

**ANNUAL REPORTS LEGISLATION (AMENDMENT)
ACT 1992 No. 24**

NEW SOUTH WALES

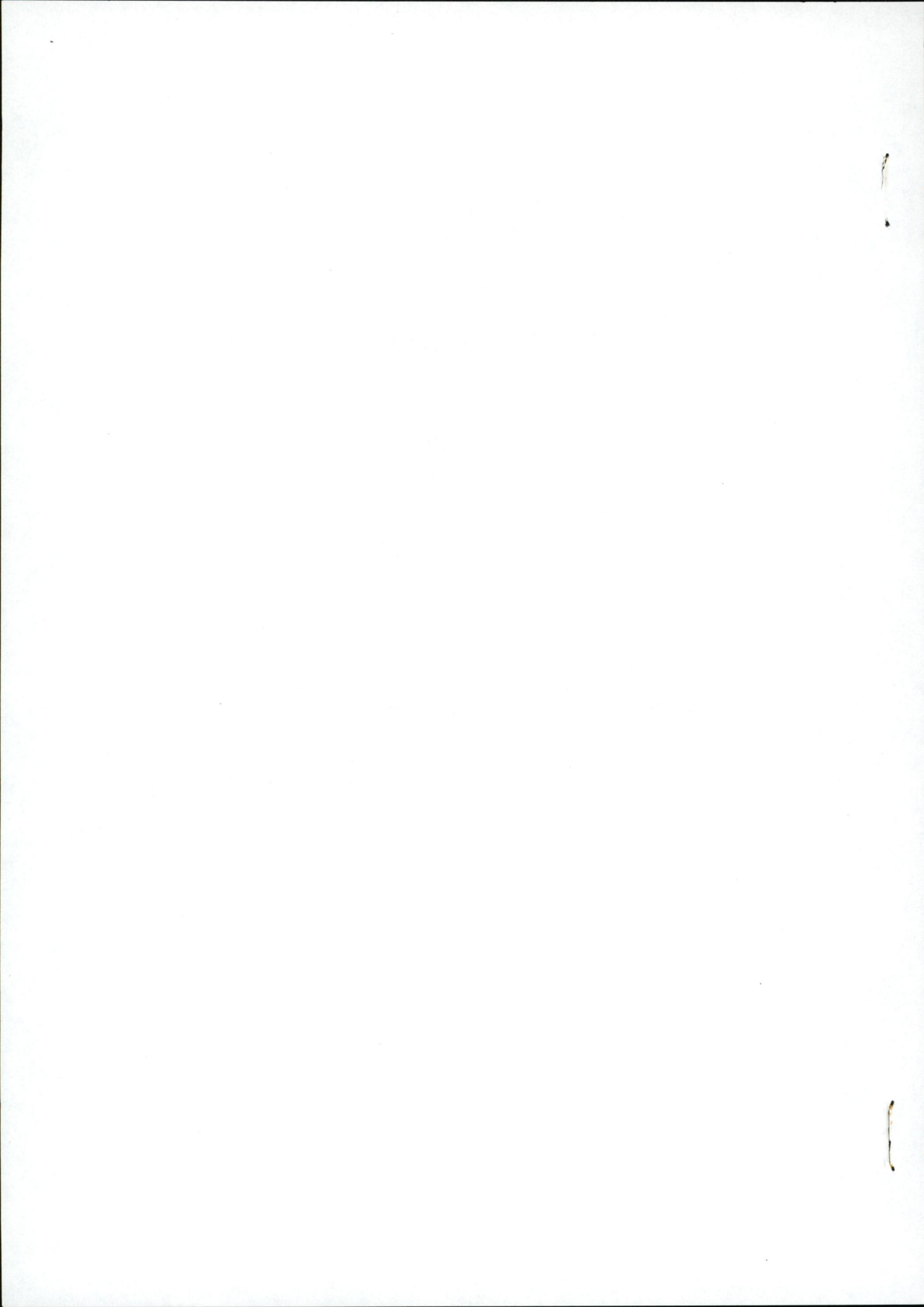


TABLE OF PROVISIONS

1. Short title
2. Commencement
3. Amendment of Annual Reports (Departments) Act 1985 No. 156
4. Amendment of Annual Reports (Statutory Bodies) Act 1984 No. 87

