

Act No. 26, 1902.

AUDIT.

An Act to consolidate and amend the law relating to the collection and payment of the Public Moneys, the audit of the Public Accounts, and the protection and recovery of Public Property; and for other purposes connected with the control and management of the Public Finances of the State of New South Wales. [14th August, 1902.]

BE it enacted by the King's Most Excellent Majesty, by and with the advice and consent of the Legislative Council and Legislative Assembly of New South Wales in Parliament assembled, and by the authority of the same, as follows:—

PART I.

PRELIMINARY.

Commencement and short title.

1. This Act may be cited as the "Audit Act, 1902," and shall come into operation on the first day of July, one thousand nine hundred and two (hereinafter in this Act referred to as the commencement of this Act).

Division of Act.

2. This Act is divided into Parts as follows:—

PART I.—PRELIMINARY—*ss.* 1-5.

PART II.—THE AUDITOR—GENERAL AND PUBLIC ACCOUNTS COMMITTEE—*ss.* 6-17.

PART III.—PUBLIC BANKING ARRANGEMENTS—*ss.* 18-22.

PART IV.—ACCOUNTING OFFICERS AND COLLECTION OF MONEYS—*ss.* 23-32.

1. *Accounting officers*—*ss.* 23-27.

2. *Collection of revenue*—*ss.* 28, 29.

3. *Collection of trust and other moneys*—*ss.* 30-32.

PART V.—PAYMENT OF MONEYS—*ss.* 33-43.

1. *Payment out of revenue*—*ss.* 33-35.

2. *Payment out of Loan moneys*—*ss.* 36, 37.

3. *Mode of payment*—*ss.* 38-43.

PART VI.—AUDIT AND INSPECTION—*ss.* 44-56.

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PART VII.—THE TREASURER'S ACCOUNTS AND STATEMENTS—
ss. 57-66.

PART VIII.—MISCELLANEOUS AND SUPPLEMENTAL—ss. 67-73.

1. *Moneys outside State*—s. 67.
2. *Penalties*—ss. 68-72.
3. *Regulations*—s. 73.

SCHEDULES.

3. The Audit Act, 1898, the Loans Fund Amalgamation Act of 1879, and the Loan Account (Transfer) Act, 1899, are repealed. Section nineteen of the Public Service Act of 1895, in so far as it provides or relates to the fidelity guarantee of officers of the public service, and to the inspection of stores for the public service, is repealed.

4. (1) The Auditor-General, holding office at the commencement of this Act, shall continue to hold his office subject to this Act.

(2) All regulations made under the authority of the Audit Act, 1898, and in force at the commencement of this Act shall be deemed to be made under this Act.

5. In this Act, unless the context or subject-matter otherwise indicates,—

“Accounting officer” means person declared by this Act to be an accounting officer.

“Consolidated Revenue Account” means an account of the cash, income, and current expenditure for or on behalf of the Consolidated Revenue Fund only.

“Financial year” means the period from the first day of July in one year to the thirtieth day of June in the next following year.

“General Loan Account” means an account of moneys directed by this Act, to be carried to that account, and of moneys that have been carried to that account in pursuance of the Loans Fund Amalgamation Act of 1879.

“Loan Act” means Act passed before or after the commencement of this Act under which any money is authorised to be raised by loan and expended for any purpose therein specified.

“Loan service” means purpose specified in a Loan Act.

“Prescribed” means prescribed by this Act or the regulations.

“Public moneys” includes all revenue, loan, trust, and other moneys whatsoever, received by, for, or on account of the State, and all moneys and fees declared by this Act to be public moneys.

“Regulations” means regulations in force under this Act.

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“Revenue” means all moneys collected or received for or on account of the Consolidated Revenue Fund.

“Special Deposits Account” means an account relating to sums held by or deposited with the Treasurer for store accounts, advance accounts, and moneys (not included in the Consolidated Revenue, General Loan, or Trust Account), which the Treasurer directs to be carried to the Special Deposits Account.

“The Treasurer” means the Colonial Treasurer.

“Trust Account” means an account of funds of which the Treasurer is, by statutory obligation, a trustee and custodian, and of moneys that have been placed to the credit of the trust fund under the Audit Act, 1898, or the Audit Act of 1870, and of moneys directed to be paid into that account by this Act.

PART II.

THE AUDITOR-GENERAL AND PUBLIC ACCOUNTS COMMITTEE.

His appointment.

6. The Auditor-General shall be appointed by the Governor.

Declaration of office.

Com. 8; N.S.W. 32;
Vic. 9; W.A. 6;
S.A. 5.

7. The Auditor-General, on being appointed under this Act, shall, before he exercises the powers or fulfils the duties conferred or imposed on him by this Act, make and subscribe, before one of the Judges of the Supreme Court, a declaration in the form of the First Schedule, and such declaration shall be kept among the records of the said Court.

Disabilities.

Com. 5; Vic. 7; Q'land
27; N.Z. 26, 27; W.A. 7;
Tas. 6-8; S.A. 6.

8. The Auditor-General shall not during his continuance in his office be capable of being a member of the Executive Council or of the Parliament of the Commonwealth or of a State of the Commonwealth.

Tenure of office.

Com. 7; N.S.W. Act, 31;
Tas. 4, 5; Vic. 8; Q'land
28; N.Z. 28; W.A. 3;
S.A. 2.

9. The Auditor-General shall hold his office during good behaviour: Provided nevertheless that the Governor may remove any Auditor-General upon the address of both Houses of the Legislature.

Suspension of Auditor-General.

10. (1) The Governor may suspend the Auditor-General from his office—

(a) for misbehaviour;

(b) for incapacity;

(c) if he directly or indirectly engages in any paid employment outside the duties of his office, or in any trade or business except as a member of a registered company;

(d) if he becomes insolvent or bankrupt, or compounds with his creditors, or makes any assignment of his salary for their benefit,

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benefit, or takes advantage of the provisions of any Act of the Commonwealth or of a State of the Commonwealth relating to insolvency or bankruptcy;

- (c) if, except on leave granted by the Governor, he absents himself from duty for fourteen consecutive days, or for twenty-eight days in any twelve months;

but the Colonial Secretary shall, within seven days after such suspension if Parliament be then sitting, or if Parliament be not then sitting, then within seven days after the next meeting of Parliament, lay or cause to be laid before both Houses of Parliament a full statement of the grounds of such suspension.

(2) Such suspension shall lapse at the expiration of forty-two days after the day when such statement was last laid before a House of Parliament, unless each House of Parliament within such period and in the same session passes an address to the Governor praying for the removal of the Auditor-General.

11. In the case of the illness, suspension, or absence of the Auditor-General, the Governor may appoint some person to act as a deputy of such Auditor-General during such illness, suspension, or absence; and such person shall, before he exercises the powers or performs the duties of his office, make and subscribe a declaration in the form in the First Schedule, and shall while he acts as such deputy have the powers and perform the duties of the Auditor-General.

Deputy of Auditor-General.
Com. 9; N.S.W. 33; W.A. 5; Vic. 11; Tas. 7; Q'land 29; S.A. 4; N.Z. 29.

12. The Auditor-General may, by writing under his hand, appoint any officer in the Public Service to inspect, examine, and audit any books and accounts of accounting officers, or examine or make inquiries with respect to any public stores under the control of the State, and such person shall report thereon to the Auditor-General.

Auditor-General may appoint inspectors.
Com. 11; N.Z. 33.

13. (1) The Auditor-General shall communicate with the Treasurer upon all matters arising under this Act or the regulations relating to the collection, receipt, issue, and expenditure of public moneys.

Auditor-General shall communicate with Treasurer.
Com. 12; N.S.W. 13; Vic. 26; Q'land 31.

(2) The Auditor-General shall transmit to the Treasurer the name of any person failing to comply with any of the provisions of this Act or the regulations, and thereupon and until such failure is made good to the satisfaction of the Auditor-General the payment of any salary or moneys due or to become due to such person from the Crown may be withheld.

14. The Auditor-General may cause search to be made in and extracts to be taken from any book, document, or record, in any public office, without paying any fee for the same.

Search in public books.
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Auditor-General may obtain opinion of law officer.

