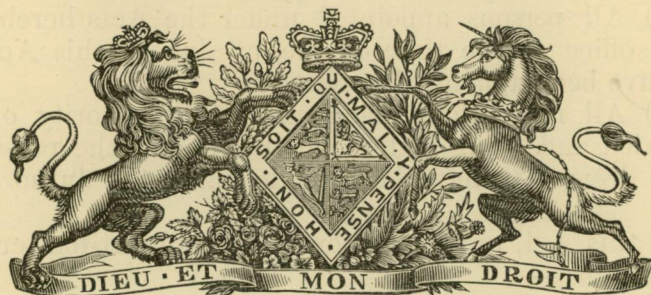


New South Wales.



ANNO SEXAGESIMO SECUNDO

VICTORIÆ REGINÆ.

Act No. 5, 1898.

An Act to consolidate the Laws relating to Audit. [Assented
to, 27th July, 1898.]

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:—

PART I.

Preliminary.

1. This Act may be cited as the "Audit Act, 1898," and is divided into parts and divisions, as follows:—

Short title and
division.

PART I.—*Preliminary*—ss. 1-4.

PART II.—*Collection and payment of public moneys.*

DIVISION 1.—*Public accountants*—ss. 5-14.

DIVISION

*Audit.*DIVISION 2.—*The public account—ss. 15-24.*DIVISION 3.—*Treasurer's advances—ss. 25, 26.*DIVISION 4.—*Treasurer's cash sheets and financial statements—ss. 27-29.*PART III.—*Audit of public accounts.*DIVISION 1.—*Appointment and removal of Auditor-General—ss. 30-33.*DIVISION 2.—*Duties of Auditor-General—ss. 34-46.*Repeal First
Schedule.

2. (1) The Acts mentioned in the First Schedule to this Act are, to the extent therein expressed, hereby repealed.

Officers under Acts
hereby repealed.

(2) All persons appointed under the Acts hereby repealed and holding office at the time of the passing of this Act shall be deemed to have been appointed hereunder.

Regulations under
Acts hereby repealed.

(3) All regulations made under the authority of any Act hereby repealed and being in force at the time of the passing of this Act shall be deemed to have been made under the authority of this Act.

Interpretation.

59 Vic. No. 10, s. 5.

3. In this Act, unless the context or subject-matter otherwise indicates or requires—

“financial year” means the period from the first day of July to the thirtieth day of June;

“special appropriation” means a provision included amongst appropriations by statute not requiring to be voted.

Governor may frame
regulations.

33 Vic. No. 18, s. 41.

4. The Governor may frame and promulgate such regulations not inconsistent with this Act as may appear to be necessary for the due care and management of the public moneys, and for the more effectual record, check, and audit of all receipts and disbursements on account of the Public Service by public accountants.

To be laid before
Parliament.

All such regulations shall be laid before both Houses of Parliament within fourteen days after the making thereof if Parliament is then sitting, and if not then within fourteen days after the next meeting of Parliament.

PART II.

*Collection and payment of public moneys.*DIVISION I.—*Public accountants, and moneys collected under Acts of Parliament.*Certain persons to be
public accountants.*Ibid.* s. 1.

60 Vic. No. 17, s. 1.

5. (1) Any person who by any law, regulation, or appointment is charged with the duty of collecting or receiving revenue, or with the duty of disbursing moneys on account of the Public Service, is hereby declared to be a public accountant.

(2)

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(2) Any person employed in any branch of the Public Service who receives any fees pursuant to any statutory or other authority is also declared to be a public accountant in respect of such fees; and such fees shall be deemed to be money received on account of the revenue within the meaning of this Act: Also persons receiving fees.

Provided that this subsection shall not apply in respect of—

- (a) fees which have been determined by the Public Service Board as appropriate to any work to be performed by any person so employed; or
- (b) fees received by any person so employed in respect of any office held by him in any society founded, under the law relating to friendly societies, for the benefit of public servants only; or
- (c) fees which the Public Service Board has authorised any person so employed to receive and retain for his own use.

(3) Every public accountant shall perform all such duties and render such accounts as this Act prescribes and as the Governor may from time to time direct. Public accountants to render accounts.
33 Vic. No. 18, s. 1.
60 Vic. No. 17, s. 1.

6. Every public accountant collecting or receiving revenue in Sydney— Public accountants in Sydney to pay into Treasury or bank.
33 Vic. No. 18, s. 2.

- (a) shall pay weekly, or at such times as may be otherwise specially appointed, into the Treasury, or into such bank as the Governor may direct all sums of money collected or received by him on account of the revenue, accompanied by vouchers bearing his signature and containing a full and accurate description of the services for which such sums have been collected or received; and
- (b) unless otherwise specially directed shall, not later than the tenth day after the expiration of each month, transmit to the Auditor-General a return in the form contained in the Second Schedule to this Act with such particulars in each case as may be required by the Auditor-General of all moneys collected or received by him during the preceding month, and shall make and subscribe the solemn declaration directed by the Act ninth Victoria number nine.

7. Every public accountant collecting or receiving revenue out of Sydney— Public accountants out of Sydney to pay into Treasury or bank.

- (a) shall transmit or pay monthly or at such times as may be otherwise specially appointed into the Treasury, or into such bank as the Governor may direct all sums of money collected or received by him on account of the revenue, accompanied by vouchers bearing his signature and containing a full and accurate description of the services for which such sums have been collected or received; and

(b)

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Second Schedule.

(b) unless otherwise specially directed shall, on or before the tenth day after the expiration of each quarter transmit to the Auditor-General a return in the form contained in the Second Schedule to this Act with such particulars in each case as may be required by the Auditor-General of all moneys collected or received by him during the preceding quarter, and shall make and subscribe the solemn declaration directed by the Act ninth Victoria number nine.

Disposal of private moneys collected under Acts of Parliament.

33 Vic. No. 18, s. 4.

8. (1) When under any Act any money (which by such Act is directed to be paid into the Treasury) comes to the possession or control of any person in the Public Service by virtue of his office or employment for, or on account of, or for the use or benefit of, any other person, such first-mentioned person shall pay the same and act in respect thereof and in regard thereto in like manner as every public accountant is hereinbefore required to pay and act with reference to moneys which come to his possession or control for or on account of the consolidated revenue fund, or as near thereto as the circumstances of the case will permit.

Trust Fund.

(2) Such moneys shall be placed to the credit of an account to be kept in the Treasury for such purpose, to be called "The Trust Fund," under such separate heads as the provisions of any Act may render necessary.

Public servants collecting private moneys to place them to their credit in bank.

Ibid. s. 5.

9. (1) When, by virtue of his office or employment, or of any legal process whatsoever, any moneys come to the possession or control of any person in the Public Service for or on account or for the use or benefit of any other person, and remain in such possession or under such control for seven days, such first-mentioned person shall pay the same into such bank at such place and in such manner as the Treasurer shall from time to time by writing under his hand appoint; and such moneys shall be paid by such person as aforesaid to a public account to be opened by him in such bank, and all interest which becomes due from such bank for or in respect of the said moneys shall form part of the consolidated revenue.

Penalty.

(2) Any such person as aforesaid who fails to pay the said moneys as lastly hereinbefore directed shall incur a penalty not exceeding one hundred pounds, to be recovered in a summary way before any two justices of the peace; but no such person shall be answerable or accountable for any loss that may happen through any such bank.

And after three months to be paid to the public account.

Ibid. s. 6.

10. When any such moneys as last aforesaid have remained in such bank or under such control as last aforesaid for three months next after the time at which the person entitled thereto could and might have received the said moneys, such first-mentioned person shall pay the same and act in respect thereof and in regard thereto in like manner as every such collector as aforesaid is hereinbefore required to do with reference

to

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to moneys which come to his possession or control for or on account of the consolidated revenue, or as near thereto as the circumstances of the case permit; and such moneys shall be placed to the credit of the said trust fund.

11. On the death, resignation, or removal of any such public accountant, the balances remaining at the credit of his public account shall, upon the appointment of his successor, unless otherwise directed by law, vest in and be transferred to the public account of such successor at the said bank, and shall not, in the event of the death of any such public accountant, constitute assets of the deceased, or be in any manner subject to the control of his legal representatives.

Transfer of balances on decease, resignation, or removal of public accountants.
33 Vic. No. 18, s. 7.

12. Unless expressly enacted to the contrary, all such sums as have been placed to the credit of the said trust fund, and as have remained unclaimed for the period of two years after the same have been so placed, shall be carried to and form part of the consolidated revenue fund, and no person shall be entitled to receive any sum which has remained unclaimed for two years. But no time during which the person entitled to receive such sum was an infant, or femme couvert, or of unsound mind, or beyond the seas shall be taken into account in estimating the said period of two years:

Unclaimed trust fund to be carried to revenue.
Ibid. s. 8.

Provided that any sum, the claim to which is established to the satisfaction of the Governor, after the same has been carried to the credit of the consolidated revenue fund, may be withdrawn therefrom and refunded upon the authority of the Governor.

Proviso.

13. The Auditor-General shall transmit to the Treasurer the name of any public accountant or other person failing to comply with any of the provisions contained in sections six to ten of this Act inclusively; and thereupon, and until such failure shall have been made good to the satisfaction of the Auditor-General, all salary or other moneys that may be due and payable to such public accountant or other person shall be withheld, and the Auditor-General shall from time to time communicate with the Treasurer upon all matters relating to the collection, receipt, and expenditure of the public and other moneys under the operation of this Act.

Auditor-General to report defaulters.
Ibid. s. 9.

14. All public accountants shall provide security for such sum and in such manner and form as the Governor directs for the due performance of their several offices, and for the due accounting for and payment of all moneys which come to their respective possession or control by reason or virtue of their respective offices, services, or employments.

Security to be given.
Ibid. s. 40.

DIVISION 2.—*The public account.*

15. The Treasurer or his deputy shall from day to day pay into the bank keeping the Government Account all moneys received into the

Treasurer to pay daily into bank.
Ibid. s. 10.

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the Treasury to an account in such bank to be called "The Public Account"; and such moneys shall be disposed of as hereinafter mentioned and not otherwise.

How moneys are
to be issued.

33 Vic. No. 18, s. 11.

Third Schedule.

Auditor-General
to be guided by
appropriation.

Ibid. s. 12.

Proviso.

Treasurer on receipt
of warrant to issue
orders for payment.

