

Public Governance, Performance and Accountability Rule 2014

made under the

Public Governance, Performance and Accountability Act 2013

**Compilation No. 4**

**Compilation date:** 1 February 2015

**Includes amendments up to:** Public Governance, Performance and Accountability Legislation Amendment (Office of the Fair Work Building Industry Inspectorate) Rule 2015

**Registered:** 2 February 2015

**About this compilation**

**This compilation**

This is a compilation of the *Public Governance, Performance and Accountability Rule 2014* that shows the text of the law as amended and in force on 1 February 2015 (the ***compilation date***).

This compilation was prepared on 2 February 2015.

The notes at the end of this compilation (the ***endnotes***) include information about amending laws and the amendment history of provisions of the compiled law.

**Uncommenced amendments**

The effect of uncommenced amendments is not shown in the text of the compiled law. Any uncommenced amendments affecting the law are accessible on ComLaw (www.comlaw.gov.au). The details of amendments made up to, but not commenced at, the compilation date are underlined in the endnotes. For more information on any uncommenced amendments, see the series page on ComLaw for the compiled law.

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

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

**Modifications**

If the compiled law is modified by another law, the compiled law operates as modified but the modification does not amend the text of the law. Accordingly, this compilation does not show the text of the compiled law as modified. For more information on any modifications, see the series page on ComLaw for the compiled law.

**Self‑repealing provisions**

If a provision of the compiled law has been repealed in accordance with a provision of the law, details are included in the endnotes.

Contents

Chapter 1—Introduction 1

Part 1‑1—Introduction 1

Division 1—Preliminary 1

1 Name of rule 1

3 Authority 1

Division 2—Definitions 2

4 Definitions 2

Part 1‑2—Provisions relating to the Dictionary in the Act 3

5 Government business enterprise 3

6 Listed entities 3

7 Listed law enforcement agency 4

Chapter 2—Commonwealth entities and the Commonwealth 5

Part 2‑1—Core provisions about Commonwealth entities and the Commonwealth 5

7A Commonwealth entities and their accountable authorities—bodies corporate established under a law of the Commonwealth 5

8 Accountable authorities—listed entities 6

9 Officials 6

Part 2‑2—Accountable authorities and officials 8

Division 1—Requirements applying to accountable authorities 8

10 Preventing, detecting and dealing with fraud 8

11 Recovery of debts 8

Division 2—Officials’ duty to disclose interests 10

Subdivision A—When duty does not apply 10

12 When duty does not apply 10

Subdivision B—Officials who are the accountable authority 11

13 Officials who are the accountable authority—how and when to disclose interests 11

Subdivision C—Officials who are members of the accountable authority 12

14 Officials who are members of the accountable authority—how and when to disclose interests 12

15 Officials who are members of the accountable authority—consequences of having interests 12

Subdivision D—Other requirements to disclose material personal interests 13

16 Officials who are not the accountable authority or a member of the accountable authority 13

16A Certain officials appointed under a law to a body—how and when to disclose interests 14

16B Certain officials appointed under a law to a body—consequences of having interest 15

16C Application of sections 16A and 16B to accountable authorities or members of accountable authorities who are also ex officio members of a body 16

Subdivision E—Effect of contravention of duty to disclose interests 16

16D Effect of contravention of duty to disclose interests 16

Part 2‑3—Planning, performance and accountability 17

Division 1—Audit Committee for Commonwealth entities 17

17 Audit committee for Commonwealth entities 17

Division 2—Special reporting requirements 19

17A Commonwealth entities ceasing to exist or functions transferred 19

Part 2‑4—Use and management of public resources 20

Division 1—Commitments of relevant money 20

18 Approving commitments of relevant money 20

Division 2—Banking or dealing with relevant money received by officials 22

19 Banking of bankable money received by officials 22

20 Otherwise dealing with bankable money received by officials 22

21 Dealing with unbankable money received by officials 23

Division 3—Borrowing 24

21A Borrowing by corporate Commonwealth entities 24

Division 4—Investment 25

22 Investment by the Commonwealth 25

22A Investment by corporate Commonwealth entities 25

Division 5—Insurance 26

23 Insurance obtained by corporate Commonwealth entities 26

Division 6—Authorisations and payments by the Finance Minister 27

24 Authorisations of waivers, modifications of payment terms, set‑offs and act of grace payments 27

25 Payment of amount owed to person at time of death 28

Division 7—Special provisions applying to Ministers only 29

26 Minister to inform Parliament of certain events 29

Part 2‑5—Appropriations 31

27 Receipts of amounts by non‑corporate Commonwealth entities 31

Chapter 3—Commonwealth companies 33

28 Audit committee for wholly‑owned Commonwealth companies 33

Chapter 4—Miscellaneous 34

29 Other CRF money 34

29A Money that is prescribed not to be other CRF money 35

30 Procurement by corporate Commonwealth entities 35

Schedule 1—Listed entities 37

1 Guide to this Schedule 37

2 Australian Office of Financial Management 37

3 Australian Transaction Reports and Analysis Centre 37

4 Australian National Preventive Health Agency 38

5 Australian Public Service Commission 39

6 Australian Security Intelligence Organisation 39

7 Australian Taxation Office 39

8 Corporations and Markets Advisory Committee 40

9 CrimTrac Agency 41

10 Defence Materiel Organisation 41

11 Geoscience Australia 41

12 IP Australia 42

13 Migration Review Tribunal and Refugee Review Tribunal 42

14 National Competition Council 43

15 National Mental Health Commission 43

16 Office of the Auditing and Assurance Standards Board 44

17 Office of the Australian Accounting Standards Board 44

17A Office of the Fair Work Building Industry Inspectorate 45

18 Office of the Fair Work Ombudsman 45

19 Old Parliament House 46

20 Royal Australian Mint 46

21 Seafarers Safety, Rehabilitation and Compensation Authority 46

Endnotes 48

Endnote 1—About the endnotes 48

Endnote 2—Abbreviation key 49

Endnote 3—Legislation history 50

Endnote 4—Amendment history 51

Chapter 1—Introduction

Part 1‑1—Introduction

Division 1—Preliminary

1 Name of rule

 This rule is the *Public Governance, Performance and Accountability Rule 2014*.

3 Authority

 This rule is made under the *Public Governance, Performance and Accountability Act 2013*.

Division 2—Definitions

4 Definitions

Guide to this section

The purpose of this section is to provide a list of every term that is defined in this rule. A term will either be defined in this section, or in another provision of this rule. If another provision defines the term, this section will have a signpost to that definition.

Some terms that are used in this rule are defined in the Act. Those terms have the same meaning as in the Act. Those terms are not included in this section but can be found in section 8 of the Act.

 In this rule:

***Act*** means the *Public Governance, Performance and Accountability Act 2013*.

***banking day***: see subsection 19(2).

***dematerialised security***: see subsection 22(2).

***Department of Defence*** means the Department of State administered by the Minister administering section 1 of the *Defence Act 1903*.

***Department of the Prime Minister and Cabinet*** means the Department of State administered by the Prime Minister.

***instructions*** of an accountable authority of a Commonwealth entity means instructions given by the accountable authority under section 20A of the Act.

***proper***, when used in relation to the use and management of other CRF money: see subsection 29(3).

Part 1‑2—Provisions relating to the Dictionary in the Act

5 Government business enterprise

Guide to this section

The purpose of this section is to identify the Commonwealth entities and Commonwealth companies that are government business enterprises for the purposes of the Act.

This section is made for the definition of ***government business enterprise*** in section 8 of the Act.

 (1) Each of the following Commonwealth entities is a government business enterprise:

 (a) the Australian Government Solicitor;

 (b) the Australian Postal Corporation;

 (c) Defence Housing Australia.

 (2) Each of the following Commonwealth companies is a government business enterprise:

 (a) ASC Pty Limited (ACN 008 605 034);

 (b) Australian Rail Track Corporation Limited (ACN 081 455 754);

 (d) Moorebank Intermodal Company Limited (ACN 161 635 105);

 (e) NBN Co Limited (ACN 136 533 741);

even if the company changes its name.

6 Listed entities

Guide to this section

The purpose of this section is to provide that Schedule 1 prescribes certain bodies, persons, groups or organisations to be listed entities.

This section is made for the definition of ***listed entity*** in section 8 of the Act.

 Schedule 1 prescribes:

 (a) a body, person, group of persons or organisation; or

 (b) a combination of bodies, persons, groups of persons or organisations;

to be a listed entity.

7 Listed law enforcement agency

Guide to this section

The purpose of this section is to identify the law enforcement agencies that are listed law enforcement agencies for the purposes of the Act.

This section is made for the definition of ***listed law enforcement agency*** in section 8 of the Act.

 Each of the following is a listed law enforcement agency:

 (a) the Australian Federal Police;

 (b) the Australian Commission for Law Enforcement Integrity;

 (c) the Australian Crime Commission.