Com. 15 ; W.A. 35 ; S.A. 27.

15. The Auditor-General shall be entitled to lay before the Attorney-General or Crown Solicitor a case in writing as to any question regarding the interpretation of the Constitution Act or any other Act, or regulations concerning the powers or duties of the Auditor-General ; and the Attorney-General or Crown Solicitor, as the case may be, shall give a written opinion on such case.

Appointment and powers of Public Accounts Committee.

16. (1) A Public Accounts Committee shall be appointed as hereinafter provided, and such committee shall—

- (a) Enquire into and report to the Legislative Assembly upon any question which may have arisen in connection with the Public Accounts, and which may have been referred to the committee, either by a Minister of the Crown or by the Auditor-General or by a resolution of the Legislative Assembly.
- (b) Enquire into and report to the Legislative Assembly upon all expenditure by a Minister of the Crown made without Parliamentary sanction or appropriation.

(2) Such committee shall consist of five members, each of whom shall be a Member of the Legislative Assembly, not being a Minister of the Crown.

The members of the committee shall elect one of their number to be their chairman.

Three members shall be a quorum of the committee and may exercise all the powers of the committee.

The report of the committee shall be by a majority of votes of the members present. Each such member shall have one vote, and, if the votes are equal, the chairman in addition to his original vote shall have a casting vote.

(3) No fees or other remuneration shall be paid to the members of the committee for their services on the committee.

Committee to have same powers in respect of witnesses, &c., as are conferred upon the Parliamentary Elections and Qualifications Committee.

(4) The committee shall have the same powers and authority to direct the attendance of and to examine witnesses, to send for and examine papers, records, and other documentary evidence, and to receive affidavits as are by section one hundred and forty of the Act fifty-six Victoria number thirty-eight conferred upon the Committee of Elections and Qualifications constituted by that Act ; and all the provisions of this said section respecting persons summoned by the said committee or giving evidence before the said committee or on affidavit shall apply to persons summoned by the committee hereby constituted, or giving evidence before such committee or on affidavit as completely and effectually as if such witnesses had been summoned, and such evidence had been received by virtue or under the authority of the said section.

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(5) The committee shall submit to the Legislative Assembly annually, appended to the annual report of the Auditor-General on the Public Accounts, a report on all matters submitted during the year for its inquiry. In such report the committee may lay before the Legislative Assembly any suggestions arising out of any matters submitted for its inquiry which may appear desirable for the better conduct of the public business or keeping of the Public Accounts.

Committee to submit annual report to Legislative Assembly.

(6) The members of the Public Accounts Committee shall be appointed by election of the Legislative Assembly in the following manner, that is to say :—

Mode of election of members of committee.

A Minister of the Crown shall, within thirty days after the commencement of the first session of every Parliament, deliver to the Speaker a nomination in writing under his hand of five members of the Legislative Assembly, not being Ministers of the Crown, for election and appointment as members of the Public Accounts Committee.

The Speaker shall submit to the Legislative Assembly for decision by open voting, one by one, and in alphabetical order of the first letter of each surname, the names of the five members so nominated.

In the event of the Legislative Assembly deciding in the negative on the question of the appointment of any one or more of the members so nominated, nominations shall then and there be made by any member in substitution for those not appointed, until the required number of five members is elected to form such committee.

(7) Every member of the committee appointed during the existence of a Parliament shall cease to be a member thereof on his handing to the Speaker his written resignation of such membership or on the dissolution of such Parliament, or on its expiring by effluxion of time, or on his accepting office as a Minister of the Crown, or on his ceasing to be a member of the Legislative Assembly.

(8) Where a vacancy occurs in a committee appointed under this Act, the same shall be filled by nomination and election as aforesaid within thirty days after the occurrence of the vacancy if Parliament is then in session, or within thirty days after the next meeting of Parliament should such vacancy occur during any recess or adjournment.

Vacancy in the committee, how to be filled.

(9) The nomination and election of the first committee to be appointed under the provisions of this Act shall take place in the manner aforesaid and within thirty days after the commencement of this Act.

Election of the first committee.

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PART III.

PUBLIC BANKING ARRANGEMENTS.

Agreement with
bank.

Com. 20; N.Z. 15;
W.A. 22; S.A. 13.

17. (1) The Treasurer may agree with any bank or banks upon such terms and conditions as he may think fit for the receipt, custody, payment, and transmission of public moneys, and for the inscription, management, and the payment of interest on the public debt within or without New South Wales, and for the making of advances, and as to the charges respecting the same, and the interest payable by or to the bank or banks upon balances or advances, and generally for the conduct of the banking business of the State.

(2) No such agreement shall be made to have effect within New South Wales for more than one year unless it contains a provision that it may be terminated at any time not exceeding six months after notice.

Accounts to be kept
in bank.

18. The Consolidated Revenue Account, the General Loan Account, the Trust Account, the Special Deposits Account, and such other accounts as the Treasurer may open shall be kept in such bank or banks as the Treasurer may in writing direct.

Interest on accounts.

19. The several accounts of the Government in any bank shall, for interest purposes, be considered as one account.

Payment into bank.

20. (1) The Treasurer, or some person appointed by him in that behalf, shall from day to day pay into a bank keeping Government accounts all moneys received into the Treasury.

(2) The Treasurer or such person—

- (a) shall pay to the Consolidated Revenue Account in such bank all revenue and all such moneys as are directed by this or any other Act to be carried or paid to that account or to the Consolidated Revenue Fund;
- (b) shall pay to the General Loan Account in such bank all moneys directed by this Act or by a loan or other Act to be carried or paid to that account;
- (c) shall pay to the Trust Account in such bank all moneys of which the Treasurer is by statutory obligation a trustee and custodian;
- (d) shall pay to the Special Deposits Account in such bank all sums held by or deposited with the Treasurer for store accounts, advance accounts, and other moneys which the Treasurer may direct to be carried to this account.

Moneys in bank to be
public moneys.

Com. 21; N.S.W. 16;
Vic. 28; Q'land 9;
N.Z. 6.

21. All moneys paid into any bank by the Treasurer, or by any such person as aforesaid, to any account under this Act, shall be deemed to be public moneys, and to be lent by His Majesty to the persons or body corporate to whom or to which such bank belongs.

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PART IV.

ACCOUNTING OFFICERS AND COLLECTION OF MONEYS.

1. *Accounting officers.*

22. (1) Any person who by any law, regulation, or appointment is charged with the duty of collecting or receiving, or who actually collects or receives, or who is charged with the duty of disbursing or who actually disburses any public moneys, is declared to be an accounting officer. Who are accounting officers under this Act. Com. 2; N.S.W. 5.

(2) Any person employed in any branch of the public service who receives any fees pursuant to any statutory or other authority is also declared to be an accounting officer in respect of such fees; and such fees are declared to be public moneys within the meaning of this Act: N.S.W. 5.

Provided this subsection shall not apply in respect of—

- (a) fees which have been determined by the Public Service Board as appropriate to any work to be performed by any person so employed; or
- (b) fees received by any person so employed in respect of any office held by him in any society founded under the law relating to friendly societies or for the benefit of public servants only; or
- (c) fees which the Public Service Board has authorised any person so employed to receive and retain for his own use.

23. Every accounting officer shall be subject to the provisions of this Act and the regulations, and shall perform such duties, keep such books, and render such accounts as are prescribed by this Act, or by the regulations, or as the Treasurer directs. Accounting officer to be subject to this Act. Com. 16; N.S.W. 5; N.Z. 4; Q'land 1; W.A. 12; S.A. 9.

24. Every accounting officer shall, if required by the Treasurer so to do, provide security for such sum and in such manner and form as the Treasurer directs, for the due performance of his duties, and for the due accounting for and payment of all moneys coming into his possession or under his control by reason or virtue of his office, service, or employment. Security to be provided by accounting officer. Com. 17; N.S.W. 14; Vic. 4; Q'land 48.

25. No accounting officer shall open any public or official account in any bank without the authority in writing of the Treasurer, and no bank shall permit any accounting officer to open any such account, or to have an overdraft on any public or official account, without the authority in writing of the Treasurer. Official account not to be opened without authority. Com. 18.

