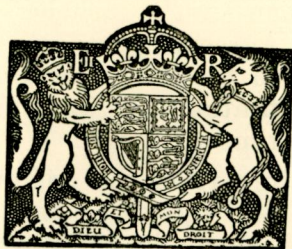


New South Wales



ANNO SECUNDO

ELIZABETHÆ II REGINÆ

Act 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:—

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

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, 1902-1953.

Audit (Amendment).

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

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

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

"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";

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

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

- (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";

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

- (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";

- (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".

Audit (Amendment).

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

Further
amendment
of Act No.
26, 1902.

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

Sec. 5.
(Defini-
tions.)

“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”;

- (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”.

Sec. 20.
(Payment
into bank.)

(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.

Conse-
quential.

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

Further
amendment
of Act No.
26, 1902.

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

Sec. 38.
(Preparation
of warrant
and its
signature.)

(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

Audit (Amendment).

respectively during a period not exceeding three months, and shall thereupon prepare a warrant or warrants for the payment of such moneys.

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.

Sec. 39.
(Counter-
signature of
warrant by
Auditor-
General.)

- (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";
- (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";
- (ii) by omitting Part II of the same Schedule.

Third
Schedule.
(Conse-
quential.)

Further
amendment
of Act No.
26, 1902.
Subst. sec.
44.

Cash sheet
to be sent
to Auditor-
General.

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

- (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,
with

Audit (Amendment).

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.

- (b) (i) by omitting from subsection one of section forty-six the words "the receipt or payment of"; Sec. 46.
(Queries and observations by Auditor General.)
- (ii) by omitting subsections two and three of the same section;
- (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. 47.
(Surcharges by Auditor-General.)
- (d) by inserting in section forty-nine after the word "officer" wherever occurring the words "officer or person surcharged"; Sec. 49.
(Appeal from surcharge.)
- (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. Subst. sec. 54.
Exemption of accounts from detailed audit.
- (f) by omitting the Fourth Schedule. Fourth Schedule.
Repeal.
(Consequential.)
6. (1) The Audit Act, 1902-1945, is further amended—
Further amendment of Act No. 26, 1902.
Sec. 5.
(Definitions.)
- (a) by inserting in the definition of "Public moneys" in section five after the word "includes" the words "securities and";

Audit (Amendment).

New sec.
28A.

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

Variation
of secs. 27
and 28 as to
payment in
of revenue.

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—

- (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.

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

- (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”;

Sec. 42.
(Acquit-
tances.)

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

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

Audit (Amendment).

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.

(e) (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,

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

Audit (Amendment).

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;

- (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";
- (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".

Sec. 59.

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

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

Audit (Amendment).

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.

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. Validation.

SCHEDULE.

Sec. 3 (2).

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.

By Authority:

A. H. PETTIFER, Government Printer, Sydney, 1953.

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.

H. ROBBINS,
Clerk of the Legislative Assembly.
Legislative Assembly Chamber,
Sydney, 22 September, 1953.

New South Wales



ANNO SECUNDO

ELIZABETHÆ II REGINÆ

Act 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:—

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

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, 1902-1953.

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. 5.
(Defini-
tions.)

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

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

“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”;

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

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

- (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”;

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

- (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”;

- (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”.

Audit (Amendment).

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

Further
amendment
of Act No.
26, 1902.

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

Sec. 5.
(Defini-
tions.)

“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”;

- (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”.

Sec. 20.
(Payment
into bank.)

(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.

Conse-
quential.

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

Further
amendment
of Act No.
26, 1902.

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

Sec. 38.
(Preparation
of warrant
and its
signature.)

(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

Audit (Amendment).

respectively during a period not exceeding three months, and shall thereupon prepare a warrant or warrants for the payment of such moneys.

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.

Sec. 39.
(Counter-
signature of
warrant by
Auditor-
General.)

- (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";
- (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";

Third
Schedule.
(Conse-
quential.)

- (c) (i) by omitting from the Third Schedule the word and symbol "Part I";
- (ii) by omitting Part II of the same Schedule.

Further
amendment
of Act No.
26, 1902.
Subst. sec.
44.

