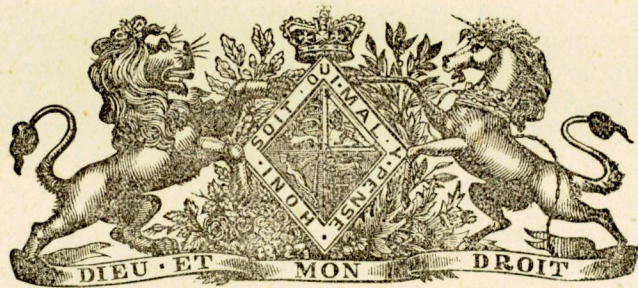


This PUBLIC BILL originated in the LEGISLATIVE ASSEMBLY, and, having this day passed, is now ready for presentation to the LEGISLATIVE COUNCIL for its concurrence.

Legislative Assembly Chamber,
Sydney, 19 July, 1877. }

F. W. WEBB,
Acting Clerk of Legislative Assembly.

New South Wales.



ANNO QUADRAGESIMO PRIMO

VICTORIÆ REGINÆ.

No. .

An Act to amend the "Audit Act of 1870."

WHEREAS it is expedient to amend in some particulars the Preamble.
"Audit Act of 1870" Be it therefore 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
5 in Parliament assembled and by the authority of the same as
follows:—

1. This Act shall be taken as part of and construed with the This Act to be read
with Principal Act.
"Audit Act of 1870" hereinafter designated the Principal Act.

2. It shall be optional with and not compulsory upon the Treasurer may with-
hold the salary of a
Public Accountant.
10 Treasurer as provided in the ninth section of the Principal Act to
withhold from the Public Accountants therein referred to all salary or
other moneys that may be due and payable to them at the date of the
Auditor General's communicating to the Treasurer a failure of com-
pliance with the provisions contained in sections two to six inclusively
15 of the Principal Act.

3. The provisions of the tenth section of the Principal Act Section 10 of Prin-
cipal Act to apply to
all Banks keeping
public account.
shall apply to any Bank which may be duly authorized by the Governor
with the advice of the Executive Council to keep a "Public Account"
or any other special fund which has already been or may hereafter be
20 created by Act of Parliament.

Amending Audit.

4. Any Bank keeping any portion of the Government Accounts in London shall be deemed a Bank within the meaning of the Principal Act and of the foregoing section of this Act so far as the same are applicable. Also to any such Banks in London.
5. All payments by any such Bank keeping the Government Accounts in London shall be made under authority of the Treasurer and when accounts of such payments are received by the Treasurer he shall forthwith charge them to the respective appropriations under the warrants authorizing the same. Payments shall be made in London under authority of Colonial Treasurer.
10. 6. The manager or other person in charge of any such Bank keeping the Government Accounts in London shall in lieu of the "Bank sheet" referred to in the nineteenth section of the said Principal Act transmit by post at least every month to the Treasurer and Auditor General respectively correct statements of the Government accounts as kept in such Bank. Manager of London Bank to furnish Accounts.
15. 7. On receipt of such accounts or as soon thereafter as practicable the Treasurer shall cause to be entered in his "cash book" the receipts and disbursements thereby shown under their proper heads and shall transmit to the Auditor General with the "cash sheet" of the day in which such entries occur the several vouchers and documents relating thereto. Treasurer to transmit vouchers for same to the Auditor General.
20. 8. Wherever the words "cash book" "cash sheet" and "Bank sheet" occur in the Principal Act or in this Act they shall be held to mean the several cash books cash sheets and Bank sheets kept or prepared respectively by the Treasurer and the Banks as defined in the third and fourth sections of this Act. Definition of terms used in Principal Act.
25. 9. In the preparation of the warrant referred to in the eleventh section of the Principal Act the limit of one month as therein provided for shall be extended to the period of three months. Warrants may be obtained for three months supply.
30. 10. With respect to the lapsing of unexpended appropriations of Parliament under the seventeenth section of the Principal Act be it declared and enacted as follows:— When appropriations shall become lapsed votes.
35. (1.) No appropriation or any part thereof shall lapse until after the thirty-first day of December of the year following that for which the appropriation was made—
- (2.) A contract shall under this Act be held to mean any agreement made between duly authorized contracting parties—
40. (3.) An engagement shall be held to mean an implied contract arising out of acts done or promises made by the Government in consequence of which they may hold themselves bound to incur expenditure for the public benefit—
- (4.) Salaries allowances travelling and other departmental expenses duly authorized by a Minister and claims under grants in aid of educational and charitable institutions authorized by the Appropriation Act may be paid up to the thirty-first day of December of the year following that for which such services were provided for by Parliament on or after which date any appropriation for such services then remaining unexpended shall lapse—
45. (5.) Claims under contracts or engagements (as above defined) on account of Public works and other services of a special nature entered into during the year or within the year following that for which such public works and special services have been provided for whether directly by the Government or by Trustees appointed by the Government—
50. Claims by other Governments which are in accordance with existing agreements and claims under contracts or engagements entered into in England under competent authority by either the Financial Agents of the Government or the Colonial

