Commonwealth Coat of Arms

Public Accounts and Audit Committee Act 1951

No. 60, 1951 as amended

**Compilation start date:** 1 July 2014

**Includes amendments up to:** Act No. 62, 2014

**About this compilation**

**This compilation**

This is a compilation of the *Public Accounts and Audit Committee Act 1951* as in force on 1 July 2014. It includes any commenced amendment affecting the legislation to that date.

This compilation was prepared on 14 August 2014.

The notes at the end of this compilation (the ***endnotes***) include information about amending laws and the amendment history of each amended provision.

**Uncommenced amendments**

The effect of uncommenced amendments is not reflected in the text of the compiled law but the text of the amendments is included in the endnotes.

**Application, saving and transitional provisions for provisions and amendments**

If the operation of a provision or amendment is affected by an application, saving or transitional provision that is not included in this compilation, details are included in the endnotes.

**Modifications**

If a provision of the compiled law is affected by a modification that is in force, details are included in the endnotes.

**Provisions ceasing to have effect**

If a provision of the compiled law has expired or otherwise ceased to have effect in accordance with a provision of the law, details are included in the endnotes.

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An Act to provide for a Joint Parliamentary Committee of Public Accounts and Audit

1 Short title

This Act may be cited as the *Public Accounts and Audit Committee Act 1951*.

2 Commencement

This Act shall come into operation on the day on which it receives the Royal Assent.

4 Interpretation

In this Act, unless the contrary intention appears:

***Audit Office*** means the Australian National Audit Office established by section 38 of the *Auditor‑General Act 1997*.

***Auditor‑General*** means the Auditor‑General for the Commonwealth referred to in section 7 of the *Auditor‑General Act 1997*.

***Chair*** means the Chair of the Committee.

***Deputy Chair*** means the Deputy Chair of the Committee.

***Finance Minister*** means the Minister who administers the *Public Governance, Performance and Accountability Act 2013*.

***Independent Auditor*** means the Independent Auditor referred to in section 41 of the *Auditor‑General Act 1997*.

***member*** means a member of the Committee.

***the Committee*** means the Joint Committee of Public Accounts and Audit for the time being constituted under this Act.

4A Application of the *Criminal Code*

Chapter 2 of the *Criminal Code* applies to all offences against this Act.

Note: Chapter 2 of the *Criminal Code* sets out the general principles of criminal responsibility.

5 Joint Committee of Public Accounts and Audit

(1) As soon as practicable after the commencement of this subsection and the first session of each Parliament, a joint committee of members of the Parliament, to be known as the Joint Committee of Public Accounts and Audit, is to be appointed.

(2) The Committee is to consist of 16 members of the Parliament. 6 members must be members of, and be appointed by, the Senate. 10 members must be members of, and be appointed by, the House of Representatives. The members must be appointed according to the practice of the Parliament for the appointment of members to serve on joint select committees of both Houses of the Parliament.

(3) Each member shall hold office during the pleasure of the House by which he or she was appointed.

(4) Either House of the Parliament may appoint one of its members to fill a vacancy amongst the members of the Committee appointed by that House.

(5) Each member shall cease to hold office when the House of Representatives expires by effluxion of time or is dissolved.

(6) At any time at which:

(a) there is constituted a Standing Committee of the House of Representatives known as the Expenditure Committee; and

(b) the Chair of that Committee is not a member of the Joint Committee of Public Accounts and Audit by virtue of an appointment under subsection (2);

that Chair shall, by virtue of his or her office as Chair of the Expenditure Committee, be a member of the Joint Committee of Public Accounts and Audit in addition to the members referred to in subsection (2), but is not eligible to be elected as Chair of the last‑mentioned Committee.

6 Chair and Deputy Chair

(1) There shall be a Chair and a Deputy Chair of the Committee, who shall be elected by the members from time to time and shall hold office as Chair and Deputy Chair during the pleasure of the Committee.

(2) The Chair shall preside at all meetings of the Committee at which he or she is present.

(2A) In the event of the absence of the Chair from a meeting of the Committee, the Deputy Chair shall, if he or she is present at that meeting, preside at that meeting.

(3) In the event of the absence of both the Chair and the Deputy Chair from a meeting of the Committee, the members present may appoint one of their number to preside at the meeting, and the member so presiding shall, in relation to the meeting, have all the powers and functions of the Chair.