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

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

Cash sheet
to be sent
to Auditor-
General.

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

Audit (Amendment).

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.

- (b) (i) by omitting from subsection one of section forty-six the words "the receipt or payment of"; Sec. 46.
(Queries and observations by Auditor-General.)
- (ii) by omitting subsections two and three of the same section;
- (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. 47.
(Surcharges by Auditor-General.)
- (d) by inserting in section forty-nine after the word "officer" wherever occurring the words "officer or person surcharged"; Sec. 49.
(Appeal from surcharge.)
- (e) by omitting section fifty-four and by inserting in lieu thereof the following section:— Subst. sec. 54.

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.
- (f) by omitting the Fourth Schedule. Fourth Schedule.
Repeal.
(Consequential.)

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

- (a) by inserting in the definition of "Public moneys" in section five after the word "includes" the words "securities and"; Further amendment of Act No. 26, 1902.
Sec. 5.
(Definitions.)

(b)

Audit (Amendment).

New sec.
28A.

Variation
of secs. 27
and 28 as to
payment in
of revenue.

- (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—

- (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.

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

- (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";

Sec. 42.
(Acquit-
tances.)

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

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

Audit (Amendment).

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.

(e) (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,

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

Audit (Amendment).

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;

- (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";
- (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".

Sec 59.
(Certain receipts and expenditure in London to be included in yearly statements.)
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

Audit (Amendment).

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.

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. Validation.

SCHEDULE.

Sec. 3 (2).

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.

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

J. NORTHCOTT,
Governor.

Government House,
Sydney, 25th September, 1953.

AUDIT (AMENDMENT) BILL, 1953.

*Schedule of the Amendment referred to in Legislative Council's
Message of 17 September, 1953.*

Page 5, clause 6, line 34. After "Public moneys" insert **"in section five"**

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1900

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.

H. ROBBINS,
Clerk of the Legislative Assembly.
Legislative Assembly Chamber,
Sydney, 17 September, 1953.

The LEGISLATIVE COUNCIL has this day agreed to this Bill with an Amendment.

W. K. CHARLTON,
Clerk of the Parliaments.
Legislative Council Chamber,
Sydney, 17th September, 1953.

New South Wales



ANNO SECUNDO

ELIZABETHÆ II REGINÆ

Act No. , 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.

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
5 the same, as follows:—

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

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 1902-1953.

53655 17—A

2.

NOTE.—The words to be *inserted* are printed in **black letter**.

Audit (Amendment).

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

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

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

5 "Loan Act" includes the Financial Agreement set forth in the Schedule to the Financial Agreement Rati-
fication Act, 1928, as varied from
time to time.

- 10 (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 Approp-
riation Act";

- 15 (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.)

- 20 (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";

- 25 (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 Approp-
riation Act";

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

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

- 35 (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".

Audit (Amendment).

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

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

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

5

"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.

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

- (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".

25

Sec. 20.
(Payment
into bank.)

(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.

30

Conse-
quential.

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

Further
amendment
of Act No.
26, 1902.

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

Sec. 38.
(Preparation
of warrant
and its
signature.)

35

(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

Audit (Amendment).

respectively during a period not exceeding three months, and shall thereupon prepare a warrant or warrants for the payment of such moneys.

5 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";
- 10 (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";
- 15 (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";
- 20 (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";
- 25 (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";
- 30 (ii) by omitting Part II of the same Schedule.

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

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

35 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

Sec. 39.
(Counter-
signature of
warrant by
Auditor-
General.)

Third
Schedule.
(Conse-
quential.)

Further
amendment
of Act No.
26, 1902.
Subst. sec.
44.

Cash sheet
to be sent
to Auditor-
General.

Audit (Amendment).

- 5 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.
- 10
- 15 (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;
- 20 (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";
- 25 (d) by inserting in section forty-nine after the word "officer" wherever occurring the words "officer or person surcharged";
- (e) by omitting section fifty-four and by inserting in lieu thereof the following section:—
- 30 54. The Auditor-General may, at his discretion, dispense with all or any part of the detailed audit of any accounts.
- (f) by omitting the Fourth Schedule.
6. (1) The Audit Act, 1902-1945, is further amended—
- 35 (a) by inserting in the definition of "Public moneys" in section five after the word "includes" the words "securities and";
- (b)

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

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

Sec. 49.
(Appeal from surcharge.)

