5 (2) The Auditor-General shall, within the period of 6 weeks after the end of each financial year of the Auditor-General's Office, prepare and submit to the auditor appointed under section 47 (1) for verification and certification financial statements for the financial year then ended.

**Nature of financial statements**

45E. (1) The financial statements referred to in section 45D of a Department (other than the Treasury)—

(a) shall consist of—

- 10 (i) a statement of receipts and payments of public money which includes, subject to and in accordance with the regulations, particulars of receipts and payments in relation to such items, if any, as may be prescribed;
- 15 (ii) except as provided by subsection (2), a statement of balances;
- (iii) proper and adequate notes to the statements; and
- (iv) such other information, if any, or particulars, if any, as may be prescribed; and

20 (b) shall be prepared in such manner, if any, and such form, if any, as may be prescribed.

25 (2) A Department Head may, with the approval of the Treasurer, dispense with the preparation of a statement of balances and the inclusion of a statement of balances in the financial statements of the Department.

(3) The Treasurer shall, before giving an approval referred to in subsection (2), consult with the Auditor-General.

30 (4) The financial statements referred to in section 45D of the Treasury shall comprise statements relating only to the Consolidated Fund appropriation for the Treasurer and receipts coming within the direct administrative responsibility of the Treasury.

SCHEDULE 1—*continued*AMENDMENTS TO THE PUBLIC FINANCE AND AUDIT ACT  
1983—*continued*

(5) Nothing in this section requires the financial statements referred to in section 45D of the Department of Education or the Department of Technical and Further Education to include any of the following particulars:

- 5 (a) particulars relating to assets comprising equipment, materials, furniture and furnishings in schools and colleges under the control of the Minister for Education;
- (b) particulars relating to the accounts of those schools and colleges;
- 10 (c) particulars relating to such assets or accounts, or both, as may be prescribed.

(6) The financial statements referred to in section 45D of a Department shall be signed by the Department Head.

**Auditing, etc., of financial statements**

15 45F. (1) The Auditor-General shall, within the period of 10 weeks after the receipt by the Auditor-General of the financial statements referred to in section 45D of a Department—

- (a) audit the accounts of the Department for the financial year to which the financial statements relate; and
- 20 (b) furnish a certificate—
- (i) stating that the Auditor-General has audited the accounts caused to be kept by the Department Head for that financial year;
- (ii) indicating whether the financial statements comply with section 45E; and
- 25 (iii) setting forth any qualifications subject to which the certificate is given.

(2) Nothing in this section prevents the alteration of the financial statements, with the approval of the Auditor-General, after their receipt by the Auditor-General and before their submission to the Minister.

30

SCHEDULE 1—*continued*AMENDMENTS TO THE PUBLIC FINANCE AND AUDIT ACT  
1983—*continued***Return of audited financial statements, etc., to Department Head**

5 45G. The Auditor-General shall, after having performed the functions conferred on the Auditor-General by section 45F in relation to the financial statements of a Department, submit the financial statements and the Auditor-General's certificate under that section to the Department Head for submission to the Minister.

**Application for extension**

10 45H. (1) A Department Head may, at any time within the period of 6 weeks after the end of the financial year of the Department, apply to the Treasurer for an extension of the period within which the Department Head is required to comply with section 45D or any requirement of that section.

15 (2) An application under subsection (1) shall include detailed reasons and other relevant information in support of the application.

20 (3) The Treasurer may, after consultation with the appropriate Minister and the Auditor-General, extend a period within which a Department Head is required to comply with section 45D or any requirement of that section.

25 (4) Where the Treasurer extends a period within which a Department Head is required to comply with section 45D or any requirement of that section, the Department Head shall comply with that section or requirement, as the case may require, within the extended period.

**Inspection and audit of accounts of Departments**

30 45I. (1) The accounts and records of financial transactions of or relating to a Department, and the records of or relating to assets of or in the custody of the Department or the liabilities of the Department, shall be inspected and audited by the Auditor-General.