6A Meetings of Committee

(1) The Committee may meet at such times and at such places within Australia as the Committee, by resolution, determines or, subject to any resolution of the Committee, as the Chair determines, but shall not meet at any place outside Australia.

(2) At any time when the Chair is absent from Australia or is, for any reason, unable to perform the duties of his or her office or there is a vacancy in the office of Chair, the Deputy Chair may exercise the powers of the Chair under subsection (1).

(3) The Committee may meet and transact business notwithstanding any prorogation of the Parliament.

7 Quorum and voting

(1) At a meeting of the Committee 6 members constitute a quorum.

(2) All questions to be decided by the Committee shall be decided by a majority of the votes of the members present.

(3) The Chair or other member presiding shall have a deliberative vote and, in the event of an equality of votes, shall also have a casting vote.

(4) Where the members present do not vote unanimously, the manner in which each member votes shall, if a member so requires, be recorded in the minutes and in the Committee’s report.

8 Duties of the Committee

(1) The duties of the Committee are:

(a) to examine the accounts of the receipts and expenditure of the Commonwealth, including the financial statements given to the Auditor‑General under paragraphs 42(1)(b) and 48(1)(b) of the *Public Governance, Performance and Accountability Act 2013*; and

(b) to examine the financial affairs of authorities of the Commonwealth to which this Act applies and of intergovernmental bodies to which this Act applies; and

(c) to examine all reports of the Auditor‑General (including reports of the results of performance audits) that are tabled in each House of the Parliament; and

(d) to report to both Houses of the Parliament, with any comment it thinks fit, on any items or matters in those accounts, statements and reports, or any circumstances connected with them, that the Committee thinks should be drawn to the attention of the Parliament; and

(e) to report to both Houses of the Parliament any alteration that the Committee thinks desirable in:

(i) the form of the public accounts or in the method of keeping them; or

(ii) the mode of receipt, control, issue or payment of public moneys; and

(f) to inquire into any question connected with the public accounts which is referred to the Committee by either House of the Parliament, and to report to that House on that question; and

(g) to consider:

(i) the operations of the Audit Office; and

(ii) the resources of the Audit Office, including funding, staff and information technology; and

(iii) reports of the Independent Auditor on operations of the Audit Office; and

(h) to report to both Houses of the Parliament on any matter arising out of the Committee’s consideration of the matters listed in paragraph (g), or on any other matter relating to the Auditor‑General’s functions and powers, that the Committee considers should be drawn to the attention of the Parliament; and

(i) to report to both Houses of the Parliament on the performance of the Audit Office at any time; and

(j) to consider draft estimates for the Audit Office submitted under section 53 of the *Auditor‑General Act 1997*; and

(k) to consider the level of fees determined by the Auditor‑General under subsection 14(1) of the *Auditor‑General Act 1997*; and

(ka) to consider the level of fees determined by the Auditor‑General under subsection 16(1) of the *Auditor‑General Act 1997*; and

(l) to make recommendations to both Houses of Parliament, and to the Minister who administers the *Auditor‑General Act 1997*, on draft estimates referred to in paragraph (j); and

(m) to determine the audit priorities of the Parliament and to advise the Auditor‑General of those priorities; and

(n) to determine the audit priorities of the Parliament for audits of the Audit Office and to advise the Independent Auditor of those priorities; and

(o) any other duties given to the Committee by this Act, by any other law or by Joint Standing Orders approved by both Houses of the Parliament.

(1A) Nothing in subsection (1) authorises the Committee to direct the activities of the Auditor‑General or the Independent Auditor.

(2) The duties of the Committee do not extend to:

(a) an examination of the financial affairs of the Northern Territory or of the Administration of an External Territory (including the financial affairs of the Administration of an External Territory contained in any of the accounts and financial statements referred to in paragraph (a) of subsection (1)); or

(b) an examination of a report of the Auditor‑General that relates to, or in so far as it relates to:

(i) the financial affairs of the Northern Territory or of the Administration of an External Territory (including the financial affairs of the Administration of an External Territory contained in any of the accounts and financial statements referred to in paragraph (a) of subsection (1)); or

(ii) the results of an efficiency audit of operations of the Administration of an External Territory.

(2A) For the purposes of subsection (2), an External Territory does not include the Territory of Christmas Island or the Territory of Cocos (Keeling) Islands.