Subst. sec. 54.

Exemption of accounts from detailed audit.

Fourth Schedule.
Repeal.
(Consequential.)

Further amendment of Act No. 26, 1902.

Sec. 5.
(Definitions.)

Audit (Amendment).

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

New sec.
28A.

5 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—

Variation
of secs. 27
and 28 as to
payment in
of revenue.

10 (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

15 (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.

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

25 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.

- 30 (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";

Sec. 41.

(Conditions
precedent to
paying
accounts.)

- 35 (d) by omitting subsection two of section forty-two and by inserting in lieu thereof the following subsection:—

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

Audit (Amendment).

5 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.

10 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:—

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

20 (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.

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

30 (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.

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

35 (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,

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

Audit (Amendment).

- 5 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;
- 10 (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";
- 15 (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";
- 20 (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";
- 25 (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";
- 30 (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".
- (2) Any statement or account referred to in sections 35 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

Sec. 59.
(Certain receipts and expenditure in London to be included in yearly statements.)
Ninth Schedule.

Audit (Amendment).

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.

- 5 **7.** Any act, matter or thing done before the commence- Validation.
ment 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.

10

SCHEDULE.

Sec. 3 (2).

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".
15 Section 30 (2)	Omit the words "Trust Account" and insert in lieu thereof the words "special deposits account".
20 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".
25 Section 55	Omit the words "the trust account".
Section 57	Omit from paragraph (c) the words "of the trust account, and".
30	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".
35 Seventh Schedule	Omit so much thereof as relates to Trust Fund Accounts.

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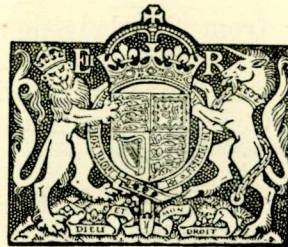
This PUBLIC BILL originated in the LEGISLATIVE ASSEMBLY, and, having this day passed, is now ready for presentation to the LEGISLATIVE COUNCIL for its concurrence.

H. ROBBINS,
Clerk of the Legislative Assembly.
Legislative Assembly Chamber,
Sydney, 17 September, 1953.

The LEGISLATIVE COUNCIL has this day agreed to this Bill with an Amendment.

Clerk of the Parliaments.
Legislative Council Chamber,
Sydney, September, 1953.

New South Wales



ANNO SECUNDO

ELIZABETHÆ II REGINÆ

Act No. , 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.

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:—

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

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, 1902-1953.

53655

17—A

2.

NOTE.—The words to be inserted are printed in black letter.

Audit (Amendment).

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

Amendment
of Act No.
26, 1902.

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

Sec. 5.
(Defini-
tions.)

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

10 (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";

15 (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.)

20 (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";

25 (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.)

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

35 (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";

Audit (Amendment).

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

Further amendment of Act No. 26, 1902.
Sec. 5.
(Definitions.)

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

5

"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.

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

25

- (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".

Sec. 20.
(Payment into bank.)

30

(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.

Consequential.

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

Further amendment of Act No. 26, 1902.

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

Sec. 38.
(Preparation of warrant and its signature.)

(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

Audit (Amendment).

respectively during a period not exceeding three months, and shall thereupon prepare a warrant or warrants for the payment of such moneys.

5 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";
- 10 (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";
- 15 (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";
- 20 (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";
- 25 (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";
- 30 (ii) by omitting Part II of the same Schedule.

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

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

35 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

Sec. 39.
(Counter-
signature of
warrant by
Auditor-
General.)

Third
Schedule.
(Conse-
quential.)

Further
amendment
of Act No.
26, 1902.
Subst. sec.
44.

Cash sheet
to be sent
to Auditor-
General.

Audit (Amendment).

