

## AUDIT (AMENDMENT) ACT.

### Act No. 1, 1946.

An Act to amend the Audit Act, 1902, in certain respects; and for purposes connected therewith. [Assented to, 7th January, 1946.] George VI.  
No. 1, 1946.

**B**E 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:—

**1.** (1) This Act may be cited as the "Audit (Amendment) Act, 1945."

Short title and citation.

(2) The Audit Act, 1902, as amended by subsequent Acts and by this Act, may be cited as the Audit Act, 1902-1945.

**2.** (1) The Audit Act, 1902, is amended—

Amendment of Act No. 26, 1902.

(a) by omitting paragraph (b) of section twenty-seven;

Sec. 27.  
(Payments in of revenue collected in Sydney or suburbs.)

(b) by omitting paragraph (b) of section twenty-eight.

Sec. 28.  
(Payment in of revenue collected in other places.)

(c) by omitting section forty-two and by inserting in lieu thereof the following section:—

Substituted sec. 42.

42. (1) Every accounting officer shall, in respect of any account paid by him, obtain an acquittance from the person to whom the same is payable or some person authorised by such firstmentioned person for the amount so paid.

Acquit-  
tances.

(2) (a) Upon the recommendation of the Auditor-General the Treasurer may by notification published in the Gazette declare that such accounts

No. 1, 1946.

accounts or classes of accounts as may be specified in the notification shall be excluded from the operation of subsection one of this section.

In respect of any account or class of accounts so excluded the following provisions shall apply:—

- (i) The account, except cash payments in respect of salaries, wages or allowances, shall be paid by cheque crossed and marked "not negotiable" which shall be despatched to the person to whom the account is payable in accordance with any direction contained in the notification.
- (ii) Any cash payments in respect of salaries, wages or allowances which are excluded from the provisions of subsection one of this section shall be made in accordance with any direction contained in the notification.
- (iii) The paying officer authorised in that behalf by the Colonial Treasurer shall prepare and sign a certificate setting out that the account has been paid in the manner prescribed by subparagraph (i) or subparagraph (ii) of this paragraph, whichever is applicable.

(b) The Treasurer may from time to time by notification published in the Gazette vary or rescind any notification referred to in this subsection.

(d) by inserting at the end of subsection two of section forty-six the words "or by a certificate by the paying officer so authorised to give the certificate as provided in section forty-two";

(e) (i) by omitting from paragraph (a) of subsection two of section fifty the words "properly paid to the several persons entitled to receive the same" and by inserting in lieu thereof the words "properly disbursed";

(ii)

Sec. 46.  
(Queries  
and  
observations  
by  
Auditor-  
General.)

Sec. 50.  
(Inspection  
and audit  
of accounts  
of account-  
ing officers.)

- (ii) by inserting in subsection three of the same section after the word "receipts" the words "or certificates of paying officers"; **No. 1, 1946.**
- (f) by inserting in section fifty-one after the word "same" the words "or without the production of a certificate signed by the paying officer so authorised to give the certificate as provided in section forty-two"; **Sec. 51. (Vouchers required for receipts and payments.)**
- (g) by omitting section fifty-six; **Sec. 56. (Revenue Account to be fixed on 1st July, 1902.)**
- (h) (i) by omitting from subparagraph (iii) of paragraph (a) of subsection one of section fifty-eight the words "in the form in the Fifth Schedule"; **Sec. 58. (Preparation by Treasurer of Public Accounts for each financial year.)**
- (ii) by omitting subparagraph (iv) of the same paragraph;
- (iii) by omitting from subparagraph (ii) of paragraph (b) of the same subsection the words "in the form in the Sixth Schedule";
- (iv) by omitting from paragraph (d) of the same subsection the words "in the form in the Eighth Schedule";
- (i) by inserting next after section fifty-nine the following new section:— **New sec. 59A.**
- 59A. (1) The Treasurer shall within eight weeks after the close of each financial year transmit to the Auditor-General—
- (a) Income and Expenditure Accounts in respect of—
- (i) the Government Railways and any other service carried out by the Commissioner for Railways;
- (ii) the Metropolitan Transport Services and the Newcastle and District Transport Services;
- (iii) the Maritime Services Board—  
Sydney Harbour Trust;
- (iv)
- Statements and Accounts of certain undertakings to be transmitted to Auditor-General.**

No. 1, 1946.

(iv) such other undertakings or activities as the Governor may from time to time direct.

(b) A statement in the form in the Ninth Schedule showing for such year the net result of the combined operations of the Consolidated Revenue Fund and of the undertakings and activities to which paragraph (a) of this subsection applies.

(2) The accounts and statements to which subsection one of this section applies shall be deemed to be part of the Public Accounts.

Sec. 60.  
(Examination by Auditor-General of Statements and Accounts.)

(j) by omitting from section sixty the words "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" and by inserting in lieu thereof the words "as provided for in section fifty-eight, each income and expenditure account to which paragraph (a) of subsection one of section 59A applies, and the statement referred to in paragraph (b) of subsection one of section 59A, if in accordance with the requirements of this Act, and shall in respect of each account current and each income and expenditure account prepare and sign a full report showing";

Sec. 62.  
(Public Accounts and report to be transmitted to Parliament.)

(k) by omitting from section sixty-two the words "within six weeks after the date of receiving from the Treasurer the Public Accounts as aforesaid," and by inserting in lieu thereof the words "as soon as practicable after receiving from the Treasurer the Public Accounts, but not later than the thirtieth day of September in the year following that to which the Public Accounts relate."

Second, Fifth, Sixth and Eighth Schedules.  
Repeal—Consequential.

(l) by omitting the Second, Fifth, Sixth and Eighth Schedules.

(m)

(m) by inserting at the end of the Schedules the following new Schedule:—

No. 1, 1946.  
New  
Ninth  
Schedule.

NINTH SCHEDULE (Section 59A).

AGGREGATE STATEMENT SHOWING THE NET RESULT OF THE COMBINED OPERATIONS OF THE CONSOLIDATED REVENUE FUND AND OF THE UNDERTAKINGS PRESCRIBED IN SECTION 59A.

Year ended 30th June,

Page.	Fund or Undertaking.	Surplus.	De-ficiency.
	Consolidated Revenue Fund ... Department of Railways ... Metropolitan Transport Services Newcastle and District Trans- port Services ... Maritime Services Board— Sydney Harbour Trust ... <hr/> <hr/>		
	Total ...		
	Net Adjustment on account of recoupment of debt charges by the above Undertakings to Consolidated Revenue Fund ... { Add ... { Deduct ...		
	Net { Surplus ... { Deficiency ...		

I hereby certify that the above is a correct statement of the net result of the funds and undertakings specified therein during the year ended 30th June, ....., and is in accordance with the requirements of the Audit Act, 1902, section 59A.

Given under my hand this 19 . day of

Auditor-General.

(2)

**Dentists (Amendment) Act.**

No. 1, 1946.

(2) The amendments made by paragraphs (a) and (b) of subsection one of this section shall be deemed to have commenced upon the ninth day of October, one thousand nine hundred and forty-one.

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