26. If an accounting officer dies or resigns, or is removed from his office, the balance at the credit of his public or official account shall, upon the appointment of his successor, vest in and be transferred to the public Death, resignation, or removal of accounting officer. Com. 19; N.S.W. 11; Q'land 7; N.Z. 10.

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public or official account of such successor at the same bank. Such balance shall not, on the death or insolvency of an accounting officer, be assets in his estate or be subject to the control of his legal representative, assignee, or trustee.

2. Collection of revenue.

Payment in of
revenue collected in
Sydney or suburbs.
N.S.W. 6.

27. Every accounting officer collecting or receiving revenue in Sydney or in such municipalities in the neighbourhood of Sydney as are notified by the Treasurer in the Gazette shall—

(a) pay weekly, or at such other times as the Treasurer appoints, into the Treasury, or into such bank as the Treasurer directs, all moneys collected or received by him on account of the revenue; and, as directed by the Treasurer, transmit to the Treasury vouchers signed by him containing a full and accurate description of the services for which such moneys have been collected or received; and

N.S.W. 6.

(b) transmit, not later than the tenth day after the expiration of each month, or within such other time as is specially directed by the regulations, to the Auditor-General a return in the form of the Second Schedule, with such particulars as may be required by the Auditor-General, of all such moneys collected or received by him during the preceding month, and shall make and subscribe a statutory declaration of the truth of such return.

Payment in of
revenue collected in
other places.
N.S.W. 7.

28. Every accounting officer collecting or receiving revenue at any place other than Sydney or a municipality notified as in last preceding section mentioned shall—

(a) transmit or pay monthly, or at such times as the Treasurer appoints, to or into the Treasury or to or into such bank as the Treasurer directs, all moneys collected or received by him on account of the revenue; and he shall, as directed by the Treasurer, transmit to the Treasury vouchers signed by him containing a full and accurate description of the services for which such moneys have been collected or received; and

N.S.W. 7.

(b) transmit, not later than the tenth day after the expiration of each quarter, or within such other time as is specially directed by the regulations, to the Auditor-General a return in the form of the Second Schedule, with such particulars as may be required by the Auditor-General, of all such moneys collected or received by him during the preceding quarter, and shall make and subscribe a statutory declaration of the truth of such return.

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3. *Collection of trust and other moneys.*

29. (1) When under any Act any moneys, which by such Act are directed to be paid into the Treasury, come into the possession or under the control of any person in the public service by virtue of his office or employment for, or on account of, or for the use or benefit of, any other person, such first-mentioned person shall pay the same and act in respect thereof in like manner as every accounting officer is hereinbefore required to pay and act in respect of moneys which come into his possession or under his control for or on account of the revenue, or as near thereto as the circumstances of the case permit.

Payment in of trust moneys.
Com. 27; N.S.W. 8;
Vic. 22; Q'land 4;
N.Z. 8.

(2) Such moneys shall be placed to the credit of the trust account, under such separate heads as the provisions of any Act render necessary.

30. (1) When, by virtue of his office or employment, or of any legal process whatsoever, any moneys come into the possession or under the control of any person in the public service for or on account of or for the use or benefit of any other person, and remain in such possession or under such control for seven days, such first-mentioned person shall pay the same into such bank at such place and in such manner as the Treasurer by writing under his hand directs, to a public account to be opened by such person in the said bank; and all interest which becomes due from the bank, for or in respect of the said moneys, shall be deemed to be revenue.

Payment in of private moneys.
Com. 23; N.S.W. 9;
Vic. 23; Q'land 5;
N.Z. 11.

(2) When such moneys have remained in such bank for three months, such first-mentioned person shall pay the same and act in respect thereof and in regard thereto in like manner as he is by this Act required with reference to moneys which come into his possession or under his control for or on account of the revenue, or as near thereto as the circumstances of the case permit; and such moneys shall be placed to the credit of the trust account.

Carrying of such moneys after certain period to trust account.
Com. 29; N.S.W. 10;
Vic. 24; Q'land 5.

31. Unless otherwise expressly enacted, all moneys placed to the credit of the trust account, and unclaimed for a period of two years after they were so placed, shall be carried to and form part of the Consolidated Revenue Account, and no person shall be entitled to receive any sum unclaimed during such period. But no time during which the person entitled to receive such moneys was an infant, or femme covert, or of unsound mind, or beyond the seas, shall be taken into account in estimating the said period:

Unclaimed moneys in trust account to be carried to revenue account.
Com. 30; N.S.W. 12;
Vic. 25; Q'land 6;
N.Z. 9.

Provided that any moneys, the claim to which is established to the satisfaction of the Governor, after the same have been carried to the Consolidated Revenue Account, may be withdrawn therefrom and refunded upon the authority of the Governor by warrant under his hand.

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PART V.

PAYMENT OF MONEYS.

1.—*Payment out of Revenue.*

Lapsing of appropriation of revenue.

Com. 36; N.S.W. 22; Vic. 33; Q'land 18; N.Z. 37; W.A. 15; Tas. 28; S.A. 12.

32. (1) Every appropriation out of the Consolidated Revenue Fund for the services of any financial year shall lapse and cease to have any effect for any purpose at the close of that year; and any balance of such appropriation which may then be unapplied shall be written off and cease to be a liability of the Consolidated Revenue Fund for that year, and the accounts of the year shall be then closed.

Com. 36; N.Z. 38.

(2) The Minister of each department shall within thirty days after the close of the financial year prepare and transmit to the Treasurer a statement of all accounts rendered during the year in respect of the services of his department unpaid at the close of such year which might by law have been paid out of the Consolidated Revenue Fund during such year if payment of the same had been demanded.

(3) The Treasurer shall prepare a statement made up of such statements aforesaid and of all unpaid accounts rendered during the year, which, at the close of such year, were lying in the Treasury, together with a statement of all revenue and receipts payable by law to the Consolidated Revenue Fund, on or before the thirtieth day of June in such year, and which had not reached the Treasury at the close of such year; and the statement so prepared shall be submitted to Parliament by the Treasurer with the public accounts prepared in pursuance of this Act.

Payments authorised on lapse of appropriation.
N.S.W. 25.

33. (1) If before the close of any financial year no Act is passed granting and appropriating moneys out of the Consolidated Revenue Fund to meet the requirements of the next succeeding financial year the Treasurer may pay such sums, and make such advances to meet such requirements current and accruing subject to the following provisions:—

- (a) The authority of the Treasurer shall cease upon the passing of the Appropriation Act for such next succeeding financial year, and shall not in any event extend beyond the period of the first month of such year.
- (b) Upon the passing of such Appropriation Act, all payments made under the authority of this section shall be regarded and treated for all purposes as payments made out of the supply granted by such Act under the divisions and heads of service appropriate thereto.
- (c) The payments under the authority of this section shall be at such rates and shall not in the whole exceed such an amount as would be equivalent to the authorised expenditure under the Appropriation Act for a corresponding period of the immediately

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immediately preceding financial year in respect of all salaries, pay, wages, allowances, contracts, supplies, services, rents, Treasurer's advance, and other recurrent charges, and of all ordinary contingencies of any office or department authorised by the Appropriation Act for such year, and set forth in the estimates relating thereto.

- (d) When the estimates of expenditure for such succeeding financial year have been presented to Parliament, and the rate of expenditure in such estimates is, in any case, lower for any service than the rate of expenditure authorised in the Appropriation Act for the last preceding financial year, the payments under the authority of this section shall not exceed such lower rates.

(2) The Treasurer shall make the payments and advances, authorised by this section in such manner and in such proportion as the Governor, by warrant in writing under his hand, and directed to the Treasurer, orders and directs; and the amount of the payments and advances so made shall be charged upon and payable out of the Consolidated Revenue Fund.

34. If the exigencies of the public service render it necessary the Governor may authorise the application of any balances of appropriation under the head of any service for fixed establishments, other than votes for specific public works remaining unapplied, for the purpose of supplementing appropriations for other services found insufficient to meet the requirements of such services, except specific public works.

Application of
balances.
Com. 37; N.S.W. 23;
Vic. 32; Q'land 19;
W.A. 17; N.Z. 40.