- 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.
- (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;
- (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";
- (d) by inserting in section forty-nine after the word "officer" wherever occurring the words "officer or person surcharged";
- (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.
- (f) by omitting the Fourth Schedule.
6. (1) The Audit Act, 1902-1945, is further amended—
- (a) by inserting in the definition of "Public moneys" ~~in section five~~ after the word "includes" the words "securities and";
- (b)

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

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

Sec. 49.
(Appeal
from
surcharge.)

Subst. sec.
54.

Exemption
of accounts
from
detailed
audit.

Fourth
Schedule.
Repeal.
(Conse-
quential.)

Further
amendment
of Act No.
26, 1902.

Sec. 5.
(Defini-
tions.)

Audit (Amendment).

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

New sec.
28A.

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—

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";

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

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

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

Audit (Amendment).

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.

(e) (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,

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

Audit (Amendment).

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

Sec. 59.
(Certain receipts and expenditure in London to be included in yearly statements.)
Ninth Schedule.

Audit (Amendment).

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.

- 5 7. Any act, matter or thing done before the commence- Validation.
ment 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.

10

SCHEDULE.

Sec. 3 (2).

Enactment.	Amendment.
Section 18	Omit the words "the trust account".
Section 20 (2)	Omit paragraph (c).
15	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".
20	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".
25	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".
30	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".
35	Omit from subparagraph (i) of paragraph (c) the words "trust account and".
Seventh Schedule ..	Omit so much thereof as relates to Trust Fund Accounts.

Sydney: A. H. Pettifer, Government Printer—1953.

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*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.*

H. ROBBINS,
Clerk of the Legislative Assembly.
Legislative Assembly Chamber,
Sydney, 17 September, 1953.

New South Wales



ANNO SECUNDO

ELIZABETHÆ II REGINÆ

Act No. , 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.

BE it enacted by the Queen'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
5 the same, as follows:—

1. (1) This Act may be cited as the “Audit (Amend-
ment) Act, 1953”.

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.
40 1902-1953.

*Audit (Amendment).***2.** The Audit Act, 1902-1945, is amended —Amendment
of Act No.
26, 1902.

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

Sec. 5.
(Defini-
tions.)

5

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

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- (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";

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- (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.)

20

- (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";

25

- (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.)

30

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

35

- (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";

Audit (Amendment).

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

Further amendment of Act No. 26, 1902.

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

Sec. 5. (Definitions.)

5

"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.

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

- (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".

Sec. 20. (Payment into bank.)

25

(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.

Consequential.

30

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

Further amendment of Act No. 26, 1902.

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

Sec. 38.

(Preparation of warrant and its signature.)

(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

Audit (Amendment).

respectively during a period not exceeding three months, and shall thereupon prepare a warrant or warrants for the payment of such moneys.

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.
(Consequential.)

(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, with

Cash sheet to be sent to Auditor-General.

Audit (Amendment).

- 5 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.
- 10
- 15 (b) (i) by omitting from subsection one of section forty-six the words "the receipt or payment of"; (Sec. 46. (Queries and observations by Auditor-General.)
- (ii) by omitting subsections two and three of the same section;
- 20 (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. 47. (Surcharges by Auditor-General.)
- 25 (d) by inserting in section forty-nine after the word "officer" wherever occurring the words "officer or person surcharged"; (Sec. 49. (Appeal from surcharge.)
- (e) by omitting section fifty-four and by inserting in lieu thereof the following section:— (Subst. sec. 54.
- 30 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.
- (f) by omitting the Fourth Schedule. (Fourth Schedule. Repeal. (Consequential.)
6. (1) The Audit Act, 1902-1945, is further amended— (Further amendment of Act No. 26, 1902. Sec. 5. (Definitions.)
- 35 (a) by inserting in the definition of "Public moneys" after the word "includes" the words "securities and";
- (b)

Audit (Amendment).

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

New sec.
28A.

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—

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";

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

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

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

Audit (Amendment).

5 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.

10 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:—

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

20 (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.

25 (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.

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

35 (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,

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

Audit (Amendment).

- 5 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;
- 10 (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";
- 15 (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";
- 20 (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";
- 25 (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";
- 30 (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".
- (2) Any statement or account referred to in sections 35 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

Sec. 59.
(Certain receipts and expenditure in London to be included in yearly statements.)
Ninth Schedule.

