

Serial 73
Financial
Management
(Consequential
Amendments)
Mr Coulter

NORTHERN TERRITORY OF AUSTRALIA
FINANCIAL MANAGEMENT (CONSEQUENTIAL
AMENDMENTS) BILL 1995

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SCHEDULE



NORTHERN TERRITORY OF AUSTRALIA

A BILL for AN ACT

to amend various Acts consequential on the passing
of the *Financial Management Act 1995*

BE it enacted by the Legislative Assembly of the Northern Territory of Australia, with the assent as provided by the *Northern Territory (Self-Government) Act 1978* of the Commonwealth, as follows:

PART 1 - PRELIMINARY

1. SHORT TITLE

This Act may be cited as the *Financial Management (Consequential Amendments) Act 1995*.

2. COMMENCEMENT

This Act shall come into operation on the commencement of the *Financial Management Act 1995*.

PART 2 - AMENDMENTS TO NORTHERN TERRITORY UNIVERSITY ACT

3. REPEAL AND SUBSTITUTION

Section 31 of the *Northern Territory University Act* is repealed and the following substituted:

"31. ACCOUNTABLE OFFICER

"The Council shall appoint an Accountable Officer for the purposes of this Part."

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4. BUDGET AND FINANCIAL INFORMATION

Section 40 of the *Northern Territory University Act* is amended by omitting subsection (3) and substituting the following:

"(3) The Treasurer may at any time require the Accountable Officer appointed under section 31 to provide the Treasurer with such information as, in the Treasurer's opinion, is necessary to enable him or her to accurately assess the financial affairs of the University, including details of -

- (a) financial investments in corporations, trusts and joint ventures;
- (b) contingent liabilities; and
- (c) guarantees,

and the Accountable Officer shall provide that information accordingly."

5. REPEAL AND SUBSTITUTION

Section 41 of the *Northern Territory University Act* is repealed and the following substituted:

"41. ANNUAL REPORTS AND AUDIT

"(1) The Council shall, within the period of 6 months immediately following the end of the financial year or such other period as the Minister determines, prepare a report on the operations of the University during the financial year and forward it to the Minister.

"(2) The Accountable Officer appointed under section 31 shall, within the period of 3 months immediately following the end of the financial year or such other period as the Treasurer determines, prepare a financial statement in respect of the operations of the University or functions of the University specified in writing by the Treasurer.

"(3) A financial statement under subsection (2) shall be prepared in such form as the Treasurer directs.

"(4) The Accountable Officer shall forward the financial statements to the Auditor-General who shall audit it and, within the period of 3 months after receiving it or such other period as the Administrator allows, report on the statement to the Minister and forward a copy of the report to the Accountable Officer.

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"(5) The Minister shall table the report under subsection (1), together with the financial statement and the report of the Auditor-General on the financial statement, in the Legislative Assembly within 6 sitting days of the Assembly after the delivery of the later of the reports to the Minister."

**PART 3 - AMENDMENTS TO PUBLIC SECTOR EMPLOYMENT AND
MANAGEMENT ACT**

6. PRINCIPAL ACT

The *Public Sector Employment and Management Act* is in this Part referred to as the Principal Act.

7. INTERPRETATION

Section 3(1) of the Principal Act is amended -

(a) by omitting the definition of "Agency" and substituting the following:

"'Agency' means a unit of government administration, or office or statutory corporation, nominated in an Administrative Arrangement Order as an Agency for the purposes of this Act;"; and

(b) by omitting from the definition of "Chief Executive Officer" paragraph (b) and substitute the following:

"(b) in the case of an Agency specified in Schedule 1, a person appointed under the Act by which the relevant office referred to in the second column of that Schedule was established, to act in that office,".

8. REPEAL

Section 5 of the Principal Act is repealed.

9. REPEAL AND SUBSTITUTION

Section 7 of the Principal Act is repealed and the following substituted:

"7. ESTABLISHMENT, CHANGE OF NAME AND ABOLITION OF AGENCIES

"(1) An Agency not otherwise established or continues in existence by or under an Act is established, by the name under which it is nominated, on the publication in the *Gazette* of the Administration Arrangements Order by which it is nominated as an Agency.

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"(2) An Agency not established or continued in existence by or under an Act is abolished, or established by a different name nominated, on the publication in the Gazette of the Administrative Arrangements Order or amendment nominating the Agency by its new name or, in the case of the abolition of an Agency, the first Administrative Arrangements Order from which it is omitted or an amendment to the Administrative Order omitting its name, whichever is the earliest."

