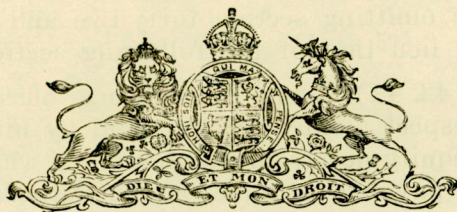


New South Wales.



ANNO DECIMO

GEORGI VI REGIS.

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.]

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:—

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.

Audit (Amendment).

Amendment of
Act No. 26,
1902.

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

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

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

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

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

Substituted
sec. 42.

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

Acquit-
tances.

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.

(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.

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)

Audit (Amendment).

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

New sec.
59A.

- (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—

Statements
and
Accounts of
certain
under-
takings
to be trans-
mitted to
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 statements to which subsection one of this section applies shall be deemed to be part of the Public Accounts.

(j)

Audit (Amendment).

- (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.)
- (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.)
- (l) by omitting the Second, Fifth, Sixth and Eighth Schedules.
- Second, Fifth, Sixth and Eighth Schedules.
Repeal—Consequential.
- (m) by inserting at the end of the Schedules the following new Schedule:—
- 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,

NINTH

Act No. 1, 1946.

Audit (Amendment).

NINTH SCHEDULE—*continued.*

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 ...		
		
		
	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.

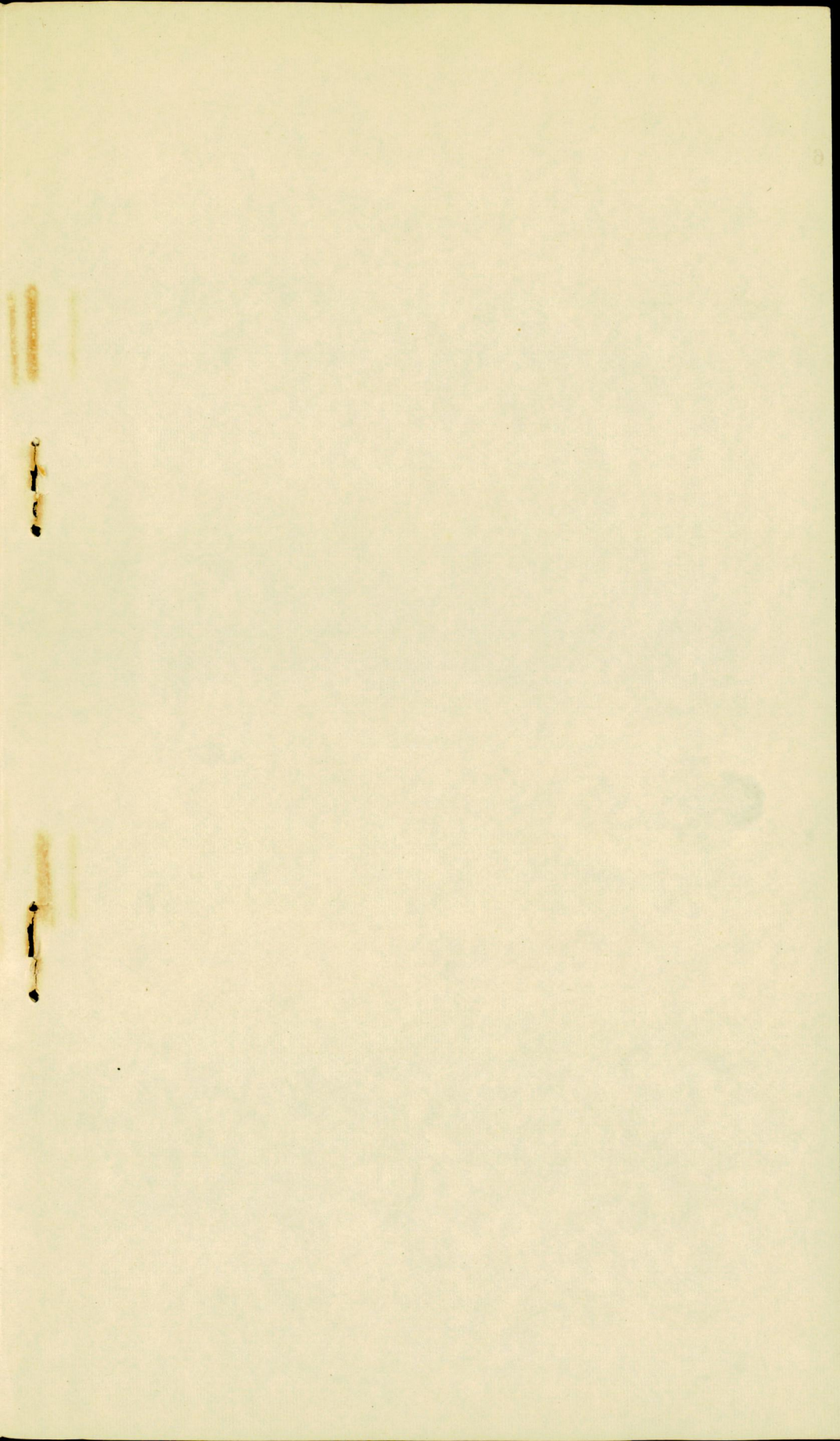
Given under my hand this _____ day of _____ 19 _____ .

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.

By Authority:

THOMAS HENRY TENNANT, Government Printer, Sydney, 1946.



I certify that this PUBLIC BILL, which originated in the LEGISLATIVE ASSEMBLY, has finally passed the LEGISLATIVE COUNCIL and the LEGISLATIVE ASSEMBLY of NEW SOUTH WALES.

W. R. McCOURT,
Clerk of the Legislative Assembly.
Legislative Assembly Chamber,
Sydney, 13 December, 1945.

New South Wales.



ANNO DECIMO

GEORGII VI REGIS.

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.]

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:—

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.

I have examined this Bill, and find it to correspond in all respects with the Bill as finally passed by both Houses.

G. BOOTH,
Chairman of Committees of the Legislative Assembly.

Audit (Amendment).

Amendment of
Act No. 26,
1902.

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

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

Substituted
sec. 42.

Acquit-
tances.

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

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

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

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

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.

(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.

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)

Audit (Amendment).

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

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

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 statements to which subsection one of this section applies shall be deemed to be part of the Public Accounts.

(j)

Audit (Amendment).

- (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";
- (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."
- (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).

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. 1, 1946.

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

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 ...		
		
	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 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.

In the name and on behalf of His Majesty I assent to this Act.

F. R. JORDAN,
Lieutenant-Governor.

*Government House,
Sydney, 7th January, 1946.*