Audit (Amendment).

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.

- 5 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. Validation.

10 SCHEDULE.

Sec. 3 (2).

Enactment.	Amendment.
Section 18	Omit the words "the trust account".
Section 20 (2)	Omit paragraph (c).
15 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".
20 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".
25 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".
30 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".
35 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.

Sydney: A. H. Pettifer, Government Printer—1953.

[1s.]

17—B .

1. The first part of the report is a general statement of the purpose and scope of the study.

2. The second part is a description of the methods used in the study.

3. The third part is a description of the results of the study.

4. The fourth part is a discussion of the results and their implications.

5. The fifth part is a conclusion.

6. The sixth part is a list of references.

7. The seventh part is an appendix.

8. The eighth part is a glossary.

9. The ninth part is a bibliography.

10. The tenth part is a list of figures.

11. The eleventh part is a list of tables.

12. The twelfth part is a list of abbreviations.

13. The thirteenth part is a list of symbols.

14. The fourteenth part is a list of units.

15. The fifteenth part is a list of definitions.

16. The sixteenth part is a list of footnotes.

17. The seventeenth part is a list of appendices.

18. The eighteenth part is a list of references.

19. The nineteenth part is a list of figures.

20. The twentieth part is a list of tables.

21. The twenty-first part is a list of abbreviations.

22. The twenty-second part is a list of symbols.

23. The twenty-third part is a list of units.

24. The twenty-fourth part is a list of definitions.

25. The twenty-fifth part is a list of footnotes.

26. The twenty-sixth part is a list of appendices.

27. The twenty-seventh part is a list of references.

28. The twenty-eighth part is a list of figures.

29. The twenty-ninth part is a list of tables.

No. , 1953.

A BILL

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.

[MR. CAHILL;—10 *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
5 the same, as follows:—

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

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 1902-1953.

Audit (Amendment).

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

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

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

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

- 10 (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";

- 15 (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.)

- 20 (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";

- 25 (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.)

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

- 35 (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".

Audit (Amendment).

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

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

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

5

"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.

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(ii) by omitting from the same section the
definition of "Trust account";

(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".

25

Sec. 20.
(Payment
into bank.)

(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.

30

Conse-
quential.

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

Further
amendment
of Act No.
26, 1902.

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

Sec. 38.
(Preparation
of warrant
and its
signature.)

35

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

Audit (Amendment).

respectively during a period not exceeding three months, and shall thereupon prepare a warrant or warrants for the payment of such moneys.

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";
- (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";
- (ii) by omitting Part II of the same Schedule.

Sec. 39.
(Counter-signature of warrant by Auditor-General.)

Third Schedule.
(Consequential.)

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, with

Cash sheet to be sent to Auditor-General.

Audit (Amendment).

- 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.
- (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;
- (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";
- (d) by inserting in section forty-nine after the word "officer" wherever occurring the words "officer or person surcharged";
- (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.
- (f) by omitting the Fourth Schedule.
6. (1) The Audit Act, 1902-1945, is further amended—
- (a) by inserting in the definition of "Public moneys" after the word "includes" the words "securities and";

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

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

Sec. 49.
(Appeal
from
surcharge.)

Subst. sec.
54.

Exemption
of accounts
from
detailed
audit.

Fourth
Schedule.
Repeal.
(Conse-
quential.)

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

(b)

Audit (Amendment).

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

New sec.
28A.

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—

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";

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

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

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

Audit (Amendment).

5 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.

10 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:—

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

20 (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.

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

(i) rescind any such exemption;

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

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

35 (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,

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

Audit (Amendment).

5 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;

10 (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";

15 (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";

20 (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";

25 (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.)

30 (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.

35 (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

Audit (Amendment).

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.

- 5 **7.** Any act, matter or thing done before the commence- Validation.
ment 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.

10

SCHEDULE.

Sec. 3 (2).

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".
15	
Section 30 (2)	Omit the words "Trust Account" and insert in lieu thereof the words "special deposits account".
20	
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".
25	
Section 55	Omit the words "the trust account".
Section 57	Omit from paragraph (c) the words "of the trust account, and".
30	
	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".
35	
Seventh Schedule	Omit so much thereof as relates to Trust Fund Accounts.

