

FIRST PRINT

**PUBLIC FINANCE AND AUDIT (NET APPROPRIATIONS)
AMENDMENT BILL 1991**

NEW SOUTH WALES



EXPLANATORY NOTE

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

This Bill is cognate with the Appropriation Bill 1991.

The Appropriation Bill for the financial year 1991-92 seeks to implement a budget which shows total payments for each area of responsibility, income from sources other than the Consolidated Fund and the net appropriation to be made from the Consolidated Fund.

The object of this Bill is to amend the Public Finance and Audit Act 1983 to facilitate the use of net appropriation budgeting.

The main amendment to be made by the Bill is the amendment to section 13A relating to working accounts. This amendment redefines the types of income which may be retained by a government authority (instead of having to be paid into the Consolidated Fund in accordance with section 39 of the Constitution Act 1902). Retained income is to comprise money received by the authority from:

- the provision of goods or services (or both)
- donations and contributions
- any other sources authorised by the Treasurer

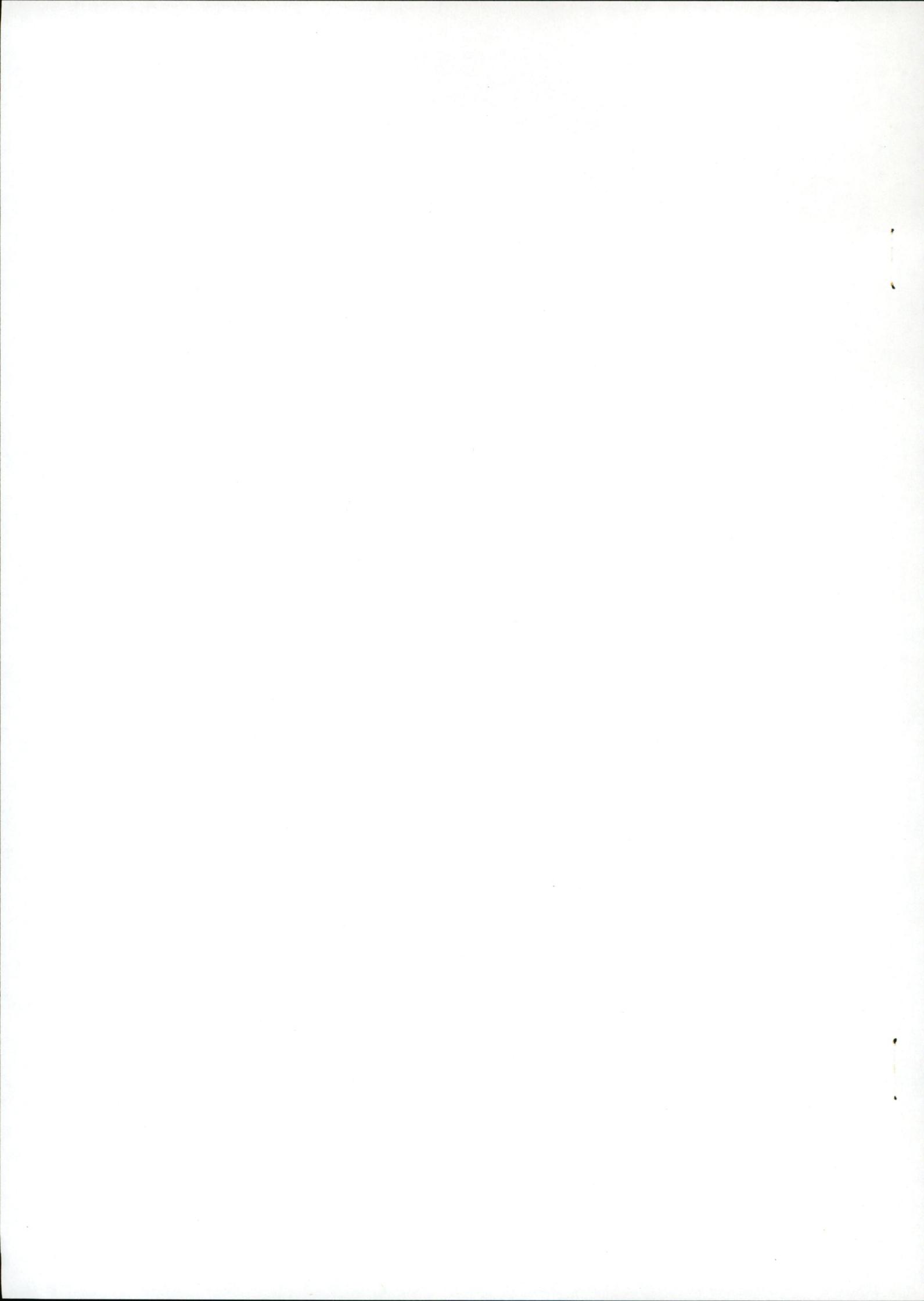
The other amendments made by the Bill are consequential amendments which remove descriptions of payments used in the Budget Estimates of the Consolidated Fund before the introduction of program budgeting.