10. REPORTS BY CHIEF EXECUTIVE OFFICERS

Section 28(3) of the Principal Act is amended -

- (a) by omitting "an annual report to the appropriate minister" and substituting "an annual report, or present an audited financial statement under section 10 or 11 of the *Financial Management Act*, to the appropriate minister,"; and
- (b) by omitting "that other report" (three times occurring) and substituting "that other report or financial statement".

11. REPEAL AND SUBSTITUTION

Schedule 1 to the Principal Act is repealed and the following substituted:

"SCHEDULE 1

CHIEF EXECUTIVE OFFICERS OF PARTICULAR AGENCIES

Section 3

Office	Name
Office of the Commissioner for Public Employment	Commissioner
Police Civil Employment Unit	Commissioner of Police
Ombudsman's Office	Ombudsman
Office of the Director of Public Prosecutions	Director of Public Prosecutions
Legal Aid Commission	Director of Legal Aid
Auditor-General's Office	Auditor-General

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PART 4 - AMENDMENTS TO SUPERANNUATION ACT

12. PAYMENT OF BENEFITS

Section 29(2)(b) of the *Superannuation Act* is amended by omitting "Consolidated Fund, which is hereby appropriated accordingly" and substituting "public moneys of the Territory and the Allocation for that purpose is hereby established or increased to the extent necessary".

13. UNCLAIMED BENEFITS

Section 35 of the *Superannuation Act* is amended by omitting "Consolidated Fund" and substituting "Consolidated Revenue Account".

14. RECOVERY OF MONEY OWING TO FUND OR TERRITORY

Section 42(1) of the *Superannuation Act* is amended by omitting from paragraph (b) "the *Financial Administration and Audit Act* and the directions issued under section 35" and substituting "the *Financial Management Act* and the directions under section 38".

15. REPEAL AND SUBSTITUTION

Section 43 of the *Superannuation Act* is repealed and the following substituted:

"43. ANNUAL REPORTS AND AUDIT

"(1) Within the period of 6 months immediately following the end of the financial year or such other period as the Treasurer determines -

(a) the Investment Board shall prepare and submit to the Minister -

(i) a report on its operations during the year; and

(ii) a financial statement in respect of the Fund prepared on commercial accounting principles or on such other basis as the Treasurer directs; and

(b) the Commissioner shall prepare for submission to the Minister a report on the operation and management of the Scheme during the financial year.

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"(2) Before submitting the financial statement referred to in subsection (1)(a)(i) to the Minister, the Investment Board shall forward it to the Auditor-General who shall audit it and, within the period of 3 months after receiving it or such other period as the Administrator allows, report on the statement to the Minister and forward a copy of the report to the Investment Board.

"(3) The Minister shall table the reports under subsection (1), together with the financial statement and the report of the Auditor-General on the financial statement, in the Legislative Assembly within 6 sitting days of the Assembly after the delivery of the latest of those reports to the Minister."

PART 5 - AMENDMENTS TO TERRITORY INSURANCE OFFICE ACT

16. DIRECTIONS OF MINISTER

Section 7(3) of the *Territory Insurance Office Act* is amended by omitting "section 68 of the *Financial Administration and Audit Act*" and substituting "section 10 of the *Financial Management Act*".

17. MONEYS ARE PROPERTY OF TERRITORY

Section 22A(2) of the *Territory Insurance Office Act* is amended by omitting "*Financial Administration and Audit Act*" and substituting "*Financial Management Act*".

18. REPEAL AND SUBSTITUTION

Sections 26 and 27 of the *Territory Insurance Office Act* is repealed and the following substituted:

"26. PAYMENT OF SURPLUS MONEYS TO TERRITORY

"(1) The Minister may direct that any amount of funds held by the Office which, in the Minister's opinion, is in excess of that required as adequate provision for actual and contingent liabilities or for the reasonable operating and other expenses of the Office shall -

- (a) in the case of moneys standing to the credit of an account established for the purposes of a motor accident compensation scheme administered by the Office - be paid into a fund maintained within the appropriate Agency Operating Account under the *Financial Management Act*; and
- (b) in any other case - be paid into the Consolidated Revenue Account.

"(2) An amount paid by the Office under subsection (1)(a) shall only be used to promote or participate in the promotion of road safety.