Sydney: A. H. Pettifer, Government Printer—1953.

[1s.]

17—B

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(2) 0.000

1.000

AUDIT (AMENDMENT) BILL, 1953.

EXPLANATORY NOTE.

THE objects of this Bill are—

- (a) to provide that trust accounts shall form part of the Special Deposits Account;
- (b) to permit local offices in approved cases to forward collections to their head office for transmission to the Treasury instead of to the Treasury direct;
- (c) to dispense with warrants in the case of payments from the Special Deposits Account;
- (d) to provide that a certificate by a paying officer that an account has been paid in an approved manner by a “not negotiable” cheque may be accepted as evidence of payment by the Auditor-General;
- (e) to dispense with the certificate of acquittance given by the Auditor-General to the Colonial Treasurer;
- (f) to empower the Auditor-General to address queries to any officer in the public service in any way concerned with public moneys and to surcharge the actual person appearing to be in default;
- (g) to permit the Auditor-General at his discretion to dispense with detailed audit;
- (h) to make provision for the inclusion in the Aggregate Statement showing the net result of the combined operations of the Consolidated Revenue Fund and of the Business Undertakings of contributions from that Fund towards losses of the Undertakings;
- (i) to make other provisions of an ancillary or machinery character.

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1911

No. , 1953.

A BILL

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.

[MR. CAHILL;—10 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
5 the same, as follows:—

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

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 1902-1953.

Audit (Amendment).

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

Amendment
of Act No.
26, 1902.

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

Sec. 5.
(Defini-
tions.)

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

- 10 (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”;

- 15 (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.)

- 20 (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”;

- 25 (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.)

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

- 35 (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”.

Audit (Amendment).

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

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

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

5

"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.

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(ii) by omitting from the same section the
definition of "Trust account";

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(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".

25

Sec. 20.
(Payment
into bank.)

(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.

30

Conse-
quential.

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

Further
amendment
of Act No.
26, 1902.

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

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

Sec. 38.
(Preparation
of warrant
and its
signature.)

Audit (Amendment).

respectively during a period not exceeding three months, and shall thereupon prepare a warrant or warrants for the payment of such moneys.

5 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.

10 (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;

15 (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";

20 (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";

25 (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.)

30 (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:—

35 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

Audit (Amendment).

- 5 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.
- 10
- 15 (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;
- 20 (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";
- 25 (d) by inserting in section forty-nine after the word "officer" wherever occurring the words "officer or person surcharged";
- (e) by omitting section fifty-four and by inserting in lieu thereof the following section:—
- 30 54. The Auditor-General may, at his discretion, dispense with all or any part of the detailed audit of any accounts.
- (f) by omitting the Fourth Schedule.
6. (1) The Audit Act, 1902-1945, is further amended—
- 35 (a) by inserting in the definition of "Public moneys" after the word "includes" the words "securities and";
- (b)

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

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

Sec. 49.
(Appeal from surcharge.)

Subst. sec. 54.

Exemption of accounts from detailed audit.

Fourth Schedule.
Repeal.
(Consequential.)

Further amendment of Act No. 26, 1902.

Sec. 5.
(Definitions.)

Audit (Amendment).

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

New sec.
28A.

5

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—

Variation
of secs. 27
and 28 as to
payment in
of revenue.

10

- (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

15

- (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.

20

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

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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.

30

- (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";

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

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

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

Audit (Amendment).

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.

(e) (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,

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

Audit (Amendment).

5 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;

10 (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";

15 (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";

20 (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";

25 (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.)

30 (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.

35 (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

Audit (Amendment).

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.

- 5 **7.** Any act, matter or thing done before the commence- Validation.
ment 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.

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SCHEDULE.

Sec. 3 (2).

Enactment.	Amendment.
Section 18	Omit the words "the trust account".
Section 20 (2)	Omit paragraph (c).
15	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".
20	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".
25	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".
30	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".
35	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.

Sydney: A. H. Pettifor, Government Printer—1953.

ADDITIONAL (AMENDMENT) BILL 1957

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