

1987

The Parliament of the Commonwealth of Australia

House of Representatives

Statute Law (Miscellaneous Provisions) Bill 1987

Supplementary Explanatory Memorandum No. 1

(Circulated by Authority of the Attorney-General,
the Hon. Lionel Bowen, M.P.)

This supplementary explanatory memorandum provides replacement pages for the Explanatory Memorandum to take account of amendments made to the Bill by the Senate.

This page replaces page 8 as a consequence of amendments passed in the Senate on 7 October 1987.

to translate the current reference to the Minister for Sport, Recreation and Tourism into a reference to the Minister administering the legislation in which the provision appears. Proposed new s.46A will insert revised and improved versions of these subsections in the Act.

Administrative Decisions (Judicial Review) Act 1977

Proposed amendments of Schedule 2 make an amendment consequential upon abolition of return endorsements by proposed amendments in this Bill to the Migration Act 1958. A return endorsement gives authority to a non-citizen who is a resident of Australia to return to Australia after a trip overseas. However, since 1 January 1987, return endorsements have been replaced by "resident return visas".

The amendments also confirm that the requirement under the Act to give reasons for decisions does not apply to decisions on selection for higher duties or decisions on higher duties appeals in the Australian Public Service.

This page replaces page 12 as a consequence of amendments passed in the Senate on 7 October 1987.

C1.5(3) provides that new s.11A will apply in relation to the financial year that commenced on 1 July 1986.

This page replaces page 13 as a consequence of amendments passed in the Senate on 7 October 1987.

Proposed amendments to s.34 will permit a certifying officer to indicate, in such manner as is approved by the Minister for Finance, that a payment may properly be made. S.34, which currently requires a certifying officer to give such certificates in writing, places an unnecessary constraint on the use of computer-based systems for processing accounts by Departments. The amendment will facilitate the use of such computer-based accounting systems by enabling 'electronic signatures' to be given.

By virtue of cl.2(2) of this Bill the amendments of s.34 shall come into operation on a day to be fixed by Proclamation.

Proposed amendment of s.41D inserts annual reporting provisions for certain operations of Departments of a business nature (eg the factories operated by the Department of Defence and ACT Omnibus Network). S.41D currently provides for the accounts and financial statements of a Department's "special operations" to be audited by the Auditor-General, but it does

This page replaces page 15 as a consequence of amendments passed in the Senate on 7 October 1987.

S.49 requires the Minister for Finance to publish a Monthly Statement of the Commonwealth's financial transactions.

Proposed amendment of s.49(1)(a) substitutes "Commonwealth Public Account" for "the Commonwealth". Under current accounting practices, bank accounts are opened under s.21(1)(b) of the Audit Act for the temporary holding of public moneys which are en-route to or from the Commonwealth Public Account. The current provisions require the recording in the Monthly Statement of not only receipt and payment transactions to the Commonwealth Public Account but also transactions to the s.21(1)(b) bank account. This requirement is inappropriate since it gives rise to a risk of distortion (ie double-counting) of the figures in the Monthly Statement.

By virtue of Cl.2(3) of this Bill, the amendment of s.49(1)(a) shall come into operation on 1 July 1988.

This page replaces page 16 as a consequence of amendments passed in the Senate on 7 October 1987.

Proposed amendments of s.51 will empower the Auditor-General, at his or her discretion, not to include in his or her reports details of inconsequential or trivial breaches of the Constitution or legislation. At present, s.51(1) requires the reporting of all breaches without permitting the Auditor-General to have regard to their significance. That is, the Auditor-General's Reports at present are required to include matters which, being minor and of little technical consequence, have the effect of detracting from the overall materiality of the report. The proposed amendment is consistent with professional audit standards.

Proposed amendment of s.54 is in consequence of the proposed insertion of new s.11A.

This page replaces page 22 as a consequence of amendments passed in the Senate on 7 October 1987.

Australia-Japan Foundation Act 1976

The proposed amendments are designed to bring the accounting requirements and audit provisions of the Act into line with the standard provisions in the Audit Act 1901 and the legislation of most other statutory bodies.

Proposed insertion of new s.24A requires the Foundation to keep proper accounts and records and maintain adequate controls over expenditure, assets and liabilities.

Proposed new s.24B provides for audit of the Foundation's financial affairs by the Auditor-General and requires him or her to report to the Minister annually.

S.25 of the Act requires the Australia-Japan Foundation to provide financial statements for each year. These statements are submitted to the Auditor-General who reports on them to the Minister. The statements and the Auditor-General's report are laid before both Houses of Parliament.

Proposed amendments to the provisions of s.25 of the Act relating to the reporting by the Auditor-General to the Minister on the financial statements of the Foundation are designed to bring those provisions into line with the Audit Act.



