



PGPA Act Determination (Commonwealth Superannuation Corporation SOETM Special Account 2021)

I, Simon Birmingham, Minister for Finance, make the following determination.

Dated 23 / 8 / 2021

Simon Birmingham
Minister for Finance

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Part 1—Establishment

1 Name

This instrument is the *PGPA Act Determination (Commonwealth Superannuation Corporation SOETM Special Account 2021)*.

2 Commencement

- (1) Each provision of this instrument 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.

Column 1	Column 2	Column 3
Provisions	Commencement	Date/Details
The whole of this instrument	The day mentioned in paragraph 79(5)(a) of the Act.	

- (2) Any information in column 3 of the table is not part of this instrument. Information may be inserted in this column, or information in it may be edited, in any version of this instrument published on the Federal Register of Legislation.

3 Authority

This instrument is made under subsections 78(1) and 78(3) of the Act.

4 Definitions

In this instrument:

CSC means the Commonwealth Superannuation Corporation the body corporate continued in existence by section 5 the *Governance of Australian Government Superannuation Schemes Act 2011*.

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

SOETM means Services for Other Entities and Trust Moneys.

SOETM special account means the *Services for Other Entities and Trust Moneys – ComSuper Special Account* established by the SOETM instrument.

SOETM instrument means the *Financial Management and Accountability (Establishment of Special Account for ComSuper) Determination 2011/06*.

the special account means the *Commonwealth Superannuation Corporation SOETM Special Account 2021* established by this instrument.

5 Establishment of the special account

For paragraph 78(1)(a) of the Act, the *Commonwealth Superannuation Corporation SOETM Special Account 2021* is established as a special account.

6 Accountable authority responsible for the special account

For paragraph 78(1)(d) of the Act, the accountable authority responsible for the special account is the accountable authority of CSC.

Part 2—Special account credits and debits

7 Amounts that may be credited to the special account

For paragraph 78(1)(b) of the Act, the following amounts may be credited to the special account:

- (a) an amount held on trust, or otherwise on behalf of or for the benefit of a person other than CSC;
- (b) an amount received in the course of the performance of functions that relate to one or more purposes of the special account;
- (c) an amount received from any person for one or more purposes of the special account.

8 Purposes of the special account

For paragraph 78(1)(c) of the Act, the purposes of the special account, in relation to which amounts may be debited from the special account, are:

- (a) to disburse an amount held on trust or otherwise for the benefit of a person other than the Commonwealth;
- (b) to disburse an amount to CSC;
- (c) to disburse an amount in connection with services performed for, on behalf of, or together with, the Commonwealth, a Commonwealth entity, Commonwealth company, government, organisation, body or person;
- (d) to repay an amount where a court order, Act or other law requires or permits the repayment of an amount received; and
- (e) to reduce the balance of the special account (and, therefore, the available appropriation for the special account) without making a real or notional payment.

Part 3—Transitional, revocation and repeal provisions

9 Opening balance of the special account

- (1) For paragraph 78(1)(b) of the Act, the amount in subsection 9(2) (*opening balance*) is required to be credited to the special account immediately after its establishment.
- (2) The opening balance is equal to the amount standing to the credit of the SOETM special account immediately prior to the commencement of this instrument.

10 Revocation of SOETM instrument

For subsection 78(3) of the Act, the SOETM instrument is revoked.

11 Additional repeal provisions

- (1) For subsection 78(3) of the Act, Part 3 of this instrument is repealed at the end of the seventh day after the revocation of the SOETM instrument under section 10 (*date of repeal*).
- (2) For subsection 78(3) of the Act, the following definitions in section 4 are repealed on the date of repeal:
 - (a) definition of *SOETM instrument*;
 - (b) definition of *SOETM special account*.
- (3) Despite subsection 11(1), the effects of Part 3 of this instrument remain in force after the date of repeal.