(3) For the purpose of this section, an authority of the Commonwealth to which this Act applies is:

(a) a body corporate or an unincorporated body established for a public purpose by, or in accordance with the provisions of, an enactment, not being an inter‑governmental body;

(b) a body established by the Governor‑General or by a Minister otherwise than in accordance with an enactment; or

(c) an incorporated company over which the Commonwealth is in a position to exercise control.

(4) Where the parties to an agreement relating to the establishment of an inter‑governmental body consent to the examination, by the Committee, of the financial affairs of that body, the Minister shall notify the fact that they have so consented in the *Gazette* and the body shall thereupon become an inter‑governmental body to which this Act applies.

(5) Where a party to an agreement relating to the establishment of an inter‑governmental body (being an inter‑governmental body which, by virtue of subsection (4), is an inter‑governmental body to which this Act applies) withdraws its consent to the examination, by the Committee, of the financial affairs of that body, the Minister shall notify the fact that that party has withdrawn its consent in the *Gazette* and the body shall thereupon cease to be an inter‑governmental body to which this Act applies.

(6) In this section, unless the contrary intention appears:

***enactment*** means:

(a) an Act;

(b) an Ordinance of the Australian Capital Territory; or

(c) an instrument (including rules, regulations or by‑laws) made under an Act or under such an Ordinance.

***inter‑governmental body*** means a body corporate or an unincorporated body established by, or in accordance with the provisions of, an agreement between the Commonwealth and a State or States or between the Commonwealth and the government of another country or the governments of other countries.

***State*** includes the Northern Territory.

8A Committee may approve or reject recommendation for appointment of Auditor‑General or Independent Auditor

(1) If the Audit Minister refers a proposed recommendation for an appointment of the Auditor‑General or Independent Auditor to the Committee for approval, the Committee must:

(a) approve or reject the proposal within 14 days after receiving it; or

(b) notify the Audit Minister as provided for in subsection (2).

Note: Clauses 2 of Schedule 1 and 2 of Schedule 2 of the *Auditor‑General Act 1997* require proposed recommendations to be referred to the Committee for approval.

(2) The Committee may notify the Audit Minister within 14 days after receiving a proposal that it needs more time to consider the proposal. If the Committee does so, the Committee must approve or reject the proposal within 44 days after receiving it.

(3) The decision to approve or reject a proposal is to be by majority of the members of the Committee for the time being holding office.

(4) If the Committee does not make a decision on a proposal by the required time, the Committee is taken, at that time, to have approved the proposal.

(5) The Committee must notify the Audit Minister of its decision on a proposal as soon as practicable after making the decision.

(6) A notification under this section must be in writing.

(7) The Committee must report to both Houses of the Parliament on its decision on a proposal.

(8) In this section:

***Audit Minister*** means the Minister administering the *Auditor‑General Act 1997*.

8B Annual report

(1) The Committee must, in relation to each financial year, prepare a report on the performance of its duties during the year.

(2) The Committee must table the report in each House of the Parliament.

9 Sectional Committees

(1) The Committee may appoint a Sectional Committee or Sectional Committees of three or more of its members to inquire into and report to the Committee upon such matters with which the Committee is concerned as the Committee directs.

(3) The provisions of this Act (other than this section and section 5, subsection 7(1) and sections 8, 8A, 8B and 12) apply in relation to a Sectional Committee in the same way as they apply in relation to the Committee.

(3AA) In applying any of the provisions, a reference to the Chair or the Deputy Chair of the Committee (except a reference in section 22) is instead a reference to the Chair or the Deputy Chair of the Sectional Committee.

(3A) At a meeting of a Sectional Committee, a quorum is constituted by:

(a) in the case of a Sectional Committee of no more than 5 members—2 members;

(b) in the case of a Sectional Committee of 6 or 7 members—3 members; and

(c) in the case of a Sectional Committee of 8 or more members—4 members.

(4) A Sectional Committee shall report in writing to the Committee as soon as practicable on each matter referred to that Sectional Committee by the Committee.

(5) A Sectional Committee may sit at any time notwithstanding that the Committee is sitting at the same time.

10 Power to take evidence

(1) The Committee may take evidence on oath or affirmation and the Chair or the Deputy Chair may administer oaths or affirmations to witnesses appearing before the Committee.

(2) The oath or affirmation administered to a witness may be in accordance with Form A or Form B in the Schedule, as the case requires.

11 Sittings to be public except in certain cases

(1) Subject to subsection (2), the Committee must take all evidence in public.