A statement of all such applications of balances of appropriations, as well as copies of all minutes of the Governor relating thereto, shall be submitted by the Auditor-General to Parliament within seven days, if Parliament is then sitting, and if not, then within seven days after the next meeting of Parliament.

Nothing in this section shall empower the Governor to authorise the application of any such balance in augmentation of or as an addition to any salary or wages the amount of which has been fixed by law.

2. Payment out of loan moneys.

35. All moneys borrowed under the authority of any loan Act, whether passed before or after the commencement of this Act, shall be carried to the General Loan Account, and may be applied for or towards the purpose of any loan service specified in any loan Act, in such manner and in such proportions as the Governor by warrant under his hand, addressed to the Treasurer, from time to time orders and directs:

Loan moneys to be
carried to general
loan account.
Loans Fund
Amalgamation Act.

Provided

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Provided that nothing in this section shall authorise the application for or towards any such loan service of any larger sum of money than is by the loan Act authorising such service expressly appropriated or set apart therefor.

Lapse of loan appropriations.

36. Where any appropriation or balance of an appropriation made by a loan Act passed two years or longer before the close of any financial year (whether such Act was passed before or after the commencement of this Act) remains unapplied at the close of such year, such appropriation or balance of such appropriation shall thereupon lapse, except so far as the moneys thereby appropriated may be required to meet claims under any outstanding contract or work in progress or engagement properly chargeable to such appropriation.

Any moneys (except moneys required to meet such claims as aforesaid) raised under the authority of any such loan Act shall, to the extent to which the appropriation thereof lapses under this section, remain in the General Loan Account and be available for the purpose of any loan service under the last preceding section.

3. Mode of payment.

Money not to be paid out unless authorised.

Com. 31; N.S.W. 16;
Vic. 28; Q'land 9;
N.Z. 6-43; W.A. 9;
Tas. 10; S.A. 8.

37. (1) No moneys shall be drawn from the Consolidated Revenue Account, except under the authority of an Act of Parliament, or the Special Deposits Account, except for the purposes of such account and under such authority as may be applicable to its constitution.

No moneys shall be drawn from the General Loan Account except under the authority of an Act of Parliament stating the nature or other object of the proposed expenditure, and the amount of such expenditure.

No moneys shall be drawn from the Trust Account except for the purposes of such account, or under the authority of an Act of Parliament.

(2) No moneys shall be drawn from any such account except in the manner hereinafter provided.

Preparation of warrant and its signature.

38. (1) The Treasurer shall, as often as may be required, calculate the amount of moneys likely to become due and payable out of the said accounts respectively during a period not exceeding three months, and shall thereupon prepare a warrant or warrants for the payment of such moneys.

As to such of the said moneys as are required for the public service for that period, the warrant shall be in the form in part one of the Third Schedule, or to the like effect, and shall state the amount of moneys so required.

As to such of the said moneys as are required for purposes other than the public service, the warrant shall be in the form in part two of the Third Schedule, or to the like effect, and shall state the amount of moneys so required, and the purposes for which the moneys are required.

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(2) The Treasurer shall sign such warrant or warrants and shall transmit it or them to the Auditor-General for certification.

39. (1) The Auditor-General, where any such warrant relates to moneys required for the public service, shall ascertain that the payment of such moneys for the services or purposes mentioned in the warrant during the period aforesaid has been authorised by Parliamentary appropriation, and that such payment has not already been made. Counter signature of warrant by Auditor-General.

(2) The Auditor-General, where any such warrant relates to moneys required for purposes other than the public service, shall ascertain that the payment of such moneys is provided for by balances in the books of the Treasurer at credit of the respective accounts mentioned in the warrant.

(3) If the Auditor-General ascertains that the payment of any such moneys for the public service has not been authorised by Parliamentary appropriation or has already been made, or if he ascertains that the payment of any such moneys for purposes other than the public service is not provided for by balances in the books of the Treasurer, as above mentioned, he shall return the warrant to the Treasurer uncertified, and with a statement in writing specifying the payments as to which he has ascertained as aforesaid, and the grounds on which he withholds his certificate. Com. 32; N.S.W. 17; Q'land 11; W.A. 41; N.Z. 53.

(4) If and as soon as the Auditor-General ascertains that the payment of the moneys mentioned in any such warrant has been authorised by Parliamentary appropriation, and has not already been made, or that such payment is provided for by balances in the books of the Treasurer as abovementioned, he shall certify the same under his hand in the form in the Third Schedule appropriate to such warrant, or to the like effect, and shall return it to the Treasurer, who shall thereupon submit it to the Governor for his signature.

(5) Any such warrant, when certified by the Auditor-General as aforesaid and signed by the Governor, and not otherwise, shall be the authority for the issue of the drafts and cheques or for the credits hereinafter in this Act mentioned.

40. (1) After a warrant has been signed by the Governor, the Treasurer, or any officer in the public service appointed by him in that behalf, may— Cheques against warrant.

- (a) forthwith issue drafts or cheques upon the proper accounts, in such form as he thinks fit, to be used for the immediate payment of the services or purposes mentioned in the warrant, or to be placed to the credit of an accounting officer under a special obligation to account for the payment by him of such services or purposes; Com. 33; N.S.W. 18; N.Z. 46-52; W.A. 13; Q'land 12-15.
- (b) in special cases where the Treasurer considers it expedient not to issue drafts or cheques in the first instance, establish Credits in lieu of cheques in first instances.

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a credit in any bank in favour of an accounting officer for the payment by him of the services or purposes mentioned in the warrant, and thereafter, upon receipt from such accounting officer of accounts or abstracts vouching for his several payments from such credit, issue drafts or cheques upon the proper accounts for such sums as are necessary to cover such payments, and lodge the same in such bank to the credit of the account so established in favour of such accounting officer.

(2) The amounts of such drafts or cheques shall not collectively exceed the amount mentioned in such warrant.

(3) Such drafts or cheques shall be sufficient authority to any bank on which they are drawn and in which the said accounts are kept to debit the accounts respectively with the respective amounts mentioned in the said drafts or cheques.

(4) Every accounting officer in whose favour a credit has been established under this section shall forthwith after the payment for such services or purposes, or at such other times as the Treasurer may direct, transmit to the Treasurer accounts or abstracts duly vouching for his several payments from such credit.

Conditions precedent to paying accounts.
Com. 34; N.S.W. 19-21; Vic. 31; S.A. 10; W.A. 14; Q'land 15.

41. (1) No accounting officer shall pay any account unless—

- (a) he has ascertained that the provisions of this Act and of the regulations relating to the payment of accounts have been complied with; and
- (b) the payment of the account has been authorised by the responsible Minister of the Crown of his department, or by some officer appointed by such Minister in that behalf: Provided that in the latter case the officer shall not authorise payments to an amount greater than that specified by the Minister appointing him.

(2) No Minister of the Crown or person appointed by him as aforesaid shall authorise the payment of an account unless he has ascertained that the payment is authorised by law, or has been directly sanctioned by the Treasurer, and if chargeable on the Consolidated Revenue Fund or General Loan Account, is covered by Parliamentary appropriation.

(3) The correctness of every account in regard to computations, castings, rates of charge, and the faithful performance of services, shall be certified by the officer incurring the expense.

Acquittance to be obtained.

42. Every accounting officer shall, at the time of paying an account, obtain an acquittance under the hand of the person to whom the same is payable, or under the hand of some person authorised in writing by such first-mentioned person for the amount so paid, which shall be set out in words at full length.

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PART VI.

AUDIT AND INSPECTION.

43. (1) The manager or person in charge of any bank keeping any account under this Act shall, on every day on which the bank is open, transmit to the Treasurer a copy to be called a "bank sheet," of so much of the debit and credit sides of each such account as has not previously been transmitted to the Treasurer, also a certificate setting forth the balance at the debit or credit of such account.

Bank sheet to be transmitted to Treasurer.
Com. 38; N.S.W. 24; Vic. 34; Q'land 20; S.A. 14; W.A. 23; N.Z. 12-13.

(2) Such manager or person shall on every such day transmit to the Auditor-General a copy of every such bank sheet and certificate.