(2) The Auditor-General shall report to the Department Head, the Minister and the Treasurer as to the result of any such

SCHEDULE 1—*continued*AMENDMENTS TO THE PUBLIC FINANCE AND AUDIT ACT  
1983—*continued*

inspection and audit and as to such irregularities or other matters as in the judgment of the Auditor-General call for special notice.

5 (3) Towards defraying the costs and expenses of any such inspection and audit, the Department Head shall, from funds subject to the administration of the Department Head, pay to the Consolidated Fund such amounts, at such times, as the Treasurer decides.

(9) Section 48 (3)—

Omit the subsection.

10 (10) (a) Section 63A (1)—

Omit “Section”, insert instead “section”.

(b) Section 63A (2), (3)—

After “report” wherever occurring, insert “to the Treasurer”.

(c) Section 63A (5), (6)—

15 After section 63A (4), insert:

(5) Nothing in subsection (2) or (3) prevents the Public Accounts Committee, after the Committee has reported to the Treasurer, from reporting to the Legislative Assembly on any matter referred to it by the Treasurer under subsection (2) or (3).

20 (6) The provisions of section 57 (4) and (5) apply to and in respect of a report under subsection (5) in the same way as those provisions apply to and in respect of a report in accordance with section 57 (1).

(11) (a) Schedule 2—

25 Omit:

Corporate Affairs Commission.

Liquor Administration Board.

State Pollution Control Commission.

*Public Finance and Audit (Further Amendment) 1985*

SCHEDULE 1—*continued*  
 AMENDMENTS TO THE PUBLIC FINANCE AND AUDIT ACT  
 1983—*continued*

## (b) Schedule 2—

Insert, in appropriate alphabetical order:  
 Government Printing Office.

## (12) Schedule 3—

5           After Schedule 2, insert:

## SCHEDULE 3

(Secs. 45A, 45B)

## DEPARTMENTS

	Column 1	Column 2
10	Department	Department Head
	Ministry of Aboriginal Affairs	Secretary of the Ministry
	Department of Agriculture	Director-General of the Department
15	Attorney General's Department, not including Local Courts Administration	Secretary of the Department
	Auditor-General's Office	Auditor-General
	Department of Consumer Affairs	Director of the Department
20	Department of Co-operative Societies	Director of Co-operative Societies
	Corporate Affairs Commission	Chairman of the Commission
	Corrective Services Commission	Chairman of the Commission
	Department of Education	Director-General of the Department
25	Ministry of Education	Secretary of the Ministry
	Ministry of Employment	Secretary of the Ministry
	Department of Environment and Planning	Director of Environment and Planning
30	Ethnic Affairs Commission of New South Wales	Chairman of the Commission

*Public Finance and Audit (Further Amendment) 1985*

SCHEDULE 1—*continued*  
 AMENDMENTS TO THE PUBLIC FINANCE AND AUDIT ACT  
 1983—*continued*

Column 1	Column 2
Department	Department Head
	Secretary of the Department
	Director of the Department
5	Secretary of the Department
	Director of the Department
	Secretary of the Department
10	Secretary of the Department and Registrar-General
	Director of the Department
	Secretary of the Board
15	Secretary of the Attorney General's Department
	Secretary of the Department
	Secretary of the Department
20	Director of National Parks and Wildlife
	Ombudsman
	Secretary of the Department
	Secretary of the Office
25	Secretary of the Department
	Chairman of the Board
	Director of Public Works

*Public Finance and Audit (Further Amendment) 1985*

SCHEDULE 1—*continued*  
 AMENDMENTS TO THE PUBLIC FINANCE AND AUDIT ACT  
 1983—*continued*

Column 1	Column 2	
Department	Department Head	
5	Soil Conservation Service of New South Wales State Electoral Office State Emergency Services and Civil Defence State Pollution Control Commission	Commissioner of the Service Electoral Commissioner Director of Emergency Services and Civil Defence Director of the Commission
10	New South Wales Superannuation Office Department of Technical and Further Education	Secretary of the Office Director-General of the Department
15	Tourism Commission of New South Wales Ministry of Transport The Treasury	General Manager of the Commission Secretary of the Ministry Secretary and Comptroller of Accounts, the Treasury
20	Valuer-General's Department Department of Youth and Community Services	Valuer-General Director-General of the Department

