

AUDIT (AMENDMENT) ACT.

Act No. 2, 1953.

**Elizabeth II,
No. 2, 1953.**

An Act to make further provisions relating to the collection and payment of the Public Moneys and the audit of the Public Accounts; for this and other purposes to amend the Audit Act, 1902-1945; to validate certain matters; and for purposes connected therewith. [Assented to, 25th September, 1953.]

BE it enacted by the Queen'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:—

**Short title
and
citation.**

1. (1) This Act may be cited as the "Audit (Amendment) Act, 1953".

(2) The Audit Act, 1902, as amended by subsequent Acts and by this Act, may be cited as the Audit Act, 1902-1953.

2.

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2. The Audit Act, 1902-1945, is amended —

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- (a) (i) by omitting from section five the definition of "Loan Act" and by inserting in lieu thereof the following definition:—

Amendment
of Act No.
26, 1902.
Sec. 5.
(Defini-
tions.)

"Loan Act" includes the Financial Agreement set forth in the Schedule to the Financial Agreement Ratification Act, 1928, as varied from time to time.

- (ii) by omitting from the definition of "Loan service" in the same section the words "Loan Act" and by inserting in lieu thereof the words "General Loan Account Appropriation Act";

- (b) (i) by omitting from section thirty-five the words "whether passed before or after the commencement of this Act";

Sec. 35.
(Loan
moneys to
be carried
to general
loan
account.)

- (ii) by omitting from the same section the words "the purpose of any loan service specified in any loan Act" and by inserting in lieu thereof the words "any loan service";

- (iii) by omitting from the same section the words "the loan Act" and by inserting in lieu thereof the words "the General Loan Account Appropriation Act";

- (c) (i) by omitting from section thirty-six the words "a loan Act" and by inserting in lieu thereof the words "a General Loan Account Appropriation Act";

Sec. 36.
(Lapse of
loan appro-
priations.)

- (ii) by omitting from the same section the words and symbols "(whether such Act was passed before or after the commencement of this Act)";

- (iii) by omitting from the same section the words "raised under the authority of any such loan Act" and by inserting in lieu thereof the words "appropriated for any loan service".

3.

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Further
amendment
of Act No.
26, 1902.
Sec. 5.
(Defini-
tions.)

3. (1) The Audit Act, 1902-1945, is further amended—

- (a) (i) by omitting from section five the definition of “Special deposits account” and by inserting in lieu thereof the following definition:—

“Special deposits account” means an account of moneys held by or deposited with the Treasurer for store accounts and advance accounts, and of funds of which the Treasurer is, by statutory obligation, a trustee and custodian, and of moneys directed to be paid thereto by this Act, and of such other moneys, not directed by this or any other Act to be placed to the credit of another account, which the Treasurer directs to be carried to the special deposits account.

- (ii) by omitting from the same section the definition of “Trust account”;

Sec. 20.
(Payment
into bank.)

- (b) by inserting in paragraph (d) of subsection two of section twenty after the words “advance accounts” the words “all moneys of which the Treasurer is, by statutory obligation, a trustee and custodian”.

Conse-
quential.

(2) The several enactments of the Audit Act, 1902-1945, enumerated in the first column of the Schedule to this Act, are respectively amended as set out in the second column of the said Schedule.

Further
amendment
of Act No.
26, 1902.
Sec. 38.
(Preparation
of warrant
and its
signature.)

4. The Audit Act, 1902-1945, is further amended—

- (a) by omitting subsection one of section thirty-eight and by inserting in lieu thereof the following subsection:—

(1) The Treasurer shall, as often as may be required, calculate the amount of moneys likely to become due and payable out of the consolidated revenue account and general loan account respectively

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respectively during a period not exceeding three months, and shall thereupon prepare a warrant or warrants for the payment of such moneys. No. 2, 1953.

The warrant shall be in the form of the Third Schedule, or to the like effect, and shall state the amount of moneys so required.