Ibid. s. 13.

Proviso.

16. All moneys paid into such bank to the public account as hereinbefore directed shall be deemed and taken to be money lent by Her Majesty to the person to whom such bank belongs; and such moneys shall be drawn from the said account in the following manner only, that is to say:—The Treasurer shall, as often as occasion may require, calculate the amount of moneys likely to become due and payable out of the said account during a period not exceeding one month next after such calculation, and shall thereupon prepare an instrument in the form contained in the Third Schedule to this Act, and shall set forth therein the said amount, classifying and arranging it (if for the Public Service) under the same divisions and heads that have been employed in the appropriation thereof, or stating (if not for the Public Service) the purpose for which it is payable, and, after having signed such instrument, shall transmit the same to the Auditor-General; and such instrument when countersigned by the Auditor-General in the form contained in the same Schedule, and approved by the Governor as hereinafter directed, but not otherwise, shall be the warrant for the making of the order next hereinafter mentioned.

17. Before countersigning any such instrument as aforesaid, such Auditor-General shall ascertain that the sums therein mentioned are then legally available for and applicable to the service or purpose mentioned in such instrument, and after countersigning such instrument shall return the same to the Treasurer, who shall thereupon submit it to the Governor for his approval and signature:

Provided that in case the said Auditor-General finds that the sums therein mentioned or any of them are not then legally available or applicable to the services or purposes therein set forth, he shall return the said instrument to the Treasurer for correction, attaching thereto a paper setting forth in writing the sum or sums not found by him to be legally available or applicable as aforesaid.

18. When the said warrant has been signed by the Governor, the Treasurer or such officer as he may authorise may issue drafts or cheques upon the said public account in such form as shall be directed by the Treasurer, and such drafts or cheques shall be sufficient authority to the bank in which the said public account is kept to debit the said public account with the amounts mentioned therein; and no moneys shall be drawn or paid out of the said account in any other manner:

Provided always that the amounts mentioned in such drafts or cheques shall in no case exceed collectively the amount of the items set forth in the said warrant.

Audit.

19. No draft or cheque drawn as prescribed in the next preceding section shall be issued except in payment of such accounts as form part of expenditure which has been duly authorised; and, at the time of paying every such account, the Treasurer or such officer as he may appoint shall for the amount so paid obtain from the persons to whom the same was payable acquittances under their hands, or those of their duly authorised agents or bankers.

Further require-
ments as to payments.
33 Vic. No. 18, s. 14.

20. Every account shall be considered duly authorised that is in accordance with any existing law or regulation, or has been directly sanctioned by one or other of the responsible Ministers of the Crown, or by the Governor, and if chargeable on the consolidated revenue fund is covered by any Appropriation Act in force at the time of payment:

Authority defined.
Ibid. s. 15.

Provided that such authorities shall not be held as extending to the computations and rates of charge unless expressly mentioned therein.

Proviso.

21. The correctness of every account in regard to computations, castings, rates of charge, and the faithful performance of the services charged for shall be specially certified to by the officer incurring the expense, who shall be surcharged by the Auditor-General the amount of any overpayment that may be made on the faith of the correctness of such officer's certificate.

Officer certifying
responsible for
accuracy of the
account.
Ibid. s. 16.

22. Every appropriation made after the commencement of this Act out of the consolidated revenue fund for the service of any financial year shall lapse and cease to have effect for any purpose at the close of that year, and any balance of the moneys so appropriated which may be unexpended at the close of such financial year shall be surrendered to the revenue for the general use of the Colony:

Appropriation Acts
to lapse at end of
financial year.
59 Vic. No. 10, s. 2.

Provided that in the case of public works the full amount of the estimated expense of completing such work shall be included in the estimates of expenditure on which the item appears, divided into the amounts estimated to be required for expenditure in each financial year over which the work is expected to extend, and these amounts shall be provided for as follows:—The estimated expenditure for the first year in the Appropriation Act for that year, and the estimated expenditure for any following year shall be provided for as a special appropriation for that year.

Proviso.

23. If the exigencies of the Public Service render it necessary, the Governor may authorise the application of any balances under the head of any service for fixed establishments, other than special votes for public works remaining unexpended, for the purpose of supplementing any votes for other services found insufficient to meet the requirements thereof.

Temporary
application of
surplus balances of
grants.
33 Vic. No. 18, s. 18.

Audit.

A statement of all such applications of balances as well as copies of all minutes of the Governor relative thereto shall be submitted by the Auditor-General to Parliament within seven days if in session, and if not then within seven days after the commencement of the next ensuing session.

Bankers to forward
"Bank Sheet."

33 Vic. No. 18, s. 19.

24. The manager, or person in charge of the bank keeping the public account, shall on every day on which such bank is open deliver or send to the Treasurer and Auditor-General respectively a copy (to be called the "Bank Sheet") of so much of the debit and credit sides of the public account respectively as he has not previously sent to the Treasurer and Auditor-General respectively.

DIVISION 3.—*Treasurer's advances.*

Contingent authority
of Treasurer to pay
moneys for Public
Service pending
passing of
Appropriation Act.
59 Vic. No. 10, s. 3.

25. If before the close of any financial year no Act is passed granting and appropriating moneys out of the consolidated revenue fund to meet the requirements of the next succeeding financial year, the Treasurer may pay or make advances against such sums as may be necessary to meet such requirements, current and accruing, subject to the following conditions:—

- (a) That the authority of the Treasurer hereunder shall cease immediately upon the passing of the Appropriation Act for such next succeeding financial year within which such authority may be exercised, and shall not in any event extend beyond the period of the first month thereof:
- (b) That upon the passing of such Appropriation Act all payments made under the authority of this section shall be regarded and treated for all purposes as payments made out of the supply granted by such Act under the head or class of service appropriate thereto:
- (c) That the payments hereby authorised shall be at such rates and shall not in the whole exceed such an amount as would be equivalent to the authorised expenditure under the Appropriation Act for the immediately preceding financial year for a corresponding period of time in respect of all salaries, pay, wages, allowances, contracts for supplies, or services, rents, Treasurer's advance, and other recurrent charges, and of all ordinary contingencies of any office or department provided for by the Appropriation Act for such immediately preceding financial year and set forth in the Estimates relating thereto:

Proviso.

Provided always that if the Estimates of Expenditure for such succeeding financial year have been presented to the Legislative Assembly before the thirtieth day of June in any year, and the rate of expenditure in such Estimates is, in any case, lower for any service than the rate of expenditure authorised

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authorised in the last Appropriation Act, the expenditure under the authority of this section shall not exceed such lower rates.

26. The Treasurer shall make the payments authorised by the next preceding section in such manner and in such proportions as the Governor, by warrants or orders in writing under his hand and directed to the said Treasurer, from time to time orders and directs; and the payments so to be made shall be charged upon and payable out of the consolidated revenue fund.

Treasurer to pay under Governor's warrant or order.
59 Vic. No. 10, s. 4.

DIVISION 4.—*Treasurer's cash-sheets and financial statements.*

27. The Treasurer shall keep at the Treasury a book to be called the "cash-book," with such subdivisions as the Treasurer may deem fit, and shall enter therein daily under specific heads the several sums received from public accountants or others, and his several drafts or cheques upon the public account; and shall on every day on which the public offices are open send to the Auditor-General a copy (to be called the "cash-sheet") of so much of the said book as he has not previously sent to the said Auditor-General, so that the said cash-sheet shall not contain any entries of older date than four days previous to the day on which it is so sent; and with such sheet shall transmit the several vouchers and documents relating to the moneys so received and paid out of the public account.

Treasurer to keep cash-book and send cash-sheet, &c., to Auditor-General.
33 Vic. No. 18, s. 20.

28. The Treasurer, as soon as conveniently may be after the expiration of every quarter of the financial year, shall publish in the Gazette a statement in detail of the receipts and expenditure as well of the consolidated revenue fund as of the trust fund during such quarter, together with a comparative statement of such receipts during the corresponding quarter of the previous financial year; and in like manner, at the expiration of the financial year, shall publish an annual statement of receipts and expenditure with a comparative statement of such receipts during the previous financial year.

Treasurer to make quarterly statement of receipts and payments.
Ibid. s. 21.

29. The Treasurer shall, not later than three months after the end of every financial year, prepare a full and particular statement of the expenditure of the consolidated revenue fund for such year (classified under the same several divisions and heads that shall have been employed in the appropriation thereof), and of the trust fund for the same period under the several heads of account of such fund, and also of the receipt of the said revenue and trust fund for the same year, and shall transmit such statements to the Auditor-General.

Treasurer to prepare statements of receipts and expenditure.
Ibid. s. 22.

Audit.

PART III.

*Audit of public accounts.*DIVISION 1.—*Appointment and removal of Auditor-General.*

Appointment of
Auditor-General.
33 Vic. No. 18, s. 23.

30. (1) The Auditor-General, for the time being, shall hold his office, and have, exercise, and perform the same privileges, salary, power, authority, and duties, and be subject to the same disabilities, as if he had been appointed after the coming into operation of this Act.

(2) In case of the death, resignation, or removal of any Auditor-General the Governor may appoint some other fit person in his stead.

How Auditor-
General removed
from office or
suspended.
Ibid. s. 24.

31. The Auditor-General shall hold his office during good behaviour:

Provided nevertheless that the Governor may remove any Auditor-General upon the address of both Houses of the Legislature:

Provided also that at any time the Governor may suspend the Auditor-General from his office for incompetency or misbehaviour; and when and so often as the same happens a full statement of the cause of such suspension shall be laid before both Houses of Parliament if Parliament is then sitting, and, if Parliament is not sitting, then within seven days after the commencement of the next session thereof; and if an address is at any time during that session presented to the Governor by the Legislative Council and the Legislative Assembly respectively praying for the restoration of such Auditor-General to his office, such Auditor-General shall be restored accordingly, but if no such address is so presented, the Governor may either restore such Auditor-General to his office, or confirm such suspension and declare the office of such Auditor-General to be and the same shall thereupon become vacant.

Auditor-General to
make a declaration.
Ibid. s. 25.
34 Vic. No. 7, s. 1.
Fourth Schedule.

32. The Auditor-General before he enters upon the duties or exercises the powers vested in him by this Act shall make and subscribe, before one of the Judges of the Supreme Court, a declaration in the form of the Fourth Schedule hereto, and every such declaration shall be kept among the records of the said court.