Chapter 2—Commonwealth entities and the Commonwealth

Part 2‑1—Core provisions about Commonwealth entities and the Commonwealth

7A Commonwealth entities and their accountable authorities—bodies corporate established under a law of the Commonwealth

Guide to this section

The purpose of this section is to identify the bodies corporate, established under a law of the Commonwealth, that are Commonwealth entities. This section also identifies the accountable authority of each entity where the accountable authority is not the governing body of the entity.

This section is made for subparagraph 10(1)(e)(i), and item 4 of the table in subsection 12(2), of the Act.

 The following table has effect as follows:

 (a) each body corporate referred to in column 1 of an item is a Commonwealth entity;

 (b) the accountable authority of the entity is the person or group of persons referred to in column 2 of the item.

| Bodies corporate established under a law of the Commonwealth |
| --- |
|  | Column 1 | Column 2 |
| Item | Commonwealth entity | Accountable authority |
| 1 | Anindilyakwa Land Council | The group of persons made up of:(a) the Chair of the Land Council; and(b) the Chief Executive Officer of the Land Council. |
| 2 | Central Land Council | The group of persons made up of:(a) the Chair of the Land Council; and(b) the Director of the Land Council. |
| 3 | Northern Land Council | The group of persons made up of:(a) the Chair of the Land Council; and(b) the Chief Executive Officer of the Land Council. |
| 4 | Tiwi Land Council | The group of persons made up of:(a) the Chair of the Land Council; and(b) the Chief Executive Officer of the Land Council. |

8 Accountable authorities—listed entities

Guide to this section

The purpose of this section is to provide that Schedule 1 prescribes certain persons or group of persons to be the accountable authority of a particular listed entity.

This section is made for item 3 of the table in subsection 12(2) of the Act.

 Schedule 1 prescribes a person or a group of persons to be the accountable authority of a particular listed entity.

9 Officials

Guide to this section

The purpose of this section is to prescribe certain persons, or classes of persons, to be, or not to be, officials of a Commonwealth entity (other than a listed entity).

It is made for paragraphs 13(3)(c) and (4)(d) of the Act.

 (1) A person, or a person in a class, referred to in column 2 of an item in the following table is an official of the Commonwealth entity referred to in column 1 of that item.

| Persons who are officials of Commonwealth entities |
| --- |
|  | Column 1 | Column 2 |
| Item | Commonwealth entity | Persons who are officials |
| 1 | A Commonwealth entity (other than a listed entity) | Any of the following persons whose services are made available to the entityin connection with the performance of any of the entity’s functions:(a) an official of another Commonwealth entity;(b) an employee of a Commonwealth company;(c) an officer or employee of a State or Territory;(d) an officer or employee of an authority of a State or Territory. |
| 2 | The Department of the Prime Minister and Cabinet | A person performing, or assisting in the performance of, the functions of the Independent Auditor under Part 7 of the *Auditor‑General Act 1997*. |
| 3 | The Department of Defence | The following:(a) a member of the Australian Defence Force, unless the member’s services are made available to the Chief Executive Officer of the Defence Materiel Organisation;(b) an officer, instructor or cadet in the Australian Air Force Cadets, the Australian Army Cadets, or the Australian Navy Cadets. |
| 4 | The Coal Mining Industry (Long Service Leave Funding) Corporation | A person engaged as a consultant or independent contractor to the Corporation who:(a) makes, or participates in making, decisions that affect the whole, or a substantial part, or the operations of the Corporation; or(b) has the capacity to affect significantly the Corporation’s financial standing. |

 (2) A person, or a person in a class, referred to in column 2 of an item in the following table is not an official of theCommonwealth entity referred to in column 1 of that item.

| Persons who are not officials of Commonwealth entities |
| --- |
|  | Column 1 | Column 2 |
| Item | Commonwealth entity | Persons who are not officials |
| 1 | The Australian Broadcasting Corporation | A person appointed to an Advisory Council or advisory committee under section 11 of the *Australian Broadcasting Corporation Act 1983*. |

Part 2‑2—Accountable authorities and officials

Division 1—Requirements applying to accountable authorities

10 Preventing, detecting and dealing with fraud

Guide to this section

The purpose of this section is to ensure that there is a minimum standard for accountable authorities of Commonwealth entities for managing the risk and incidents of fraud.

This section is made for paragraphs 102(a), (b) and (d) of the Act.

 The accountable authority of a Commonwealth entity must take all reasonable measures to prevent, detect and deal with fraud relating to the entity, including by:

 (a) conducting fraud risk assessments regularly and when there is a substantial change in the structure, functions or activities of the entity; and

 (b) developing and implementing a fraud control plan that deals with identified risks as soon as practicable after conducting a risk assessment; and

 (c) having an appropriate mechanism for preventing fraud, including by ensuring that:

 (i) officials of the entity are made aware of what constitutes fraud; and

 (ii) the risk of fraud is taken into account in planning and conducting the activities of the entity; and

 (d) having an appropriate mechanism for detecting incidents of fraud or suspected fraud, including a process for officials of the entity and other persons to report suspected fraud confidentially; and

 (e) having an appropriate mechanism for investigating or otherwise dealing with incidents of fraud or suspected fraud; and

 (f) having an appropriate mechanism for recording and reporting incidents of fraud or suspected fraud.

11 Recovery of debts

Guide to this section

The purpose of this section is to require accountable authorities of non‑corporate Commonwealth entities to pursue the recovery of debts owing to the Commonwealth.

This section is made for paragraph 103(c) of the Act.

 The accountable authority of a non‑corporate Commonwealth entity must pursue recovery of each debt for which the accountable authority is responsible unless:

 (a) the accountable authority considers that it is not economical to pursue recovery of the debt; or

 (b) the accountable authority is satisfied that the debt is not legally recoverable; or

 (c) the debt has been written off as authorised by an Act.

Division 2—Officials’ duty to disclose interests

Subdivision A—When duty does not apply

12 When duty does not apply

Guide to this section

The purpose of this section is to set out when an official of a Commonwealth entity is not required to disclose a material personal interest that relates to the affairs of the entity.

This section is made for paragraph 29(2)(a) of the Act.

 (1) Subsection 29(1) of the Act does not apply to an official of a Commonwealth entity in the circumstances set out in the following table if the official is the accountable authority, or a member of the accountable authority, of the Commonwealth entity.

Note: Subsection 29(1) of the Act requires an official of a Commonwealth entity who has a material personal interest that relates to the affairs of the entity to disclose details of the interest.

| Circumstances when duty to disclose does not apply |
| --- |
| Item | Topic | Circumstances |
| 1 | Official’s remuneration | The interest arises in relation to the official’s remuneration as the accountable authority or a member of the accountable authority. |
| 2 | Insurance against liability | The interest relates to a contract that insures, or would insure, the official against liabilities the official incurs as the accountable authority or a member of the accountable authority (but only if the contract does not make the Commonwealth entity or a subsidiary of the entity the insurer). |
| 3 | Payment or contract relating to indemnity | The interest relates to:(a) a payment by the Commonwealth entity or a subsidiary of the entity in relation to an indemnity permitted under section 61 of the Act; or(b) a contract relating to an indemnity permitted under section 61 of the Act. |
| 4 | Official is a member of governing body of subsidiary | The interest:(a) is in a contract, or a proposed contract:(i) with; or(ii) for the benefit of; or(iii) on behalf of; a subsidiary of the Commonwealth entity; and(b) arises merely because the official is, or is a member of, the governing body of the subsidiary. |

 (2) Subsection 29(1) of the Act also does not apply to an official of a Commonwealth entity who is a member of a Land Council established under section 21 of the *Aboriginal Land Rights (Northern Territory) Act 1976* if the interest arises because:

 (a) the official is a traditional Aboriginal owner in relation to land (within the meaning of that Act); or

 (b) the official has an entitlement to enter land, and use or occupy that land, under section 71 of that Act.

Subdivision B—Officials who are the accountable authority

13 Officials who are the accountable authority—how and when to disclose interests

Guide to this section

The purpose of this section is to ensure that there are consistent requirements for how and when an official who is the accountable authority of a Commonwealth entity must disclose material personal interests that relate to the affairs of the entity.

The official may also need to disclose interests in accordance with section 16A.

If the *Public Service Act 1999* also applies to the official, there is a similar, but separate, requirement in subsection 13(7) of that Act to disclose material personals interests in connection with APS employment.

This section is made for paragraph 29(2)(b) of the Act.

 (1) An official of a Commonwealth entity who:

 (a) is the accountable authority of the entity; and

 (b) has a material personal interest that relates to the affairs of the entity;

must disclose that interest, in writing, to the entity’s responsible Minister.

 (2) The disclosure must include details of:

 (a) the nature and extent of the interest; and

 (b) how the interest relates to the affairs of the entity.

 (3) The official must make the disclosure:

 (a) as soon as practicable after the official becomes aware of the interest; and

 (b) if there is a change in the nature or extent of the interest after the official has disclosed the interest under this section—as soon as practicable after the official becomes aware of that change.

