

South Australia

Public Finance and Audit (Treasurer's Instructions) Amendment Act 2015

An Act to amend the *Public Finance and Audit Act 1987*.

Contents

Part 1—Preliminary

- 1 Short title
- 2 Amendment provisions

Part 2—Amendment of *Public Finance and Audit Act 1987*

- 3 Amendment of section 4—Interpretation
- 4 Amendment of section 5—Receipt of public money
- 5 Amendment of section 41—Treasurer's instructions

Schedule 1—Statute law revision amendment of *Public Finance and Audit Act 1987*

The Parliament of South Australia enacts as follows:

Part 1—Preliminary

1—Short title

This Act may be cited as the *Public Finance and Audit (Treasurer's Instructions) Amendment Act 2015*.

2—Amendment provisions

In this Act, a provision under a heading referring to the amendment of a specified Act amends the Act so specified.

Part 2—Amendment of *Public Finance and Audit Act 1987*

3—Amendment of section 4—Interpretation

Section 4(1)—after the definition of *local government indemnity scheme* insert:

property means real or personal property and includes—

- (a) a chose in action; and
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- (b) a present, future or contingent right, privilege, interest or power;

4—Amendment of section 5—Receipt of public money

Section 5(c)—delete "real or personal"

5—Amendment of section 41—Treasurer's instructions

- (1) Section 41(1)—after paragraph (e) insert:
- (f) otherwise regulating matters related to the receipt, expenditure or investment of money, the acquisition or disposal of property, or the incurring of liabilities, by the Treasurer and public authorities.
- (2) Section 41(4)—delete subsection (4) and substitute:
- (4) Treasurer's instructions may refer to or incorporate, wholly or partially and with or without modification, a code, standard or other document prepared or published by the Australian Accounting Standards Board (established under the *Australian Securities and Investments Commission Act 2001* of the Commonwealth), Standards Australia or a prescribed body, either as in force at the time the instructions are issued or as in force from time to time.
- (5) If a code, standard or other document is referred to or incorporated in Treasurer's instructions, evidence of the contents of the code, standard or other document may be given in any legal proceedings by production of a document apparently certified by the Treasurer to be a true copy of the code, standard or other document.
- (6) Treasurer's instructions are to be interpreted as being consistent with an Act conferring functions or powers on a public authority if it is possible for the public authority to comply with both the Act and the Treasurer's instructions in the performance or exercise of the functions or powers.
- (7) In particular, if an Act confers on a public authority power to enter a contract or manage or apply a fund or other powers relevant to the receipt, management or expenditure of money, the acquisition or disposal of property or the incurring of liabilities, the authority must, in exercising the power, comply with Treasurer's instructions (including by obtaining any approval required by the instructions) unless it is not possible for the authority to do so and to also comply with any requirements relating to the exercise of the power under the Act.

Schedule 1—Statute law revision amendment of *Public Finance and Audit Act 1987*

Provision amended	How amended
Section 4(1), definition of <i>Chief Executive Officer</i>	Delete "where" wherever occurring and substitute: if Delete "the Chief Executive Officer" wherever occurring and substitute: the chief executive
Section 4(1), definition of <i>the general ledger</i>	Delete "the" from the defined term
Section 4(1), definition of <i>public authority</i>	Delete "where" and substitute: if
Section 4(2)	Delete "shall" and substitute: will
Section 12(5)	Delete "notwithstanding" and substitute: despite the fact
Section 12(6), definition of <i>the Governor's Appropriation Fund</i>	Delete "the" from the defined term
Section 12(6), definition of <i>the public purposes of the State</i>	Delete "the" from the defined term
Section 13	Delete "Where" and substitute: If
Section 15	Delete "Where" and substitute: If
Section 17(1), definition of <i>semi-government authority</i>	Delete "as defined in the <i>Local Government Act 1934</i> " and substitute: constituted under the <i>Local Government Act 1999</i>
Section 18	Delete "Notwithstanding" wherever occurring and substitute in each case: Despite
Section 18(6)	Delete "Where" and substitute: If
Section 20(1)	Delete "where" and substitute: if
Section 28(2)	Delete "appointed under, and will hold office subject to, the <i>Government Management and Employment Act 1985</i> " and substitute: a Public Service employee
Section 33	Delete "Where" wherever occurring and substitute in each case: If

Public Finance and Audit (Treasurer's Instructions) Amendment Act 2015—No 3 of 2015

Schedule 1—Statute law revision amendment of *Public Finance and Audit Act 1987*

Provision amended	How amended
Section 34(3)	Delete "notwithstanding" wherever occurring and substitute in each case: despite the fact Delete "shall not be" and substitute: is not
Section 34(5)	Delete "Where" and substitute: If
Section 37(1)	Delete "Where" and substitute: If
Section 39(1)	Delete "Where" and substitute: If
Section 42	Delete the section