- (b) (i) by omitting from subsection one of section thirty-nine the words "where any such warrant relates to moneys required for the public service"; Sec. 39.
(Counter-signature of
warrant by
Auditor-
General.)
- (ii) by omitting subsection two of the same section;
- (iii) by omitting from subsection three of the same section the words "for the public service";
- (iv) by omitting from the same subsection the words "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";
- (v) by omitting from subsection four of the same section the words "or that such payment is provided for by balances in the books of the Treasurer as above mentioned";
- (vi) by omitting from the same subsection the words "appropriate to such warrant";
- (c) (i) by omitting from the Third Schedule the word and symbol "Part I"; Third
Schedule.
(Conse-
quential.)
- (ii) by omitting Part II of the same Schedule.

- 5.** The Audit Act, 1902-1945, is further amended— Further
amendment
of Act No.
26, 1902.
Subst. sec.
44.
- (a) by omitting section forty-four and by inserting in lieu thereof the following section:—

44. The Treasurer shall at the Treasury keep books (to be called "cash books") in connection with the several accounts authorised by this Act, Cash sheet
to be sent
to Auditor-
General.
with

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with such subdivisions as the Treasurer may deem fit, and shall enter therein for 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 the several amounts paid from each such account. He shall also not later than four working days after such moneys were so received or paid send to the Auditor-General a copy (to be called a "cash sheet") of the said books; and shall send with the cash sheet the several vouchers and documents relating to the moneys so received and paid as aforesaid.

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

- (b) (i) by omitting from subsection one of section forty-six the words "the receipt or payment of";
(ii) by omitting subsections two and three of the same section;

Sec. 47.
(Surcharges by Auditor-General.)

- (c) by omitting from subsection one of section forty-seven the words "person in any way concerned with the receipt or payment of public moneys" and by inserting in lieu thereof the words "other person";

Sec. 49.
(Appeal from surcharge.)

- (d) by inserting in section forty-nine after the word "officer" wherever occurring the words "officer or person surcharged";

Subst. sec. 54.

- (e) by omitting section fifty-four and by inserting in lieu thereof the following section:—

54. The Auditor-General may, at his discretion, dispense with all or any part of the detailed audit of any accounts.

Exemption of accounts from detailed audit.
Fourth Schedule.
Repeal.
(Consequential.)

- (f) by omitting the Fourth Schedule.

Further amendment of Act No. 26, 1902.

6. (1) The Audit Act, 1902-1945, is further amended—

Sec. 5.
(Definitions.)

- (a) by inserting in the definition of "Public moneys" in section five after the word "includes" the words "securities and";

(b)

- (b) by inserting next after section twenty-eight the following new section:—

28A. The Treasurer may direct an accounting officer collecting or receiving revenue as referred to in section twenty-seven or twenty-eight of this Act—

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New-sec.
28A.
Variation
of secs. 27
and 28 as to
payment in
of revenue.

- (a) to forward all moneys collected or received by him on account of the revenue or such part thereof as may be specified in such direction to another accounting officer specified in such direction; and
- (b) to transmit vouchers signed by him containing a full and accurate description of the services for which such moneys have been collected or received to such other accounting officer.

An accounting officer to whom any such direction is given shall comply with any terms and conditions attached thereto.

The accounting officer to whom any such moneys and vouchers are forwarded and transmitted in pursuance of the provisions of this section shall in respect of such moneys comply with the requirements of section twenty-seven or twenty-eight of this Act, as the case may require.

- (c) by omitting from subsection three of section forty-one the words "shall be certified by the officer incurring the expense" and by inserting in lieu thereof the words "in accordance with such conditions (if any) as may be prescribed shall be certified upon the account";
- (d) by omitting subsection two of section forty-two and by inserting in lieu thereof the following subsection:—

Sec. 41.
(Conditions
precedent to
paying
accounts.)

Sec. 42.
(Acquit-
tances.)