Appointment of
deputy.
33 Vic. No. 18, s. 26.

33. In the case of the illness, suspension, or absence of the Auditor-General, the Governor may appoint some other person to act as the deputy of such Auditor-General during such illness, suspension, or absence; and every such person shall make and subscribe a declaration in the form last aforesaid, and shall, during the time for which he shall act as such deputy, have all the powers and perform all the duties of such Auditor-General.

DIVISION

*Audit.*DIVISION 2.—*Duties of Auditor-General.*

34. (1) The Auditor-General, on receipt by him of the returns required to be furnished by public accountants receiving or collecting moneys as hereinbefore provided, shall examine and compare the same with the said cash-sheets and with the said vouchers and documents; and shall allow and discharge every such public accountant for all sums shown to have been by him received or collected, and duly paid into the Treasury or into a bank as hereinbefore provided, and shall disallow and surcharge such public accountant all sums wilfully or negligently omitted to be received or collected by him, which under any law or regulation it was his duty to receive or collect, and all sums not duly paid in by him to the credit of the proper head of receipt in the Treasury.

Auditor-General to examine accounts of public accountants receiving or collecting moneys, and to discharge or surcharge.
33 Vic. No. 18, s. 27.

(2) All such unsatisfied surcharges shall be transmitted by the said Auditor-General to the Treasurer, to be by him enforced against such public accountant.

Unsatisfied surcharges.

35. (1) The Auditor-General, on receipt by him of the cash-sheet referred to in section twenty-seven of this Act, shall—

Further as to examination of accounts.

- (a) compare the debit and credit entries with the supporting vouchers and documents forwarded therewith, and examine their correctness as to rates, computations, and castings; and
- (b) examine the supporting vouchers as to whether they bear upon the face of them a correct description of the proper heads of receipt or of expenditure to which the moneys mentioned therein have been debited or credited respectively; and
- (c) ascertain whether the moneys mentioned on the debit side of the said cash-sheet have been duly paid over to the public account, and whether the sums mentioned as paid on the credit side of the said cash-sheet have been actually and duly disbursed under competent authority and on the prescribed certificates.

Ibid. s. 28.

(II) The Auditor-General shall allow and discharge the Treasurer monthly—

Monthly allowances.

- (a) for all receipts found correct in the particulars hereinbefore mentioned; and
- (b) for all payments made in pursuance of the warrants under the hand of the Governor prescribed by the sixteenth section of this Act, and accompanied by the receipts or acquittances of the respective persons to whom such payments have been so made.

36. In the examination of the cash-sheet, bank-sheet, and all other documents produced as vouchers or as subordinate vouchers the Auditor-General shall make such queries and observations addressed to

Auditor-General to make observations and queries on accounts and to discharge or surcharge.
Ibid. s. 29.

Audit.

to public accountants, officers certifying accounts, or persons in any way concerned with the receipt or the disbursement of the moneys or funds referred to in this Act, and shall call for such further accounts, vouchers, statements, and explanations as he may think necessary.

After such queries and observations have been answered, and after such further accounts and explanations have been rendered, the Auditor-General shall—

- (a) disallow and surcharge all sums not duly credited to the proper fund and paid over to the public account, and all sums disbursed in excess or not duly vouched and authorised; and
- (b) shall forward to the Treasurer a statement of all such unsatisfied surcharges to be enforced by him against such public accountants, officers certifying accounts, or other persons through whose default such surcharges have arisen.

Accountants to have right of appeal to the Governor.

33 Vic. No. 18, s. 30.

37. In all cases in which a public accountant is dissatisfied with any disallowance or surcharge in his accounts made by the Auditor-General, such public accountant shall have a right of appeal to the Governor, who, after such investigation as he considers equitable, may make such order directing the relief of the appellant wholly or in part from the disallowance or surcharge in question as appears to the Governor to be just and reasonable, and the Auditor-General shall govern himself accordingly.

No sum to be allowed without voucher unless by order of the Governor.

Ibid. s. 31.

38. (1) No sum shall be allowed to have been duly received or paid without a written voucher for the actual receipt or payment of every sum so claimed to be allowed (notwithstanding any allegation of papers having been lost or destroyed, or of the impossibility of obtaining the prescribed voucher) except on application to the Governor.

Power of Governor to allow sums.

(2) On such application the Governor shall, upon satisfactory evidence being produced that the requisite papers have been lost or destroyed, or that it is not possible to replace them, order that the said sum shall be allowed or disallowed, as the case may be, and may make such other order in the premises as he thinks fit, which order shall be binding on her Majesty and all other parties and be acted on accordingly.

Provision as to imperfect vouchers.

Ibid. s. 32.

39. When a voucher produced for a sum of money disbursed is defective from the want of any certificate or other document which ought to have accompanied it, or in any other particular, the Auditor-General may, upon proof being made to his satisfaction that the public accountant did not wilfully neglect to procure such certificate or document, and that the sum specified in the voucher has been actually and properly disbursed, admit such voucher as a sufficient discharge of the said public accountant and allow the amount of the same to his credit.

Audit.

40. In all cases where any sum of money is disallowed in consequence of the absence of a written voucher, or upon an imperfect voucher, or of an incorrect certificate, the particulars and amount of such disallowance shall be reported to the Treasurer by the Auditor-General, and the amount thereof shall be returned or stopped from any moneys payable to such public accountant, and shall be deemed and taken to be money paid by Her Majesty to the use of such public accountant at his request, subject to appeal to the Governor as hereinbefore provided under section thirty-seven.

Disallowances for want of vouchers or for imperfect vouchers to be reported.
33 Vic. No. 18, s. 33.
34 Vic. No. 7, s. 1.

41. The Auditor-General in the examination of any accounts may admit and allow, in cases where it appears to him to be reasonable and expedient for the Public Service, vouchers for any moneys expressed therein although such vouchers are not stamped according to law.

Vouchers may be allowed although not stamped.
33 Vic. No. 18, s. 34.

42. The Governor may exempt from detailed audit by the Auditor-General but not from appropriation audit by him, the accounts of receipt and expenditure of any department, the peculiar duties, constitution, or circumstances of which may render such exemption expedient:

Certain departments may be exempted from detailed audit.
Ibid. s. 35.

Provided that a report setting forth the department so exempted shall be laid before the Legislative Assembly if Parliament is then sitting within seven days after such such exemption has been directed as aforesaid, and if Parliament is not then sitting then within seven days after the next meeting of Parliament.

Proviso.

43. The Auditor-General upon receipt of the annual statement of receipts and expenditure referred to in section twenty-nine of this Act shall cause the same to be examined, and shall, within six months from the receipt thereof, prepare and sign a report containing—

Auditor-General to audit and report on Treasurer's annual statement.
Ibid. s. 36.

- (a) an explanation in full of such statement, showing in what particulars it agrees with or differs from the accounts of the Treasurer furnished to the Auditor-General under the provisions hereinbefore contained; and
- (b) full particulars of every case in which the forms prescribed by this Act have not been adopted, or have been in any manner varied or departed from; and
- (c) full particulars of every case in which default has been made in accounting for public or other moneys, and of all sums disallowed in the absence of vouchers, or upon imperfect vouchers, or upon incorrect certificates; and
- (d) full particulars of any proceedings taken by or against any person in pursuance of the provisions of this Act.

44. The Auditor-General shall annex or append to the said report a copy of every Order in Council exempting from detailed audit as provided in the forty-second section of this Act the accounts of receipt and expenditure of any department, and also a copy of every

Copies of Orders in Council and law officers' opinions to be appended.
Ibid. s. 37.

case 34 Vic. No. 7, s. 1.

Audit.

Settlement of the above collections with the Colonial Treasurer

Date of payment or remittance.	Head of receipt on account of which remittance is made.	Amount.
	Total.....	

I, , do solemnly and sincerely declare that the above is a true and faithful account of all moneys collected by me as from the to the 18 , both days inclusive, and that I have paid over the whole amount to the Colonial Treasurer. And I make this solemn declaration, conscientiously believing the same to be true, and by virtue of the provisions of an Act made and passed in the ninth year of the reign of Her present Majesty, intituled, An Act for the more effectual abolition of Oaths and Affirmations taken and made in various Departments of the Government of New South Wales, and to substitute declarations in lieu thereof, and for the suppression of voluntary and extra-judicial oaths and affidavits.

Made and signed, before me, at
 this day of 18 . }
 Signature of a Justice of the Peace.

THIRD SCHEDULE.

Warrant.

33 Vic. No. 18.
 Second Schedule.
 Section 16.

To the Auditor-General.

The amount of moneys likely to become due and payable out of the Public Account during now next is pounds shillings and pence, and the services and purposes for which the same will be required are as follows (that is to say):—

For services payable out of the consolidated revenue fund.	For services payable out of the trust fund.	Amount.
Head of appropriation.	Purpose.	
	Total	£

Dated this day of , 18 .

Treasurer.

I

Audit.

I certify that the sums above-mentioned are now legally available for and applicable to the services and purposes respectively above set forth.

Dated this _____ day of _____

Auditor-General.

To the Treasurer of New South Wales.

You are hereby authorised to issue out of the Public Account the amount above set forth, and for so doing this shall be your sufficient warrant.

Given under my hand the _____ day of _____

Governor.

33 Vic. No. 18.
Third Schedule.
Section 25.

FOURTH SCHEDULE.

I, _____, do solemnly and sincerely promise and declare that, according to the best of my skill and ability, I will faithfully, impartially, and truly execute the office and perform the duties of Auditor-General.

(Signature)

By Authority: WILLIAM APPELGATE GULLICK, Government Printer, Sydney, 1898.

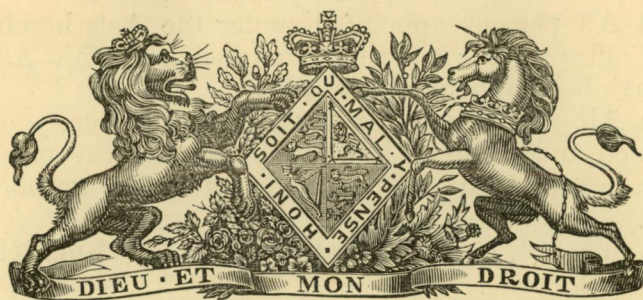
[1s.]