(2) If, in the Committee’s opinion, evidence relates to a secret or confidential matter:

(a) if the witness giving the evidence requests the Committee to do so—the Committee must take the evidence in private; or

(b) in any other case—the Committee may take the evidence in private.

11A Disclosure and publishing of evidence taken in private

(1) Subject to subsections (2) and (3), the Committee may publish or disclose any evidence taken in private.

(2) If evidence is taken in private at the request of a witness and has not already been published:

(a) the Committee or a member of the Committee must not disclose or publish any of the evidence without the consent of the witness who gave it; and

(b) any other person must not disclose or publish any of the evidence without the consent of the witness who gave it and without the authorisation of the Committee.

(3) If evidence is taken in private other than at the request of a witness and has not already been published, a member of the Committee or any other person must not disclose or publish any of the evidence without the authorisation of the Committee.

(4) The Committee may, in writing signed by the Chair, give an authorisation for the purposes of paragraph (2)(b) or subsection (3).

(5) This section has effect in spite of section 2 of the *Parliamentary Papers Act 1908*.

12 Continuance of evidence

Where the Committee as constituted at any time, or a Sectional Committee of the Committee as constituted at any time, has taken evidence in relation to a matter, but the Committee as so constituted has ceased to exist before reporting on the matter, the Committee as next constituted may consider that evidence as if it had been given before it.

13 Power to summon witnesses

(1) The Committee may summon a person to appear before it to give evidence and produce documents.

(2) A summons to a witness may be in accordance with Form C in the Schedule and shall be signed by the Chair or the Deputy Chair.

(3) A summons to a witness may be served upon the witness either personally or by being left at, or sent by post to, his or her usual place of business or of abode.

14 Warrant in case of disobedience of summons

(1) If a person upon whom a summons under the last preceding section has been served and to whom reasonable expenses of conveyance have been tendered fails to appear, or, having appeared, fails to continue in attendance, in obedience to the summons, the Chair or the Deputy Chair may issue a warrant for his or her apprehension.

(2) The warrant may be in accordance with Form D in the Schedule.

(3) The person executing a warrant under this section may:

(a) apprehend the person in respect of whom it is issued;

(b) bring that person before the Committee; and

(c) detain that person in custody until he or she is released by order of the Chair or the Deputy Chair.

(4) The warrant may be executed by the person to whom it is addressed or by a person appointed by him or her to assist him or her in its execution, and the person executing the warrant may break and enter a building, place or ship for the purpose of executing the warrant.

15 Witness to obey summons

(1) A person upon whom a summons under section 13 has been served shall not fail to appear or to continue in attendance in obedience to the summons.

(2) Subsection (1) does not apply if the person proves that he or she has a reasonable excuse.

Note: A defendant bears a legal burden in relation to the matter in subsection (2) (see section 13.4 of the *Criminal Code*).

16 Preventing witnesses from giving evidence

A person shall not dissuade or prevent a person from obeying a summons under section 13.

17 Witnesses not to refuse to be sworn etc.

(1) A person summoned to appear before the Committee shall not refuse:

(a) to be sworn or make an affirmation;

(b) to answer a question put to him or her by the Committee or by any member thereof; or

(c) to produce a document which he or she is required by the Committee or by a member thereof to produce.

(2) Paragraph (1)(a), (b) or (c) does not apply if the person proves that he or she has just cause for the refusal.

Note: A defendant bears a legal burden in relation to the matter in subsection (2) (see section 13.4 of the *Criminal Code*).

18 False evidence

A person shall not give false evidence on oath or affirmation before the Committee.

Penalty: Five years’ imprisonment.

19 Privileges and protection of witnesses

(1) A person summoned to appear or appearing before the Committee as a witness shall have the same protection and privileges as a witness in proceedings in the High Court.

(2) A person shall not use, cause or inflict any violence, punishment, damage, loss or disadvantage on or to a person for or on account of his or her having appeared as a witness before the Committee, or for or on account of any evidence lawfully given by him or her before the Committee.

20 Witnesses’ expenses

A witness appearing before the Committee shall be entitled to be paid such fees and travelling expenses as the Chair or the Deputy Chair allows in accordance with the prescribed scale.

21 Offences

(1) A person who contravenes, or fails to comply with, a provision of this Act (other than section 18) is guilty of an offence against this section.

(2) An offence against this section may be prosecuted either summarily or upon indictment, but an offender is not liable to be punished more than once in respect of the same offence.