44. The Treasurer shall at the Treasury keep books (to be called "cash books") in connection with the several accounts authorised by this Act, with such subdivisions as the Treasurer may deem fit, and shall enter therein on every day on which the public offices are open under specific heads the several sums received and paid into each such account from and by accounting officers and others, and his several drafts or cheques upon each such account. He shall also on every such day send to the Auditor-General a copy (to be called a "cash sheet") of so much of the said books as he has not previously sent to the Auditor-General, but so that the cash sheet shall not contain any entries of older date than four days previous to the day on which it is so sent; and he shall with the cash sheet send the several vouchers and documents relating to the moneys so received and paid as aforesaid.

Cash sheet to be sent to Auditor-General.
Com. 40; N.S.W. 27; Vic. 35; Q'land 22; W.A. 24; Tas. 11; S.A. 15; N.Z. 23.

45. The Auditor-General on receipt by him of the cash sheet, vouchers and documents, and the returns required to be furnished, as hereinbefore in this Act provided, by accounting officers collecting or receiving moneys, shall examine the same and shall—

Examination by Auditor-General of cash sheet.
Com. 41; N.S.W. 34, 35; Vic. 36; W.A. 25; S.A. 16; Tas. 12; Q'land 33.

- (a) compare the entries in the cash sheet with the supporting vouchers and documents sent therewith, and also with the bank sheet;
- (b) ascertain whether such vouchers and documents bear upon the face of them a correct description of the proper heads of receipt or expenditure to which the moneys mentioned therein have been credited or debited;
- (c) ascertain whether the moneys mentioned on the debit side of the cash sheet have been duly paid to the several bank accounts authorised by this Act, and whether the sums mentioned on the credit side of the cash sheet have been actually and duly disbursed under competent authority, and on the prescribed certificates;

(d)

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- (d) ascertain whether the moneys mentioned in the entries in the cash sheet have been credited or debited to the proper heads of receipt or expenditure ;
- (e) ascertain whether the rates, computations, and castings are correct or duly certified to by the responsible departmental officers ;
- (f) ascertain whether such moneys were legally available for and applicable to the services or purposes to which the same have been applied or charged ; and
- (g) ascertain whether the provisions of the Constitution Act, this Act, and any other Act and the regulations have been in all respects complied with.

Queries and observations by Auditor-General.

Com. 42 ; N.S.W. 36 ; S.A. 17 ; W.A. ; 26-34 ; Tas. 13, 14 ; Vic. 38 ; N.Z. 32.

46. (1) The Auditor-General shall make such queries and observations addressed to the Treasurer or to any accounting officer, officer certifying accounts, or officer in the public service in any way concerned with the receipt or payment of public moneys, and call for such accounts, vouchers, statements, documents, and explanations as he may think necessary.

Every such query and observation addressed to any such accounting officer, or officers shall, within fourteen days after its receipt, be returned to the Auditor-General by such accounting officer, or officers with the necessary reply or memorandum thereon.

(2) After such queries and observations have been answered, and after such accounts, vouchers, statements, documents, and explanations have been rendered, the Auditor-General shall allow and discharge and grant an acquittance to the Treasurer, or to such accounting officer, or officers as aforesaid, for all receipts which are found correct, and for all payments duly and properly made and supported by proper receipts or vouchers.

(3) Every such acquittance shall be in such one of the forms contained in the Fourth Schedule as is applicable to the case or to the like effect, and shall be transmitted to the Treasurer, and shall be a full and complete discharge as to the several moneys mentioned therein :

Provided that in respect of any of the foregoing operations prescribed in subsections of clauses forty-five and forty-six, the Auditor-General, after satisfying himself that the accounts bear evidence that the vouchers have been completely checked, examined, and certified as correct in every respect, and that they have been allowed and passed by the proper departmental officers, may admit the same as satisfactory evidence of payment in support of the charges to which they may relate.

Surcharges by Auditor-General.
Com. 42.

47. (1) If it appears to the Auditor-General from any examination, audit, or inspection made by him or any person appointed by him—

- (a) that any accounting officer has wilfully or negligently omitted to collect or receive any money ; or

(b)

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- (b) that any money has not been duly credited to the proper head of revenue or account, or has not been duly accounted for and paid over to an account authorised by this Act ; or
- (c) that any money has been applied or charged to any service or purpose for which the same was not legally available or applicable ; or
- (d) that any expenditure has not been duly authorised or has not been duly vouched and certified ; or
- (e) that there has been any deficiency or loss through the fraud, mistake, default, or error of any person ; or
- (f) that any account, voucher, statement, document or explanation in the last preceding section referred to is in any essential particular defective or imperfect ; or
- (g) that any material error has been committed ; or
- (h) that any of the provisions of the Constitution Act or this Act or any other Act or the regulations have not been complied with ;

the Auditor-General shall, within one month next after the said accounts, vouchers, statements, documents, or explanations have been sent to him as hereinbefore directed, surcharge any accounting officer, officer certifying accounts, or person in any way concerned with the receipt or payment of public moneys, who appears to him to be in default, with any deficiency or loss or with any expenditure which has not been duly authorised, vouched, or certified, and disallow the same, and he shall give written notice of such surcharge to such accountant, officer, or person.

(2) All unsatisfied surcharges shall be transmitted by the Auditor-General to the Treasurer, to be by him enforced against the accounting officer, officer, or person surcharged.

(3) The Auditor-General may at any time revoke any surcharge or disallowance by him under this section which has been made in error.

48. Whenever the Treasurer has received notice of a surcharge, he shall, unless such surcharge shall have been previously satisfied or withdrawn, send notice in writing of such surcharge to the accountant, officer, or person surcharged by registered letter, and take such measures or proceedings as the case may require to recover the amount thereof ; and no account payable to or claimed by such accountant, officer, or person from the Crown shall be paid until such surcharge has been satisfied ; and the amount of every such surcharge may be sued for and recovered, on behalf of His Majesty, by action in the name of the Treasurer, as a debt, in any court of competent jurisdiction.

Notice of surcharge.
Com. 43 ; Vic. 39 ;
Tas. 15.

49. In all cases in which an accounting officer is dissatisfied with any disallowance or surcharge in his accounts made by the Auditor-General, such accounting officer shall, for the period of one month after

Appeal from surcharge.
Com. 44 ; N.S.W. 37 ;
Q'land 36 ; W.A. 27 ;
S.A. 18.

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being notified of such disallowance or surcharge, have a right of appeal to the Governor, who, after such investigation as he considers equitable, may make such order directing relief of the appellant wholly or in part from the disallowance or surcharge in question as appears to the Governor to be just and reasonable, and the Auditor-General shall govern himself accordingly.

Inspection and audit
of accounts of
accounting officers.
Com. 45.

50. (1) The Auditor-General—

- (a) may, whenever he thinks fit, and
- (b) shall, whenever required by the Treasurer so to do,

inspect, examine, and audit, or cause some officer in the public service appointed by him in that behalf to inspect, examine, and audit, the books and accounts of any accounting officer and of any other person who is in the public service or who is subject to the provisions of this Act into whose possession or under whose control any public moneys have come.

He shall also (if possible) once at least in every year make or cause to be made such inspection, examination, and audit in respect of the books and accounts of every accounting officer and of every such person as aforesaid.

(2) The Auditor-General, or the officer appointed by him as aforesaid, shall, for the purpose of such inspection, examination, and audit,—

- (a) ascertain whether the whole of the revenue and public moneys have been duly collected and accounted for in pursuance of this Act, and whether the moneys received from the Treasurer or issued under any credit in pursuance of this Act have been duly and properly paid to the several persons entitled to receive the same;
- (b) investigate and examine all contracts, accounts, invoice requisitions, books, bills of parcels, vouchers relating to the public service, and all documents relating to or concerning the same, and all circumstances affecting or attending the making of any such contract;
- (c) once at least in every year inspect and examine all stores under the control of the State belonging to His Majesty, of whatsoever nature or description the same may be, and shall cause stock thereof to be taken;
- (d) ascertain the quantity, description, and price of all stores under the control of the State purchased on account of His Majesty, and of all stores supplied for the use of departments of the public service, and whether any such stores are, in his opinion, in excess of reasonable requirements; and

(e)

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(e) examine whether the proper quantities of such stores are remaining in stock in the proper store or building.