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

*Legislative Council Chamber,
Sydney, 6th July, 1898. }*

JOHN J. CALVERT,
Clerk of the Parliaments.

New South Wales.



ANNO SEXAGESIMO SECUNDO

VICTORIÆ REGINÆ.

Act No. 5, 1898.

An Act to consolidate the Laws relating to Audit. [Assented
to, 27th July, 1898.]

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:—

PART I.

Preliminary.

1. This Act may be cited as the "Audit Act, 1898," and is divided into parts and divisions, as follows:—

PART I.—*Preliminary*—ss. 1-4.

PART II.—*Collection and payment of public moneys.*

DIVISION 1.—*Public accountants*—ss. 5-14.

DIVISION

Audit.

DIVISION 2.—*The public account—ss. 15–24.*DIVISION 3.—*Treasurer's advances—ss. 25, 26.*DIVISION 4.—*Treasurer's cash sheets and financial statements—ss. 27–29.*PART III.—*Audit of public accounts.*DIVISION 1.—*Appointment and removal of Auditor-General—ss. 30–33.*DIVISION 2.—*Duties of Auditor-General—ss. 34–46.*Repeal First
Schedule.

2. (1) The Acts mentioned in the First Schedule to this Act are, to the extent therein expressed, hereby repealed.

Officers under Acts
hereby repealed.

(2) All persons appointed under the Acts hereby repealed and holding office at the time of the passing of this Act shall be deemed to have been appointed hereunder.

Regulations under
Acts hereby repealed.

(3) All regulations made under the authority of any Act hereby repealed and being in force at the time of the passing of this Act shall be deemed to have been made under the authority of this Act.

Interpretation.

59 Vic. No. 10, s. 5.

3. In this Act, unless the context or subject-matter otherwise indicates or requires—

“financial year” means the period from the first day of July to the thirtieth day of June;

“special appropriation” means a provision included amongst appropriations by statute not requiring to be voted.

Governor may frame
regulations.

33 Vic. No. 18, s. 41.

4. The Governor may frame and promulgate such regulations not inconsistent with this Act as may appear to be necessary for the due care and management of the public moneys, and for the more effectual record, check, and audit of all receipts and disbursements on account of the Public Service by public accountants.

To be laid before
Parliament.

All such regulations shall be laid before both Houses of Parliament within fourteen days after the making thereof if Parliament is then sitting, and if not then within fourteen days after the next meeting of Parliament.

PART II.*Collection and payment of public moneys.*DIVISION I.—*Public accountants, and moneys collected under Acts of Parliament.*Certain persons to be
public accountants.*Ibid.* s. 1.

60 Vic. No. 17, s. 1.

5. (1) Any person who by any law, regulation, or appointment is charged with the duty of collecting or receiving revenue, or with the duty of disbursing moneys on account of the Public Service, is hereby declared to be a public accountant.

(2)

Audit.

(2) Any person employed in any branch of the Public Service who receives any fees pursuant to any statutory or other authority is also declared to be a public accountant in respect of such fees; and such fees shall be deemed to be money received on account of the revenue within the meaning of this Act: Also persons receiving fees.

Provided that this subsection shall not apply in respect of—

- (a) fees which have been determined by the Public Service Board as appropriate to any work to be performed by any person so employed; or
- (b) fees received by any person so employed in respect of any office held by him in any society founded, under the law relating to friendly societies, for the benefit of public servants only; or
- (c) fees which the Public Service Board has authorised any person so employed to receive and retain for his own use.

(3) Every public accountant shall perform all such duties and render such accounts as this Act prescribes and as the Governor may from time to time direct. Public accountants to render accounts.
33 Vic. No. 18, s. 1.
60 Vic. No. 17, s. 1.

6. Every public accountant collecting or receiving revenue in Sydney— Public accountants in Sydney to pay into Treasury or bank.
33 Vic. No. 18, s. 2.

- (a) shall pay weekly, or at such times as may be otherwise specially appointed, into the Treasury, or into such bank as the Governor may direct all sums of money collected or received by him on account of the revenue, accompanied by vouchers bearing his signature and containing a full and accurate description of the services for which such sums have been collected or received; and
- (b) unless otherwise specially directed shall, not later than the tenth day after the expiration of each month, transmit to the Auditor-General a return in the form contained in the Second Schedule to this Act with such particulars in each case as may be required by the Auditor-General of all moneys collected or received by him during the preceding month, and shall make and subscribe the solemn declaration directed by the Act ninth Victoria number nine. Second Schedule.

7. Every public accountant collecting or receiving revenue out of Sydney— Public accountants out of Sydney to pay into Treasury or bank.
Ibid.

- (a) shall transmit or pay monthly or at such times as may be otherwise specially appointed into the Treasury, or into such bank as the Governor may direct all sums of money collected or received by him on account of the revenue, accompanied by vouchers bearing his signature and containing a full and accurate description of the services for which such sums have been collected or received; and

(b)

Audit.

Second Schedule.

(b) unless otherwise specially directed shall, on or before the tenth day after the expiration of each quarter transmit to the Auditor-General a return in the form contained in the Second Schedule to this Act with such particulars in each case as may be required by the Auditor-General of all moneys collected or received by him during the preceding quarter, and shall make and subscribe the solemn declaration directed by the Act ninth Victoria number nine.

Disposal of private moneys collected under Acts of Parliament.

33 Vic. No. 18, s. 4.

8. (1) When under any Act any money (which by such Act is directed to be paid into the Treasury) comes to the possession or control of any person in the Public Service by virtue of his office or employment for, or on account of, or for the use or benefit of, any other person, such first-mentioned person shall pay the same and act in respect thereof and in regard thereto in like manner as every public accountant is hereinbefore required to pay and act with reference to moneys which come to his possession or control for or on account of the consolidated revenue fund, or as near thereto as the circumstances of the case will permit.

Trust Fund.

(2) Such moneys shall be placed to the credit of an account to be kept in the Treasury for such purpose, to be called "The Trust Fund," under such separate heads as the provisions of any Act may render necessary.

Public servants collecting private moneys to place them to their credit in bank.

Ibid. s. 5.

9. (1) When, by virtue of his office or employment, or of any legal process whatsoever, any moneys come to the possession or control of any person in the Public Service for or on account or for the use or benefit of any other person, and remain in such possession or under such control for seven days, such first-mentioned person shall pay the same into such bank at such place and in such manner as the Treasurer shall from time to time by writing under his hand appoint; and such moneys shall be paid by such person as aforesaid to a public account to be opened by him in such bank, and all interest which becomes due from such bank for or in respect of the said moneys shall form part of the consolidated revenue.

Penalty.

(2) Any such person as aforesaid who fails to pay the said moneys as lastly hereinbefore directed shall incur a penalty not exceeding one hundred pounds, to be recovered in a summary way before any two justices of the peace; but no such person shall be answerable or accountable for any loss that may happen through any such bank.

And after three months to be paid to the public account.

Ibid. s. 6.

10. When any such moneys as last aforesaid have remained in such bank or under such control as last aforesaid for three months next after the time at which the person entitled thereto could and might have received the said moneys, such first-mentioned person shall pay the same and act in respect thereof and in regard thereto in like manner as every such collector as aforesaid is hereinbefore required to do with reference to

to

Audit.

to moneys which come to his possession or control for or on account of the consolidated revenue, or as near thereto as the circumstances of the case permit; and such moneys shall be placed to the credit of the said trust fund.

11. On the death, resignation, or removal of any such public accountant, the balances remaining at the credit of his public account shall, upon the appointment of his successor, unless otherwise directed by law, vest in and be transferred to the public account of such successor at the said bank, and shall not, in the event of the death of any such public accountant, constitute assets of the deceased, or be in any manner subject to the control of his legal representatives.

Transfer of balances on decease, resignation, or removal of public accountants.
33 Vic. No. 18, s. 7.

12. Unless expressly enacted to the contrary, all such sums as have been placed to the credit of the said trust fund, and as have remained unclaimed for the period of two years after the same have been so placed, shall be carried to and form part of the consolidated revenue fund, and no person shall be entitled to receive any sum which has remained unclaimed for two years. But no time during which the person entitled to receive such sum was an infant, or femme couvert, or of unsound mind, or beyond the seas shall be taken into account in estimating the said period of two years:

Unclaimed trust fund to be carried to revenue.
Ibid. s. 8.

Provided that any sum, the claim to which is established to the satisfaction of the Governor, after the same has been carried to the credit of the consolidated revenue fund, may be withdrawn therefrom and refunded upon the authority of the Governor.

Proviso.

13. The Auditor-General shall transmit to the Treasurer the name of any public accountant or other person failing to comply with any of the provisions contained in sections six to ten of this Act inclusively; and thereupon, and until such failure shall have been made good to the satisfaction of the Auditor-General, all salary or other moneys that may be due and payable to such public accountant or other person shall be withheld, and the Auditor-General shall from time to time communicate with the Treasurer upon all matters relating to the collection, receipt, and expenditure of the public and other moneys under the operation of this Act.

Auditor-General to report defaulters.
Ibid. s. 9.

14. All public accountants shall provide security for such sum and in such manner and form as the Governor directs for the due performance of their several offices, and for the due accounting for and payment of all moneys which come to their respective possession or control by reason or virtue of their respective offices, services, or employments.

Security to be given.
Ibid. s. 40.

DIVISION 2.—*The public account.*

15. The Treasurer or his deputy shall from day to day pay into the bank keeping the Government Account all moneys received into the

Treasurer to pay daily into bank.
Ibid. s. 10.

Audit.

the Treasury to an account in such bank to be called "The Public Account"; and such moneys shall be disposed of as hereinafter mentioned and not otherwise.

How moneys are
to be issued.

33 Vic. No. 18, s. 11.

Third Schedule.

Auditor-General
to be guided by
appropriation.

Ibid. s. 12.

Proviso.

Treasurer on receipt
of warrant to issue
orders for payment.
Ibid. s. 13.

Proviso.

16. All moneys paid into such bank to the public account as hereinbefore directed shall be deemed and taken to be money lent by Her Majesty to the person to whom such bank belongs; and such moneys shall be drawn from the said account in the following manner only, that is to say:—The Treasurer shall, as often as occasion may require, calculate the amount of moneys likely to become due and payable out of the said account during a period not exceeding one month next after such calculation, and shall thereupon prepare an instrument in the form contained in the Third Schedule to this Act, and shall set forth therein the said amount, classifying and arranging it (if for the Public Service) under the same divisions and heads that have been employed in the appropriation thereof, or stating (if not for the Public Service) the purpose for which it is payable, and, after having signed such instrument, shall transmit the same to the Auditor-General; and such instrument when countersigned by the Auditor-General in the form contained in the same Schedule, and approved by the Governor as hereinafter directed, but not otherwise, shall be the warrant for the making of the order next hereinafter mentioned.