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"27. AUDIT AND ANNUAL REPORT

"(1) Section 10 of the *Financial Management Act* applies to and in relation to the Office as if its activities were a Government Business Division within the meaning of that Act.

"(2) For the purposes of the application of section 10 of the *Financial Management Act* as referred to in subsection (1), the Chief Executive Officer is the Accountable Officer."

PART 6 - GENERAL AMENDMENTS

19. AMENDMENTS

The provisions of the Acts specified in the Schedule are amended as provided for in the Schedule.

SCHEDULE

Section 19

Provision	Amendment	
	omit	substitute
<i>Administrators Pension Act</i>		
Section 8	"Consolidated Fund, which is hereby appropriated accordingly"	"public moneys of the Territory and the Allocation for that purpose is hereby established or increased to the extent necessary."
<i>Cobourg Peninsula Aboriginal Land and Sanctuary Act</i>		
Section 38	the whole section	"38. AUDIT, &c., PROVISIONS (1) Section 10 of the <i>Financial Management Act</i> applies to and in relation to the Board as if its activities were a

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Government
Business Division
within the meaning
of that Act.

(2) For the
purposes of the
application of
section 10 of the
*Financial Manage-
ment Act* as
referred to in
subsection (1),
the Board shall in
writing, nominate
an employee of the
Commission to be
its Accountable
Officer."

***Conservation
Commission Act***

Section 40 the whole section

***Crimes (Victims
Assistance) Act***

Section 25A(3) "Consolidated Fund"

"Consolidated
Revenue Account"

Section 25A(4) "an account of the
Trust Fund estab-
lished under the
*Financial Adminis-
tration and Audit
Act*"

"a fund maintained
within the Agency
Operating Account
for that purpose"

Section 26 the whole section

"26. APPROPRIATION

A payment under
section 25A(3)
shall be made from
the public moneys
of the Territory
and the Allocation
for that purpose
is hereby estab-
lished or
increased to the
extent necessary"

***Darwin Port
Authority Act***

Section 14 the whole section

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**Director of Public
Prosecutions Act**

Section 34	"Financial Administration and Audit Act"	"Financial Management Act"
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Education Act

Sections 53, 57, 60 and 60B	the whole sections	
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Section 70(2)	"Financial Administration and Audit Act shall not"	"Financial Management Act, Audit Act and Procurement Act do not"
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Fisheries Act

Section 51	the whole section	
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Gaming Control Act

Section 43	subsection (1)	"(1) The Treasurer shall establish an Operating Account under section 6 of the Financial Management Act to be known as the Lotteries Fund."
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Section 44	subsection (1)	"(1) The Accountable Officer shall maintain within his or her Operating Account a fund to be known as the Sports and Recreational Development Fund."
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Section 50	all words before paragraph (a)	"The Accountable Officer shall maintain within his or her Agency Operating Account a fund for the purposes of -"
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Section 71(2)(b)(iii)	"Financial Administration and Audit Act"	"Audit Act"
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Grain Marketing Act

Section 59	the whole section	"59. BOARD NOT TO BE SPECIFIED AS AGENCY FOR PURPOSES OF FINANCIAL MANAGEMENT ACT" The Board is not, and is not capable of being, an Agency within the meaning and for the purposes of the <i>Financial Management Act</i> ."
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Hospital Management Boards Act

Section 22(1)(a)	" <i>Financial Administration and Audit Act</i> "	" <i>Financial Management Act</i> "
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Interpretation Act

Section 18 - definition of "Agency"	the whole definition	"'Agency' means a department or unit of a department, or other authority or body, nominated as an Agency in an Administrative Arrangements Order;"
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"'Allocation' means an Allocation within the meaning of the *Financial Management Act*;"

"Auditor-General"	the whole definition	"'Auditor-General' means the Auditor-General within the meaning of the <i>Audit Act</i> ;"
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"Consolidated Fund"	the whole definition	"'Consolidated Revenue Account' means the Consolidated
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		Revenue Account established under the <i>Financial Management Act</i> ;"
"Northern Territory Government Account"	the whole definition	"'Northern Territory Government Account' means the official bank account opened under the <i>Financial Management Act</i> ;"
Section 35(1)	"department"	"Agency"
	"being an order by which"	"being an order by which a department or other Authority or body is nominated as an Agency and"
	"an area"	"an area or activity"
Section 35(2)	"department" (twice occurring)	"Agency"
	"Administrative Arrangements Order"	"Administrative Arrangements Order or an Act"
	"area" (twice occurring)	"area or activity"
Section 36(1)	"department" (three times occurring)	"Agency"
	"Department"	"Agency"
Section 37	"department" (twice occurring)	"Agency"
	"Administrative Arrangements Order"	"Administrative Arrangements Order or an Act"
	"Department" (wherever occurring)	"Agency"

