



TASMANIA

PUBLIC ACCOUNT AMENDMENT ACT 1993

No. 35 of 1993

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**PUBLIC ACCOUNT AMENDMENT ACT 1993**

No. 35 of 1993

AN ACT to amend the *Public Account Act 1986***[Royal Assent 25 June 1993]**

BE it enacted by His Excellency the Governor of Tasmania, by and with the advice and consent of the Legislative Council and House of Assembly, in Parliament assembled, as follows:—

Short title

1—This Act may be cited as the *Public Account Amendment Act 1993*.

Commencement

2—This Act commences on the day on which it receives the Royal Assent.

Principal Act

3—In this Act, the *Public Account Act 1986** is referred to as the Principal Act.

Section 3 amended (Interpretation)

4—Section 3 (1) of the Principal Act is amended as follows:—

(a) by inserting after the definition of “the Consolidated Fund” the following definition:—

“**Government department**” means a Government department referred to in Column 1 of Schedule 1 to the *Financial Management and Audit Act 1990*;

(b) by inserting after the definition of “the repealed Act” the following definition:—

“**special appropriation**” means an appropriation from the Public Account—

(a) to assist the Governor in the performance of his duties; or

(b) for the Legislative Council; or

(c) for the House of Assembly; or

(d) for the Legislature-General as referred to in an Appropriation Act;

Section 4 amended (Application of Act)

5—Section 4 (1) of the Principal Act is amended by omitting “the *Audit Act 1918*” and substituting “the *Financial Management and Audit Act 1990*”.

Section 5 amended (The Public Account)

6—Section 5 of the Principal Act is amended by omitting “the *Audit Act 1918*” and substituting “the *Financial Management and Audit Act 1990*”.

* No. 56 of 1986. Amended by Nos. 5 and 28 of 1990.

Section 8 amended (Consolidated Fund: Expenditure and revenue)

7—Section 8 of the Principal Act is amended as follows:—

- (a) by inserting “, subject to section 8A,” after “shall” in subsection (3);
- (b) by omitting subsection (5) and substituting the following subsections:—

(5) Except as otherwise provided by this or any other Act, there is to be credited to the Consolidated Fund the amounts of—

- (a) all revenue of the State; and
- (b) all money received by the Treasurer after the commencement of this Act in repayment of advances or loans made or money expended from the Loan Fund or out of money borrowed for the public purposes of the State under any Act; and
- (c) all money borrowed pursuant to the Financial Agreement by, or on behalf of, the State; and
- (d) all money received from the Commonwealth as a grant or loan towards the provision of capital works; and
- (e) all money received by the Treasurer from the sale of lands or other property belonging to the Crown, except a vehicle or vessel ordinarily used—
 - (i) for the purposes of a Government department; or
 - (ii) in the administration of a special appropriation—
or any other property that does not exceed in value such amount as may be prescribed; and
- (f) any other money as may be determined by the Treasurer.

(5A) Any money which, pursuant to subsection (5) (e), is not required to be credited to the Consolidated Fund is to be paid to an account in the Special Deposits and Trust Fund to be applied for such purposes and on such conditions as the Treasurer may approve.

Section 8A inserted

8—After section 8 of the Principal Act, the following section is inserted:—

Transfers to Special Deposits and Trust Fund for certain purposes

8A—(1) The Treasurer may direct that such amounts as may be required to provide for the payment of salaries for a 27th fortnightly pay period occurring in a future financial year are to be transferred from the Consolidated Fund to an account in the Special Deposits and Trust Fund.

(2) Where there is an unexpended balance of any appropriation in a financial year, the Treasurer may direct that an amount not exceeding 3% of the total appropriation for the relevant Division in that financial year is to be transferred to an account in the Special Deposits and Trust Fund to be applied for such purposes and on such conditions as the Treasurer may approve.

(3) Any expenditure from an account referred to in subsection (2) is to be made within the first 3 months of the following financial year or, with the approval of the Treasurer, before the end of that financial year.

(4) Any amount that is not expended as provided by subsection (3) is to be paid back into the Consolidated Fund.

(5) A transfer of money as provided by subsection (1) or (2) is taken to be a payment pursuant to the relevant item in the Schedule to an Appropriation Act for the relevant financial year.

Section 9 amended (Supporting statements with respect to Bills for Appropriation Acts)

9—Section 9 of the Principal Act is amended as follows:—

(a) by omitting “services.” from paragraph (d) and substituting “services; and”;

(b) by inserting after paragraph (d) the following paragraph:—

(e) estimated borrowings by the Treasurer under the proposed Appropriation Act except borrowings for the purpose of refinancing any maturing debt.

Section 10 amended (Transfer of appropriations of Consolidated Fund)

10—Section 10 of the Principal Act is amended by omitting subsections (1) and (2) and substituting the following subsection:—

(1) Where in an Appropriation Act an amount that is specified opposite an item in a Division for recurrent services as estimated expenditure on that item proves to be deficient, the Treasurer may, by order, make good the deficiency out of any surplus arising, or saving effected, in relation to another item specified in that Division for recurrent services.

Section 11 amended (Treasurer's Reserve)

11—Section 11 (2) of the Principal Act is amended by omitting paragraph (c) and substituting the following paragraph:—

(c) if Parliament has appropriated for that financial year any money for recurrent services and there is a surplus arising, or saving effected, from that appropriation which has not been applied to another item under section 10 (1), the amount of that surplus or saving; and

Section 19 amended (Returns with details of orders to be laid before Parliament)

12—Section 19 of the Principal Act is amended by omitting “10 (2)” and substituting “10 (1)”.

Section 22 repealed

13—Section 22 of the Principal Act is repealed.

*[Second reading presentation speech made in:—
House of Assembly on 12 May 1993
Legislative Council on 7 June 1993]*