(3) The punishment for an offence against this section is:

(a) if the offence is prosecuted summarily—a fine not exceeding Two hundred dollars or imprisonment for a term not exceeding six months; or

(b) if the offence is prosecuted upon indictment—a fine not exceeding Four hundred dollars or imprisonment for a term not exceeding one year.

22 Allowances

(1) The Chair and other members of the Committee shall be paid such allowances as are prescribed.

(2) However, the prescribed allowances are not payable unless the Chair or Deputy Chair certifies in writing that they are payable.

(3) Prescribed allowances in respect of which such certification has been given are payable out of the Consolidated Revenue Fund, which is appropriated accordingly.

23 Limitation of annual expenditure

(1) The total amount paid out of the Consolidated Revenue Fund in respect of allowances payable under the last preceding section shall not exceed $20,000 in any financial year.

(2) Where, in any financial year, the amount of $20,000 would, but for subsection (1), be exceeded, a proportionate abatement, to be determined by the Finance Minister, shall be made in the sums payable, so as to reduce the amount so payable to the sum of $20,000.

24 Regulations

The Governor‑General may make regulations, not inconsistent with this Act, prescribing all matters which are required or permitted to be prescribed, or which are necessary or convenient to be prescribed, for carrying out or giving effect to this Act.

The Schedule—Forms

Form A

Section 10

OATH OF WITNESS

The evidence you shall give before the Committee shall be the truth, the whole truth, and nothing but the truth, so help you God!

Form B

Section 10

AFFIRMATION OF WITNESS

You do solemnly and sincerely affirm and declare that the evidence you shall give before the Committee shall be the truth, the whole truth, and nothing but the truth.

Form C

Section 13

COMMONWEALTH OF AUSTRALIA

*Public Accounts and Audit Committee Act 1951*

SUMMONS TO A WITNESS

To (*here insert name, address and occupation of witness*)

You are hereby summoned to appear before the Joint Committee of Public Accounts and Audit (or a Sectional Committee of the Joint Committee of Public Accounts and Audit) on the day of , 20 , at o’clock in the noon, at , then and there to give evidence and then and there to produce ; and you are required to continue in attendance as directed by the said Committee (or Sectional Committee) or the Chair thereof, until your attendance is no longer required.

Dated the day of , 20 .

(Chair or Deputy Chair of the   
Committee or Sectional Committee)

Form D

Section 14

COMMONWEALTH OF AUSTRALIA

*Public Accounts and Audit Committee Act 1951*

WARRANT FOR THE APPREHENSION OF A WITNESS WHO HAS DISOBEYED A SUMMONS

Whereas (*name, address and occupation of witness*) has been summoned to appear as a witness before the Joint Committee of Public Accounts and Audit (or a Sectional Committee of the Joint Committee of Public Accounts and Audit), but has failed to appear in obedience to the summons; these are therefore to command and authorize you forthwith to apprehend the said (*name of witness*) and to bring him or her before the said Committee (or Sectional Committee), and to detain him or her in custody for that purpose until he or she is released by order of the Chair.

Given at the

day of , 20 .

(Chair or Deputy Chair of the   
Committee or Sectional Committee)

To (*name of person to whom warrant is addressed*).

Endnotes

Endnote 1—About the endnotes

The endnotes provide details of the history of this legislation and its provisions. The following endnotes are included in each compilation:

Endnote 1—About the endnotes

Endnote 2—Abbreviation key

Endnote 3—Legislation history

Endnote 4—Amendment history

Endnote 5—Uncommenced amendments

Endnote 6—Modifications

Endnote 7—Misdescribed amendments

Endnote 8—Miscellaneous

If there is no information under a particular endnote, the word “none” will appear in square brackets after the endnote heading.

**Abbreviation key—Endnote 2**

The abbreviation key in this endnote sets out abbreviations that may be used in the endnotes.

**Legislation history and amendment history—Endnotes 3 and 4**

Amending laws are annotated in the legislation history and amendment history.

The legislation history in endnote 3 provides information about each law that has amended the compiled law. The information includes commencement information for amending laws and details of application, saving or transitional provisions that are not included in this compilation.

The amendment history in endnote 4 provides information about amendments at the provision level. It also includes information about any provisions that have expired or otherwise ceased to have effect in accordance with a provision of the compiled law.

**Uncommenced amendments—Endnote 5**

The effect of uncommenced amendments is not reflected in the text of the compiled law but the text of the amendments is included in endnote 5.