1870

1870

1870

1870

1870

1870

1870

1870

1870

1870

1870

1870



**PUBLIC FINANCE AND AUDIT (FURTHER AMENDMENT) ACT  
1985 No. 159**

*New South Wales*



ANNO TRICESIMO QUARTO

**ELIZABETHÆ II REGINÆ**

\* \* \* \* \*

**Act No. 159, 1985**

An Act to amend the Public Finance and Audit Act 1983 as a consequence of the enactment of the Annual Reports (Departments) Act 1985. [Assented to, 28th November, 1985.]

*Public Finance and Audit (Further Amendment) 1985*

---

**BE** it enacted by the Queen's Most Excellent Majesty, by and with the advice and consent of the Legislative Council and Legislative Assembly of New South Wales in Parliament assembled, and by the authority of the same, as follows:

**Short title**

1. This Act may be cited as the "Public Finance and Audit (Further Amendment) Act 1985".

**Commencement**

2. (1) Sections 1 and 2 shall commence on the date of assent to this Act.

(2) Except as provided by subsection (1), this Act shall commence on the day appointed and notified under section 2 (2) of the Annual Reports (Departments) Act 1985.

**Amendment of Act No. 152, 1983**

3. The Public Finance and Audit Act 1983 is amended in the manner set forth in Schedule 1.

---

SCHEDULE 1

(Sec. 3)

AMENDMENTS TO THE PUBLIC FINANCE AND AUDIT ACT 1983

(1) Section 3—

Omit the section.

(2) (a) Section 4 (1), definition of "financial year"—

(i) From paragraph (a), omit "or".

(ii) After paragraph (b), insert:

or

(c) a Department referred to in Division 4A of Part III, means—

(i) except as provided by subparagraph (ii), the period from 1 July to the next following 30 June; or

SCHEDULE 1—*continued*AMENDMENTS TO THE PUBLIC FINANCE AND AUDIT ACT  
1983—*continued*

- (ii) where the Treasurer, pursuant to subsection (1A), determines the financial year of the Department, the financial year so determined;
- (b) Section 4 (1A)—
  - After “statutory authority” where firstly occurring, insert “or a Department Head”.
- (c) Section 4 (1A)—
  - After “statutory authority” where secondly occurring, insert “or the Department, as the case may be”.
- (3) (a) Section 9 (2) (l)—
  - Omit “and” where lastly occurring.
- (b) Section 9 (2) (m), (n)—
  - After section 9 (2) (m), insert:
    - ; and
    - (n) the form of financial statements and financial reporting.
- (4) (a) Section 20 (c)—
  - Omit “or”.
- (b) Section 20 (d)—
  - Omit “and being securities which are repayable not more than 2 years after the date of purchase.”, insert instead “; or”.
- (c) Section 20 (e)—
  - After section 20 (d), insert:
    - (e) in any prescribed investment.
- (5) (a) Section 26 (1) (a)—

*Public Finance and Audit (Further Amendment) 1985*

---

SCHEDULE 1—*continued*

AMENDMENTS TO THE PUBLIC FINANCE AND AUDIT ACT  
1983—*continued*

Omit “receipts estimates”, insert instead “receipts and payments estimates”.

(b) Section 26 (1) (b)—

Omit “revenue estimates”, insert instead “receipts and payments estimates”.

(c) Section 26 (2)—

Omit “revenue and expenditure estimates”, insert instead “receipts and payments estimates”.

(6) Section 39 (1) (b)—

Omit “(not being a Department specified in Column 1 of Schedule 1 to the Public Service Act, 1979)”, insert instead “(not being a person, group of persons or body specified in Schedule 3)”.

(7) (a) Section 42—

Omit “or 41c” wherever occurring.