(3) The Auditor-General shall, as soon as practicable after any such inspection, examination, and audit, make and sign, and forward to the Treasurer a report of the result thereof, and of the manner in which the books, accounts, and other documents aforesaid have been kept, and of the state of the several offices and stores, and a statement of all sums found to have been omitted to be collected, or not duly accounted for, and of all payments which have not been duly authorised, or properly made, or for which the necessary certificates, receipts, and vouchers have not been produced.

51. No sum shall be allowed in any account to have been duly received or paid without the production of a written voucher for the actual receipt or payment of the same: Provided that the Governor, on satisfactory evidence being produced that the requisite papers have been lost or destroyed, or that it is not possible to obtain or replace them, may order that any such sum be allowed or disallowed, as the case may be, and may make such order in the premises as he thinks fit, and such order shall be binding on His Majesty and all other parties, and be acted on accordingly.

Vouchers required for receipts and payments.
Com. 46; N.S.W. 38;
Vic. 41; Q'land 37;
Tas. 20.

52. (1) When a voucher produced for a sum of money disbursed is defective for the want of any certificate or other document which ought to have accompanied it, or in any other particular, the Auditor-General may, upon proof being made to his satisfaction that the accounting officer did not wilfully neglect to procure or produce such certificate or document, and that the sum specified in the voucher has been actually and properly disbursed, admit such voucher as a sufficient discharge, and allow the amount of the same.

Defective vouchers.
Com. 47; N.S.W. 39-41; Vic. 42;
Q'land 38; Tas. 21;
W.A. 29; S.A. 20.

(2) The Auditor-General may admit and allow vouchers for any moneys expressed therein although the same are not stamped according to law, in cases where it appears to him to be reasonable or expedient so to do.

53. Where any sum of money disbursed is disallowed in consequence of the absence or imperfection of any voucher, or the absence or incorrectness of any certificate or document, the particulars and amount of such disallowance shall be reported to the Treasurer by the Auditor-General; and any sum so disallowed shall be deemed to be money received to the use of His Majesty by the accounting officer who is responsible for receiving or paying such sum, and, subject to the right of appeal to the Governor hereinbefore provided, may be recovered on behalf of His Majesty by action in the name of the Treasurer in any court of competent jurisdiction, or be retained by the Treasurer from any moneys then or thereafter payable by His Majesty to such accounting officer.

Disallowances by reason of imperfect vouchers.
Com. 48; N.S.W. 40;
Vic. 43; Q'land 39;
Tas. 22; S.A. 21;
W.A. 30.

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Governor may exempt certain accounts from detailed audit.

N.S.W. 42.

54. The Governor may exempt from detailed audit by the Auditor-General, but not from appropriation audit by him, the accounts of receipt and expenditure of any department, the peculiar duties, constitution, or circumstances of which may render such exemption expedient :

Provided that a statement as to such exemption shall be laid before the Legislative Assembly, if Parliament is then sitting, within seven days after such exemption has been made as aforesaid, and if Parliament is not sitting then within seven days after the next meeting of Parliament.

PART VII.

THE TREASURER'S ACCOUNTS AND STATEMENTS.

Treasurer's account.

55. The Treasurer shall cause to be kept in the Treasury the Consolidated Revenue Account, the General Loan Account, the Trust Account, and the Special Deposits Account under such separate heads as he may direct.

The Revenue Account to be fixed on 1st July, 1902.

56. (1) The Treasurer, as soon as possible after the close of the financial year ending the thirtieth day of June, one thousand nine hundred and two, shall cause to be prepared an account in the form of the Fifth Schedule to this Act of the actual net receipts of, and expenditure from, the Consolidated Revenue Fund for that year, including receipts and expenditure in London to the thirtieth day of April next preceding, bringing forward the balance on the Consolidated Revenue Fund as on the thirtieth day of June, one thousand nine hundred and one.

(2) The Auditor-General shall examine the said account, and if he finds the same in accordance with facts shall certify the same under his hand.

(3) The Treasurer shall cause such account so certified to be published in the Gazette, and the balance shown in the account so published shall be the balance of the Consolidated Revenue Account current at the commencement of the first day of July, one thousand nine hundred and two, and be carried forward and included in the account current for the succeeding year.

Publication in Gazette of Treasurer's statements.

Com. 49, 50; N.S.W. 28, 29; Vic. 48, 9; Q'land 23, 12; W.A. 37, 38; Tas. 25, 26; S.A. 29, 30; N.Z. 63, 70.

57. As soon as conveniently may be after the expiration of each quarter of each financial year, and after the expiration of each such year, the Treasurer shall publish in the Gazette—

- (a) A detailed statement of the receipts and the expenditure of the Consolidated Revenue Fund for such quarter or year, and the account current of the said fund for such quarter or year, together with a comparative statement of such receipts, with

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with the receipts for the corresponding quarter of the next preceding financial year, or for the next preceding financial year.

(a) of Consolidated Revenue Fund.

(b) A detailed statement of the receipts and expenditure of the General Loan Account for such quarter or year, and the account current of the said account for such quarter or year.

(b) of General Loan Account.

(c) A detailed statement of the receipts and expenditure of the Trust Account, and of the Special Deposits Account, for such quarter or year, and of the balances at the credit of the said accounts.

(c) of Trust Account and Special Deposits Account.

58. (1) At the expiration of each financial year the Treasurer shall prepare the public accounts for such year and shall include therein—

Preparation by Treasurer of public accounts for each financial year.

(a) (i) a full and particular statement in detail of the net revenue and the receipts of the Consolidated Revenue Fund for such year; and

(a) Statement as to Consolidated Revenue Fund.

(ii) a statement of the expenditure of the said fund for such year classified and arranged in the same form and under the same divisions as have been employed in the appropriation thereof, and of expenditure proposed to be authorised by appropriation under suitable heads;

(iii) an account current of the said fund in the form in the Fifth Schedule.

Such account shall be a cash account, and shall include all actual revenue and other receipts carried to the Consolidated Revenue Fund, and all expenditure authorised or proposed to be authorised by appropriation of the Consolidated Revenue Fund for such year; and

(iv) a statement showing the total deficiency (if any), including outstanding Treasury Bills, on the said fund at the close of such year.

(b) (i) a statement of the receipts and expenditure of the General Loan Account for such year, classifying the expenditure under the several heads of loan appropriation; and

(b) Statement as to General Loan Account.

(ii) an account current of the said account in the form in the Sixth Schedule.

(c) (i) statements of the receipts and expenditure for such year of the Trust Account and Special Deposits Account and such other accounts as the Treasurer may deem necessary to be kept classified under the several subdivisions thereof, and

(c) Statement of trust and other accounts.

(ii) statements of the balances at the credit of such accounts in the form in the Seventh Schedule.

(d) statements in the form in the Eighth Schedule, of the balances of the various accounts in the Treasury authorised by this Act, and of the distribution of the same into cash and securities.

(d) Statement of balances.

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(2) The Treasurer shall within six weeks after the close of each financial year transmit the Public Accounts prepared in pursuance of this section to the Auditor-General.

Certain receipts and expenditure in London to be included in yearly statements.

59. Any yearly statement or account referred to in the two last preceding sections shall include receipts and expenditure of the account or fund to which it relates, made in London, to the thirtieth day of April next preceding.

Examination by Auditor-General of such statements.
Com. 51; N.S.W. 43;
Vic. 50; Q'land 13;
W.A. 39; Tas. 26;
S.A. 31.

60. The Auditor-General shall forthwith examine each such statement and account furnished to him as aforesaid, and shall attach his certificate to each account current, if in accordance with the requirements of this Act, as provided for in section fifty-eight, and shall also prepare and sign a full report on such Public Accounts showing:—

- (a) in what particulars any statement therein agrees with or differs from the accounts of the Treasurer furnished to the Auditor-General under this Act;
- (b) full particulars of every case in which the provisions of this Act, or any other Act or regulations, or any forms, have not been carried out or adopted, or have in any manner been varied or departed from;
- (c) every case in which default has been made in delivering or sending accounts, or collecting or accounting for any moneys or stores;
- (d) all sums disallowed by reason of their being without vouchers or with imperfect vouchers or upon incorrect certificates;
- (e) any proceeding taken by or against any person in pursuance of this Act or the regulations;
- (f) all surcharges made by the Auditor-General and not satisfied, or which have been removed; and
- (g) such other information as may be prescribed or as the Auditor-General thinks desirable.

