

Disclaimer: This is guidance material only and does not replace reading the legislation. For further information refer to the legislation. Please check [Treasury's website](#) for updates and other information.

## Mapping *Annual Reporting (Statutory Bodies) Act 1984* to the New GSF Bill 2018

The introduction of the Government Sector Finance Bill 2018 (GSF Bill) proposes a modern and up to date financial management framework for the Government Sector of NSW. The current framework is supported by four Acts;

- *Public Finance and Audit Act 1983 (PFAA)*
- *Public Authorities (Financial Arrangements) Act 1987 (PAFA)*
- *Annual Report (Departments) Act 1985 (ARD)*
- *Annual Reports (Statutory Bodies) Act 1984 (ARSB)*

The ARD, ARSB and the PAFA are being repealed and replaced entirely by the new GSF Bill. Parts of the PFAA, those covering appropriations, expenditure, reporting, financial service and others, will be repealed and captured by the new Bill. The parts of the PFAA that deal with the Auditor-General, Audit Office and Public Accounts Committee will remain in the PFAA, which will be renamed the *Government Sector Audit Act 1983*.

**This document is designed to be a quick reference guide to assist agencies with the transition from the current legislation, it does not replace reading the legislation. It identifies provisions in the current framework that, in general terms, deal with the same subject matter as the new provisions in the GSF Bill. In many cases, the effect of the GSF provision is different to the current framework. The GSF Bill also introduces new concepts and terminology that are, in many cases, not directly comparable to the current framework.**



<b>Annual Reports (Statutory Bodies) Act 1984</b>			<b>Government Sector Finance (GSF) Bill 2018</b>	
<b>Part 1 Preliminary</b>	<b>Sec 3</b>	<b>Definitions</b>	<b>Sec 1.4 Division 2.1 Division 2.2 Division 2.3</b>	<b>Definitions:</b> The new GSF Bill introduces some new concepts that do not have direct analogues with the current legislation. These references indicate where the definitions provisions are in each of the current Acts
	<b>Sec 4</b>	<b>Auditor</b>	No equivalent	
	<b>Sec 5A</b>	<b>Inclusion of other reports in annual reports</b>	<b>Division 7.3</b>	<b>Annual reporting information for reporting GSF Agencies</b>
	<b>Sec 5B</b>	<b>Inclusion of report of Statutory Trustee of Trust Funds in annual report</b>		
	<b>Sec 6A</b>	<b>Application to the Audit Office</b>	<b>Sec 7.1 (3)</b>	The modifications in this provision have effect in relation to Part 7 (Reporting) in its application to the Audit office as a GSF Agency
<b>Part 2 Annual reports</b>	<b>Sec 7</b>	<b>Annual reports</b>	<b>Sec 7.11</b>	<b>Annual Reporting information for GSF Agencies</b>
			<b>Division 7.3</b>	<b>Annual reporting information for reporting GSF Agencies</b>
	<b>Sec 8</b>	<b>Preparation of report of operations</b>	<b>Sec 7.12</b>	<b>Preparation of annual reporting information</b>
	<b>Sec 9</b>	<b>Nature of report of operations</b>	<b>Sec 7.11</b>	<b>Annual reporting information</b>
	<b>Sec 9A</b>	<b>Letter of Submission</b>	No equivalent	
	<b>Sec 10</b>	<b>Submission of annual report to appropriate minister</b>	<b>Sec 7.12</b>	<b>Preparation of annual reporting information</b>
	<b>Sec 11</b>	<b>Presentation of annual report to the parliament</b>	<b>Sec 7.13</b>	<b>Responsible Minister to cause annual reporting information to be tabled</b>
	<b>Sec 12</b>	<b>Public availability of annual reports</b>	<b>Sec 7.12</b>	<b>Preparation of annual reporting information</b>
	<b>Sec 12A</b>	<b>Annual report of the Audit office</b>	<b>Sec 7.1 (3)</b>	The f modifications in this provision have effect in relation to Part 7 (Reporting) in its application to the Audit office as a GSF Agency
<b>Sec 13</b>	<b>Application for extension of time</b>	No equivalent. This will be covered in the Regulations and the Treasurer's directions		
<b>Part 3 Misc.</b>	<b>Sec 15</b>	<b>Additional information</b>	<b>Sec 7.11</b>	<b>Annual reporting information</b>
	<b>Sec 16</b>	<b>Reference of matters to Public Accounts Committee</b>	<b>Sec 10.3</b>	<b>Reference of matters to the Public Accounts Committee<sup>1</sup></b>
	<b>Sec 16A</b>	<b>Delegation of Treasurer's functions</b>	<b>Sec 9.8</b>	<b>Delegations by Treasurer of certain functions</b>
	<b>Sec 17</b>	<b>Making of regulations</b>	<b>Division 10.4</b>	<b>Making of regulations</b>

<sup>1</sup> The Auditor General, Audit Office and Public Accounts Committee provisions of the PFAA are proposed to be retained in the PFAA (to be re-named the *Government Sector Audit Act 1983* (see *Government Sector Finance Legislation (Repeal and Amendment) Bill 2018*)).