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**Jabiru Town
Development Act**

Section 28

the whole section

**"28. AUDIT, &c.,
PROVISIONS**

(1) Section 10 of the *Financial Management Act* applies to and in relation to the Authority as if its activities were a Government Business Division within the meaning of that Act.

(2) For the purposes of the application of section 10 of the *Financial Management Act* as referred to in subsection (1), the Authority shall, in writing, nominate an employee, within the meaning of the *Public Sector Employment and Management Act* to be its Accountable Officer."

Section 28C

"*Financial Administration and Audit Act*"

"*Financial Management Act*"

Lands Acquisition Act

Schedule 2 -
Rule 8(a) (ii)

"*Financial Administration and Audit Act*"

"*Financial Management Act*"

Legal Aid Act

Section 11(3)

"section 33 of the *Financial Administration and Audit Act*"

"section 29 of the *Financial Management Act*"

Section 42

the whole section

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Section 45(3)	"Financial Administration and Audit Act"	"Financial Management Act"
Section 55(1)	"Financial Administration and Audit Act"	"Financial Management Act or the Audit Act"
Section 55(3)	"section 67 and 68 of the <i>Financial Administration and Audit Act</i> "	"sections 18 to 21 inclusive of the <i>Audit Act</i> "

***Legislative Assembly
Members' Superannuation
Act***

Section 4(5)	"Consolidated Fund of the Territory which is hereby, to the necessary extent, appropriated accordingly"	"public moneys of the Territory and the Allocation for that purpose is hereby established or increased to the extent necessary"
Section 7	subsection (3)	"(3) Part 3 of the <i>Audit Act</i> applies to and in relation to an audit conducted under this section."
Section 10	"Consolidated Fund which is hereby, to the necessary extent, appropriated accordingly"	"public moneys of the Territory and the Allocation for that purpose is hereby established or increased to the extent necessary"

Licensed Surveyors Act

Section 21	the whole section	"21. AUDIT, &c., PROVISIONS (1) Section 10 of the <i>Financial Management Act</i> applies to and in relation to the Board as if its activities were a
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Government
Business Division
within the meaning
of that Act.

(2) For the
purposes of the
application of
section 10 of the
*Financial
Management Act* as
referred to in
subsection (1),
the Surveyor-
General is the
Accountable
Officer."

Liquor Act

Section 6 subsection (4)

**Local Government
Grants Commission Act**

Section 21 the whole section

**"21. AUDIT, &c.,
PROVISIONS**

(1) Section 10 of
the *Financial
Management Act*
applies to and in
relation to the
Commission as if
its activities
were a Government
Business Division
within the meaning
of that Act.

(2) For the
purposes of the
application of
section 10 of the
*Financial
Management Act* as
referred to in
subsection (1),
the Commission
shall, in writing,
nominate an
employee, within
the meaning of the
*Public Sector
Employment and
Management Act*, to
be its Accountable
Officer."

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**Museums and Art
Galleries Ordinance
1978**

Section 7 the whole section

**Menzies School of
Health Research Act**

Section 23 the whole section

**"23. SCHOOL NOT
TO BE SPECIFIED AS
AGENCY FOR
PURPOSES OF
FINANCIAL
MANAGEMENT ACT**

The school is not, and is not capable of being, an Agency within the meaning and for the purposes of the *Financial Management Act*."

Section 32 the whole section

**"32. AUDIT AND
ANNUAL REPORT**

(1) Section 10 of the *Financial Management Act* applies to and in relation to the school as if its activities were a Government Business Division within the meaning of that Act.

(2) For the purposes of the application of section 10 of the *Financial Management Act* as referred to in subsection (1), the Director is the Accountable Officer."