The Bill (clause 2) provides for commencement as from 1 July 1991 so as to apply its provisions for the whole of the current financial year.

Clause 1 specifies the short title of the proposed Act.

Clause 2 provides that the proposed Act is taken to have commenced from 1 July 1991.

Clause 3 gives effect to Schedule 1 which contains the amendments described above.



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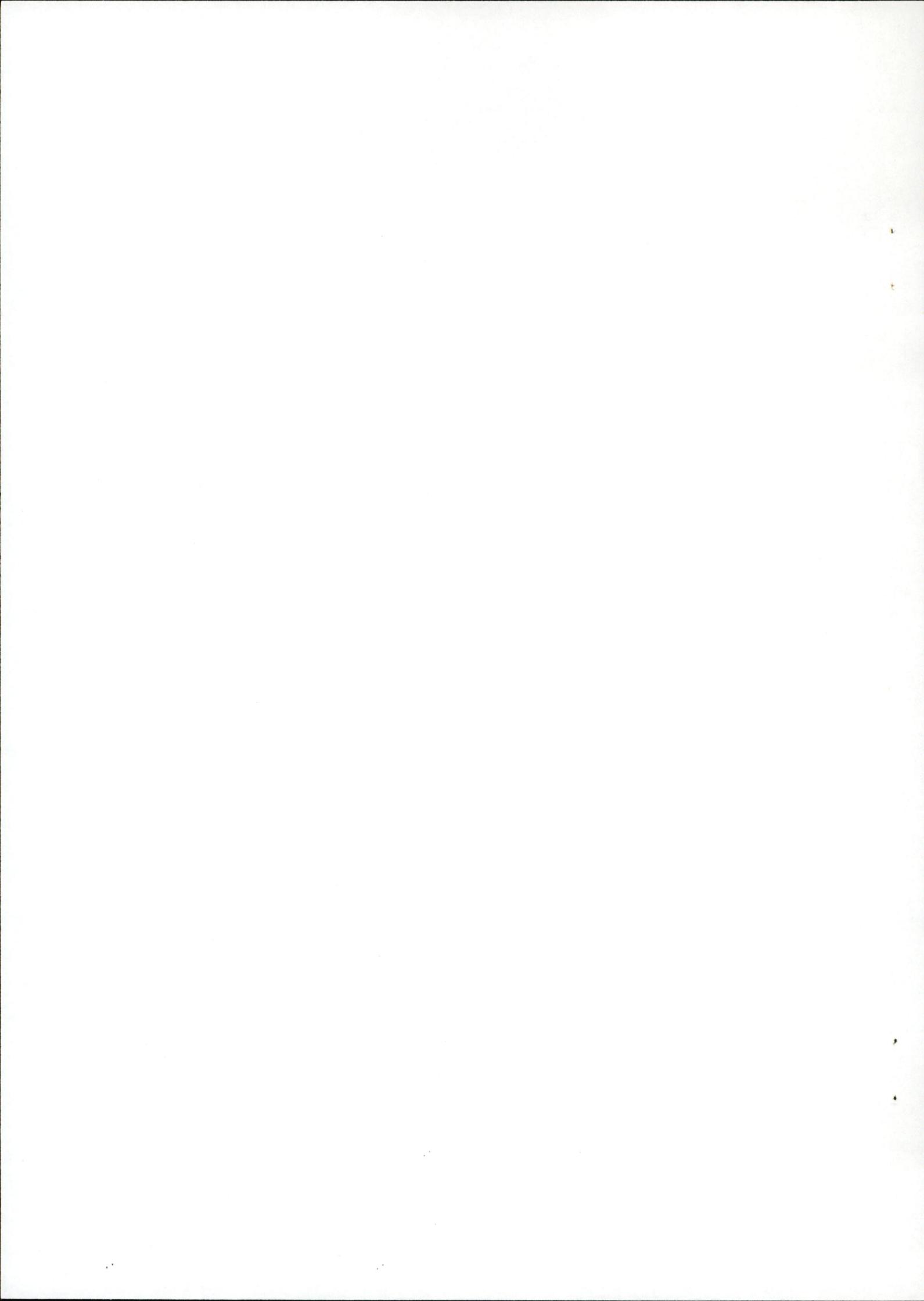
NEW SOUTH WALES