17. Before countersigning any such instrument as aforesaid, such Auditor-General shall ascertain that the sums therein mentioned are then legally available for and applicable to the service or purpose mentioned in such instrument, and after countersigning such instrument shall return the same to the Treasurer, who shall thereupon submit it to the Governor for his approval and signature:

Provided that in case the said Auditor-General finds that the sums therein mentioned or any of them are not then legally available or applicable to the services or purposes therein set forth, he shall return the said instrument to the Treasurer for correction, attaching thereto a paper setting forth in writing the sum or sums not found by him to be legally available or applicable as aforesaid.

18. When the said warrant has been signed by the Governor, the Treasurer or such officer as he may authorise may issue drafts or cheques upon the said public account in such form as shall be directed by the Treasurer, and such drafts or cheques shall be sufficient authority to the bank in which the said public account is kept to debit the said public account with the amounts mentioned therein; and no moneys shall be drawn or paid out of the said account in any other manner:

Provided always that the amounts mentioned in such drafts or cheques shall in no case exceed collectively the amount of the items set forth in the said warrant.

Audit.

19. No draft or cheque drawn as prescribed in the next preceding section shall be issued except in payment of such accounts as form part of expenditure which has been duly authorised; and, at the time of paying every such account, the Treasurer or such officer as he may appoint shall for the amount so paid obtain from the persons to whom the same was payable acquittances under their hands, or those of their duly authorised agents or bankers.

Further require-
ments as to payments.
33 Vic. No. 18, s. 14.

20. Every account shall be considered duly authorised that is in accordance with any existing law or regulation, or has been directly sanctioned by one or other of the responsible Ministers of the Crown, or by the Governor, and if chargeable on the consolidated revenue fund is covered by any Appropriation Act in force at the time of payment:

Authority defined.
Ibid. s. 15.

Provided that such authorities shall not be held as extending to the computations and rates of charge unless expressly mentioned therein.

Proviso.

21. The correctness of every account in regard to computations, castings, rates of charge, and the faithful performance of the services charged for shall be specially certified to by the officer incurring the expense, who shall be surcharged by the Auditor-General the amount of any overpayment that may be made on the faith of the correctness of such officer's certificate.

Officer certifying
responsible for
accuracy of the
account.
Ibid. s. 16.

22. Every appropriation made after the commencement of this Act out of the consolidated revenue fund for the service of any financial year shall lapse and cease to have effect for any purpose at the close of that year, and any balance of the moneys so appropriated which may be unexpended at the close of such financial year shall be surrendered to the revenue for the general use of the Colony:

Appropriation Acts
to lapse at end of
financial year.
59 Vic. No. 10, s. 2.

Provided that in the case of public works the full amount of the estimated expense of completing such work shall be included in the estimates of expenditure on which the item appears, divided into the amounts estimated to be required for expenditure in each financial year over which the work is expected to extend, and these amounts shall be provided for as follows:—The estimated expenditure for the first year in the Appropriation Act for that year, and the estimated expenditure for any following year shall be provided for as a special appropriation for that year.

Proviso.

23. If the exigencies of the Public Service render it necessary, the Governor may authorise the application of any balances under the head of any service for fixed establishments, other than special votes for public works remaining unexpended, for the purpose of supplementing any votes for other services found insufficient to meet the requirements thereof.

Temporary
application of
surplus balances of
grants.
33 Vic. No. 18, s. 18.

Audit.

A statement of all such applications of balances as well as copies of all minutes of the Governor relative thereto shall be submitted by the Auditor-General to Parliament within seven days if in session, and if not then within seven days after the commencement of the next ensuing session.

Bankers to forward
"Bank Sheet."

33 Vic. No. 18, s. 19.

24. The manager, or person in charge of the bank keeping the public account, shall on every day on which such bank is open deliver or send to the Treasurer and Auditor-General respectively a copy (to be called the "Bank Sheet") of so much of the debit and credit sides of the public account respectively as he has not previously sent to the Treasurer and Auditor-General respectively.

DIVISION 3.—*Treasurer's advances.*

Contingent authority
of Treasurer to pay
moneys for Public
Service pending
passing of
Appropriation Act.
59 Vic. No. 10, s. 3.

25. If before the close of any financial year no Act is passed granting and appropriating moneys out of the consolidated revenue fund to meet the requirements of the next succeeding financial year, the Treasurer may pay or make advances against such sums as may be necessary to meet such requirements, current and accruing, subject to the following conditions:—

- (a) That the authority of the Treasurer hereunder shall cease immediately upon the passing of the Appropriation Act for such next succeeding financial year within which such authority may be exercised, and shall not in any event extend beyond the period of the first month thereof:
- (b) That upon the passing of such Appropriation Act all payments made under the authority of this section shall be regarded and treated for all purposes as payments made out of the supply granted by such Act under the head or class of service appropriate thereto:
- (c) That the payments hereby authorised shall be at such rates and shall not in the whole exceed such an amount as would be equivalent to the authorised expenditure under the Appropriation Act for the immediately preceding financial year for a corresponding period of time in respect of all salaries, pay, wages, allowances, contracts for supplies, or services, rents, Treasurer's advance, and other recurrent charges, and of all ordinary contingencies of any office or department provided for by the Appropriation Act for such immediately preceding financial year and set forth in the Estimates relating thereto:

Proviso.

Provided always that if the Estimates of Expenditure for such succeeding financial year have been presented to the Legislative Assembly before the thirtieth day of June in any year, and the rate of expenditure in such Estimates is, in any case, lower for any service than the rate of expenditure authorised

Audit.

authorised in the last Appropriation Act, the expenditure under the authority of this section shall not exceed such lower rates.

26. The Treasurer shall make the payments authorised by the next preceding section in such manner and in such proportions as the Governor, by warrants or orders in writing under his hand and directed to the said Treasurer, from time to time orders and directs; and the payments so to be made shall be charged upon and payable out of the consolidated revenue fund.

Treasurer to pay
under Governor's
warrant or order.

59 Vic. No. 10, s. 4.

DIVISION 4.—*Treasurer's cash-sheets and financial statements.*

27. The Treasurer shall keep at the Treasury a book to be called the "cash-book," with such subdivisions as the Treasurer may deem fit, and shall enter therein daily under specific heads the several sums received from public accountants or others, and his several drafts or cheques upon the public account; and shall on every day on which the public offices are open send to the Auditor-General a copy (to be called the "cash-sheet") of so much of the said book as he has not previously sent to the said Auditor-General, so that the said cash-sheet shall not contain any entries of older date than four days previous to the day on which it is so sent; and with such sheet shall transmit the several vouchers and documents relating to the moneys so received and paid out of the public account.

Treasurer to keep
cash-book and send
cash-sheet, &c., to
Auditor-General.

33 Vic. No. 18,
s. 20.

28. The Treasurer, as soon as conveniently may be after the expiration of every quarter of the financial year, shall publish in the Gazette a statement in detail of the receipts and expenditure as well of the consolidated revenue fund as of the trust fund during such quarter, together with a comparative statement of such receipts during the corresponding quarter of the previous financial year; and in like manner, at the expiration of the financial year, shall publish an annual statement of receipts and expenditure with a comparative statement of such receipts during the previous financial year.

Treasurer to make
quarterly statement
of receipts and
payments.

Ibid. s. 21.

29. The Treasurer shall, not later than three months after the end of every financial year, prepare a full and particular statement of the expenditure of the consolidated revenue fund for such year (classified under the same several divisions and heads that shall have been employed in the appropriation thereof), and of the trust fund for the same period under the several heads of account of such fund, and also of the receipt of the said revenue and trust fund for the same year, and shall transmit such statements to the Auditor-General.

Treasurer to prepare
statements of receipts
and expenditure.

Ibid. s. 22.

Audit.

PART III.

*Audit of public accounts.*DIVISION 1.—*Appointment and removal of Auditor-General.*

Appointment of
Auditor-General.

33 Vic. No. 18, s. 23.

30. (1) The Auditor-General, for the time being, shall hold his office, and have, exercise, and perform the same privileges, salary, power, authority, and duties, and be subject to the same disabilities, as if he had been appointed after the coming into operation of this Act.

(2) In case of the death, resignation, or removal of any Auditor-General the Governor may appoint some other fit person in his stead.

How Auditor-
General removed
from office or
suspended.

Ibid. s. 24.

31. The Auditor-General shall hold his office during good behaviour :

Provided nevertheless that the Governor may remove any Auditor-General upon the address of both Houses of the Legislature :

Provided also that at any time the Governor may suspend the Auditor-General from his office for incompetency or misbehaviour ; and when and so often as the same happens a full statement of the cause of such suspension shall be laid before both Houses of Parliament if Parliament is then sitting, and, if Parliament is not sitting, then within seven days after the commencement of the next session thereof ; and if an address is at any time during that session presented to the Governor by the Legislative Council and the Legislative Assembly respectively praying for the restoration of such Auditor-General to his office, such Auditor-General shall be restored accordingly, but if no such address is so presented, the Governor may either restore such Auditor-General to his office, or confirm such suspension and declare the office of such Auditor-General to be and the same shall thereupon become vacant.

Auditor-General to
make a declaration.

Ibid. s. 25.

34 Vic. No. 7, s. 1.

Fourth Schedule.

32. The Auditor-General before he enters upon the duties or exercises the powers vested in him by this Act shall make and subscribe, before one of the Judges of the Supreme Court, a declaration in the form of the Fourth Schedule hereto, and every such declaration shall be kept among the records of the said court.

Appointment of
deputy.

33 Vic. No. 18, s. 26.

33. In the case of the illness, suspension, or absence of the Auditor-General, the Governor may appoint some other person to act as the deputy of such Auditor-General during such illness, suspension, or absence ; and every such person shall make and subscribe a declaration in the form last aforesaid, and shall, during the time for which he shall act as such deputy, have all the powers and perform all the duties of such Auditor-General.

DIVISION

Audit.

