

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

NEW SOUTH WALES



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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.

(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”.

*[Minister's second reading speech made in—
Legislative Assembly on 24 1991
Legislative Council on 19 November 1991]*