Subdivision C—Officials who are members of the accountable authority

14 Officials who are members of the accountable authority—how and when to disclose interests

Guide to this section

The purpose of this section is to ensure that there are consistent requirements for how and when an official who is a member of the accountable authority of a Commonwealth entity must disclose material personal interests that relate to the affairs of the entity.

The official may also have to disclose interests in accordance with section 16A.

This section is made for paragraph 29(2)(b) of the Act.

 (1) An official of a Commonwealth entity who:

 (a) is a member of the accountable authority of the entity; and

 (b) has a material personal interest that relates to the affairs of the entity;

must disclose that interest, orally or in writing, to each other member of the accountable authority.

 (2) The disclosure must include details of:

 (a) the nature and extent of the interest; and

 (b) how the interest relates to the affairs of the entity.

 (3) The official must make the disclosure at a meeting of the members of the accountable authority:

 (a) as soon as practicable after the official becomes aware of the interest; and

 (b) if there is a change in the nature or extent of the interest after the official has disclosed the interest under this section—as soon as practicable after the official becomes aware of that change.

 (4) The official must ensure that the disclosure is recorded in the minutes of the meeting.

15 Officials who are members of the accountable authority—consequences of having interests

Guide to this section

The purpose of this section is to restrict members of an accountable authority of a Commonwealth entity who have a material personal interest that relates to the affairs of the entity from being present, or voting, at a meeting on a matter in which the member has the interest.

The official may also need to disclose interests in accordance with section 16A.

This section is made for paragraph 29(2)(c) of the Act.

 (1) This section applies to an official of a Commonwealth entity who:

 (a) is a member of the accountable authority of the entity; and

 (b) has a material personal interest that relates to the affairs of the entity.

Consequences of having interest

 (2) If a matter in which the official has the interest is being considered at a meeting of the members of the accountable authority, the official must not:

 (a) be present while the matter is being considered at the meeting; or

 (b) vote on the matter.

 (3) However, if:

 (a) the responsible Minister for the entity has declared, in writing, that the official may be present or vote (or both); or

 (b) the members of the accountable authority who do not have a material personal interest in the matter have decided that the official is not disqualified from being present or voting (or both), and the decision is recorded in the minutes of a meeting of the members;

then the official may be present or vote (or both) in accordance with the declaration or decision.

Minister’s declaration

 (4) The responsible Minister for the entity may declare in writing that the official may:

 (a) be present while the matter is being considered at the meeting; or

 (b) vote on the matter; or

 (c) be present while the matter is being considered at the meeting and vote on the matter.

 (5) The responsible Minister may only make the declaration if:

 (a) the number of members of the accountable authority entitled to be present and vote on the matter would be less than the quorum for a meeting of the accountable authority if the official were not allowed to be present or vote on the matter at the meeting; or

 (b) the matter needs to be dealt with urgently; or

 (c) there is a compelling reason for the matter being dealt with at the meeting.

Subdivision D—Other requirements to disclose material personal interests

16 Officials who are not the accountable authority or a member of the accountable authority

Guide to this section

Section 29 of the Act requires an official of a Commonwealth entity who has a material personal interest that relates to the affairs of the entity to disclose that interest. The purpose of this section is to set out how the official must disclose the interest. It requires the official to disclose the interest in accordance with the accountable authority’s instructions.

If the *Public Service Act 1999* also applies to the official, there is a similar, but separate, requirement in subsection 13(7) of that Act to disclose material personal interests in connection with APS employment.

This section is made for paragraph 29(2)(b) of the Act.

 An official of a Commonwealth entity who:

 (a) is not the accountable authority, or a member of the accountable authority, of the entity; and

 (b) has a material personal interest that relates to the affairs of the entity;

must disclose that interest in accordance with any instructions given by the accountable authority of the entity.

16A Certain officials appointed under a law to a body—how and when to disclose interests

Guide to this section

The purpose of this section is to ensure that there are consistent requirements for how and when certain officials of Commonwealth entities who are appointed to bodies under a law must disclose material personal interests that relate to the affairs of the entity.

This section is made for paragraph 29(2)(b) of the Act.

 (1) This section applies to an official of a Commonwealth entity if:

 (a) the official is appointed under a law as a member (an ***appointed member***) of a body (other than a body that is the accountable authority of a Commonwealth entity) that is:

 (i) a committee, council or other body; or

 (ii) the entity itself; and

 (b) all appointed members of the body are officials of the entity; and

 (c) the official has a material personal interest that relates to the affairs of the entity.

Requirement to disclose interest

 (2) The official must disclose that interest, orally or in writing, to each other appointed member of the body.

 (3) The disclosure must include details of:

 (a) the nature and extent of the interest; and

 (b) how the interest relates to the affairs of the entity.

 (4) The official must make the disclosure at a meeting of the appointed members of the body:

 (a) as soon as practicable after the official becomes aware of the interest; and

 (b) if there is a change in the nature or extent of the interest after the official has disclosed the interest under this section—as soon as practicable after the official becomes aware of that change.

 (5) The official must ensure that the disclosure is recorded in the minutes of the meeting.

16B Certain officials appointed under a law to a body—consequences of having interest

Guide to this section

The purpose of this section is to restrict certain officials of Commonwealth entities, who are appointed under a law and have a material personal interest in a matter, from being present, or voting, at a meeting on the matter. It is made for paragraph 29(2)(c) of the Act.

 (1) This section applies to an official of a Commonwealth entity if:

 (a) the official is appointed under a law as a member (an ***appointed member***) of a body (other than a body that is the accountable authority of a Commonwealth entity) that is:

 (i) a committee, council or other body; or

 (ii) the entity itself; and

 (b) all appointed members of the body are officials of the entity; and

 (c) the official has a material personal interest that relates to the affairs of the entity; and

 (d) a matter in which the official has the interest is being considered at a meeting of the appointed members of the body.

 (2) Unless the appointed members otherwise determine, the official must not:

 (a) be present during any consideration by those members on the matter; or

 (b) vote on the matter.

 (3) For the purposes of making a determination under subsection (2), the official must not:

 (a) be present during any consideration by the appointed members for the purpose of making the determination; or

 (b) take part in making the determination.

 (4) The official must ensure that a determination under subsection (2) is recorded in the minutes of the meeting.

16C Application of sections 16A and 16B to accountable authorities or members of accountable authorities who are also ex officio members of a body

Guide to this section

The purpose of this section is to treat an accountable authority, or a member of an accountable authority, who is also an ex officio member of a body referred to in section 16A or 16B in the same way as the other members who are appointed to the body.

The accountable authority must also comply with whichever of sections 13, 14 or 15 applies.

This section is made for paragraphs 29(2)(b) and (c) of the Act.

 (1) If a person is:

 (a) the accountable authority, or a member of the accountable authority, of a Commonwealth entity; and

 (b) also a member of a body referred to in section 16A or 16B; and

 (c) the person is not appointed as a member of the body, but is a member of the body as a result of holding the position in the entity to which the person was appointed;

sections 16A and 16B apply to the person in his or her capacity as a member of the body as if he or she were an appointed member of the body as referred to in paragraphs 16A(1)(a) and 16B(1)(a).

 (2) This section does not limit the operation of sections 13 to 15.

Subdivision E—Effect of contravention of duty to disclose interests

16D Effect of contravention of duty to disclose interests

Guide to this section

The purpose of this section is to provide that certain transactions are not invalid solely because an official of a Commonwealth entity contravened his or her duty, under section 29 of the Act or this Division, to disclose a material personal interest that relates to the affairs of the entity.

This section is made for subsection 102(2) of the Act.

 A contravention by an official of a Commonwealth entity of section 29 of the Act or of this Division does not affect the validity of any act, transaction, agreement, instrument, resolution or other thing.

Part 2‑3—Planning, performance and accountability

Division 1—Audit Committee for Commonwealth entities

17 Audit committee for Commonwealth entities

Guide to this section

The purpose of this section is to set out minimum requirements relating to the audit committee for a Commonwealth entity to help ensure that the committee provides independent advice and assurance to the entity’s accountable authority. It is also to require the accountable authority to determine the functions the audit committee is to perform for the entity.

This section does not prevent the same audit committee performing functions for multiple Commonwealth entities.

This section is made for subsection 45(2) of the Act.

Functions of the audit committee

 (1) The accountable authority of a Commonwealth entity must, by written charter, determine the functions of the audit committee for the entity.

 (2) The functions must include reviewing the appropriateness of the accountable authority’s:

 (a) financial reporting; and

 (b) performance reporting; and

 (c) system of risk oversight and management; and

 (d) system of internal control;

for the entity.

Membership of the audit committee

 (3) The audit committee must consist of at least 3 persons who have appropriate qualifications, knowledge, skills or experience to assist the committee to perform its functions.

 (4) On and after 1 July 2015, the majority of the members of the audit committee must:

 (a) for a non‑corporate Commonwealth entity—be persons who are not officials of the entity; or

 (b) for a corporate Commonwealth entity—be persons who are not employees of the entity.

