

*This PUBLIC BILL originated in the LEGISLATIVE ASSEMBLY,  
and, having this day passed, is now ready for presentation to the  
LEGISLATIVE COUNCIL for its concurrence.*

W. R. McCOURT,  
*Clerk of the Legislative Assembly.*  
*Legislative Assembly Chamber,*  
*Sydney, 6 December, 1945.*

## New South Wales.



ANNO NONO

## GEORGII VI REGIS.

\*\*\*\*\*

Act No. , 1945.

An Act to amend the Audit Act, 1902, in  
certain respects; and for purposes con-  
nected therewith.

**B**E it enacted by the King's Most Excellent Majesty,  
by and with the advice and consent of the Legis-  
lative 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 (Amend-  
ment) 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.



*Audit (Amendment).*

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.)

5 (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.

10 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.

15 (2) (a) Upon the recommendation of the Auditor-General the Treasurer may by notification published in the Gazette declare that such accounts or classes of accounts as may be specified in the notification shall be excluded from the operation of subsection one of this section.

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

25 (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.

30 (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.

35

(iii)



*Audit (Amendment).*

- 5 (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.
- 10 (b) The Treasurer may from time to time by notification published in the Gazette vary or rescind any notification referred to in this subsection.
- 15 (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"; Sec. 46. (Queries and observations by Auditor-General.)
- 20 (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"; Sec. 50. (Inspection and audit of accounts of accounting officers.)
- (ii) by inserting in subsection three of the same section after the word "receipts" the words "or certificates of paying officers";
- 25 (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)



*Audit (Amendment).*

- (ii) by omitting subparagraph (iv) of the same paragraph;
- 5 (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";
- 10 (i) by inserting next after section fifty-nine the following new section:—
- 59A. (1) The Treasurer shall within eight weeks after the close of each financial year transmit to the Auditor-General—
- 15 (a) Income and Expenditure Accounts in respect of—
- (i) the Government Railways and any other service carried out by the Commissioner for Railways;
- 20 (ii) the Metropolitan Transport Services and the Newcastle and District Transport Services;
- (iii) the Maritime Services Board—Sydney Harbour Trust;
- 25 (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.
- 30 (2) The accounts and statements to which subsection one of this section applies shall be deemed to be part of the Public Accounts.
- 35 (j)

New sec.  
59A.

Statements  
and  
Accounts of  
certain  
under-  
takings  
to be trans-  
mitted to  
Auditor-  
General.



*Audit (Amendment).*

- 5 (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";
- 10
- 15
- (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."
- 20
- 25 (l) by omitting the Second, Fifth, Sixth and Eighth Schedules.
- (m) by inserting at the end of the Schedules the following new Schedule:—

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

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

Second, Fifth, Sixth and Eighth Schedules.  
Repeal—Consequential.  
New Ninth Schedule.

NINTH SCHEDULE (Section 59A).

30 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,

NINTH



Act No. , 1945.

*Audit (Amendment).*

NINTH SCHEDULE—*continued.*

Page.	Fund or Undertaking.	Surplus.	De- ficiency.
5	Consolidated Revenue Fund ... Department of Railways ... Metropolitan Transport Services Newcastle and District Trans- port Services ... Maritime Services Board— Sydney Harbour Trust ...		
10	..... .....		
	Total ... ..		
15	Net Adjustment on account of recoupment of debt charges by the above Undertakings to Consolidated Revenue Fund ... .. { Add ... { Deduct ...		
20	Net { Surplus ... { Deficiency ...		

25 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.

30 (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.











# Audit (Amendment) Bill, 1945.

## EXPLANATORY NOTE.

THE purposes of this Bill are:—

- (1) (a) To provide for the inclusion each year in the Public Accounts of the 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) such other undertakings or activities as the Governor may from time to time direct.
- (b) To provide for the preparation each year of a Statement showing the net results of the combined operations of the Consolidated Revenue Fund and of the undertakings and activities referred to in paragraph (a);
- (2) to provide that the Colonial Treasurer, upon the recommendation of the Auditor-General, may dispense with obtaining the individual receipt of payees in certain cases and substitute therefor a certificate of the paying officer;
- (3) to obviate the necessity of obtaining a receipt at the time of payment and of writing out in words at full length the amount of the receipt;
- (4) to provide that a certificate of the paying officer authorised to give such a certificate shall be accepted as a proper receipt;
- (5) to dispense with the furnishing to the Auditor-General by Accounting officers of Attested Accounts in view of the fact that the purpose for which these were established can be achieved by other means.



EDITORIAL NOTE

The following is a list of the names of the members of the American Medical Association who have been elected to the office of the Association for the year 1914. The names are listed in alphabetical order of their last names. The names of the members who have been elected to the office of the Association for the year 1914 are listed in the following order: President, Vice-President, Secretary, Treasurer, and Members-at-Large.

President: Dr. J. C. Brannan, Chicago, Ill.

Vice-President: Dr. J. H. Hays, St. Louis, Mo.

Secretary: Dr. J. H. Hays, St. Louis, Mo.