TABLE OF PROVISIONS

1. Short title
2. Commencement
3. Amendment of Public Finance and Audit Act 1983 No. 152

SCHEDULE 1—AMENDMENTS



**PUBLIC FINANCE AND AUDIT (NET APPROPRIATIONS)
AMENDMENT BILL 1991**

NEW SOUTH WALES



No. , 1991

A BILL FOR

An Act to amend the Public Finance and Audit Act 1983 to facilitate the use of net appropriation budgeting.

Public Finance and Audit (Net Appropriations) Amendment 1991

The Legislature of New South Wales enacts:

Short title

1. This Act may be cited as the Public Finance and Audit (Net Appropriations) Amendment Act 1991.

Commencement

2. This Act is taken to have commenced on 1 July 1991.

Amendment of Public Finance and Audit Act 1983 No. 152

3. The Public Finance and Audit Act 1983 is amended as set out in Schedule 1.

SCHEDULE 1—AMENDMENTS

(Sec. 3)

(1) Section 12 (**Commitment etc. of expenditure**):

Omit section 12 (3), insert instead:

(3) An officer of an authority must not, without the authorisation of the Treasurer, incur any liability concerning a program that would result in a payment out of the Consolidated Fund in excess of the amount to be provided out of the Consolidated Fund for the program in accordance with an Appropriation Act or this Act.

(2) Section 13A (**Working accounts**):

Omit section 13A (2), insert instead:

(2) Despite the provisions of any other Act, the Treasurer may authorise an authority to retain in a working account money received by it from the following:

- (a) the provision of goods or services (or both);
- (b) donations and contributions;
- (c) any other sources authorised by the Treasurer,

instead of paying it into the Consolidated Fund.

(3) Section 21A (**Special appropriations**):

From section 21A (2), omit "an item", insert instead "a program".

Public Finance and Audit (Net Appropriations) Amendment 1991

SCHEDULE 1—AMENDMENTS—*continued*

- (4) Section 24 (**Transfer of functions between Departments etc.**):
From section 24 (2), omit “and the part of any item, subdivision, division or vote relating to the service or function the responsibility for which is transferred”.
- (5) Section 25 (**Payments authorised on lapse of appropriation**):
- (a) From section 25 (b), omit “under the item, subdivision, division or vote”, insert instead “for the program”.
 - (b) From section 25 (c) and (d), omit “item, subdivision, division or vote” wherever occurring, insert instead “program”.
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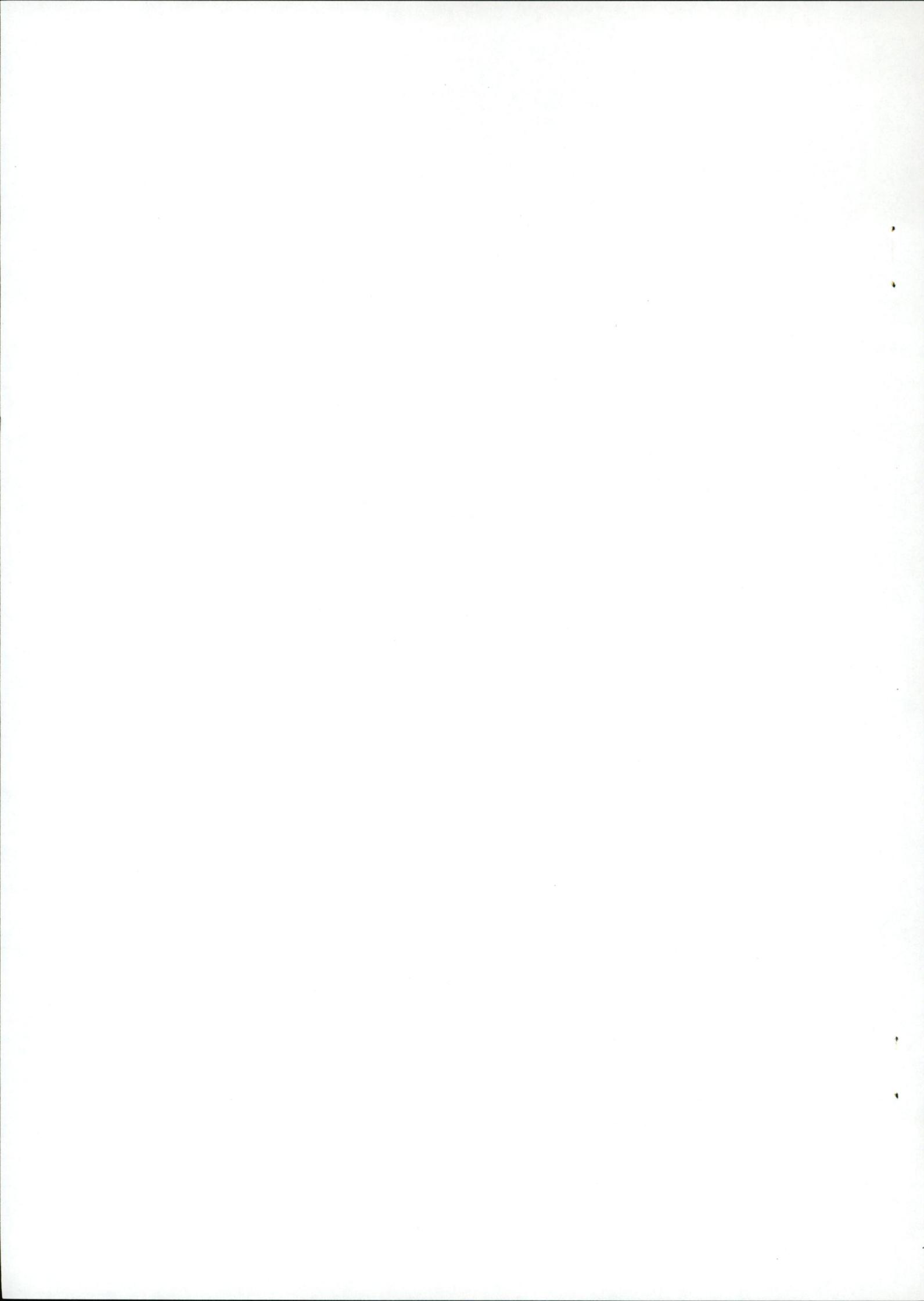
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AMENDMENT BILL 1991**