 (5) Despite subsections (3) and (4), the following persons must not be a member of the audit committee:

 (a) the accountable authority or, if the accountable authority has more than one member, the head (however described) of the accountable authority;

 (b) the Chief Financial Officer (however described) of the entity;

 (c) the Chief Executive Officer (however described) of the entity.

Division 2—Special reporting requirements

17A Commonwealth entities ceasing to exist or functions transferred

Guide to this section

The purpose of this section is to set out requirements relating to reporting that apply when a Commonwealth entity ceases to exist or when its functions are transferred to another Commonwealth entity.

This section is made for paragraph 102(1)(h) of the Act.

Commonwealth entity ceases to exist

 (1) If a Commonwealth entity (the ***old entity***) ceases to exist, then the accountable authority of another Commonwealth entity nominated by the Finance Minister must prepare:

 (a) the annual performance statements for the old entity; and

 (b) the annual financial statements for the old entity; and

 (c) the annual report for the old entity;

that the accountable authority of the old entity would have been required to prepare under the Act if the old entity had not ceased to exist.

 (2) Subsection (1) applies only to the extent that the old entity’s functions are not transferred to one or more other Commonwealth entities.

Note: See subsection (3) for when a function of the old entity is transferred to another Commonwealth entity.

Transfer of Commonwealth entity’s functions

 (3) If a function of a Commonwealth entity (the ***old entity***) is transferred to one or more other Commonwealth entities, either because the old entity ceases to exist or for any other reason, then the accountable authority of a Commonwealth entity nominated by the Finance Minister in relation to that function must prepare:

 (a) the annual performance statements for the old entity that relate to that function; and

 (b) the annual financial statements for the old entity that relate to that function; and

 (c) the annual report for the old entity that relate to that function;

that the accountable authority of the old entity would have been required to prepare under the Act if the function had not been transferred.

Part 2‑4—Use and management of public resources

Division 1—Commitments of relevant money

18 Approving commitments of relevant money

Guide to this section

The accountable authority responsible for relevant money has a duty under section 15 of the Act to promote the proper use of the money (i.e. the efficient, effective, economical and ethical use of the money). This duty applies when it approves commitments of relevant money.

If the accountable authority delegates its power to approve commitments of the money to an official, or otherwise authorises an official to exercise that power, the accountable authority still needs to comply with its duty to promote the proper use of the money. Some of the ways it may do this when the official is exercising the power is to impose conditions in the delegation or authorisation, give directions about the exercise of that power, or give instructions to the official about the proper use of that money.

The purpose of this section is to require the accountable authority, or an official, to make a record when the authority or official approves a commitment of relevant money.

It is also to emphasise the following 2 points:

• If the official is acting under a delegation or authorisation by the accountable authority when approving a commitment of relevant money, the official must exercise the power consistently with the accountable authority’s delegation or authorisation. For example, if the accountable authority specifies conditions in the delegation or authorisation, or gives directions, about the proper use of the money, then the official must comply with those conditions or directions.

• The official must comply with any instructions (including instructions about proper use of the money) given by the accountable authority.

The official must also comply with his or her duties under sections 25 to 29 of the Act (which are about the general duties of officials) when approving a commitment of relevant money. In particular, sections 25 and 26 of the Act require the official to act with care and diligence, and for a proper purpose, when approving those commitments. (As accountable authorities are also officials, those duties apply to them too when approving commitments of relevant money.)

This section is made for section 52 of the Act.

 (1) If:

 (a) the accountable authority of a Commonwealth entity is approving the commitment of relevant money for which the accountable authority is responsible; or

 (b) an official of a Commonwealth entity is approving the commitment of relevant money for which the accountable authority of a Commonwealth entity is responsible;

then the accountable authority or official must record the approval in writing as soon as practicable after giving it.

Note: The accountable authority referred to in paragraph (b) may be the accountable authority of the same Commonwealth entity as the official or it may be the accountable authority of a different Commonwealth entity.

 (2) To avoid doubt, the official must approve the commitment, and record the approval, consistently with any written requirements (including any requirements relating to the proper use of that money and spending limits) specified by the accountable authority referred to in paragraph (1)(b) in:

 (a) if the official is acting under a delegation or authorisation of the accountable authority:

 (i) the instrument that delegates to the official, or otherwise authorises the official to exercise, the accountable authority’s power to approve the commitment of relevant money; or

 (ii) a direction to the official in relation to the exercise of that power; or

 (b) instructions given by the accountable authority.

Division 2—Banking or dealing with relevant money received by officials

19 Banking of bankable money received by officials

Guide to this section

The purpose of this section is to require officials who receive bankable money to deposit the money in a bank either by the next banking day or within the period prescribed in the accountable authority’s instructions.

This section is made for subparagraph 55(2)(a)(i) of the Act.

 (1) An official of a Commonwealth entity who receives bankable money must deposit the money in a bank:

 (a) before the end of the next banking day; or

 (b) if the instructions of the accountable authority of a Commonwealth entity that is responsible for the money prescribe a period in which the money must be so deposited—before the end of that period.

Note: The accountable authority referred to in paragraph (1)(b) may be the accountable authority of the same Commonwealth entity as the official or it may be the accountable authority of a different Commonwealth entity.

 (2) A ***banking day*** is a day other than a Saturday, a Sunday or a day that is a public holiday in the place where the money was received.

20 Otherwise dealing with bankable money received by officials

Guide to this section

The purpose of this section is to require officials who receive bankable money that is to be held for making payments in relation to the entity to deal with the money in accordance with the accountable authority’s instructions (instead of banking it as required by section 19).

This section is made for paragraph 55(2)(b) of the Act.

 If an official of a Commonwealth entity receives bankable money that is to be held for the purposes of making payments in relation to a Commonwealth entity, then the official must deal with the money in accordance with any requirements prescribed by the instructions of the accountable authority of a Commonwealth entity that is responsible for the money, despite section 19 (which would otherwise require the money to be deposited in a bank).

Note: The accountable authority referred to in this section may be the accountable authority of the same Commonwealth entity as the official or it may be the accountable authority of a different Commonwealth entity.

21 Dealing with unbankable money received by officials

Guide to this section

The purpose of this section is to require officials who receive unbankable money (for example, foreign coins) to deal with the money in accordance with the accountable authority’s instructions.

This section is made for subsection 55(3) of the Act.

 An official of a Commonwealth entity who receives relevant money that is not bankable money must deal with the money in accordance with any requirements prescribed by the instructions of the accountable authority of a Commonwealth entity that is responsible for the money.

Note: The accountable authority referred to in this section may be the accountable authority of the same Commonwealth entity as the official or it may be the accountable authority of a different Commonwealth entity.

Division 3—Borrowing

21A Borrowing by corporate Commonwealth entities

Guide to this section

The purpose of this section is to authorise borrowing of money by a corporate Commonwealth entity.

This section is made for paragraph 57(1)(c) of the Act.

 A borrowing of money by a corporate Commonwealth entity is authorised if:

 (a) the borrowing is the obtaining of credit by way of credit card, credit voucher or similar credit facility; and

 (b) the agreement for the borrowing requires the amount borrowed to be repaid by the entity within 90 days.

Division 4—Investment

22 Investment by the Commonwealth

Guide to this section

The purpose of this section is to set out additional forms of investment that the Finance Minister and Treasurer are authorised to make for the Commonwealth.

This section is made for subparagraph 58(8)(a)(iii) of the Act.

 (1) Each of the following forms of investment is an authorised investment for the Commonwealth:

 (a) a bill of exchange that is accepted or endorsed only by a bank;

 (b) a professionally‑managed money market trust, but only if the Finance Minister or the Treasurer is satisfied that:

 (i) the only investments managed by the trust are those referred to in paragraph (a) of this subsection or subparagraph 58(8)(a)(i) or (ii) of the Act; and

 (ii) a charge over trust assets does not support any borrowing by the trustee in relation to the trust;

 (c) a dematerialised security that is the equivalent of an investment referred to in paragraph (a) of this subsection or subparagraph 58(8)(a)(i) of the Act.

 (2) A ***dematerialised security*** is a dematerialised security that is deposited in the Austraclear System.

Note: Information about the Austraclear System can be found on the Australian Securities Exchange’s website (http://www.asx.com.au).

22A Investment by corporate Commonwealth entities

Guide to this section

The purpose of this section is to set out an additional form of investment that a corporate Commonwealth entity is authorised to make.

This section is made for subparagraph 59(1)(b)(iv) of the Act.

 An investment is a prescribed form of investment for a corporate Commonwealth entity if it:

 (a) is a dematerialised security that is the equivalent of an investment referred to in subparagraph 59(1)(b)(ii) of the Act; and

 (b) is in the name of the corporate Commonwealth entity; and

 (c) is denominated in Australian currency.

Division 5—Insurance

23 Insurance obtained by corporate Commonwealth entities

Guide to this section

The purpose of this section is to restrict corporate Commonwealth entities from insuring officials of the entity against liabilities relating to breach of duty.