**SCHEDULE 1—AMENDMENT OF ANNUAL REPORTS (DEPARTMENTS) ACT
1985**

**SCHEDULE 2—AMENDMENT OF ANNUAL REPORTS (STATUTORY BODIES)
ACT 1984**



**ANNUAL REPORTS LEGISLATION (AMENDMENT)
ACT 1992 No. 24**

NEW SOUTH WALES



Act No. 24, 1992

An Act to amend the Annual Reports (Departments) Act 1985 and the Annual Reports (Statutory Bodies) Act 1984 with respect to controlled entities, Treasurer's delegations and the submission or tabling of reports.
[Assented to 14 May 1992]

Annual Reports Legislation (Amendment) 1992 No. 24

The Legislature of New South Wales enacts:

Short title

1. This Act may be cited as the Annual Reports Legislation (Amendment) Act 1992.

Commencement

2. This Act commences on a day or days to be appointed by proclamation.

Amendment of Annual Reports (Departments) Act 1985 No. 156

3. The Annual Reports (Departments) Act 1985 is amended as set out in Schedule 1.

Amendment of Annual Reports (Statutory Bodies) Act 1984 No. 87

4. The Annual Reports (Statutory Bodies) Act 1984 is amended as set out in Schedule 2.

**SCHEDULE 1—AMENDMENT OF ANNUAL REPORTS
(DEPARTMENTS) ACT 1985**

(Sec. 3)

(1) Section 9 (**Annual reports**):

- (a) From section 9 (1) (a), omit "or 5";
- (b) From section 9 (1) (a), omit ", as the case requires,";
- (c) Omit section 9 (1) (b), insert instead:
 - (b) the opinion of the auditor given in accordance with that Division as to those statements;

(2) Section 11A:

After section 11, insert:

Letter of submission

11A. The report of the operations referred to in section 10 of a Department is to include a letter of submission to the appropriate Minister:

- (a) stating that the report is being submitted to the Minister for presentation to Parliament; and

**SCHEDULE 1—AMENDMENT OF ANNUAL REPORTS
(DEPARTMENTS) ACT 1985—*continued***

- (b) specifying the provisions under which the report has been prepared; and
 - (c) if the report is being submitted late—stating the length of and reasons for any extension of time under section 16; and
 - (d) if the report is being submitted late and no application has been made under section 16 to cover that lateness—stating the reasons for the lateness and for the failure to make the application; and
 - (e) signed by the Department Head who prepared the report.
- (3) **Section 13 (Presentation of annual report to Parliament):**
- (a) After section 13 (1), insert:
 - (1A) If a report is late in being laid before a House of Parliament, the appropriate Minister is to make or table a statement (or to cause a statement to be tabled) in that House as to the extent of, and the reasons for, that lateness.
 - (b) After “subsection (1)” in section 13 (2), insert “or (1A)”.
 - (c) After “annual report” wherever occurring in section 13 (2) and (3), insert “or statement”.
- (4) **Section 19A:**
- After section 19, insert:
- Delegation of Treasurer’s functions**
- 19A. (1) The Treasurer may delegate to an authorised person any of the functions of the Treasurer under this Act, other than this power of delegation.
- (2) A delegate may sub-delegate to an authorised person any function delegated by the Treasurer under this section if the delegate is authorised in writing to do so by the Treasurer.
- (3) In this section, “authorised person” means a member of the staff of the Treasury, or a person of a class prescribed by the regulations or approved by the Treasurer.

**SCHEDULE 2—AMENDMENT OF ANNUAL REPORTS
(STATUTORY BODIES) ACT 1984**

(Sec. 4)

(1) Section 3 (**Definitions**):

From paragraph (a) of the definition of “statutory body” in section 3 (1), omit “a corporation, partnership, joint venture, trust or other association referred to in section 39 (1) (c), (d), (e) or (f)”, insert instead “an entity referred to in section 39 (1A)”.