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Motor Vehicles Act

Section 49	subsection(1)	"(1) All amounts of money payable under section 48 to the Minister shall be paid by the Minister into an Operating Account established under section 6 of the <i>Financial Management Act.</i> "
Section 49(2)	"the trust account"	"the Operating Account for that purpose"
Section 49(3)	"trust account"	"Operating Account"

Nitmiluk (Katherine Gorge) National Park Act

Section 26	the whole section	"26. AUDIT, &c., PROVISIONS (1) Section 10 of the <i>Financial Management Act</i> applies to and in relation to the Board as if its activities were a Government Business Division within the meaning of that Act. (2) For the purposes of the application of section 10 of the <i>Financial Management Act</i> as referred to in subsection (1), the Board shall nominate an employee of the Commission to be its Accountable Officer."
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**Northern Territory
Aboriginal Sacred
Sites Act**

Section 5 subsection (4)

**Northern Territory
Land Corporation Act**

Section 6 subsection (1)

"(1) The Corporation is not an Authority or Instrumentality of the Crown and is not, for the purposes of the Interpretation Act, a statutory corporation.

(1A) The Corporation is not, and is not capable of being, an Agency within the meaning and for the purposes of the *Financial Management Act*."

**Northern Territory
Tourist Commission
Act**

Section 27 the whole section

**Northern Territory
Treasury Corporation
Act**

Section 3 definition of "Agency"

"'Agency' has the same meaning as in the *Financial Management Act*;"

definition of "statutory corporation"

definition of "Under Treasurer"

"*Financial Administration and Audit Act*"

"*Financial Management Act*"

Section 12 "Consolidated Fund" (first occurring)

"Consolidated Revenue Account"

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	"the responsibility of the Consolidated Fund"	"met from the public moneys of the Territory and the Allocation for that purpose is hereby established or increased to the extent necessary"
Section 13(2)	"section 33 of the <i>Financial Administration and Audit Act</i> "	"section 29 of the <i>Financial Management Act</i> "
Section 15(2)(c)	"body corporate"	"bank or other body corporate"
Section 15(2)	paragraph (d) and (e)	
Section 15(2)(f)	subparagraph (i)	"(i) in capital market investments issued by a body corporate that maintains such minimum credit rating specified by the Treasurer as is published from time to time by a credit rating agency approved by the Treasurer;"
Section 15(2)	paragraphs (g) and (h)	
Section 15(4)	" <i>Financial Administration and Audit Act</i> "	" <i>Financial Management Act</i> "
Section 21	"Consolidated Fund, which is appropriated to the extent necessary"	"public moneys of the Territory and the Allocation for that purpose is hereby established or increased to the extent necessary"
Sections 24, 25 and 26	the whole sections	
Section 28(1)	"under section 8 of the <i>Financial Administration and Audit Act</i> "	"under the <i>Financial Management Act</i> "
Section 28(2)	"established under"	"referred to in"

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Section 28(3)	"established under subsection (1) and in any trust account established under section 24"	"referred to in subsection (1)"
Power and Water Authority Act		
Section 4	subsection (4)	
Racing and Betting Act		
Section 6	subsection (4)	
Racing and Gaming Authority Act		
Section 4	subsection (4)	
Section 11	all words before paragraph (a)	"If the Authority is directed under section 11 of the <i>Financial Management Act</i> to prepare a financial statement, it shall include with the statement a report of -"
	"as if the Commission were a prescribed statutory corporation for the purposes of that section"	
State Bank of South Australia (Transfer of Undertakings) Act		
Section 17	"section 73 of the <i>Financial Administration and Audit Act</i> "	"section 35 of the <i>Financial Management Act</i> "
Strehlow Research Centre Act		
Section 5	the whole section	

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**Superannuation
Guarantee (Safety
Net) Act**

Section 5(4)	"Consolidated Fund, which is hereby appropriated accordingly"	"public moneys of the Territory and the Allocation for that purpose is hereby established or increased to the extent necessary"
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**Supreme Court
(Judges Pensions) Act**

Section 12(b)	"Consolidated Fund, which is appropriated accordingly"	"public moneys of the Territory and the Allocation for that purpose is hereby established or increased to the extent necessary"
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**Taxation
(Administration) Act**

Section 7(2)(aa)	"Financial Adminis- tration and Audit Act"	"Audit Act"
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Section 80H	subsection (1)	"(1) The Account- able Officer shall maintain, within his or her Agency Operating Account a fund to be known as the Tourism Marketing Fund."
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**Trade Development
Zone Act**

Section 33	the whole section
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Water Act

Section 85	the whole section
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Work Health Act

Section 18	the whole section
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