(b) Section 42 (3), (4)—

Omit “those sections” wherever occurring, insert instead “that section”.

(8) Part III, Division 4A—

After Division 4, insert:

*DIVISION 4A—General audit of Departments*

**Application and interpretation**

45A. (1) A reference in this Division to a Department is a reference to a person, group of persons or body specified in Column 1 of Schedule 3, other than the Auditor-General’s Office.

(2) A reference in this Division to a Minister, in relation to a Department, is a reference to the Minister responsible for the Department.

SCHEDULE 1—*continued*AMENDMENTS TO THE PUBLIC FINANCE AND AUDIT ACT  
1983—*continued*

(3) A reference in this Division to a Department Head, in relation to a Department (other than the Auditor-General's Office), is a reference to the person holding the position specified in Column 2 of Schedule 3 opposite the name or description of the Department.

(4) The provisions of this Division are in addition to any other statutory provisions relating to the accounts or audit of a Department but, in the event of any inconsistency between the provisions of this Division and any other such statutory provisions, the provisions of this Division shall, to the extent of the inconsistency, prevail.

(5) Nothing in this Division limits or derogates from the provisions of Division 2.

**Amendment of Schedule 3**

45B. (1) The Governor may, by proclamation published in the Gazette, amend Schedule 3—

(a) by inserting—

(i) in Column 1 the name of a person, group of persons or body appointed, constituted or regulated by or under an Act; and

(ii) in Column 2 opposite the name of a person, group of persons or body referred to in subparagraph (i) the title or other description of the position of the person, the position of a person within the group of persons or a position within the body, as the case requires;

(b) where, pursuant to an Act, the name of any such person, group of persons, body or position is altered or other matter relating to any such person, group of persons, body or position is altered, by altering that name or that other matter; or

(c) where, pursuant to an Act, any such person, group of persons, body or position ceases to be appointed,

SCHEDULE 1—*continued*AMENDMENTS TO THE PUBLIC FINANCE AND AUDIT ACT  
1983—*continued*

constituted or regulated by or under an Act or, in the case of a body or position, is abolished or dissolved, by omitting therefrom the name of the person, group of persons, body or position.

(2) The Governor may, by regulation, omit Schedule 3 and insert instead a Schedule containing in Column 1 the names of persons, groups of persons or bodies appointed, constituted or regulated by or under an Act and containing in Column 2 the titles or other descriptions of positions of those persons, positions of persons within those groups of persons or positions within those bodies, as the case requires.

(3) Notwithstanding subsection (1), the Governor may, by regulation, amend Schedule 3 by omitting—

- (a) from Column 1 the name of a person, group of persons or body; and
- (b) from Column 2 opposite the name of the person, group of persons or body referred to in paragraph (a) the title or other description of the position of the person, the position of a person within the group of persons or a position within the body, as the case requires.

**Keeping of accounts**

45C. A Department Head shall cause to be kept proper accounts and records in relation to all the operations of the Department.

**Preparation of financial statements**

45D. (1) A Department Head (other than the Auditor-General) shall, within the period of 6 weeks after the end of each financial year of the Department, prepare and submit—

- (a) to the Minister; and
- (b) to the Auditor-General for verification and certification, financial statements for the financial year then ended.

SCHEDULE 1—*continued*AMENDMENTS TO THE PUBLIC FINANCE AND AUDIT ACT  
1983—*continued*

(2) The Auditor-General shall, within the period of 6 weeks after the end of each financial year of the Auditor-General's Office, prepare and submit to the auditor appointed under section 47 (1) for verification and certification financial statements for the financial year then ended.

**Nature of financial statements**

45E. (1) The financial statements referred to in section 45D of a Department (other than the Treasury)—

(a) shall consist of—

- (i) a statement of receipts and payments of public money which includes, subject to and in accordance with the regulations, particulars of receipts and payments in relation to such items, if any, as may be prescribed;
- (ii) except as provided by subsection (2), a statement of balances;
- (iii) proper and adequate notes to the statements; and
- (iv) such other information, if any, or particulars, if any, as may be prescribed; and

(b) shall be prepared in such manner, if any, and such form, if any, as may be prescribed.