(2) Section 7 (**Annual Reports**):

Omit section 7 (1) (a) (ii), insert instead:

- (ia) the financial statements so prepared of each entity referred to in section 39 (1A) of the Public Finance and Audit Act 1983 which is controlled by the statutory body;
- (ii) the opinions of the auditor given in accordance with Division 3 of Part 3 of that Act as to the statements referred to in paragraphs (i) and (ia);

(3) Section 9A:

After section 9, insert:

Letter of submission

9A. The report of the operations referred to in section 8 of a statutory body is to include a letter of submission to the appropriate Minister:

- (a) stating that the report is being submitted to the Minister for presentation to Parliament; and
- (b) specifying the provisions under which the report has been prepared; and
- (c) if the report is being submitted late—stating the length of and reasons for any extension of time under section 13; and
- (d) if the report is being submitted late and no application has been made under section 13 to cover that lateness—stating the reasons for the lateness and for the failure to make the application; and
- (e) signed by 2 members of the statutory body which prepared the report (or, if the statutory body is a corporation sole, by the person who constitutes it, or, if

Annual Reports Legislation (Amendment) 1992 No. 24

SCHEDULE 2—AMENDMENT OF ANNUAL REPORTS
(STATUTORY BODIES) ACT 1984—*continued*

it is a statutory body without members, by its chief executive officer).

(4) Section 11 (**Presentation of annual report to Parliament**):

(a) After section 11 (1), insert:

(1A) If a report is late in being laid before a House of Parliament, the appropriate Minister is to make or table a statement (or to cause a statement to be tabled) in that House as to the extent of, and the reasons for, that lateness.

(b) After “subsection (1)” in section 11 (2), insert “or (1A)”.

(c) After “annual report” wherever occurring in section 11 (2) and (3), insert “or statement”.

(5) Section 16A:

After section 16, insert:

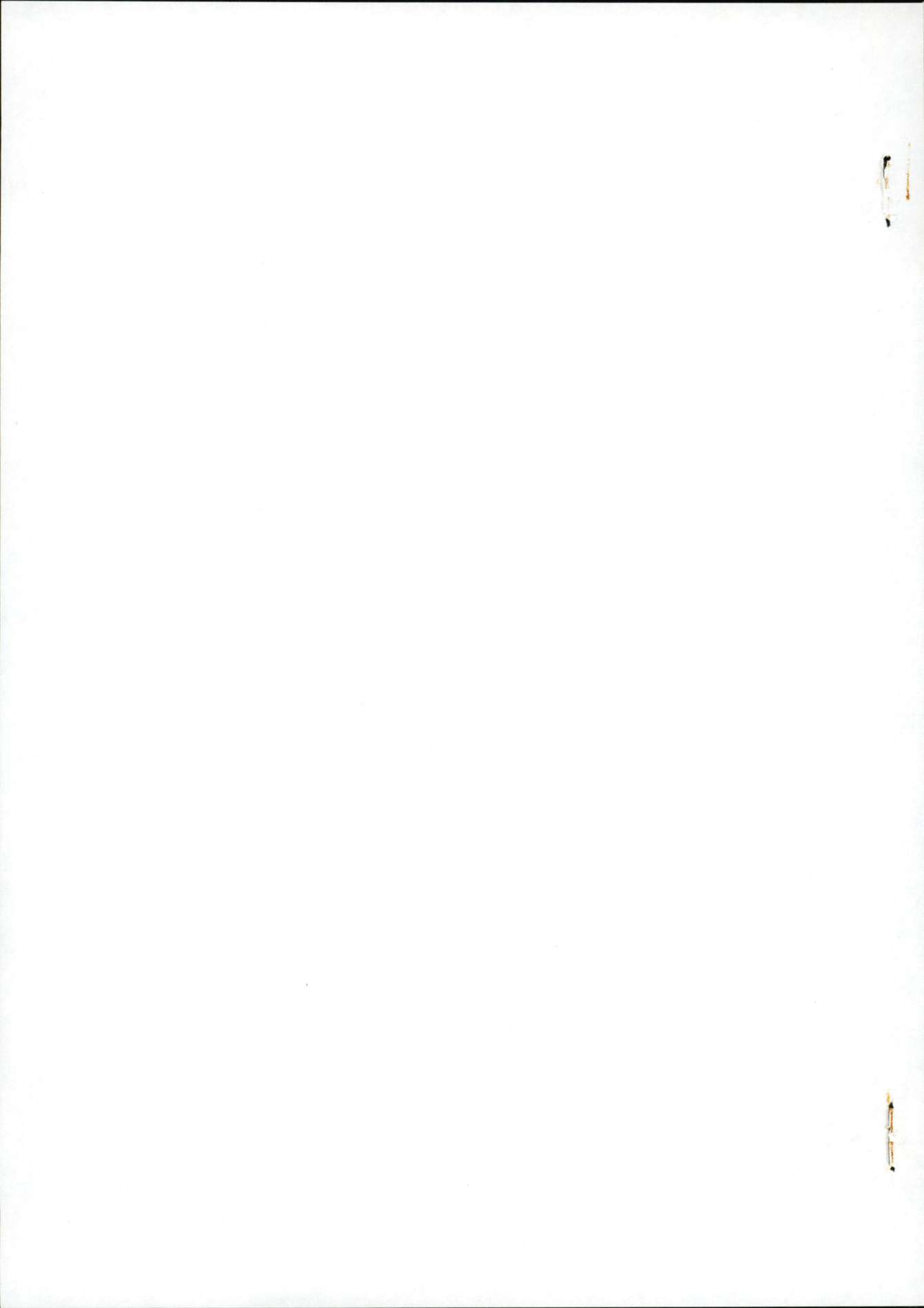
Delegation of Treasurer’s functions

16A. (1) The Treasurer may delegate to an authorised person any of the functions of the Treasurer under this Act, other than this power of delegation.

(2) A delegate may sub-delegate to an authorised person any function delegated by the Treasurer under this section if the delegate is authorised in writing to do so by the Treasurer.

(3) In this section, “authorised person” means a member of the staff of the Treasury, or a person of a class prescribed by the regulations or approved by the Treasurer.

[*Minister’s second reading speech made in—
Legislative Assembly on 26 March 1992
Legislative Council on 5 May 1992*]



FIRST PRINT

**ANNUAL REPORTS LEGISLATION (AMENDMENT)
BILL 1992**

NEW SOUTH WALES



EXPLANATORY NOTE

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

This Bill is cognate with the Public Finance and Audit (Amendment) Bill 1992.

The object of this Bill is to amend the Annual Reports (Departments) Act 1985 and the Annual Reports (Statutory Bodies) Act 1984:

- (a) to the extent necessary to ensure that the annual reports of Departments and statutory bodies include the financial statements of the entities which they control;
- (b) to require a Department or statutory body to include an explanatory letter when it submits its annual report to its Minister;
- (c) to require an annual report which is tabled late in Parliament to be accompanied by a Ministerial explanation;
- (d) to provide express authority for the delegation of the Treasurer's functions under those Acts.

Clause 1 specifies the short title of the proposed Act.

Clause 2 provides for the commencement of the proposed Act.

Clause 3 gives effect to Schedule 1.

Clause 4 gives effect to Schedule 2.

Schedule 1 makes the amendments to the Annual Reports (Departments) Act 1985 described in more detail below.

Schedule 2 makes the amendments to the Annual Reports (Statutory Bodies) Act 1984 described in more detail below.

Annual Reports Legislation (Amendment) 1992

**SCHEDULE 1—AMENDMENT OF ANNUAL REPORTS (DEPARTMENTS)
ACT 1985**

Schedule 1 (1) amends section 9 to update and clarify certain cross-references.

Note also that, even without amending the Annual Reports (Departments) Act 1985, the cognate amendments to the Public Finance and Audit Act 1983 will have the effect of requiring the annual report of a Department to include the financial statements of the entities which the Department controls. This is because the concept of *Department* in the Act is already broadly linked to the definition in the Public Finance and Audit Act 1983.

Schedule 1 (2) inserts a new section 11A to require a Departmental annual report to include a letter of submission to the Department's Minister. The letter is to indicate that the report is for presentation to Parliament, to cite the legislation under which it has been prepared, and to include an explanation of any lateness in submitting the report and any extension of time or failure to seek such an extension.