DIVISION 2.—*Duties of Auditor-General.*

34. (1) The Auditor-General, on receipt by him of the returns required to be furnished by public accountants receiving or collecting moneys as hereinbefore provided, shall examine and compare the same with the said cash-sheets and with the said vouchers and documents; and shall allow and discharge every such public accountant for all sums shown to have been by him received or collected, and duly paid into the Treasury or into a bank as hereinbefore provided, and shall disallow and surcharge such public accountant all sums wilfully or negligently omitted to be received or collected by him, which under any law or regulation it was his duty to receive or collect, and all sums not duly paid in by him to the credit of the proper head of receipt in the Treasury.

Auditor-General to examine accounts of public accountants receiving or collecting moneys, and to discharge or surcharge.
33 Vic. No. 18, s. 27.

(2) All such unsatisfied surcharges shall be transmitted by the said Auditor-General to the Treasurer, to be by him enforced against such public accountant.

Unsatisfied surcharges.

35. (1) The Auditor-General, on receipt by him of the cash-sheet referred to in section twenty-seven of this Act, shall—

Further as to examination of accounts.

- (a) compare the debit and credit entries with the supporting vouchers and documents forwarded therewith, and examine their correctness as to rates, computations, and castings; and
- (b) examine the supporting vouchers as to whether they bear upon the face of them a correct description of the proper heads of receipt or of expenditure to which the moneys mentioned therein have been debited or credited respectively; and
- (c) ascertain whether the moneys mentioned on the debit side of the said cash-sheet have been duly paid over to the public account, and whether the sums mentioned as paid on the credit side of the said cash-sheet have been actually and duly disbursed under competent authority and on the prescribed certificates.

Ibid. s. 28.

(II) The Auditor-General shall allow and discharge the Treasurer monthly—

Monthly allowances.

- (a) for all receipts found correct in the particulars hereinbefore mentioned; and
- (b) for all payments made in pursuance of the warrants under the hand of the Governor prescribed by the sixteenth section of this Act, and accompanied by the receipts or acquittances of the respective persons to whom such payments have been so made.

36. In the examination of the cash-sheet, bank-sheet, and all other documents produced as vouchers or as subordinate vouchers the Auditor-General shall make such queries and observations addressed to

Auditor-General to make observations and queries on accounts and to discharge or surcharge.
Ibid. s. 29.

Audit.

to public accountants, officers certifying accounts, or persons in any way concerned with the receipt or the disbursement of the moneys or funds referred to in this Act, and shall call for such further accounts, vouchers, statements, and explanations as he may think necessary.

After such queries and observations have been answered, and after such further accounts and explanations have been rendered, the Auditor-General shall—

- (a) disallow and surcharge all sums not duly credited to the proper fund and paid over to the public account, and all sums disbursed in excess or not duly vouched and authorised; and
- (b) shall forward to the Treasurer a statement of all such unsatisfied surcharges to be enforced by him against such public accountants, officers certifying accounts, or other persons through whose default such surcharges have arisen.

Accountants to have right of appeal to the Governor.

33 Vic. No. 18, s. 30.

37. In all cases in which a public accountant is dissatisfied with any disallowance or surcharge in his accounts made by the Auditor-General, such public accountant shall have a right of appeal to the Governor, who, after such investigation as he considers equitable, may make such order directing the relief of the appellant wholly or in part from the disallowance or surcharge in question as appears to the Governor to be just and reasonable, and the Auditor-General shall govern himself accordingly.

No sum to be allowed without voucher unless by order of the Governor.

Ibid. s. 31.

38. (1) No sum shall be allowed to have been duly received or paid without a written voucher for the actual receipt or payment of every sum so claimed to be allowed (notwithstanding any allegation of papers having been lost or destroyed, or of the impossibility of obtaining the prescribed voucher) except on application to the Governor.

Power of Governor to allow sums.

(2) On such application the Governor shall, upon satisfactory evidence being produced that the requisite papers have been lost or destroyed, or that it is not possible to replace them, order that the said sum shall be allowed or disallowed, as the case may be, and may make such other order in the premises as he thinks fit, which order shall be binding on her Majesty and all other parties and be acted on accordingly.

Provision as to imperfect vouchers.
Ibid. s. 32.

39. When a voucher produced for a sum of money disbursed is defective from the want of any certificate or other document which ought to have accompanied it, or in any other particular, the Auditor-General may, upon proof being made to his satisfaction that the public accountant did not wilfully neglect to procure such certificate or document, and that the sum specified in the voucher has been actually and properly disbursed, admit such voucher as a sufficient discharge of the said public accountant and allow the amount of the same to his credit.

Audit.

40. In all cases where any sum of money is disallowed in consequence of the absence of a written voucher, or upon an imperfect voucher, or of an incorrect certificate, the particulars and amount of such disallowance shall be reported to the Treasurer by the Auditor-General, and the amount thereof shall be returned or stopped from any moneys payable to such public accountant, and shall be deemed and taken to be money paid by Her Majesty to the use of such public accountant at his request, subject to appeal to the Governor as hereinbefore provided under section thirty-seven.

Disallowances for want of vouchers or for imperfect vouchers to be reported.

33 Vic. No. 18, s. 33.

34 Vic. No. 7, s. 1.

41. The Auditor-General in the examination of any accounts may admit and allow, in cases where it appears to him to be reasonable and expedient for the Public Service, vouchers for any moneys expressed therein although such vouchers are not stamped according to law.

Vouchers may be allowed although not stamped.

33 Vic. No. 18, s. 34.

42. The Governor may exempt from detailed audit by the Auditor-General but not from appropriation audit by him, the accounts of receipt and expenditure of any department, the peculiar duties, constitution, or circumstances of which may render such exemption expedient:

Certain departments may be exempted from detailed audit.

Ibid. s. 35.

Provided that a report setting forth the department so exempted shall be laid before the Legislative Assembly if Parliament is then sitting within seven days after such such exemption has been directed as aforesaid, and if Parliament is not then sitting then within seven days after the next meeting of Parliament.

Proviso.

43. The Auditor-General upon receipt of the annual statement of receipts and expenditure referred to in section twenty-nine of this Act shall cause the same to be examined, and shall, within six months from the receipt thereof, prepare and sign a report containing—

Auditor-General to audit and report on Treasurer's annual statement.

Ibid. s. 36.

- (a) an explanation in full of such statement, showing in what particulars it agrees with or differs from the accounts of the Treasurer furnished to the Auditor-General under the provisions hereinbefore contained; and
- (b) full particulars of every case in which the forms prescribed by this Act have not been adopted, or have been in any manner varied or departed from; and
- (c) full particulars of every case in which default has been made in accounting for public or other moneys, and of all sums disallowed in the absence of vouchers, or upon imperfect vouchers, or upon incorrect certificates; and
- (d) full particulars of any proceedings taken by or against any person in pursuance of the provisions of this Act.

44. The Auditor-General shall annex or append to the said report a copy of every Order in Council exempting from detailed audit as provided in the forty-second section of this Act the accounts of receipt and expenditure of any department, and also a copy of every

Copies of Orders in Council and law officers' opinions to be appended.

Ibid. s. 37.

case 34 Vic. No. 7, s. 1.

Audit.

Statement and report
to be laid before
Legislative Assembly.
33 Vic. No. 18, s. 38.

case or statement of facts laid by him before the law officers of the Crown or either of them for their or his opinion, together with a copy of the opinion thereon given by the said law officers or either of them.

45. The Auditor-General shall within seven days after making and signing the said statement and report, if Parliament is sitting, and, if Parliament is not sitting then within seven days after the next meeting of Parliament, transmit to the Legislative Assembly the said statement accompanied by such report and by the said copies herein-before directed to be appended thereto.

Auditor-General to
make suggestions for
collection and
payment.
Ibid. s. 39.

46. The Auditor-General may, in such yearly report or in any special report which he may at any time make, recommend any plans and suggestions for the better collection and payment of the consolidated revenue fund and other moneys as aforesaid, and the more effectually and economically auditing and examining the public accounts and any improvement in the mode of keeping such accounts, and may report generally upon all matters relating to the public accounts.

SCHEDULES.

FIRST SCHEDULE.

Section 2.

Reference to Act.	Title or short title.	Extent of repeal.
33 Vic. No. 18 ...	Audit Act of 1870... ..	The whole.
34 Vic. No. 7 ...	An Act to amend verbally the Audit Act of 1870	The whole.
59 Vic. No. 10 ...	Audit Act Amendment Act of 1895 ...	The whole.
60 Vic. No. 17 ...	Public Officers' Fees Act, 1896 ...	The whole.

SECOND SCHEDULE.

Attested account.
33 Vic. No. 18.
First Schedule.
Sections 6, 7.

ACCOUNT of all moneys collected by as from the
to the 18 , both days inclusive.

From whom received.	Total.		
Total.....			

Settlement

Audit.

Settlement of the above collections with the Colonial Treasurer.

Date of payment or remittance.	Head of receipt on account of which remittance is made.	Amount.
	Total.....	

I, , do solemnly and sincerely declare that the above is a true and faithful account of all moneys collected by me as from the to the 18 , both days inclusive, and that I have paid over the whole amount to the Colonial Treasurer. And I make this solemn declaration, conscientiously believing the same to be true, and by virtue of the provisions of an Act made and passed in the ninth year of the reign of Her present Majesty, intituled, An Act for the more effectual abolition of Oaths and Affirmations taken and made in various Departments of the Government of New South Wales, and to substitute declarations in lieu thereof, and for the suppression of voluntary and extra-judicial oaths and affidavits.

Made and signed, before me, at
 this day of 18 . }
 Signature of a Justice of the Peace.

THIRD SCHEDULE.

Warrant.

33 Vic. No. 18.
 Second Schedule.
 Section 16.

To the Auditor-General.

The amount of moneys likely to become due and payable out of the Public Account during now next is pounds shillings and pence, and the services and purposes for which the same will be required are as follows (that is to say):—

For services payable out of the consolidated revenue fund.	For services payable out of the trust fund.	Amount.
Head of appropriation.	Purpose.	
	Total	£

Dated this day of , 18 .

Treasurer.

I

Audit.

I certify that the sums above-mentioned
are now legally available for and applicable
to the services and purposes respectively
above set forth.

Dated this day of

Auditor-General.

To the Treasurer of New South Wales.