NEW SOUTH WALES



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From section 21A (2), omit "an item", insert instead "a program".

Public Finance and Audit (Net Appropriations) Amendment 1991

SCHEDULE 1—AMENDMENTS—*continued*

- (4) Section 24 (**Transfer of functions between Departments etc.**):
From section 24 (2), omit “and the part of any item, subdivision, division or vote relating to the service or function the responsibility for which is transferred”.
- (5) Section 25 (**Payments authorised on lapse of appropriation**):
- (a) From section 25 (b), omit “under the item, subdivision, division or vote”, insert instead “for the program”.
 - (b) From section 25 (c) and (d), omit “item, subdivision, division or vote” wherever occurring, insert instead “program”.
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**PUBLIC FINANCE AND AUDIT (NET APPROPRIATIONS)
AMENDMENT ACT 1991 No. 42**

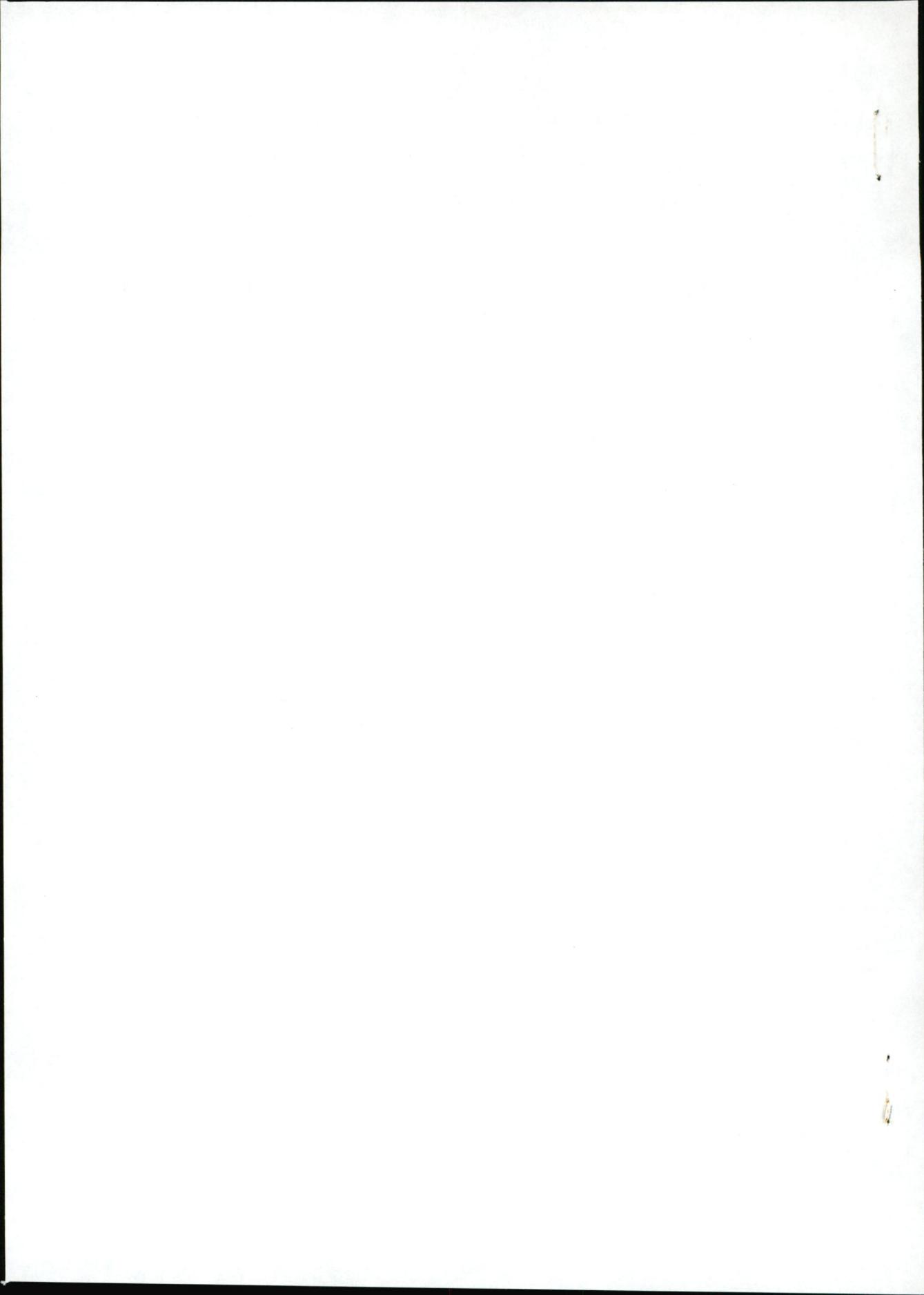
NEW SOUTH WALES



TABLE OF PROVISIONS

1. Short title
2. Commencement
3. Amendment of Public Finance and Audit Act 1983 No. 152

SCHEDULE 1—AMENDMENTS



**PUBLIC FINANCE AND AUDIT (NET APPROPRIATIONS)
AMENDMENT ACT 1991 No. 42**

NEW SOUTH WALES



Act No. 42, 1991

An Act to amend the Public Finance and Audit Act 1983 to facilitate the use of net appropriation budgeting. [Assented to 27 November 1991]

Public Finance and Audit (Net Appropriations) Amendment 1991

The Legislature of New South Wales enacts:

Short title

1. This Act may be cited as the Public Finance and Audit (Net Appropriations) Amendment Act 1991.

Commencement