**Modifications—Endnote 6**

If the compiled law is affected by a modification that is in force, details of the modification are included in endnote 6.

**Misdescribed amendments—Endnote 7**

An amendment is a misdescribed amendment if the effect of the amendment cannot be incorporated into the text of the compilation. Any misdescribed amendment is included in endnote 7.

**Miscellaneous—Endnote 8**

Endnote 8 includes any additional information that may be helpful for a reader of the compilation.

Endnote 2—Abbreviation key

|  |  |
| --- | --- |
| ad = added or inserted | pres = present |
| am = amended | prev = previous |
| c = clause(s) | (prev) = previously |
| Ch = Chapter(s) | Pt = Part(s) |
| def = definition(s) | r = regulation(s)/rule(s) |
| Dict = Dictionary | Reg = Regulation/Regulations |
| disallowed = disallowed by Parliament | reloc = relocated |
| Div = Division(s) | renum = renumbered |
| exp = expired or ceased to have effect | rep = repealed |
| hdg = heading(s) | rs = repealed and substituted |
| LI = Legislative Instrument | s = section(s) |
| LIA = *Legislative Instruments Act 2003* | Sch = Schedule(s) |
| mod = modified/modification | Sdiv = Subdivision(s) |
| No = Number(s) | SLI = Select Legislative Instrument |
| o = order(s) | SR = Statutory Rules |
| Ord = Ordinance | Sub‑Ch = Sub‑Chapter(s) |
| orig = original | SubPt = Subpart(s) |
| par = paragraph(s)/subparagraph(s)  /sub‑subparagraph(s) |  |

Endnote 3—Legislation history

| Act | Number and year | Assent | Commencement | Application, saving and transitional provisions |
| --- | --- | --- | --- | --- |
| Public Accounts Committee Act 1951 | 60, 1951 | 11 Dec 1951 | 11 Dec 1951 |  |
| Public Accounts Committee Act 1965 | 79, 1965 | 25 Nov 1965 | 1 July 1965 | — |
| Statute Law Revision (Decimal Currency) Act 1966 | 93, 1966 | 29 Oct 1966 | 1 Dec 1966 | — |
| Statute Law Revision Act 1973 | 216, 1973 | 19 Dec 1973 | 31 Dec 1973 | ss. 9(1) and 10 |
| Public Accounts Committee Amendment Act 1976 | 70, 1976 | 9 June 1976 | 9 June 1976 | — |
| Administrative Changes (Consequential Provisions) Act 1978 | 36, 1978 | 12 June 1978 | 12 June 1978 | s. 8 |
| Public Accounts Committee Amendment Act 1979 | 187, 1979 | 4 Dec 1979 | 4 Dec 1979 | — |
| Statute Law (Miscellaneous Amendments) Act (No. 2) 1982 | 80, 1982 | 22 Sept 1982 | Part LX (ss. 229, 230): 4 Dec 1979 *(a)* | — |
| Public Accounts Committee Amendment Act 1983 | 111, 1983 | 8 Dec 1983 | 8 Dec 1983 | — |
| Director of Public Prosecutions (Consequential Amendments) Act 1983 | 114, 1983 | 14 Dec 1983 | Part XI (ss. 23, 24): 5 Mar 1984 (*see Gazette* 1984, No. S55) *(b)* | — |
| Territories Law Reform Act 1992 | 104, 1992 | 30 June 1992 | s. 24: 1 July 1992 *(c)* | — |
| Qantas Sale Act 1992 | 196, 1992 | 21 Dec 1992 | Schedule (Part 1): 10 Mar 1993 (*see Gazette* 1993, No. GN17) *(d)* Schedule (Part 5): 30 Aug 1995 (*see Gazette* 1995, No. S324) *(d)* | s. 2(6) (am. by 60, 1993, s. 4; 168, 1994, s. 3) |
| **as amended by** |  |  |  |  |
| Qantas Sale Amendment Act 1993 | 60, 1993 | 3 Nov 1993 | 10 Mar 1993 | — |
| Qantas Sale Amendment Act 1994 | 168, 1994 | 16 Dec 1994 | s. 3 (item 17): Royal Assent *(e)* | — |
| Crimes and Other Legislation Amendment Act 1997 | 20, 1997 | 7 Apr 1997 | Schedule 2 (item 8): Royal Assent *(f)* | — |
| Audit (Transitional and Miscellaneous) Amendment Act 1997 | 152, 1997 | 24 Oct 1997 | Schedule 2 (items  1113–1141): *(g)* | Sch. 2 (item 1123) |
| **as amended by** |  |  |  |  |
| Statute Law Revision Act 2006 | 9, 2006 | 23 Mar 2006 | Schedule 2 (items 3–6): *(h)* | — |
| Finance and Administration Legislation Amendment (Application of Criminal Code) Act 2001 | 109, 2001 | 17 Sept 2001 | Schedule 2: 15 Oct 2001 | s. 5 |
| Statute Law Revision Act 2006 | 9, 2006 | 23 Mar 2006 | Schedule 1 (item 22): *(h)* | — |
| Financial Framework Legislation Amendment Act (No. 1) 2006 | 30, 2006 | 6 Apr 2006 | Schedule 3 (items 12–34): 7 Apr 2006 | Sch. 3 (item 34) |
| Financial Framework Legislation Amendment Act (No. 1) 2013 | 8, 2013 | 14 Mar 2013 | Schedule 1 (items 7–11): 15 Mar 2013 | — |
| Public Governance, Performance and Accountability (Consequential and Transitional Provisions) Act 2014 | 62, 2014 | 30 June 2014 | Sch 4 (item 56), Sch 11 (items 82, 83) and Sch 14 (items 1–4): 1 July 2014 (s 2(1) items 2, 6 and 14) | Sch 14 (items 1–4) |