(2) A Department Head may, with the approval of the Treasurer, dispense with the preparation of a statement of balances and the inclusion of a statement of balances in the financial statements of the Department.

(3) The Treasurer shall, before giving an approval referred to in subsection (2), consult with the Auditor-General.

(4) The financial statements referred to in section 45D of the Treasury shall comprise statements relating only to the Consolidated Fund appropriation for the Treasurer and receipts coming within the direct administrative responsibility of the Treasury.

SCHEDULE 1—*continued*AMENDMENTS TO THE PUBLIC FINANCE AND AUDIT ACT  
1983—*continued*

(5) Nothing in this section requires the financial statements referred to in section 45D of the Department of Education or the Department of Technical and Further Education to include any of the following particulars:

- (a) particulars relating to assets comprising equipment, materials, furniture and furnishings in schools and colleges under the control of the Minister for Education;
- (b) particulars relating to the accounts of those schools and colleges;
- (c) particulars relating to such assets or accounts, or both, as may be prescribed.

(6) The financial statements referred to in section 45D of a Department shall be signed by the Department Head.

**Auditing, etc., of financial statements**

45F. (1) The Auditor-General shall, within the period of 10 weeks after the receipt by the Auditor-General of the financial statements referred to in section 45D of a Department—

- (a) audit the accounts of the Department for the financial year to which the financial statements relate; and
- (b) furnish a certificate—
  - (i) stating that the Auditor-General has audited the accounts caused to be kept by the Department Head for that financial year;
  - (ii) indicating whether the financial statements comply with section 45E; and
  - (iii) setting forth any qualifications subject to which the certificate is given.

(2) Nothing in this section prevents the alteration of the financial statements, with the approval of the Auditor-General, after their receipt by the Auditor-General and before their submission to the Minister.



SCHEDULE 1—*continued*AMENDMENTS TO THE PUBLIC FINANCE AND AUDIT ACT  
1983—*continued***Return of audited financial statements, etc., to Department Head**

45G. The Auditor-General shall, after having performed the functions conferred on the Auditor-General by section 45F in relation to the financial statements of a Department, submit the financial statements and the Auditor-General's certificate under that section to the Department Head for submission to the Minister.

**Application for extension**

45H. (1) A Department Head may, at any time within the period of 6 weeks after the end of the financial year of the Department, apply to the Treasurer for an extension of the period within which the Department Head is required to comply with section 45D or any requirement of that section.

(2) An application under subsection (1) shall include detailed reasons and other relevant information in support of the application.

(3) The Treasurer may, after consultation with the appropriate Minister and the Auditor-General, extend a period within which a Department Head is required to comply with section 45D or any requirement of that section.

(4) Where the Treasurer extends a period within which a Department Head is required to comply with section 45D or any requirement of that section, the Department Head shall comply with that section or requirement, as the case may require, within the extended period.

**Inspection and audit of accounts of Departments**

45I. (1) The accounts and records of financial transactions of or relating to a Department, and the records of or relating to assets of or in the custody of the Department or the liabilities of the Department, shall be inspected and audited by the Auditor-General.

(2) The Auditor-General shall report to the Department Head, the Minister and the Treasurer as to the result of any such

SCHEDULE 1—*continued*AMENDMENTS TO THE PUBLIC FINANCE AND AUDIT ACT  
1983—*continued*

inspection and audit and as to such irregularities or other matters as in the judgment of the Auditor-General call for special notice.

(3) Towards defraying the costs and expenses of any such inspection and audit, the Department Head shall, from funds subject to the administration of the Department Head, pay to the Consolidated Fund such amounts, at such times, as the Treasurer decides.

## (9) Section 48 (3)—

Omit the subsection.

## (10) (a) Section 63A (1)—

Omit “Section”, insert instead “section”.

## (b) Section 63A (2), (3)—

After “report” wherever occurring, insert “to the Treasurer”.