Annexures to report of Auditor-General.
Com. 52; N.S.W. 44;
Vic. 51; S.A. 32.

61. The Auditor-General shall annex or append to the said report,—

- (a) a copy of every authorisation by the Governor under section thirty-four of this Act; and
- (b) a copy of every case laid by the Auditor-General before the Attorney-General for his opinion, together with a copy of the opinion given thereon.

Public accounts and report to be transmitted to Parliament.
Com. 53; N.S.W. 45;
Vic. 52; S.A. 33;
Q'land 95, Act 13;
W.A. 40.

62. The Auditor-General, shall, within six weeks after the date of receiving from the Treasurer the public accounts as aforesaid, if Parliament be then sitting, transmit to the Legislative Assembly the same, accompanied by his report and by the copies hereinbefore directed to be annexed or appended thereto. If

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If during such period Parliament is not sitting, the Auditor-General shall post to every member of the Legislative Assembly a copy of the said Public Accounts, report, and annexures, and shall within seven days after the next meeting of Parliament transmit to the Legislative Assembly the said Public Accounts, report, and annexures.

The Auditor-General shall not with such report submit to the said Assembly, or post to members as aforesaid, a separate statement of accounts in other forms than those prescribed in this Act.

63. The Auditor-General may, in such annual report or in any special report which he may at any time think fit to make, recommend any plans and make any suggestions for the better collection and payment of the public moneys, and for more effectually and economically auditing and examining the public accounts and stores, and may generally report upon all matters relating to the public accounts, public moneys, and stores.

Suggestions by Auditor-General. Com. 54; N.S.W. 46; Vic. 53; Q'land 47; W.A. 41; Tas. 27; S.A. 34.

PART VIII.

MISCELLANEOUS AND SUPPLEMENTAL.

1.—*Moneys outside State.*

64. Notwithstanding anything in this Act, the Governor may make such arrangements as he considers necessary for the collection, receipt, custody, issue, expenditure, due accounting for, care, and management outside New South Wales of any public moneys, and for the keeping of books and accounts and furnishing statements, returns, and vouchers relating to such collection, receipt, custody, issue, expenditure, accounting for, care and management, and for the examination, inspection, record, and audit of such books, accounts, statements, returns, and vouchers.

Governor may make financial arrangements outside State.

2.—*Penalties.*

65. (1) Any accounting officer or person subject to the provisions of this Act who—

Misconduct by accounting officers and others.

- (a) applies, disposes of, or makes use of any moneys or stores which have come into his possession or under his control by reason or virtue of his office, service, or employment, otherwise than as provided in this Act or the regulations; or

Com. 64; Q'land 49; W.A. 36; Tas. 24; S.A. 28; N.Z. 10.

(b) pays any such moneys into his private account at any bank, shall be deemed to have fraudulently converted such moneys or stores

to

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to his private use, and shall be liable to penal servitude for a term not exceeding ten nor less than four years, or to imprisonment for a term not exceeding three years.

(2) Any such accounting officer or person who wilfully damages or destroys any such stores shall be liable to imprisonment for a term not exceeding two years.

Forgery of documents.

Com. 65; Q'land 50;
W.A. 43; Tas. 34;
S.A. 36.

66. Whosoever—

(a) forges or counterfeits, or causes or procures to be forged or counterfeited, or knowingly or wilfully acts or assists in forging or counterfeiting—

(i) the name, initials, marks, or signature of any person to any writing whatsoever, for, or in order to, the receiving or obtaining of any public money, or any money out of any account authorised by or under this Act, or any stores belonging to His Majesty under the control of the Government of New South Wales; or

(ii) any writing made by any such person as aforesaid; or

(b) utters or publishes any such writing knowing the same to be forged or counterfeited with intent to defraud His Majesty or any person whomsoever

shall be liable to penal servitude for a term not exceeding fourteen nor less than five years, or to imprisonment for a term not exceeding five years.

Subscription to false document made in lieu of declaration.

Com. 66.

67. (1) Where the Treasurer has given a certificate in writing under his hand declaring that for any reason mentioned in such certificate any document subscribed by any person should be accepted in lieu of any statutory declaration required by this Act or the regulations, the Governor may order that any document so subscribed shall be so accepted in lieu of such declaration.

(2) Any person who wilfully and corruptly makes and subscribes any such document knowing the same to be untrue in any material particular shall be guilty of a misdemeanour.

General penalty.

Com. 66.

68. Any person who is guilty of any wilful act of commission or omission contrary to any of the provisions of this Act, for which no penalty is expressly provided, shall be liable to a penalty not exceeding thirty pounds.

Recovery of penalties.

Com. 70; N.Z. 92.

69. All penalties incurred under this Act may, in addition to any other method provided in this Act, be imposed and recovered upon the information or complaint of any person or persons appointed by the Treasurer either generally or for the purpose of any particular case, and when paid or recovered shall be paid into the Consolidated Revenue Fund.

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3.—*Regulations.*

70. (1) The Treasurer may make such regulations (not inconsistent with the provisions of this Act) as appear to him to be necessary or expedient for

Treasurer may make regulations.
Com. 71;
N.S.W. 4;
Q'land 51; Vic. 5;
W.A. 8; S.A. 7;
Tas. 9; N.Z. 5.

- (a) the collection, banking, receipt, custody, issue, expenditure, due accounting for, care, and management of public moneys, and the guidance of accounting officers;
- (b) the more effectual recording, examination, inspection, and audit of all receipts and expenditure of accounting officers and the keeping by them of all necessary books and accounts;
- (c) prescribing the necessary forms for all books and documents required under this Act or the regulations to be used by accounting officers, and for properly carrying into effect the provisions of this Act.

(2) All such regulations on being approved by the Governor shall be published in the Gazette, and shall have the force of law, and shall be laid before both Houses of Parliament within fourteen days after the making thereof if the Parliament is then sitting; and if the Parliament is not then sitting, then within fourteen days after the next meeting of Parliament.

(3) Any such regulation may impose upon any accounting officer or person subject to the provisions of this Act a penalty not exceeding five pounds for the breach of any regulation; and such penalty may be recovered either in the same manner as a penalty incurred under this Act or by deducting the same from any money due or thereafter becoming due from His Majesty to such accounting officer or person.

SCHEDULES.

FIRST SCHEDULE (Sections 7 and 11).

I, _____, do solemnly and sincerely promise and declare that, according to the best of my skill and ability, I will faithfully, impartially, and truly execute the office and perform the duties of Auditor-General according to law.

(Signature)

SECOND

Act No. 26, 1902.

Audit.

SECOND SCHEDULE (Sections 27 and 28).

ACCOUNT of all moneys collected by _____ as _____ from the
to the _____ 19 _____, both days inclusive.

Head of receipt.	Total.	
Total.....		

Settlement of the above collections with the Colonial Treasurer.

Date of payment or remittance.	Head of receipt on account of which remittance is made.	Amount.
	Total	

I, _____, do solemnly and sincerely declare that the above is a true and faithful account of all moneys collected by me as _____ from the _____ to the _____ 19 _____, both days inclusive, and that I have paid over the whole amount to the Colonial Treasurer. And I make this solemn declaration, conscientiously believing the same to be true, and by virtue of the provisions of the Oaths Act 1900.

Made and signed, before me, at _____ }
this _____ day of _____ 19 _____ . }

Signature of a Justice of the Peace.

Audit.

THIRD SCHEDULE (Section 38).

PART I.

Warrant.

To the Auditor-General.

The amount of money likely to become due and payable out of the*
 Account during the now next is pounds (£), and the services
 and purposes for which the same is required are provided for under Parliamentary
 appropriation for services under the following Acts (that is to say):—

Appropriation Act.	Amount required.	
Total		£

Dated this day of 19 .