This section is made for section 62 of the Act.

 (1) A corporate Commonwealth entity must not insure an official of the entity against a liability (other than one for legal costs) arising out of:

 (a) conduct involving a wilful breach of duty, arising at common law, in equity or under the finance law (other than section 27 or 28 of the Act), in relation to the entity; or

 (b) a contravention of section 27 or 28 of the Act (which deal with the duties of officials in relation to use of position and use of information).

 (2) Anything that purports to insure a person against, or exempt a person from, a liability is void to the extent that it contravenes this section.

Division 6—Authorisations and payments by the Finance Minister

24 Authorisations of waivers, modifications of payment terms, set‑offs and act of grace payments

Guide to this section

The purpose of this section is to require the Finance Minister to consider the report of an advisory committee before making certain authorisations (for example, waivers, set‑offs and act of grace payments) that involve amounts of money above $500 000.

This section is made for subsections 63(2), 64(1A) and 65(2) of the Act.

 (1) This section applies if:

 (a) the Finance Minister proposes to authorise any of the following:

 (i) the waiver of an amount (the ***relevant amount***) owing to the Commonwealth under subsection 63(1) of the Act;

 (iii) the set‑off of an amount (the ***relevant amount***) owing to the Commonwealth against another amount under subsection 64(1) of the Act;

 (iv) the payment of an amount (the ***relevant amount***) to a person under subsection 65(1) of the Act; and

 (b) the relevant amount is more than $500 000.

 (2) Before making the authorisation, the Finance Minister must consider a report of the advisory committee established under subsection (3) in relation to the authorisation.

 (3) The Finance Minister must establish an advisory committee to report on the appropriateness of the authorisation. The advisory committee must consist of:

 (a) the Chief Executive Officer of the Australian Customs and Border Protection Service; and

 (b) the Finance Secretary; and

 (c) the accountable authority of:

 (i) the Commonwealth entity responsible for the matter to which the authorisation relates; or

 (ii) if there is no Commonwealth entity responsible for that matter, or if the Commonwealth entity responsible for that matter is the Department or the Australian Customs and Border Protection Service—the Commonwealth entity nominated, in writing, by the Finance Minister.

 (4) A member of the advisory committee may appoint a deputy to act in his or her place if the member is, for any reason, unable to perform the duties of the member.

Note: For rules that apply to acting appointments, see sections 33AB and 33A of the *Acts Interpretation Act 1901* (as those sections apply because of paragraph 13(1)(a) of the *Legislative Instruments Act 2003*).

 (5) The advisory committee may conduct itself as it sees fit and may prepare its report without having a meeting.

25 Payment of amount owed to person at time of death

Guide to this section

The purpose of this section is to allow the Finance Minister to authorise a payment of an amount that is owed by the Commonwealth to a person who has died. It allows the Finance Minister to decide who to make the payment to, and to authorise the payment without needing probate or letters of administration.

This section is made for paragraph 103(f) of the Act.

 (1) If, at the time of a person’s death (whether before or after this section commences), the Commonwealth owed an amount to the person, the Finance Minister may authorise payment of that amount to a person who the Finance Minister considers should receive the payment.

 (2) The Finance Minister may authorise the payment without requiring:

 (a) production of probate of the will of the deceased person; or

 (b) letters of administration of the estate of the deceased person.

 (3) In deciding who should receive the payment, the Finance Minister must consider the people who are entitled to the property of the deceased person under:

 (a) the deceased person’s will; and

 (b) the law relating to the disposition of the property of deceased persons.

 (4) After the payment is made, the Commonwealth has no further liability in relation to the amount that was owed.

 (5) This section does not relieve the recipient from a liability to deal with the money in accordance with law.

Division 7—Special provisions applying to Ministers only

26 Minister to inform Parliament of certain events

Guide to this section

The purpose of this section is to help ensure transparency about government operations relating to companies by requiring meaningful information to be given to Parliament about those operations.

This section is made for subsection 72(3) of the Act (which requires a notice to be given for certain events).

 A notice of an event must contain the particulars set out in the following table.

| Particulars for notice of event |
| --- |
| Item | Topic | Particulars to be included |
| 1 | Person giving the notice | The name and portfolio of the Minister who has the responsibility for the event. |
| 2 | The event | The nature of, and reasons for, the event. |
| 3 | Consequences of the event | The following:(a) the dollar value of any consideration paid or received by the Commonwealth or a corporate Commonwealth entity in relation to the event;(b) whether, because of the event, the Commonwealth or a corporate Commonwealth entity:(i) has a liability, duty or obligation (whether actual, contingent or prospective); or(ii) has control of a company; or(iii) no longer has control of a company;(c) whether, because of the event, there are other interests of the Commonwealth or a corporate Commonwealth entity that are affected by the event and, if so, details of the interests affected. |
| 4 | Event relating to a company | If the event relates to a company:(a) the name of the company; and(b) the company’s ACN (within the meaning of section 9 of the *Corporations Act 2001*) or ARBN (within the meaning of that section), if any; and(c) whether the company is a public company (within the meaning of that section). |
| 5 | Event relating to a foreign company | If the event relates to a foreign company (within the meaning of section 9 of the *Corporations Act 2001*):(a) the jurisdiction in which the company is incorporated; and(b) if the company does not have an ARBN (within the meaning of that section)—an incorporation identifier for the company in that jurisdiction. |

Part 2‑5—Appropriations

27 Receipts of amounts by non‑corporate Commonwealth entities

Guide to this section

The purpose of this section is to specify which amounts that are received by a non‑corporate Commonwealth entity may be credited to a departmental item for the entity in an Appropriation Act (or another appropriation if otherwise provided for by this section).

This section is made for subsection 74(1) of the Act.

Application of section

 (1) This section applies to an amount (the ***received amount***) that is received by a non‑corporate Commonwealth entity.

When received amounts may be credited to an appropriation

 (2) The received amount is an amount of a kind for subsection 74(1) of the Act if:

 (a) it is specified in the following table; and

 (b) it was received by the entity in relation to the entity’s departmental activities.

| Kinds of amounts |
| --- |
| Item | Amount |
| 1 | An amount that offsets costs in relation to an activity of the entity. |
| 2 | An amount that is a sponsorship, subsidy, gift, bequest or similar contribution. |
| 3 | An amount that is a monetary incentive or rebate in relation to a procurement arrangement. |
| 4 | An amount that is an insurance recovery. |
| 5 | An amount that is in satisfaction of a claim for damages or other compensation. |
| 6 | An amount that relates to an employee’s leave (including paid parental leave). |
| 7 | An amount that relates to a sale of departmental assets of the entity. |
| 8 | An amount received in relation to an application to the entity under the *Freedom of Information Act 1982*. |

 (3) The received amount is an amount of a kind for subsection 74(1) of the Act if it relates to a trust or similar arrangement.

 (4) The received amount is an amount of a kind for subsection 74(1) of the Act if:

 (a) it is a repayment of the whole or part of an amount paid by the entity; and

 (b) any of the following was debited in relation to the amount paid by the entity:

 (i) the most recent departmental item for the entity in an Appropriation Act;

 (ii) another item in an Appropriation Act, another appropriation or a special account.

 (5) If, as referred to in subsection (4), another item in an Appropriation Act, another appropriation or a special account was debited in relation to the amount paid, then that item, appropriation or special account is prescribed for paragraph 74(1)(b) of the Act.

When received amount may not be credited

 (6) Despite subsections (2) and (3), the received amount is not an amount of a kind for subsection 74(1) of the Act if:

 (a) a departmental item or an administered item for the entity in an Appropriation Act has been appropriated in relation to the amount; or

 (b) it is a tax, levy, fine, or penalty; or

 (c) it relates to GST (within the meaning of the *A New Tax System (Goods and Services Tax) Act 1999*).

 (7) Despite subsection (2), if:

 (a) the total of the amounts received by the entity in a financial year in relation to a sale of departmental assets (as referred to in item 7 of the table in subsection (2)); less

 (b) the costs incurred by the entity in relation to the sale;

reaches 5% of the total departmental items for the entity in an Appropriation Act for the financial year, then any further amount of that kind received by the entity in that financial year is not an amount of a kind for subsection 74(1) of the Act.

Chapter 3—Commonwealth companies

28 Audit committee for wholly‑owned Commonwealth companies

Guide to this section

The purpose of this section is to provide that the requirements in section 17 of this rule relating to audit committees of corporate Commonwealth entities also apply to audit committees of wholly‑owned Commonwealth companies. This is to help ensure that audit committees of wholly‑owned Commonwealth companies provide independent advice and assurance to the governing bodies of those companies.

This section is made for section 92 of the Act.

 (1) Section 17 of this rule (which is about audit committees for Commonwealth entities) applies to a wholly‑owned Commonwealth company in the same way as it applies to a corporate Commonwealth entity.

 (2) For the purposes of subsection (1), a reference in section 17 to the accountable authority of the entity is taken to be a reference to the governing body of the company.