## (c) Section 63A (5), (6)—

After section 63A (4), insert:

(5) Nothing in subsection (2) or (3) prevents the Public Accounts Committee, after the Committee has reported to the Treasurer, from reporting to the Legislative Assembly on any matter referred to it by the Treasurer under subsection (2) or (3).

(6) The provisions of section 57 (4) and (5) apply to and in respect of a report under subsection (5) in the same way as those provisions apply to and in respect of a report in accordance with section 57 (1).

## (11) (a) Schedule 2—

Omit:

Corporate Affairs Commission.

Liquor Administration Board.

State Pollution Control Commission.

*Public Finance and Audit (Further Amendment) 1985*SCHEDULE 1—*continued*AMENDMENTS TO THE PUBLIC FINANCE AND AUDIT ACT  
1983—*continued*

## (b) Schedule 2—

Insert, in appropriate alphabetical order:  
Government Printing Office.

## (12) Schedule 3—

After Schedule 2, insert:

## SCHEDULE 3

(Secs. 45A, 45B)

## DEPARTMENTS

Column 1	Column 2
Department	Department Head
Ministry of Aboriginal Affairs	Secretary of the Ministry
Department of Agriculture	Director-General of the Department
Attorney General's Department, not including Local Courts Administration	Secretary of the Department
Auditor-General's Office	Auditor-General
Department of Consumer Affairs	Director of the Department
Department of Co-operative Societies	Director of Co-operative Societies
Corporate Affairs Commission	Chairman of the Commission
Corrective Services Commission	Chairman of the Commission
Department of Education	Director-General of the Department
Ministry of Education	Secretary of the Ministry
Ministry of Employment	Secretary of the Ministry
Department of Environment and Planning	Director of Environment and Planning
Ethnic Affairs Commission of New South Wales	Chairman of the Commission

*Public Finance and Audit (Further Amendment) 1985*

SCHEDULE 1—*continued*  
 AMENDMENTS TO THE PUBLIC FINANCE AND AUDIT ACT  
 1983—*continued*

Column 1	Column 2
Department	Department Head
Department of Finance	Secretary of the Department
Government Supply Department	Director of the Department
Department of Health	Secretary of the Department
Department of Industrial Development and Decentralisation	Director of the Department
Department of Industrial Relations	Secretary of the Department
Department of Lands	Secretary of the Department and Registrar-General
Department of Sport and Recreation	Director of the Department
Liquor Administration Board	Secretary of the Board
Local Courts Administration	Secretary of the Attorney General's Department
Department of Local Government	Secretary of the Department
Department of Mineral Resources	Secretary of the Department
National Parks and Wildlife Service	Director of National Parks and Wildlife
Ombudsman's Office	Ombudsman
Police Department	Secretary of the Department
Office of the Minister for Police and Emergency Services	Secretary of the Office
Premier's Department	Secretary of the Department
Public Service Board of New South Wales	Chairman of the Board
Public Works Department	Director of Public Works

*Public Finance and Audit (Further Amendment) 1985*SCHEDULE 1—*continued*AMENDMENTS TO THE PUBLIC FINANCE AND AUDIT ACT  
1983—*continued*

Column 1	Column 2
Department	Department Head
Soil Conservation Service of New South Wales	Commissioner of the Service
State Electoral Office	Electoral Commissioner
State Emergency Services and Civil Defence	Director of Emergency Services and Civil Defence
State Pollution Control Commission	Director of the Commission
New South Wales Superannuation Office	Secretary of the Office
Department of Technical and Further Education	Director-General of the Department
Tourism Commission of New South Wales	General Manager of the Commission
Ministry of Transport	Secretary of the Ministry
The Treasury	Secretary and Comptroller of Accounts, the Treasury
Valuer-General's Department	Valuer-General
Department of Youth and Community Services	Director-General of the Department

---

BY AUTHORITY  
D. WEST, GOVERNMENT PRINTER, NEW SOUTH WALES—1985