Treasurer.

I certify that payment of the sum above mentioned has been authorised by
 Parliamentary appropriation out of the* Account, and that payment thereof has
 not already been made.

Dated this day of 19 .

Auditor-General.

To the Treasurer of New South Wales.

You are hereby authorised to issue out of the* Account the amount
 above set forth, and for so doing this shall be your sufficient warrant.

Given under my hand, the day of 19 .

Governor.

* Consolidated Revenue or General Loan, as the case may be.

Act No. 26, 1902.

Audit.

PART II.

Warrant.

To the Auditor-General.

The amount of moneys likely to become due and payable out of the*
 Account during now next is pounds shillings and
 pence, and the services and purposes for which the same will be required
 are as follows (that is to say) :—

For services payable out of the Trust Account or Special Deposits Account.	Amount.		
Purpose.			
Total£			

Dated this day of , 19 .

Treasurer.

I certify that payment of the sums above mentioned is provided for by balances in the books of the Treasurer at credit of the respective accounts above mentioned.

Dated this day of

Auditor-General.

To the Colonial Treasurer.

You are hereby authorised to issue out of the* Account the amount above set forth, and for so doing this shall be your sufficient warrant.

Given under my hand the
day of

Governor.

* Trust or Special Deposits, as the case may be.

Audit.

FOURTH SCHEDULE (Section 46).

Certificate of acquittance No. to the Colonial Treasurer.

In respect of for the month of 19 .

To the Honorable the Colonial Treasurer.

I certify that I have examined the cash sheets, vouchers, and documents furnished by you for the month of 19 , under section 45 of the Audit Act, 1902, representing * to the amount of And by virtue of section 47, I deduct the undermentioned items of* for which you are hereby surcharged.		Amount.	
Treasury Vou. No.	Amount.		
Total sum acquitted		£	

I therefore grant this acquittance for the amount of pounds shillings and pence.

Given under my hand this day of 19 .

Auditor-General.

* Receipts or payments, as the case may be.

Surcharge removal.

To the Honorable the Colonial Treasurer.

I certify that I have re-examined the several accounts below enumerated previously placed under surcharge in acquittance No. and that I find you are entitled to a discharge from all responsibility and liability on account of the same as set forth in your cash sheet of the day of 19 .

Treasury Vou. No.	Amount.
Total	£

I therefore grant this acquittance for the amount of pounds shillings and pence.

Given under my hand this day of 19 .

Auditor-General.

Audit.

FIFTH SCHEDULE (Section 58.)

No.

THE COLONIAL TREASURER IN ACCOUNT WITH
Account Current of Revenue Receipts and

Dr.

Reference Page.	Particulars.	Amount.	Total.
	To REVENUE AND RECEIPTS (1st July, , to 30th June,) :—	£ s. d.	£ s. d.
	Taxation		
	Land :—	£ s. d.	
	Services rendered... ..		
	Miscellaneous		
	To ADVANCES REPAID on account of Treasurer's Advance Account, :—		
	To REPAYMENTS to ADVANCE VOTE of in for service of by appropriation taken		
	To ADVANCES REPAID on account of :—		
	Total		
	To CASH BALANCE on 30th June,		

The Treasury, New South Wales,
Sydney,

19

Chief Accountant.

Audit.

FIFTH SCHEDULE—(continued).

THE CONSOLIDATED REVENUE FUND.

Expenditure for Year ended 30th June, 19 .

Cr.

Reference Page.	Particulars.	Payments under Parliamentary authority.	Payments, Treasurer's Advance Vote, to be appropriated.	Payments unauthorised in Suspense.	Total.
	BY EXPENDITURE on account of Departments, viz.:—	£ s. d.	£ s. d.	£ s. d.	£ s. d.
	<i>Less</i> Refunds, &c.:—	£			
		£			
	BY INTEREST ON PUBLIC DEBT, &c.:—				
	Interest on Debentures and Funded Stock ...				
	Interest on Uninvested Funds, temporary possession of Government ...				
	Interest on				
	Interest on Treasury Bills				
		£			
	BY PAYMENTS IN REDUCTION OF PUBLIC DEBT DEFICIENCY ACCOUNT:—				
	Sinking Funds				
	Treasury Bills Redemption				
		£			
	BY	£			
	BY	£			
	Total	£			
	BY PAYMENT on account of --To be recovered ...				
	BY PAYMENTS from TREASURER'S ADVANCE ACCOUNT—To be recovered				
	BY AMOUNT appropriated in adjustment of Treasurer's Advance Vote of for payments made for services during the year				
	BY PAYMENTS				
	Total				£
	BY CASH BALANCE on 30th June,				£

Treasurer.

I hereby certify that the above account represents the actual receipts and expenditure of the Treasurer on account of the Consolidated Revenue Fund during the year ended 30th June, 19 , and is in accordance with the requirements of the Audit Act, 1902, section 58.

Given under my hand this day of , 19 .

Auditor-General.

Audit.

SIXTH SCHEDULE (Section 58).

No.

THE GENERAL

Dr.

Account Current of Receipts and

Particulars of Receipts.	Amount.	Total.
	£ s. d.	£ s. d.
To Repayments to Credit of the Undermentioned Votes, viz:—		
To proceeds of sale of Stock in the Colony :— No. No.		
To proceeds of sale of New South Wales Treasury Bills issued under Act No. —		
Total	
To balance on 30th June, 19	
TOTAL	£	

The Treasury, New South Wales,
Sydney, , 19 .

Chief Accountant.

Audit.

SIXTH SCHEDULE (*continued*).

LOAN ACCOUNT.

Expenditure in the Year ended 30th June, 19 .

Cr.

Particulars of Expenditure.	Amount.	Total.
By Payments on account of the undermentioned Services, viz. :—	£ s. d.	£ s. d.
By balance on 30th June, 19	
TOTAL	£	

Treasurer.

I hereby certify that the above account represents the actual receipts and expenditure of the Treasurer on account of the General Loan Account during the year ended 30th June, 19 , and is in accordance with the requirements of the Audit Act, 1902, section 58.

Given under my hand this day of , 19 .

D

Auditor-General.

Audit.

SEVENTH SCHEDULE (Section 58).

No. .

SPECIAL DEPOSITS ACCOUNT.

Statement of Deposits and Re-issues in the Year ended 30th June, 19 .

Accounts.	Balances on the 30th June, 19 .	Deposits in the Year ended 30th June, 19 .	Total.	Re-issues in the Year ended 30th June, 19 .	Balances on the 30th June, 19 .
	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.
TOTALS	£				

The Treasury, New South Wales,
 Sydney, . 19 , Chief Accountant. Treasurer.
 I hereby certify that the above statement represents the actual deposits with, and re-issues by, the Treasurer during the year ended 30th June, 19 , on behalf of the accounts mentioned therein.
 Given under my hand this day of , 19 . Auditor-General.

Audit.

SEVENTH SCHEDULE--(continued).

No. .

TRUST FUND ACCOUNTS.

Statement of Deposits and Re-issues, in the Year ended 30th June, 19 .

Account.	Balances on 30th June, 19 .	Deposits in the Year ended 30th June, 19 .	Total.	Re-issues in the Year ended 30th June, 19 .	Balances on 30th June, 19 .
	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.
TOTALS	£				

The Treasury, New South Wales,
Sydney, , 19 .

Chief Accountant.

Treasurer.

I hereby certify that the above statement represents the actual deposits with, and re-issues by, the Treasurer during the year ended 30th June, 19 , on behalf of the accounts mentioned therein.

Given under my hand this day of , 19 .

Auditor-General.

Audit.

EIGHTH SCHEDULE—(continued).

STATEMENT.

Wales on the 30th June, 19 , and the distribution of same into Cash and Securities.

Distribution.	Cash.			Securities.			Total.		
	£	s.	d.	£	s.	d.	£	s.	d.
GRAND TOTALS	£								

Treasurer.

I hereby certify that the ledger balances above shown were, on the 30th June, 19 , represented by the cash and securities, detailed in the foregoing statement, allowance being made for unrepresented cheques at that date.

Given under my hand this day of 19 .

Auditor-General.