Amending Audit.

5 Colonial Agent General on account of services provided for by Parliamentary appropriations may be paid at any time in fulfilment of such contracts or engagements. But all appropriations not thus bound by contracts or engagements prior to the thirty-first day of December of the year following that for which such appropriations were made shall lapse.

11. Advances may be made by the Treasurer to Public Officers and others from appropriations of Parliament provided that such advances are to be used only for the services for which such appropriations have been obtained and that the advances so made shall be satisfactorily accounted for either by the production to the Auditor General of proper vouchers of expenditure or by the repayment of such advances or the unexpended balances thereof to the Treasury within such period as may be specified by the Treasurer.

Advances may be made from votes.

12. When any such advance shall have been so made under the warrant of the Governor for the services provided for by such appropriation the Treasurer may re-issue under the same warrant any portion thereof which may have been refunded to the Treasury provided there be no final expenditure caused thereby in excess of such appropriation.

Repayments may be re-issued under original warrant.

13. The proceeds of sales of surplus or unserviceable stores materials or goods of any description the original cost of which was defrayed from appropriations of Parliament for services authorized to be provided for by loan shall be carried to the credit of such appropriations and may again be issued if required under the original warrant of the Governor for the services for which such appropriations were obtained. Provided however that the proceeds of sale of all other surplus stores materials or goods shall be carried to and form part of the Consolidated Revenue Fund and shall not again be issued except under a new appropriation of Parliament.

Proceeds of stores to be credited to votes.

14. In addition to the "cash sheet" which under the provisions of the twentieth section of the Principal Act is required to be sent to the Auditor General daily the Treasurer shall forward to that officer within twenty-one days after the close of every month an abstract of all moneys received into the Treasury together with abstracts and balance sheets showing the payments made out of the public account and out of any of the special funds during the preceding month classified and arranged under their several divisions and heads or stating the purpose for which such payments have been made and showing the balances remaining at the credit of such appropriations and special accounts.

Balance Sheets to be sent monthly to Auditor General.

15. On receipt of such abstracts and balance sheets the Auditor General shall cause the same to be compared with the books in his office and shall return them to the Treasury within fourteen days and shall point out any difference which has been discovered in the course of such comparison.

To be examined and returned to Treasury.

16. The period of three months allowed by the twenty-second section of the said Principal Act for the preparation of the Statements of Receipts and Expenditure therein referred to shall be extended to the period of four months.

Extension of period for preparing annual statements.

17. The Act sixteenth Victoria number twelve intituled "*An Act for Auditing the Accounts of the ordinary Revenue of New South Wales*" is hereby repealed.

Repeal of Act 16 Vic. No. 12.

18. This Act may for all purposes be cited as the "Amending Audit Act of 1877."

Short title.

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