*(a)* The *Public Accounts and Audit Committee Act 1951* was amended by Part LX (sections 229 and 230) only of the *Statute Law (Miscellaneous Amendments) Act (No. 2) 1982*, subsection 2(13) of which provides as follows:

(13) Part LX shall be deemed to have come into operation on 4 December 1979.

*(b)* The *Public Accounts and Audit Committee Act 1951* was amended by Part XI (sections 23 and 24) only of the *Director of Public Prosecutions (Consequential Amendments) Act 1983*, subsection 2(1) of which provides as follows:

(1) Subject to this section, this Act shall come into operation, or shall be deemed to have come into operation, as the case requires, on the day on which the *Director of Public Prosecutions Act 1983* comes into operation.

*(c)* The *Public Accounts and Audit Committee Act 1951* was amended by section 24 only of the *Territories Law Reform Act 1992*, subsection 2(3) of which provides as follows:

(3) The remaining provisions of this Act commence on 1 July 1992.

*(d)* The *Public Accounts and Audit Committee Act 1951* was amended by the Schedule (Parts 1 and 5) only of the *Qantas Sale Act 1992*, subsections 2(2), (3)(a) and (c) of which provide as follows:

(2) Subject to subsection (3), the remaining provisions of this Act commence on a day or days to be fixed by Proclamation.

(3) A Proclamation may fix a day that is earlier than the day on which the Proclamation is published in the *Gazette* but only if:

(a) in the case of sections 30, 31, 35, 37, 39, 43 and 50 and Parts 1 and 2 of the Schedule—the day is not earlier than the substantial minority sale day; and

(c) in the case of sections 25, 36, 38, 44 and 51 and Parts 5, 6 and 7 of the Schedule—the day is not earlier than the 100% sale day.

*(e)* The *Qantas Sale Act 1992* was amended by section 3 (item 17) only of the *Qantas Sale Amendment Act 1994*, subsection 2(1) of which provides as follows:

(1) Subject to this section, this Act commences on the day on which it receives the Royal Assent.

*(f)* The *Public Accounts and Audit Committee Act 1951* was amended by Schedule 2 (item 8) only of the *Crimes and Other Legislation Amendment Act 1997*, subsection 2(1) of which provides as follows:

(1) Subject to subsection (2), this Act commences on the day on which it receives the Royal Assent.

*(g)* The *Public Accounts and Audit Committee Act 1951* was amended by Schedule 2 (items 1113–1141) only of the *Audit (Transitional and Miscellaneous) Amendment Act 1997*, subsection 2(2) of which provides as follows:

(2) Schedules 1, 2 and 4 commence on the same day as the *Financial Management and Accountability Act 1997*.

The *Financial Management and Accountability Act 1997* came into operation on 1 January 1998.