Chapter 4—Miscellaneous

29 Other CRF money

Guide to this section

The purpose of this section is to set out requirements which the accountable authority of a non‑corporate Commonwealth entity needs to comply with when entering into arrangements relating to the use or management (including the receipt, custody or expenditure) of other CRF money by a person who is outside of the Commonwealth.

An example of this situation is where the accountable authority engages an agent to sell relevant property. When the agent receives an amount for the sale, that money is other CRF money. The accountable authority must ensure that the arrangement it enters into with the agent complies with the requirements in this section about how the agent is to deal with the money.

This section is made for subsection 105(1) of the Act.

 (1) The accountable authority of a non‑corporate Commonwealth entity must ensure that any arrangement it enters into relating to the use or management of other CRF money complies with subsection (2).

 (2) The arrangement must:

 (a) promote the proper use and management of the other CRF money; and

 (b) be in writing; and

 (c) require the other CRF money to be deposited in a bank as soon as is practicable; and

 (d) require the other party to the arrangement:

 (i) to cause records to be kept that properly record and explain the receipt, custody or expenditure of the other CRF money; and

 (ii) to allow those records to be conveniently and properly audited; and

 (e) require any interest earned on the other CRF money to be remitted in full to the Commonwealth (including a requirement about the timing and frequency of remitting such interest); and

 (f) include a requirement about the timing and frequency of any remittance of the other CRF money to the Commonwealth required under the arrangement; and

 (g) include a requirement about the timing and frequency of any payments of the other CRF money to another person required under the arrangement.

 (3) ***Proper***, when used in relation to the use or management of other CRF money, means efficient, effective, economical and ethical.

29A Money that is prescribed not to be other CRF money

Guide to this section

The purpose of this section is to prescribe certain kinds of money not to be other CRF money.

This section is made for paragraph 105(2)(b) of the Act.

 An amount of levy payable under section 883D, 889J or 889K of the *Corporations Act 2001* is prescribed.

30 Procurement by corporate Commonwealth entities

Guide to this section

Under section 105B of the Act, the Finance Minister may make a written instrument about procurement by the Commonwealth, certain corporate Commonwealth entities or certain wholly‑owned Commonwealth companies. The purpose of this section is to prescribe those corporate Commonwealth entities.

This section is made for paragraph 105B(1)(b) of the Act.

 The corporate Commonwealth entities referred to in the following table are prescribed.

| Corporate Commonwealth entities |
| --- |
| Item | Corporate Commonwealth entity |
| 1 | Australian Human Rights Commission |
| 2 | Australian Institute of Health and Welfare |
| 3 | Australian Institute of Marine Science |
| 4 | Australian Maritime Safety Authority |
| 5 | Australian National Maritime Museum |
| 6 | Australian Nuclear Science and Technology Organisation |
| 7 | Australian Pesticides and Veterinary Medicines Authority |
| 8 | Australian War Memorial |
| 9 | Comcare |
| 10 | Commonwealth Scientific and Industrial Research Organisation |
| 11 | Director of National Parks |
| 12 | Export Finance and Insurance Corporation |
| 13 | Grains Research and Development Corporation |
| 14 | Independent Hospital Pricing Authority |
| 15 | Murray‑Darling Basin Authority |
| 16 | National Gallery of Australia |
| 17 | National Museum of Australia |
| 18 | Reserve Bank of Australia |
| 19 | Sydney Harbour Federation Trust |
| 20 | Tourism Australia |

Schedule 1—Listed entities

Note: See sections 6 and 8.

1 Guide to this Schedule

Guide to this Schedule

The purpose of this Schedule is to prescribe certain bodies, persons, groups of persons or organisations to be listed entities. It is also to give each of those entities a name, to specify who the accountable authority and officials of the entity are, and to set out what the purposes of the entity include.

Other bodies, persons, groups of persons or organisations that are not prescribed by this Schedule may be a listed entity because they are prescribed by an Act to be a listed entity.

This Schedule is made for the definition of ***listed entity*** in section 8 of the Act, for item 3 of the table in subsection 12(2) of the Act and for paragraph 103(e) of the Act.

2 Australian Office of Financial Management

 For the purposes of the finance law:

 (a) the following group of persons is a listed entity:

 (i) the person occupying, or performing the duties of, the office known as the Chief Executive Officer of the Australian Office of Financial Management;

 (ii) the staff engaged under the *Public Service Act 1999* to assist the Chief Executive Officer; and

 (b) the listed entity is to be known as the Australian Office of Financial Management; and

 (c) the Chief Executive Officer is the accountable authority of the listed entity; and

 (d) the persons referred to in paragraph (a) are officials of the listed entity; and

 (e) the purposes of the listed entity include the following:

 (i) the advancement of macroeconomic growth and stability, and the effective operation of financial markets, through issuing debt, investing in financial assets and managing debt, investments and cash for the Australian Government;

 (ii) any functions conferred on the entity by or under a law of the Commonwealth.

3 Australian Transaction Reports and Analysis Centre

 For the purposes of the finance law:

 (a) the Australian Transaction Reports and Analysis Centre (***AUSTRAC***) is a listed entity; and

 (b) the Chief Executive Officer of AUSTRAC is the accountable authority of the listed entity; and

 (c) the following persons are officials of the listed entity:

 (i) the Chief Executive Officer;

 (ii) the staff of AUSTRAC referred to in section 224 of the *Anti‑Money Laundering and Counter‑Terrorism Financing Act 2006*;

 (iii) consultants engaged under subsection 225(1) of that Act;

 (iv) persons whose services are made available to the Chief Executive Officer under subsection 225(3) of that Act; and

 (d) the purposes of the listed entity include the following:

 (i) the function of AUSTRAC referred to in section 210 of that Act;

 (ii) the functions of the Chief Executive Officer referred to in section 212 of that Act.

4 Australian National Preventive Health Agency

 For the purposes of the finance law:

 (a) the following combination of bodies is a listed entity:

 (i) the Australian National Preventive Health Agency (the ***Agency***);

 (ii) the Advisory Council of the Australian National Preventive Health Agency (the ***Advisory Council***); and

 (b) the listed entity is to be known as the Australian National Preventive Health Agency; and

 (c) the Chief Executive Officer of the Agency is the accountable authority of the listed entity; and

 (d) the following persons are officials of the listed entity:

 (i) the Chief Executive Officer;

 (ii) the staff of the Agency referred to in section 25 of the *Australian National Preventive Health Agency Act 2010*;

 (iii) the members of the Advisory Council;

 (iv) persons whose services are made available to the Chief Executive Officer under section 26 of that Act;

 (v) consultants engaged under section 27 of that Act;

 (vi) the members of a committee established under section 42 of that Act; and

 (e) the purposes of the listed entity include the following:

 (i) the function of the Agency referred to in section 8 of that Act;

 (ii) the functions of the Chief Executive Officer referred to in section 11 of that Act;

 (iii) the function of the Advisory Council referred to in section 30 of that Act;

 (iv) the functions of a committee established under section 42 of that Act.

5 Australian Public Service Commission

 For the purposes of the finance law:

 (a) the following group of persons is a listed entity:

 (i) the Australian Public Service Commissioner;

 (ii) the staff assisting the Australian Public Service Commissioner referred to in subsection 40(2) of the *Public Service Act 1999*; and

 (b) the listed entity is to be known as the Australian Public Service Commission; and

 (c) the Australian Public Service Commissioner is the accountable authority of the listed entity; and

 (d) the persons referred to in paragraph (a) are officials of the listed entity; and

 (e) the purposes of the listed entity include the functions of the Australian Public Service Commissioner referred to in section 41 of that Act.

6 Australian Security Intelligence Organisation

 For the purposes of the finance law:

 (a) the Australian Security Intelligence Organisation is a listed entity; and

 (b) the Director‑General of Security is the accountable authority of the listed entity; and

 (c) the following persons are officials of the listed entity:

 (i) the Director‑General of Security;

 (ii) persons employed under the *Australian Security Intelligence Organisation Act 1979*;

 (iii) persons made available by a Commonwealth entity, a State or Territory, or an authority of a State or Territory, to perform services for the Australian Security Intelligence Organisation; and

 (d) the purposes of the listed entity include the functions or powers conferred on the Australian Security Intelligence Organisation by or under that Act or any other law of the Commonwealth.

