

PGPA Act – sections 78-79

Special accounts

78 - Establishment of special accounts by the Finance Minister

- (1) The Finance Minister may make a determination that does all of the following:
- (a) establishes a special account;
 - (b) allows or requires amounts to be credited to the special account;
 - (c) specifies the purposes for which amounts are allowed or required to be debited from the special account;
 - (d) specifies the accountable authority of a Commonwealth entity responsible for the special account.
- (2) A determination under subsection (1) may specify that an amount may or must be debited from a special account established under subsection (1) otherwise than in relation to the making of a real or notional payment.
- (3) The Finance Minister may make a determination that revokes or varies a determination made under subsection (1).
- (4) The CRF is appropriated for expenditure for the purposes of a special account established under subsection (1), up to the balance for the time being of the special account.
- Note: An Appropriation Act provides for amounts to be credited to a special account if any of the purposes of the account is a purpose that is covered by an item in the Appropriation Act.*
- (5) If the Finance Minister makes a determination that allows an amount standing to the credit of a special account to be expended in making payments for a particular purpose, then, unless the contrary intention appears, the amount may also be applied in making notional payments for that purpose.
- (6) Whenever an amount is debited against the appropriation in subsection (4), the amount is taken to be also debited from the special account.
- (7) The crediting of an amount to, or debiting of an amount from, a special account takes effect at the time an entry connected with the crediting or debiting is made in the accounts and records of the Commonwealth entity concerned.

79 Disallowance of determinations relating to special accounts

- (1) This section applies to a determination made by the Finance Minister under subsection 78(1) or (3).
- (2) The determination is a legislative instrument, but section 42 (disallowance) of the *Legislation Act 2003* does not apply to the determination.
- (3) The Finance Minister must cause a copy of the determination to be tabled in each House of the Parliament.
- (4) Either House may, following a motion upon notice, pass a resolution disallowing the determination. To be effective, the resolution must be passed in the period that:

(a) starts on the day the copy of the determination is tabled in the House (the *start day*); and

(b) ends on the fifth sitting day of the House after the start day.

(5) If neither House passes such a resolution, the determination commences:

(a) on the day immediately after the last day upon which such a resolution could have been passed; or

(b) if a later day is specified in the determination—on that later day.