Treasurer: Dr. J. H. Hays, St. Louis, Mo.

Members-at-Large: Dr. J. H. Hays, St. Louis, Mo.



No. , 1945.

---

## A BILL

To amend the Audit Act, 1902, in certain respects; and for purposes connected therewith.

[MR. MCKELL;—27 November, 1945.]

---

**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  
5 the same, as follows :—

1. (1) This Act may be cited as the "Audit (Amend-  
ment) 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,  
10 1902-1945.



*Audit (Amendment).*

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.)

5 (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.

10 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.

15 (2) (a) Upon the recommendation of the Auditor-General the Treasurer may by notification published in the Gazette declare that such accounts or classes of accounts as may be specified in the notification shall be excluded from the operation of subsection one of this section.

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

25 (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.

20 (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.

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(iii)



*Audit (Amendment).*

- 5 (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.
- 10 (b) The Treasurer may from time to time by notification published in the Gazette vary or rescind any notification referred to in this subsection.
- 15 (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"; Sec. 46. (Queries and observations by Auditor-General.)
- 20 (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"; Sec. 50. (Inspection and audit of accounts of accounting officers.)
- (ii) by inserting in subsection three of the same section after the word "receipts" the words "or certificates of paying officers";
- 25 (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.)
- 30 (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)



*Audit (Amendment).*

- (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:—
- 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) 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 statments to which subsection one of this section applies shall be deemed to be part of the Public Accounts.
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New sec.  
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Statements  
and  
Accounts of  
certain  
under-  
takings  
to be trans-  
mitted to  
Auditor-  
General.



*Audit (Amendment).*

5 (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. 60.  
(Examination by Auditor-General of Statements and Accounts.)

20 (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."

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

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

Second, Fifth, Sixth and Eighth Schedules.

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

Repeal—Consequential.  
New Ninth Schedule.

NINTH SCHEDULE (Section 59A).

30 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,

NINTH















No. , 1945.

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## A BILL

To amend the Audit Act, 1902, in certain respects; and for purposes connected therewith.

[MR. MCKELL;—27 November, 1945.]

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

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

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(Payments in  
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Sydney or  
suburbs.)

5 (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.

10 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.

15 (2) (a) Upon the recommendation of the Auditor-General the Treasurer may by notification published in the Gazette declare that such accounts or classes of accounts as may be specified in the notification shall be excluded from the operation of subsection one of this section.

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

25 (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.

30 (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.

35

(iii)



*Audit (Amendment).*

- 5 (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.
- 10 (b) The Treasurer may from time to time by notification published in the Gazette vary or rescind any notification referred to in this subsection.
- 15 (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"; Sec. 46.  
(Queries and observations by Auditor-General.)
- 20 (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"; Sec. 50.  
(Inspection and audit of accounts of accounting officers.)
- (ii) by inserting in subsection three of the same section after the word "receipts" the words "or certificates of paying officers";
- 25 (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.)
- 30 (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)



*Audit (Amendment).*

- (ii) by omitting subparagraph (iv) of the same paragraph;
- 5 (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";
- 10 (i) by inserting next after section fifty-nine the following new section:—
- 59A. (1) The Treasurer shall within eight weeks after the close of each financial year transmit to the Auditor-General—
- 15 (a) Income and Expenditure Accounts in respect of—
- (i) the Government Railways and any other service carried out by the Commissioner for Railways;
- 20 (ii) the Metropolitan Transport Services and the Newcastle and District Transport Services;
- (iii) the Maritime Services Board—Sydney Harbour Trust;
- 25 (iv) such other undertakings or activities as the Governor may from time to time direct.
- 30 (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.
- 35 (2) The accounts and statements to which subsection one of this section applies shall be deemed to be part of the Public Accounts.
- (j)

New sec.  
59A.

Statements  
and  
Accounts of  
certain  
under-  
takings  
to be trans-  
mitted to  
Auditor-  
General.



*Audit (Amendment).*

- 5 (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”;
- 10
- 15
- (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.”
- 20
- 25 (l) by omitting the Second, Fifth, Sixth and Eighth Schedules.
- (m) by inserting at the end of the Schedules the following new Schedule:—

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

Sec. 62.  
(Public  
Accounts  
and report  
to be  
transmitted  
to Parlia-  
ment.)

Second, Fifth,  
Sixth and  
Eighth  
Schedules.  
Repeal—  
Consequential.  
New  
Ninth  
Schedule.

NINTH SCHEDULE (Section 59A).

30 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,

NINTH



*Audit (Amendment).*NINTH SCHEDULE—*continued.*

Page.	Fund or Undertaking.	Surplus.	De- ficiency.
5	Consolidated Revenue Fund ... Department of Railways ... Metropolitan Transport Services Newcastle and District Trans- port Services ... Maritime Services Board— Sydney Harbour Trust ...		
10	..... .....		
	Total ...	...	
15	Net Adjustment on account of recoupment of debt charges by the above Undertakings to Consolidated Revenue Fund ... { Add ... { Deduct ...		
20	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                      day of  
19                      .

Auditor-General.

- (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.