You are hereby authorised to issue out
of the Public Account the amount above
set forth, and for so doing this shall be
your sufficient warrant.

Given under my hand the
day of

Governor.

33 Vic. No. 18.
Third Schedule.
Section 25.

FOURTH SCHEDULE.

I, , do solemnly and sincerely promise and declare that, according to
the best of my skill and ability, I will faithfully, impartially, and truly execute the office
and perform the duties of Auditor-General.

(Signature)

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

HAMPDEN,
Governor.

Government House,
Sydney, 27th July, 1898.

Memo. and Certificate to accompany the Audit Bill.

THIS Bill consolidates the following Acts :—

33 Vic. No. 18 ;

34 Vic. No. 7 ;

59 Vic. No. 10 ;

60 Vic. No. 17.

It seems clear that sec. 40 of 33 Vic. No. 18 applies to “public accountants” under 60 Vic. No. 17, and it has been accordingly so consolidated, though possibly some inconvenience might be saved by a different reading.

The definition of “financial year” has been retained, but it really seems now quite unnecessary, and will necessitate the passing of a special Act if it should ever in future be thought advisable to change the financial year.

Some unnecessary words have been omitted and some verbal changes made for the sake of clearness, but the meaning has not been altered.

I certify that this Bill solely consolidates, and in no way alters, adds to, or amends the law contained in the Statutes thereby consolidated.

CHAS. G. HEYDON,
Commissioner for the Consolidation of the Statute Law.

THE A. J. COMPANY, INC. NEW YORK

The A. J. Company, Inc. is a corporation organized under the laws of the State of New York. It is a company of the type known as a "closed" company, and its shares are not offered to the public. The company is engaged in the business of manufacturing and selling various types of machinery and equipment, and it has a long and successful record in this industry. The company's headquarters are located in New York City, and it has branches in other parts of the country. The company's products are of high quality and are widely used in a variety of industries. The company's success is due to its commitment to excellence in manufacturing and its dedication to customer service. The company's financial performance has been strong and consistent over the years, and it is well-positioned to continue to grow and prosper in the future.

Very truly yours,
[Signature]

Audit Bill.

TABLE showing how the sections of Acts intended to be consolidated have been dealt with.

Section of Repealed Acts.	Section of Consolidated Act.	Remarks.
33 VICTORIA No. 18.		
1	5	
2	6	
3	7	
4	8	
5	9	
6	10	
7	11	
8	12	
9	13	
10	15	
11	16	
12	17	
13	18	
14	19	
15	20	
16	21	
17	Repealed by 59 Vic. No. 10, s. 1.
18	23	
19	24	
20	27	
21	28	
22	29	
23	30	
24	31	
25	32	
26	33	
27	34	
28	35	
29	36	
30	37	
31	38	
32	39	
33	40	
34	41	
35	42	
36	43	
37	44	
38	45	
39	46	
40	14	Omitted (commencement and short title).
41	4	
42	.....

Section of Repealed Acts.	Section of Consolidated Act.	Remarks.
34 VICTORIA No. 7.		
1	32, 40, 44	
59 VICTORIA No. 10.		
1	.....	Omitted (repeal).
2	22	
3	25	
4	26	
5	3	
6	.....	Omitted (short title).
60 VICTORIA No. 17.		
1	5	
2	.....	Omitted (short title).

Audit Bill.

ARRANGEMENT OF CLAUSES.

PART I.

Preliminary.

Clause.

1. Short title and division.
2. Repeals.
3. Interpretation.
4. Power to make regulations.

PART II.

COLLECTION AND PAYMENT OF PUBLIC MONEYS.

DIVISION 1.—*Public accountants, and moneys collected under Acts of Parliament*

5. Certain persons to be public accountants.
6. Public accountants in Sydney to pay into Treasury or bank.
7. Public accountants out of Sydney.
8. Disposal of private moneys collected under Acts of Parliament.
9. Public servants collecting private moneys.
10. Private moneys.
11. Transfer of balances on decease, &c., of public accountants.
12. Unclaimed trust fund.
13. Auditor-General to report defaulters.
14. Security to be given.

DIVISION 2.—*The public account.*

15. Treasurer to pay daily into bank.
16. How moneys are to be issued.
17. Auditor-General to be guided by appropriation.
18. Treasurer's orders.
19. Further requirements as to payments.
20. Authority defined.
21. Officer certifying to be responsible.
22. Appropriation Acts to lapse.
23. Temporary application of surplus balances.
24. "Bank sheets."

DIVISION 3.—*Treasurer's advances.*

25. Contingent authority of Treasurer to pay moneys.
26. Treasurer to pay under Governor's warrant or order.

DIVISION 4.—*Treasurer's cash sheets and financial statements.*

27. Treasurer to keep cash book.
28. Quarterly statements.
29. Annual statements.

PART III.

AUDIT OF PUBLIC ACCOUNTS.

DIVISION 1.—*Appointment and removal of Auditor-General.*

30. Appointment of Auditor-General.
31. Removal or suspension of Auditor-General.
32. Auditor-General to make a declaration.
33. Appointment of deputy.

DIVISION 2.—*Duties of Auditor-General.*

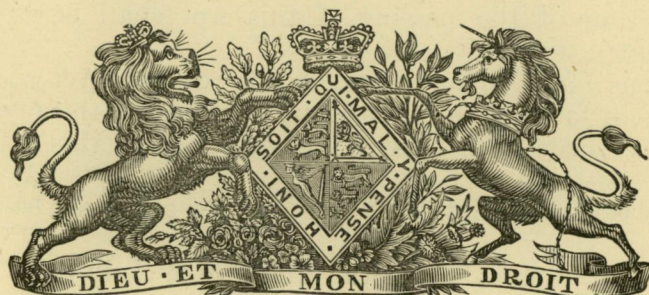
34. Auditor-General to examine accounts of public accountants.
35. Further examination of accounts.
36. Auditor-General to make queries on accounts.
37. Accountants may appeal to Governor.
38. No sum to be allowed without voucher.
39. Imperfect vouchers.
40. Disallowances to be reported.
41. Unstamped vouchers.
42. Exemptions from detailed audit.
43. Auditor-General to audit Treasurer's annual statement.
44. Copies of orders and opinions to be appended.
45. Statement and report to be laid before Assembly.
46. Auditor-General may make suggestions.

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

*Legislative Council Chamber,
Sydney, 5th July, 1898.* }

JOHN J. CALVERT,
Clerk of the Parliaments.

New South Wales.



ANNO SEXAGESIMO SECUNDO

VICTORIÆ REGINÆ.

Act No. , 1898.

An Act to consolidate the Laws relating to Audit.

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:—

PART I.

Preliminary.

1. This Act may be cited as the "Audit Act, 1898," and is divided into parts and divisions, as follows:—

PART I.—*Preliminary*—ss. 1-4.

PART II.—*Collection and payment of public moneys.*

DIVISION 1.—*Public accountants*—ss. 5-14.

C 5—

DIVISION

Audit.

DIVISION 2.—*The public account*—ss. 15–24.

DIVISION 3.—*Treasurer's advances*—ss. 25, 26.

DIVISION 4.—*Treasurer's cash sheets and financial statements*—
ss. 27–29.

PART III.—*Audit of public accounts.*

DIVISION 1.—*Appointment and removal of Auditor-General*—
ss. 30–33.

DIVISION 2.—*Duties of Auditor-General*—ss. 34–46.

2. (1) The Acts mentioned in the First Schedule to this Act are, ^{Repeal First Schedule.} to the extent therein expressed, hereby repealed.

(2) All persons appointed under the Acts hereby repealed ^{Officers under Acts hereby repealed.} and holding office at the time of the passing of this Act shall be deemed to have been appointed hereunder.

(3) All regulations made under the authority of any Act ^{Regulations under Acts hereby repealed.} hereby repealed and being in force at the time of the passing of this Act shall be deemed to have been made under the authority of this Act.

3. In this Act, unless the context or subject-matter otherwise ^{Interpretation.} indicates or requires—
59 Vic. No. 10, s. 5.

“financial year” means the period from the first day of July to the thirtieth day of June;

“special appropriation” means a provision included amongst appropriations by statute not requiring to be voted.

4. The Governor may frame and promulgate such regulations ^{Governor may frame regulations.} not inconsistent with this Act as may appear to be necessary for the ^{33 Vic. No. 18, s. 41.} due care and management of the public moneys, and for the more effectual record, check, and audit of all receipts and disbursements on account of the Public Service by public accountants.

All such regulations shall be laid before both Houses of ^{To be laid before Parliament.} Parliament within fourteen days after the making thereof if Parliament is then sitting, and if not then within fourteen days after the next meeting of Parliament.

PART II.

Collection and payment of public moneys.

DIVISION I.—*Public accountants, and moneys collected under Acts of Parliament.*

5. (1) Any person who by any law, regulation, or appointment ^{Certain persons to be public accountants.} is charged with the duty of collecting or receiving revenue, or with the ^{Ibid. s. 1.} duty of disbursing moneys on account of the Public Service, is hereby ^{60 Vic. No. 17, s. 1.} declared to be a public accountant.

(2)

Audit.

(2) Any person employed in any branch of the Public Service who receives any fees pursuant to any statutory or other authority is also declared to be a public accountant in respect of such fees; and such fees shall be deemed to be money received on account of the revenue within the meaning of this Act:

Also persons
receiving fees.

Provided that this subsection shall not apply in respect of—

- (a) fees which have been determined by the Public Service Board as appropriate to any work to be performed by any person so employed; or
- (b) fees received by any person so employed in respect of any office held by him in any society founded, under the law relating to friendly societies, for the benefit of public servants only; or
- (c) fees which the Public Service Board has authorised any person so employed to receive and retain for his own use.

(3) Every public accountant shall perform all such duties and render such accounts as this Act prescribes and as the Governor may from time to time direct.

Public accountants
to render accounts.
33 Vic. No. 18, s. 1.
60 Vic. No. 17, s. 1.

6. Every public accountant collecting or receiving revenue in Sydney—

- (a) shall pay weekly, or at such times as may be otherwise specially appointed, into the Treasury, or into such bank as the Governor may direct all sums of money collected or received by him on account of the revenue, accompanied by vouchers bearing his signature and containing a full and accurate description of the services for which such sums have been collected or received; and

Public accountants
in Sydney to pay
into Treasury or bank.
33 Vic. No. 18, s. 2.