Schedule 1 (3) amends section 13 to require late tabling of an annual report to be accompanied by a Ministerial statement explaining that delay and indicating the extent of the delay.

Schedule 1 (4) inserts a new section 19A to put beyond doubt the Treasurer's power to delegate functions under the Act, and to provide for delegates to be able to sub-delegate those functions in certain circumstances.

**SCHEDULE 2—AMENDMENT OF ANNUAL REPORTS (STATUTORY
BODIES) ACT 1984**

Schedule 2 (1) amends the definition of "statutory body" in section 3 as a consequence of the cognate amendments to the Public Finance and Audit Act 1983 which will change the concept of *subsidiary organisation* to one of *controlled entity* in line with the new Corporations Law.

Schedule 2 (2) amends section 7 to require the annual report of a statutory body to include the financial statements of the entities which it controls. This amendment is necessary because the definition of *statutory body* in the Act, although linked to the definition in the Public Finance and Audit Act 1983, expressly excludes such entities.

Schedule 2 (3) inserts a new section 9A to require a statutory body's annual report to include a letter of submission to the body's Minister. The letter is to indicate that the report is for presentation to Parliament, to cite the legislation under which it has been prepared, and to include an explanation of any lateness in submitting the report and any extension of time or failure to seek such an extension.

Schedule 2 (4) amends section 11 to require late tabling of an annual report to be accompanied by a Ministerial statement explaining that delay and indicating the extent of the delay.

Schedule 2 (5) inserts a new section 16A to put beyond doubt the Treasurer's power to delegate functions under the Act, and to provide for delegates to be able to sub-delegate those functions in certain circumstances.

FIRST PRINT

**ANNUAL REPORTS LEGISLATION (AMENDMENT)
BILL 1992**

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SCHEDULE 1—AMENDMENT OF ANNUAL REPORTS (DEPARTMENTS) ACT
1985

SCHEDULE 2—AMENDMENT OF ANNUAL REPORTS (STATUTORY BODIES)
ACT 1984

**ANNUAL REPORTS LEGISLATION (AMENDMENT)
BILL 1992**

NEW SOUTH WALES



No. , 1992

A BILL FOR

An Act to amend the Annual Reports (Departments) Act 1985 and the Annual Reports (Statutory Bodies) Act 1984 with respect to controlled entities, Treasurer's delegations and the submission or tabling of reports.

Annual Reports Legislation (Amendment) 1992

The Legislature of New South Wales enacts:

Short title

1. This Act may be cited as the Annual Reports Legislation (Amendment) Act 1992.

5 Commencement

2. This Act commences on a day or days to be appointed by proclamation.

Amendment of Annual Reports (Departments) Act 1985 No. 156

3. The Annual Reports (Departments) Act 1985 is amended as set out in Schedule 1.

Amendment of Annual Reports (Statutory Bodies) Act 1984 No. 87

4. The Annual Reports (Statutory Bodies) Act 1984 is amended as set out in Schedule 2.

**SCHEDULE 1—AMENDMENT OF ANNUAL REPORTS
(DEPARTMENTS) ACT 1985**

(Sec. 3)

(1) Section 9 (**Annual reports**):

(a) From section 9 (1) (a), omit "or 5";

(b) From section 9 (1) (a), omit ", as the case requires,";

(c) Omit section 9 (1) (b), insert instead:

(b) the opinion of the auditor given in accordance with that Division as to those statements;

(2) Section 11A:

After section 11, insert:

Letter of submission

11A. The report of the operations referred to in section 10 of a Department is to include a letter of submission to the appropriate Minister:

Annual Reports Legislation (Amendment) 1992

**SCHEDULE 1—AMENDMENT OF ANNUAL REPORTS
(DEPARTMENTS) ACT 1985—*continued***

- (a) stating that the report is being submitted to the Minister for presentation to Parliament; and
- (b) specifying the provisions under which the report has been prepared; and 5
- (c) if the report is being submitted late—stating the length of and reasons for any extension of time under section 16; and
- (d) if the report is being submitted late and no application has been made under section 16 to cover that lateness—stating the reasons for the lateness and for the failure to make the application; and 10
- (e) signed by the Department Head who prepared the report. 15
- (3) **Section 13 (Presentation of annual report to Parliament):**
- (a) After section 13 (1), insert:
- (1A) If a report is late in being laid before a House of Parliament, the appropriate Minister is to make or table a statement (or to cause a statement to be tabled) in that House as to the extent of, and the reasons for, that lateness. 20
- (b) After “subsection (1)” in section 13 (2), insert “or (1A)”.
- (c) After “annual report” wherever occurring in section 13 (2) and (3), insert “or statement”.
- (4) **Section 19A:** 25
- After section 19, insert:
- Delegation of Treasurer’s functions**
- 19A. (1) The Treasurer may delegate to an authorised person any of the functions of the Treasurer under this Act, other than this power of delegation. 30
- (2) A delegate may sub-delegate to an authorised person any function delegated by the Treasurer under this section if the delegate is authorised in writing to do so by the Treasurer.

Annual Reports Legislation (Amendment) 1992

SCHEDULE 1—AMENDMENT OF ANNUAL REPORTS
(DEPARTMENTS) ACT 1985—*continued*

- 5 (3) In this section, “**authorised person**” means a member of the staff of the Treasury, or a person of a class prescribed by the regulations or approved by the Treasurer.

SCHEDULE 2—AMENDMENT OF ANNUAL REPORTS
(STATUTORY BODIES) ACT 1984

(Sec. 4)

(1) Section 3 (**Definitions**):

- 10 From paragraph (a) of the definition of “statutory body” in section 3 (1), omit “a corporation, partnership, joint venture, trust or other association referred to in section 39 (1) (c), (d), (e) or (f)”, insert instead “an entity referred to in section 39 (1A)”.

15 (2) Section 7 (**Annual Reports**):

Omit section 7 (1) (a) (ii), insert instead:

- 20 (ia) the financial statements so prepared of each entity referred to in section 39 (1A) of the Public Finance and Audit Act 1983 which is controlled by the statutory body;
- (ii) the opinions of the auditor given in accordance with Division 3 of Part 3 of that Act as to the statements referred to in paragraphs (i) and (ia);

(3) Section 9A:

25 After section 9, insert:

Letter of submission

9A. The report of the operations referred to in section 8 of a statutory body is to include a letter of submission to the appropriate Minister:

- 30 (a) stating that the report is being submitted to the Minister for presentation to Parliament; and
- (b) specifying the provisions under which the report has been prepared; and
- 35 (c) if the report is being submitted late—stating the length of and reasons for any extension of time under section 13; and

Annual Reports Legislation (Amendment) 1992

SCHEDULE 2—AMENDMENT OF ANNUAL REPORTS
(STATUTORY BODIES) ACT 1984—*continued*

- (d) if the report is being submitted late and no application has been made under section 13 to cover that lateness—stating the reasons for the lateness and for the failure to make the application; and 5
- (e) signed by 2 members of the statutory body which prepared the report (or, if the statutory body is a corporation sole, by the person who constitutes it, or, if it is a statutory body without members, by its chief executive officer). 10
- (4) Section 11 (**Presentation of annual report to Parliament**):
- (a) After section 11 (1), insert:
- (1A) If a report is late in being laid before a House of Parliament, the appropriate Minister is to make or table a statement (or to cause a statement to be tabled) in that House as to the extent of, and the reasons for, that lateness. 15
- (b) After “subsection (1)” in section 11 (2), insert “or (1A)”.
- (c) After “annual report” wherever occurring in section 11 (2) and (3), insert “or statement”. 20
- (5) Section 16A:
- After section 16, insert:
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- 16A. (1) The Treasurer may delegate to an authorised person any of the functions of the Treasurer under this Act, other than this power of delegation. 25
- (2) A delegate may sub-delegate to an authorised person any function delegated by the Treasurer under this section if the delegate is authorised in writing to do so by the Treasurer. 30
- (3) In this section, “**authorised person**” means a member of the staff of the Treasury, or a person of a class prescribed by the regulations or approved by the Treasurer.
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