2. This Act is taken to have commenced on 1 July 1991.

Amendment of Public Finance and Audit Act 1983 No. 152

3. The Public Finance and Audit Act 1983 is amended as set out in Schedule 1.

SCHEDULE 1—AMENDMENTS

(Sec. 3)

(1) Section 12 (**Commitment etc. of expenditure**):

Omit section 12 (3), insert instead:

(3) An officer of an authority must not, without the authorisation of the Treasurer, incur any liability concerning a program that would result in a payment out of the Consolidated Fund in excess of the amount to be provided out of the Consolidated Fund for the program in accordance with an Appropriation Act or this Act.

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Omit section 13A (2), insert instead:

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(3) Section 21A (**Special appropriations**):

From section 21A (2), omit "an item", insert instead "a program".

Public Finance and Audit (Net Appropriations) Amendment 1991

SCHEDULE 1—AMENDMENTS—*continued*

- (4) Section 24 (**Transfer of functions between Departments etc.**):
From section 24 (2), omit “and the part of any item, subdivision, division or vote relating to the service or function the responsibility for which is transferred”.
- (5) Section 25 (**Payments authorised on lapse of appropriation**):
- (a) From section 25 (b), omit “under the item, subdivision, division or vote”, insert instead “for the program”.
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[*Minister's second reading speech made in—
Legislative Assembly on 24 September 1991
Legislative Council on 19 November 1991*]

