

1991

**THE LEGISLATIVE ASSEMBLY FOR THE AUSTRALIAN CAPITAL
TERRITORY**

CEMETERIES (AMENDMENT) BILL 1991

EXPLANATORY MEMORANDUM

Circulated by Authority of

**Terry Connolly
Minister for Urban Services**

CEMETERIES (AMENDMENT) BILL 1991

The Cemeteries Act 1933 ("the Principal Act") relates to the establishment, management and control of cemeteries.

The Cemeteries (Amendment) Bill 1991 changes the status of the Canberra Public Cemeteries Trust under the Audit Act 1989 from an authority "not required to keep accounts in accordance with commercial practice" to an authority "required to keep accounts in accordance with commercial practice". The effect of this provision will be that the Trust will be able to retain and invest funds it receives from the sale of grave sites and the provision of its services.

It is expected that the Bill will result in a reduced demand upon Consolidated Revenue to meet the Trust's recurrent expenditure.

Details of the Bill are included in the Attachment.

ATTACHMENT

CEMETERIES (AMENDMENT) BILL 1991

Clause 1 provides that the Bill, once enacted, may be cited as the *Cemeteries (Amendment) Act 1991*.

Clause 2 is a commencement clause which provides that sections 1 and 2 of the Bill commence on the day on which the Act is notified in the Gazette. The remaining provisions commence on a day fixed by the Minister in the Gazette, but must in any event commence on the first day after the end of the period of six months commencing on the day on which the Act is notified in the Gazette.

Clause 3 provides that any references in the Bill to the "Principal Act" are to be read as references to the *Cemeteries Act 1933*.

Clause 4 amends section 21C of the Principal Act by omitting "Divisions 1 and 3 of Part IX" and substituting "Divisions 1 and 2 of Part IX". These are references to Divisions 1, 2 and 3 of the *Audit Act 1989*. This amendment is made to alter the classification of the Trust so that it is required to keep accounts in accordance with commercial practice.