



Financial Management and Accountability Determination 2009/26 — Commonwealth Social Services Special Account Variation and Abolition 2009

I, LINDSAY TANNER, Minister for Finance and Deregulation, make this Determination under subsections 20 (2) and (3) of the *Financial Management and Accountability Act 1997*.

Dated August 13th 2009

Lindsay Tanner
Minister for Finance and Deregulation

1 Name of Determination

This Determination is the *Financial Management and Accountability Determination 2009/26 – Commonwealth Social Services Special Account Variation and Abolition 2009*.

2 Commencement

This Determination commences at the time at which subsection 22 (4) of the *Financial Management and Accountability Act 1997* is complied with.

Note This Determination takes effect in accordance with section 22 of the *Financial Management and Accountability Act 1997*. The Parliament must consider the Determination before it can take effect, and either House may pass a resolution disallowing the Determination. If neither House passes such a resolution, the Determination takes effect on the day immediately after the last day upon which such a resolution could have been passed.

3 Variation

Schedule 1 varies the determination entitled *Financial Management and Accountability Determination 2006/48 – Commonwealth Social Services Special Account Establishment 2006*, made on 17 August 2006, which established the *Commonwealth Social Services Special Account*.

4 Abolition

The *Commonwealth Social Services Special Account* is abolished with effect from the time at which:

- (a) Schedule 1 has taken effect; and
- (b) the balance of the appropriation for the *Commonwealth Social Services Special Account* reaches zero.

Schedule 1 Variation

(section 3)

[1] Clause 4

omit

4 Amounts to be credited

The following amounts may be credited to the Commonwealth Social Services Special Account:

- (a) amounts received in the course of the performance of functions that relate to the purposes of the Commonwealth Social Services Special Account;
- (b) amounts received from any person for the purposes of the Commonwealth Social Services Special Account;
- (c) amounts debited from the Centrelink Special Account for the purpose of crediting the Commonwealth Social Services Special Account.

Note 1 The Appropriation Acts provide that if any of the purposes of a Special Account are covered by an item in those Acts (whether or not the item expressly refers to the Special Account), then amounts may be debited against the appropriation for that item and credited to the Special Account.

Note 2 Subsection 39 (5) of the FMA Act provides that upon realisation of an investment of an amount debited from a Special Account, the proceeds of the investment must be credited to that Special Account.

Note 3 Section 30 of the FMA Act has the effect that if an amount expended from a Special Account is repaid to the Commonwealth, that amount must be re-credited to that Special Account.

Note 4 Section 30A of the FMA Act has the effect of increasing the appropriation under section 20 of the FMA Act for the purposes of a Special Account (and thereby increasing this Special Account's balance). The increase is of an amount equivalent to any GST amount that is recoverable in relation to a payment, and occurs immediately before the payment is made. The Goods and Services Tax is defined as the GST in section 195-1 of the *A New Tax System (Goods and Services Tax) Act 1999*.