7 Australian Taxation Office

 For the purposes of the finance law:

 (a) the following combination of bodies and persons is a listed entity:

 (i) the Commissioner of Taxation;

 (ii) the Tax Practitioners Board;

 (iii) the Australian Charities and Not‑for‑profits Commission (the ***ACNC***);

 (iv) the Australian Charities and Not‑for‑profits Commission Advisory Board (the ***ACNC Advisory Board***); and

 (b) the listed entity is to be known as the Australian Taxation Office; and

 (c) the Commissioner of Taxation is the accountable authority of the listed entity; and

 (d) the following persons are officials of the listed entity:

 (i) the Commissioner of Taxation;

 (ii) the Second Commissioners of Taxation;

 (iii) the staff assisting the Commissioner of Taxation referred to in section 4A of the *Taxation Administration Act 1953*;

 (iv) the members of the Tax Practitioners Board;

 (v) APS employees whose services are made available to the Tax Practitioners Board under section 60‑80 of the *Tax Agent Services Act 2009*;

 (vi) the Commissioner of the ACNC;

 (vii) the staff assisting the Commissioner of the ACNC referred to in section 120‑5 of the *Australian Charities and Not‑for‑profits Commission Act 2012* (the ***ACNC Act***);

 (viii) consultants engaged under section 120‑10 of the ACNC Act;

 (ix) the members of the ACNC Advisory Board; and

 (e) the purposes of the listed entity include the following:

 (i) the functions conferred on the Commissioner of Taxation by or under the *Taxation Administration Act 1953* or any other law of the Commonwealth;

 (ii) the functions of the Tax Practitioners Board referred to in section 60‑15 of the *Tax Agent Services Act 2009*;

 (iii) the function of the ACNC referred to in section 105‑15 of the ACNC Act;

 (iv) the functions of the Commissioner of the ACNC referred to in sections 110‑5 and 110‑10 of the ACNC Act;

 (v) the functions of the ACNC Advisory Board referred to in section 135‑15 of the ACNC Act.

8 Corporations and Markets Advisory Committee

 For the purposes of the finance law:

 (a) the Corporations and Markets Advisory Committee (***CAMAC***) is a listed entity; and

 (b) the Convenor of CAMAC is the accountable authority of the listed entity; and

 (c) the following persons are officials of the listed entity:

 (i) the Convenor;

 (ii) the other members of CAMAC;

 (iii) a member of the staff of CAMAC referred to in subsection 156(1) or (3) of the *Australian Securities and Investments Commission Act 2001*;

 (iv) consultants engaged under section 157 of that Act;

 (v) persons whose services are made available to CAMAC under section 158 of that Act; and

 (d) the purposes of the listed entity include the functions of CAMAC referred to in section 148 of that Act.

9 CrimTrac Agency

 For the purposes of the finance law:

 (a) the following group of persons is a listed entity:

 (i) the Chief Executive Officer of the CrimTrac Agency;

 (ii) persons engaged under the *Public Service Act 1999* to assist the Chief Executive Officer; and

 (b) the listed entity is to be known as the CrimTrac Agency; and

 (c) the Chief Executive Officer is the accountable authority of the listed entity; and

 (d) the persons referred to in paragraph (a) are officials of the listed entity; and

 (e) the purposes of the listed entity include the following:

 (i) to implement the CrimTrac initiative comprising a new National Automated Fingerprint Identification System, a National DNA Criminal Investigation System, and a National Child Sex Offender System;

 (ii) to provide rapid access to national operational policing data and other emerging policing requirements across jurisdictions;

 (iii) to perform the administrative functions required to fulfil the objectives and obligations in the CrimTrac Intergovernmental Agreement including assistance to the CrimTrac Board of Management;

 (iv) any functions conferred on the CrimTrac Agency by or under a law of the Commonwealth.

10 Defence Materiel Organisation

 For the purposes of the finance law:

 (a) the following group of persons is a listed entity:

 (i) the person occupying, or performing the duties of, the office known as the Chief Executive Officer of the Defence Materiel Organisation;

 (ii) persons engaged under the *Public Service Act 1999* to assist the Chief Executive Officer;

 (iii) members of the Australian Defence Force whose services are made available to the Chief Executive Officer; and

 (b) the listed entity is to be known as the Defence Materiel Organisation; and

 (c) the Chief Executive Officer is the accountable authority of the listed entity; and

 (d) the persons referred to in paragraph (a) are officials of the listed entity; and

 (e) the purposes of the listed entity include contributing to the preparedness of the Australian Defence Force and the Department of Defence through acquisition and through‑life support of military equipment and supplies.

11 Geoscience Australia

 For the purposes of the finance law:

 (a) the following group of persons is a listed entity:

 (i) the person occupying, or performing the duties of, the office known as the Chief Executive Officer of Geoscience Australia;

 (ii) persons engaged under the *Public Service Act 1999* to assist the Chief Executive Officer; and

 (b) the listed entity is to be known as Geoscience Australia; and

 (c) the Chief Executive Officer is the accountable authority of the listed entity; and

 (d) the persons referred to in paragraph (a) are officials of the listed entity; and

 (e) the purposes of the listed entity include informing government, industry and community decisions on the economic, social and environmental management of the nation’s natural resources through enabling access to geoscientific and spatial information.

12 IP Australia

 For the purposes of the finance law:

 (a) the following group of persons is a listed entity:

 (i) the person occupying, or performing the duties of, the office known as the Director‑General of IP Australia;

 (ii) persons engaged under the *Public Service Act 1999* to assist the Director‑General; and

 (b) the listed entity is to be known as IP Australia; and

 (c) the Director‑General is the accountable authority of the listed entity; and

 (d) the persons referred to in paragraph (a) are officials of the listed entity; and

 (e) the purposes of the listed entity include increasing innovation, investment and trade in Australia, and by Australians overseas, through the administration of the registrable intellectual property rights system, promoting public awareness and industry engagement, and advising government.

13 Migration Review Tribunal and Refugee Review Tribunal

 For the purposes of the finance law:

 (a) the following combination of bodies is a listed entity:

 (i) the Migration Review Tribunal (the ***MRT***);

 (ii) the Refugee Review Tribunal (the ***RRT***); and

 (b) the listed entity is to be known as the Migration Review Tribunal and Refugee Review Tribunal; and

 (c) the Principal Member of the RRT is the accountable authority of the listed entity; and

 (d) the following persons are officials of the listed entity:

 (i) the Principal Member of the MRT;

 (ii) the other members of the MRT;

 (iii) the Registrar, Deputy Registrars and other officers of the MRT referred to in section 407 of the *Migration Act 1958*;

 (iv) the Principal Member of the RRT;

 (v) the other members of the RRT;

 (vi) the Registrar and other officers of the RRT referred to in section 472 of that Act; and

 (e) the purposes of the listed entity include the following:

 (i) the functions of the MRT and RRT under that Act;

 (ii) the function of the Principal Member of the MRT referred to in subsection 397(1) of that Act;

 (iii) the function of the Principal Member of the RRT referred to in subsection 460(1) of that Act.

14 National Competition Council

 For the purposes of the finance law:

 (a) the National Competition Council (the ***NCC***) is a listed entity; and

 (b) the Council President of the NCC is the accountable authority of the listed entity; and

 (c) the following persons are officials of the listed entity:

 (i) the Council President;

 (ii) the other Councillors of the NCC;

 (iii) the staff referred to in subsection 29M(1) of the *Competition and Consumer Act 2010*;

 (iv) consultants engaged under section 29N of that Act; and

 (d) the purposes of the listed entity include the functions of the NCC referred to in section 29B of that Act.

15 National Mental Health Commission

 For the purposes of the finance law:

 (a) the following group of persons is a listed entity:

 (i) the commissioners of the National Mental Health Commission;

 (ii) the Chief Executive Officer of the National Mental Health Commission;

 (iii) persons engaged under the *Public Service Act 1999* to assist the Chief Executive Officer; and

 (b) the listed entity is to be known as the National Mental Health Commission; and

 (c) the Chief Executive Officer is the accountable authority of the listed entity; and

 (d) the persons referred to in paragraph (a) are officials of the listed entity; and

 (e) the purposes of the listed entity include the following:

 (i) to manage, administer and release publically the Annual National Report Card on Mental Health and Suicide Prevention;

 (ii) to develop, collate and analyse data and reports with a particular focus on ensuring a cross sectoral perspective is taken to mental health reform;

 (iii) to provide mental health policy advice to the Australian Government, in consultation with relevant agencies;

 (iv) to engage consumers and carers in mental health policy and service improvements;

 (v) to build relationships with stakeholders including service providers, government agencies, researchers, academics, and State and Territory Governments, to inform the work of the National Mental Health Commission;

 (vi) to undertake other relevant tasks as the responsible Minister may require from time to time.

16 Office of the Auditing and Assurance Standards Board

 For the purposes of the finance law:

 (a) the Office of the Auditing and Assurance Standards Board is a listed entity; and

 (b) the Chair of the Auditing and Assurance Standards Board (the ***AUASB***) is the accountable authority of the listed entity; and

 (c) the following persons are officials of the listed entity:

 (i) the Chair of the AUASB;

 (ii) the other members of the AUASB;

 (iii) the staff of the Office referred to in subsection 236DC(1) of the *Australian Securities and Investments Commission Act 2001*;

 (iv) members of committees, advisory panels or consultative groups established under subsection 227AB(2) or 227B(2) of that Act;

 (v) consultants engaged under subsection 236DD(1) of that Act;

 (vi) persons whose services are made available to the Office under subsection 236DD(3) of that Act; and

 (d) the purposes of the listed entity include the following:

 (i) the functions of the Office referred to in section 227AB of that Act;

 (ii) the functions of the AUASB referred to in section 227B of that Act.