*(h)* Subsection 2(1) (items 14 and 20–23) of the *Statute Law Revision Act 2006* provide as follows:

(1) Each provision of this Act specified in column 1 of the table commences, or is taken to have commenced, in accordance with column 2 of the table. Any other statement in column 2 has effect according to its terms.

| **Commencement information** | | |
| --- | --- | --- |
| **Column 1** | **Column 2** | **Column 3** |
| **Provision(s)** | **Commencement** | **Date/Details** |
| 14. Schedule 1, item 22 | Immediately after the commencement of item 1126 of Schedule 2 to the *Audit (Transitional and Miscellaneous) Amendment Act 1997*. | 1 January 1998 |
| 20. Schedule 2, item 3 | Immediately after the time specified in the *Audit (Transitional and Miscellaneous) Amendment Act 1997* for the commencement of item 1118 of Schedule 2 to that Act. | 1 January 1998 |
| 21. Schedule 2, item 4 | Immediately after the time specified in the *Audit (Transitional and Miscellaneous) Amendment Act 1997* for the commencement of item 1120 of Schedule 2 to that Act. | 1 January 1998 |
| 22. Schedule 2, item 5 | Immediately after the time specified in the *Audit (Transitional and Miscellaneous) Amendment Act 1997* for the commencement of item 1134 of Schedule 2 to that Act. | 1 January 1998 |
| 23. Schedule 2, item 6 | Immediately after the time specified in the *Audit (Transitional and Miscellaneous) Amendment Act 1997* for the commencement of item 1135 of Schedule 2 to that Act. | 1 January 1998 |

Endnote 4—Amendment history

| Provision affected | How affected |
| --- | --- |
| Title | am. No. 152, 1997 |
| s. 1 | am. No. 152, 1997 |
| s. 3 | rep. No. 216, 1973 |
| s. 4 | am. No. 152, 1997; No. 30, 2006; No. 8, 2013; No 62, 2014 |
| Note to s. 4 | rep. No. 8, 2013 |
| s. 4A | ad. No. 109, 2001 |
| Heading to s. 5 | am. No. 30, 2006 |
| s. 5 | am. No. 216, 1973; No. 70, 1976; No. 111, 1983; No. 152, 1997; Nos. 9 and 30, 2006 |
| s. 6 | am. No. 216, 1973; No. 152, 1997; No. 30, 2006 |
| s. 6A | ad. No. 187, 1979 |
|  | am. No. 152, 1997; No. 30, 2006 |
| s. 7 | am. No. 187, 1979; No. 111, 1983; No. 152, 1997 |
| s. 8 | am. No. 70, 1976; No. 187, 1979; Nos. 104 and 196, 1992; No. 152, 1997; No 62, 2014 |
| ss. 8A, 8B | ad. No. 152, 1997 |
| s. 9 | am. No. 70, 1976; No. 187, 1979; No. 80, 1982; No. 152, 1997; No. 30, 2006 |
| s. 10 | am. No. 70, 1976; No. 152, 1997 |
| s. 11 | am. No. 70, 1976; No. 152, 1997 |
|  | rs. No. 30, 2006 |
| s. 11A | ad. No. 30, 2006 |
| ss. 13, 14 | am. No. 70, 1976; No. 152, 1997; No. 30, 2006 |
| ss. 15, 16 | am. No. 70, 1996; No. 109, 2001 |
| s. 17 | am. No. 109, 2001; No. 30, 2006 |
| s. 18 | am. No. 109, 2001 |
| s. 19 | am. No. 109, 2001; No. 30, 2006 |
| s. 20 | am. No. 152, 1997 |
| s. 21 | am. No. 93, 1966; No. 70, 1976; No. 114, 1983; No. 20, 1997 |
| s. 22 | am. No. 152, 1997; No. 30, 2006 |
| s. 23 | am. No. 79, 1965; No. 93, 1966; No. 70, 1976; No. 36, 1978; No. 30, 2006 |
| The Schedule | am. No. 152, 1997; No. 30, 2006 |
| Form A | am. No. 152, 1997 |
| Form C | am. No. 152, 1997 (as am. by No. 9, 2006); No. 30, 2006 |
| Form D | am. No. 152, 1997; No. 30, 2006 |

Endnote 5—Uncommenced amendments [none]

Endnote 6—Modifications

[A.C.T. Self‑Government (Consequential Provisions) Regulations](http://www.comlaw.gov.au/Series/F1996B01192) (1989 No. 3)

Endnote 7—Misdescribed amendments [none]

Endnote 8—Miscellaneous [none]