(2) (a) Upon the recommendation of the Auditor-General the Treasurer may exempt an accounting officer from forwarding to the Auditor-General

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Auditor-General acquittances obtained under subsection one of this section in respect of any account or classes of accounts specified in such exemption. Any such exemption shall be subject to such conditions as the Treasurer, upon the recommendation of the Auditor-General, may impose.

In addition to any condition imposed in any such exemption the following conditions shall apply in respect of any account or class of account to which any such exemption relates:—

(i) The account, except cash payments in respect of salaries, wages or allowances, shall be paid by cheque crossed and marked “not negotiable”.

(ii) The paying officer authorised in that behalf by the Treasurer shall prepare and sign a certificate setting out that the account has been paid in the manner prescribed.

(b) The certificate referred to in subparagraph (ii) of paragraph (a) of this subsection may be accepted by the Auditor-General as evidence of payment.

(c) The Treasurer on the recommendation of the Auditor-General may—

(i) rescind any such exemption;

(ii) from time to time vary or add to the conditions of any such exemption imposed by him as aforesaid.

Sec. 57.
(Publication
in Gazette
of
Treasurer's
statements.)

(c) (i) by omitting paragraph (a) of section fifty-seven and by inserting in lieu thereof the following paragraph:—

(a) A detailed statement of the receipts and the expenditure of the consolidated revenue fund for the period commencing on the first day of such financial year and ending on the last day of such quarter or year,

year, and the account current of the said fund for such period, together with a comparative statement of such receipts, with the receipts for the corresponding period of the next preceding financial year; No. 2, 1953.

- (ii) by inserting in paragraph (b) of the same section after the words "general loan account for" the words "the period commencing on the first day of such financial year and ending on the last day of";
- (iii) by omitting from the same paragraph the words "such quarter or year" where secondly occurring and by inserting in lieu thereof the words "such period";
- (iv) by inserting in paragraph (c) of the same section after the word "for" the words "the period commencing on the first day of such financial year and ending on the last day of";
- (v) by inserting in paragraph (f) of the same section after the word "for" the words "the period commencing on the first day of such financial year and ending on the last day of";
- (f) by omitting from section fifty-nine the words "thirtieth day of April" and by inserting in lieu thereof the words "thirty-first day of May"; Sec. 59.
(Certain receipts and expenditure in London to be included in yearly statements.)
- (g) by inserting in the Ninth Schedule after the words "Consolidated Revenue Fund" where lastly occurring the words "and contributions from that Fund towards losses of the Undertakings". Ninth Schedule.

(2) Any statement or account referred to in sections fifty-seven and fifty-eight of the Audit Act, 1902-1953, for the financial year ended the thirtieth day of June, one thousand nine hundred and fifty-three, shall include receipts and expenditure of the account or fund to which

it

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No. 2, 1953. it relates, made in London, during the period from the first day of May, one thousand nine hundred and fifty-two, to the thirty-first day of May, one thousand nine hundred and fifty-three.

Validation. **7.** Any act, matter or thing done before the commencement of this Act which would have been valid had the amendments effected by this Act been in force at the time such act, matter or thing was done, is hereby validated.

Sec. 3 (2).

SCHEDULE.

Enactment.	Amendment.
Section 18	Omit the words "the trust account".
Section 20 (2)	Omit paragraph (c).
Section 29 (2)	Omit the words "trust account" and insert in lieu thereof the words "special deposits account".
Section 30 (2)	Omit the words "Trust Account" and insert in lieu thereof the words "special deposits account".
Section 31	Omit the words "trust account" and insert in lieu thereof the words "special deposits account pursuant to sections twenty-nine and thirty of this Act".
Section 37	Omit the words "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".
Section 55	Omit the words "the trust account".
Section 57	Omit from paragraph (c) the words "of the trust account, and". Omit from the same paragraph the word "accounts" and insert in lieu thereof the word "account".
Section 58 (1)	Omit from subparagraph (i) of paragraph (c) the words "trust account and".
Seventh Schedule	Omit so much thereof as relates to Trust Fund Accounts.

SUPPLY