17 Office of the Australian Accounting Standards Board

 For the purposes of the finance law:

 (a) the Office of the Australian Accounting Standards Board is a listed entity; and

 (b) the Chair of the Australian Accounting Standards Board (the ***AASB***) is the accountable authority of the listed entity; and

 (c) the following persons are officials of the listed entity:

 (i) the Chair of the AASB;

 (ii) the other members of the AASB;

 (iii) the staff of the Office referred to in subsection 235E(1) of the *Australian Securities and Investments Commission Act 2001*;

 (iv) members of committees, advisory panels or consultative groups established under subsection 226A(2) or 227(3) of that Act;

 (v) consultants engaged under subsection 235F(1) of that Act;

 (vi) persons whose services are made available to the Office under subsection 235F(3) of that Act; and

 (d) the purposes of the listed entity include the following:

 (i) the functions of the Office referred to in section 226A of that Act;

 (ii) the functions of the AASB referred to in section 227 of that Act.

17A Office of the Fair Work Building Industry Inspectorate

 For the purposes of the finance law:

 (a) the Office of the Fair Work Building Industry Inspectorate is a listed entity; and

 (b) the Director of the Fair Work Building Industry Inspectorate is the accountable authority of the Office; and

 (c) the following persons are officials of the Office:

 (i) the Director;

 (ii) the staff of the Office referred to in section 26K of the *Fair Work (Building Industry) Act 2012*;

 (iii) persons whose services are made available to the Director under section 26L of that Act;

 (iv) consultants engaged under section 26M of that Act; and

 (d) the purposes of the Office include the functions of the Director referred to in section 10 of that Act.

18 Office of the Fair Work Ombudsman

 For the purposes of the finance law:

 (a) the Office of the Fair Work Ombudsman is a listed entity; and

 (b) the Fair Work Ombudsman is the accountable authority of the listed entity; and

 (c) the following persons are officials of the listed entity:

 (i) the Fair Work Ombudsman;

 (ii) the Fair Work Inspectors;

 (iii) the staff of the Office referred to in section 697 of the *Fair Work Act 2009*;

 (iv) persons whose services are made available to the Fair Work Ombudsman under section 698 of that Act;

 (v) consultants engaged under section 699 of that Act; and

 (d) the purposes of the listed entity include the following:

 (i) the functions of the Fair Work Ombudsman referred to in section 682 of that Act;

 (ii) the functions of the Fair Work Inspectors under Subdivision D of Division 3 of Part 5‑2 of that Act.

19 Old Parliament House

 For the purposes of the finance law:

 (a) the following group of persons is a listed entity:

 (i) the Director of Old Parliament House;

 (ii) persons engaged under the *Public Service Act 1999* to assist the Director; and

 (b) the listed entity is to be known as Old Parliament House; and

 (c) the Director is the accountable authority of the listed entity; and

 (d) the persons referred to in paragraph (a) are officials of the listed entity; and

 (e) the purposes of the listed entity include the following:

 (i) to conserve, develop and present the Old Parliament House building and collections;

 (ii) to provide public programs and research activities related to Australia’s social and parliamentary history;

 (iii) to provide a range of other services for visitors to Old Parliament House;

 (iv) to undertake other relevant tasks as the responsible Minister may require from time to time.

20 Royal Australian Mint

 For the purposes of the finance law:

 (a) the following group of persons is a listed entity:

 (i) the person occupying, or performing the duties of, the office known as the Chief Executive Officer of the Royal Australian Mint;

 (ii) persons engaged under the *Public Service Act 1999* to assist the Chief Executive Officer;

 (iii) other persons engaged to assist the Chief Executive Officer; and

 (b) the listed entity is to be known as the Royal Australian Mint; and

 (c) the Chief Executive Officer is the accountable authority of the listed entity; and

 (d) the persons referred to in paragraph (a) are officials of the listed entity; and

 (e) the purposes of the listed entity include ensuring the coinage needs of the Australian economy, collectors and foreign countries are met through the manufacture and sale of circulating coins, collector coins and other minted like products.

21 Seafarers Safety, Rehabilitation and Compensation Authority

 For the purposes of the finance law:

 (a) the Seafarers Safety, Rehabilitation and Compensation Authority is a listed entity; and

 (b) the Chairperson of the Authority is the accountable authority of the listed entity; and

 (c) the following persons are officials of the listed entity:

 (i) the Chairperson;

 (ii) persons whose services are made available to the Authority under subsection 72A(2) of the *Safety, Rehabilitation and Compensation Act 1988*;

 (iii) if, under subsection 125(1) of the *Seafarers Rehabilitation and Compensation Act 1992*, the Authority delegates any of its functions or powers to the Chief Executive Officer of Comcare—the Chief Executive Officer of Comcare; and

 (d) the purposes of the listed entity include the following:

 (i) the functions of the Authority referred to in section 104 of the *Seafarers Rehabilitation and Compensation Act 1992*;

 (ii) the functions of the Authority referred to in section 9 of the *Occupational Health and Safety (Maritime Industry) Act 1993*.

Endnotes

Endnote 1—About the endnotes

The endnotes provide information about this compilation and the compiled law.

The following endnotes are included in every compilation:

Endnote 1—About the endnotes

Endnote 2—Abbreviation key

Endnote 3—Legislation history

Endnote 4—Amendment history

Endnotes about misdescribed amendments and other matters are included in a compilation only as necessary.

**Abbreviation key—Endnote 2**

The abbreviation key 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 (or will amend) the compiled law. The information includes commencement details for amending laws and details of any 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 (generally section or equivalent) level. It also includes information about any provision of the compiled law that has been repealed in accordance with a provision of the law.

**Misdescribed amendments**

A misdescribed amendment is an amendment that does not accurately describe the amendment to be made. If, despite the misdescription, the amendment can be given effect as intended, the amendment is incorporated into the compiled law and the abbreviation “(md)” added to the details of the amendment included in the amendment history.

If a misdescribed amendment cannot be given effect as intended, the amendment is set out in the endnotes.

Endnote 2—Abbreviation key

|  |  |
| --- | --- |
| A = Act | orig = original |
| ad = added or inserted | par = paragraph(s)/subparagraph(s) |
| am = amended |  /sub‑subparagraph(s) |
| amdt = amendment | pres = present |
| c = clause(s) | prev = previous |
| C[x] = Compilation No. x | (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 = expires/expired or ceases/ceased to have | rep = repealed |
|  effect | rs = repealed and substituted |
| F = Federal Register of Legislative Instruments | s = section(s)/subsection(s) |
| gaz = gazette | Sch = Schedule(s) |
| LI = Legislative Instrument | Sdiv = Subdivision(s) |
| LIA = *Legislative Instruments Act 2003* | SLI = Select Legislative Instrument |
| (md) = misdescribed amendment | SR = Statutory Rules |
| mod = modified/modification | Sub‑Ch = Sub‑Chapter(s) |
| No. = Number(s) | SubPt = Subpart(s) |
| o = order(s) | underlining = whole or part not |
| Ord = Ordinance |  commenced or to be commenced |

Endnote 3—Legislation history

| Name | FRLI registration  | Commencement | Application, saving and transitional provisions |
| --- | --- | --- | --- |
| Public Governance, Performance and Accountability Rule 2014 | 30 June 2014 (F2014L00911) | 1 July 2014: (s 2)  |  |
| Public Governance, Performance and Accountability Legislation Amendment Rule 2014 | 18 Sept 2014 (F2014L01244) | 19 Sept 2014 (s 2) | — |
| Public Governance, Performance and Accountability Legislation Amendment (RBA and Other Measures) Rule 2014 | 28 Nov 2014 (F2014L01598) | 29 Nov 2014 (s 2) | — |
| Public Governance, Performance and Accountability Legislation Amendment Rule 2014 (No. 2) | 9 Jan 2015 (F2015L00027) | Sch 1 (item 1): 10 Jan 2015 (s 2 item 2) | — |
| Public Governance, Performance and Accountability Legislation Amendment (Office of the Fair Work Building Industry Inspectorate) Rule 2015 | 30 Jan 2015 (F2015L00086) | Sch 1 (item 3): 1 Feb 2015 (s 2 item 2) | — |

Endnote 4—Amendment history

| Provision affected | How affected |
| --- | --- |
| **Chapter 1** |  |
| **Part 1–1** |  |
| **Division 1** |  |
| s 2  | rep LIA s 48D |
| **Part 1‑2** |  |
| s 5  | am F2015L00027 |
| **Chapter 2** |  |
| **Part 2‑2** |  |
| **Division 2** |  |
| **Subdivision D** |  |
| s 16A  | am F2014L01244 |
| s 16B  | am F2014L01244 |
| **Part 2‑4** |  |
| **Division 6** |  |
| s 24  | am F2014L01598 |
| **Schedule 1** |  |
| Sch 1  | am F2014L01598; F2015L00086 |