- (b) unless otherwise specially directed shall, not later than the tenth day after the expiration of each month, transmit to the Auditor-General a return in the form contained in the Second Schedule to this Act with such particulars in each case as may be required by the Auditor-General of all moneys collected or received by him during the preceding month, and shall make and subscribe the solemn declaration directed by the Act ninth Victoria number nine.

Second Schedule.

7. Every public accountant collecting or receiving revenue out of Sydney—

- (a) shall transmit or pay monthly or at such times as may be otherwise specially appointed into the Treasury, or into such bank as the Governor may direct all sums of money collected or received by him on account of the revenue, accompanied by vouchers bearing his signature and containing a full and accurate description of the services for which such sums have been collected or received; and

Public accountants
out of Sydney to pay
into Treasury or bank.
Ibid.

(b)

Audit.

(b) unless otherwise specially directed shall, on or before the tenth day after the expiration of each quarter transmit to the Auditor-General a return in the form contained in the Second Schedule to this Act with such particulars in each case as may be required by the Auditor-General of all moneys collected or received by him during the preceding quarter, and shall make and subscribe the solemn declaration directed by the Act ninth Victoria number nine.

8. (1) When under any Act any money (which by such Act is directed to be paid into the Treasury) comes to the possession or control of any person in the Public Service by virtue of his office or employment for, or on account of, or for the use or benefit of, any other person, such first-mentioned person shall pay the same and act in respect thereof and in regard thereto in like manner as every public accountant is hereinbefore required to pay and act with reference to moneys which come to his possession or control for or on account of the consolidated revenue fund, or as near thereto as the circumstances of the case will permit.

Disposal of private moneys collected under Acts of Parliament.
33 Vic. No. 18, s. 4.

(2) Such moneys shall be placed to the credit of an account to be kept in the Treasury for such purpose, to be called "The Trust Fund," under such separate heads as the provisions of any Act may render necessary.

Trust Fund.

9. (1) When, by virtue of his office or employment, or of any legal process whatsoever, any moneys come to the possession or control of any person in the Public Service for or on account or for the use or benefit of any other person, and remain in such possession or under such control for seven days, such first-mentioned person shall pay the same into such bank at such place and in such manner as the Treasurer shall from time to time by writing under his hand appoint; and such moneys shall be paid by such person as aforesaid to a public account to be opened by him in such bank, and all interest which becomes due from such bank for or in respect of the said moneys shall form part of the consolidated revenue.

Public servants collecting private moneys to place them to their credit in bank.
Ibid. s. 5.

(2) Any such person as aforesaid who fails to pay the said moneys as lastly hereinbefore directed shall incur a penalty not exceeding one hundred pounds, to be recovered in a summary way before any two justices of the peace; but no such person shall be answerable or accountable for any loss that may happen through any such bank.

Penalty.

10. When any such moneys as last aforesaid have remained in such bank or under such control as last aforesaid for three months next after the time at which the person entitled thereto could and might have received the said moneys, such first-mentioned person shall pay the same and act in respect thereof and in regard thereto in like manner as every such collector as aforesaid is hereinbefore required to do with reference

And after three months to be paid to the public account.
Ibid. s. 6.

to

Audit.

to moneys which come to his possession or control for or on account of the consolidated revenue, or as near thereto as the circumstances of the case permit; and such moneys shall be placed to the credit of the said trust fund.

11. On the death, resignation, or removal of any such public accountant, the balances remaining at the credit of his public account shall, upon the appointment of his successor, unless otherwise directed by law, vest in and be transferred to the public account of such successor at the said bank, and shall not, in the event of the death of any such public accountant, constitute assets of the deceased, or be in any manner subject to the control of his legal representatives.

Transfer of balances on decease, resignation, or removal of public accountants.
33 Vic. No. 18, s. 7.

12. Unless expressly enacted to the contrary, all such sums as have been placed to the credit of the said trust fund, and as have remained unclaimed for the period of two years after the same have been so placed, shall be carried to and form part of the consolidated revenue fund, and no person shall be entitled to receive any sum which has remained unclaimed for two years. But no time during which the person entitled to receive such sum was an infant, or femme couvert, or of unsound mind, or beyond the seas shall be taken into account in estimating the said period of two years:

Unclaimed trust fund to be carried to revenue.
Ibid. s. 8.

Provided that any sum, the claim to which is established to the satisfaction of the Governor, after the same has been carried to the credit of the consolidated revenue fund, may be withdrawn therefrom and refunded upon the authority of the Governor.

Proviso.

13. The Auditor-General shall transmit to the Treasurer the name of any public accountant or other person failing to comply with any of the provisions contained in sections six to ten of this Act inclusively; and thereupon, and until such failure shall have been made good to the satisfaction of the Auditor-General, all salary or other moneys that may be due and payable to such public accountant or other person shall be withheld, and the Auditor-General shall from time to time communicate with the Treasurer upon all matters relating to the collection, receipt, and expenditure of the public and other moneys under the operation of this Act.

Auditor-General to report defaulters.
Ibid. s. 9.

14. All public accountants shall provide security for such sum and in such manner and form as the Governor directs for the due performance of their several offices, and for the due accounting for and payment of all moneys which come to their respective possession or control by reason or virtue of their respective offices, services, or employments.

Security to be given.
Ibid. s. 40.

DIVISION 2.—*The public account.*

15. The Treasurer or his deputy shall from day to day pay into the bank keeping the Government Account all moneys received into the

Treasurer to pay daily into bank.
Ibid. s. 10.

Audit.

the Treasury to an account in such bank to be called "The Public Account"; and such moneys shall be disposed of as hereinafter mentioned and not otherwise.

16. All moneys paid into such bank to the public account as hereinbefore directed shall be deemed and taken to be money lent by Her Majesty to the person to whom such bank belongs; and such moneys shall be drawn from the said account in the following manner only, that is to say:—The Treasurer shall, as often as occasion may require, calculate the amount of moneys likely to become due and payable out of the said account during a period not exceeding one month next after such calculation, and shall thereupon prepare an instrument in the form contained in the Third Schedule to this Act, and shall set forth therein the said amount, classifying and arranging it (if for the Public Service) under the same divisions and heads that have been employed in the appropriation thereof, or stating (if not for the Public Service) the purpose for which it is payable, and, after having signed such instrument, shall transmit the same to the Auditor-General; and such instrument when countersigned by the Auditor-General in the form contained in the same Schedule, and approved by the Governor as hereinafter directed, but not otherwise, shall be the warrant for the making of the order next hereinafter mentioned.

How moneys are to be issued.
33 Vic. No. 18, s. 11.

Third Schedule.

17. Before countersigning any such instrument as aforesaid, such Auditor-General shall ascertain that the sums therein mentioned are then legally available for and applicable to the service or purpose mentioned in such instrument, and after countersigning such instrument shall return the same to the Treasurer, who shall thereupon submit it to the Governor for his approval and signature:

Auditor-General to be guided by appropriation.
Ibid. s. 12.

Provided that in case the said Auditor-General finds that the sums therein mentioned or any of them are not then legally available or applicable to the services or purposes therein set forth, he shall return the said instrument to the Treasurer for correction, attaching thereto a paper setting forth in writing the sum or sums not found by him to be legally available or applicable as aforesaid.

Proviso.

18. When the said warrant has been signed by the Governor, the Treasurer or such officer as he may authorise may issue drafts or cheques upon the said public account in such form as shall be directed by the Treasurer, and such drafts or cheques shall be sufficient authority to the bank in which the said public account is kept to debit the said public account with the amounts mentioned therein; and no moneys shall be drawn or paid out of the said account in any other manner:

Treasurer on receipt of warrant to issue orders for payment.
Ibid. s. 13.

Provided always that the amounts mentioned in such drafts or cheques shall in no case exceed collectively the amount of the items set forth in the said warrant.

Proviso.

Audit.

19. No draft or cheque drawn as prescribed in the next preceding section shall be issued except in payment of such accounts as form part of expenditure which has been duly authorised; and, at the time of paying every such account, the Treasurer or such officer as he may appoint shall for the amount so paid obtain from the persons to whom the same was payable acquittances under their hands, or those of their duly authorised agents or bankers.

Further requirements as to payments.
33 Vic. No. 18, s. 14.

20. Every account shall be considered duly authorised that is in accordance with any existing law or regulation, or has been directly sanctioned by one or other of the responsible Ministers of the Crown, or by the Governor, and if chargeable on the consolidated revenue fund is covered by any Appropriation Act in force at the time of payment:

Authority defined.
Ibid. s. 15.

Provided that such authorities shall not be held as extending to the computations and rates of charge unless expressly mentioned therein.

Proviso.

21. The correctness of every account in regard to computations, castings, rates of charge, and the faithful performance of the services charged for shall be specially certified to by the officer incurring the expense, who shall be surcharged by the Auditor-General the amount of any overpayment that may be made on the faith of the correctness of such officer's certificate.

Officer certifying responsible for accuracy of the account.
Ibid. s. 16.

22. Every appropriation made after the commencement of this Act out of the consolidated revenue fund for the service of any financial year shall lapse and cease to have effect for any purpose at the close of that year, and any balance of the moneys so appropriated which may be unexpended at the close of such financial year shall be surrendered to the revenue for the general use of the Colony:

Appropriation Acts to lapse at end of financial year.
59 Vic. No. 10, s. 2.

Provided that in the case of public works the full amount of the estimated expense of completing such work shall be included in the estimates of expenditure on which the item appears, divided into the amounts estimated to be required for expenditure in each financial year over which the work is expected to extend, and these amounts shall be provided for as follows:—The estimated expenditure for the first year in the Appropriation Act for that year, and the estimated expenditure for any following year shall be provided for as a special appropriation for that year.

Proviso.

23. If the exigencies of the Public Service render it necessary, the Governor may authorise the application of any balances under the head of any service for fixed establishments, other than special votes for public works remaining unexpended, for the purpose of supplementing any votes for other services found insufficient to meet the requirements thereof.

Temporary application of surplus balances of grants.
33 Vic. No. 18, s. 18

Audit.

A statement of all such applications of balances as well as copies of all minutes of the Governor relative thereto shall be submitted by the Auditor-General to Parliament within seven days if in session, and if not then within seven days after the commencement of the next ensuing session.

24. The manager, or person in charge of the bank keeping the public account, shall on every day on which such bank is open deliver or send to the Treasurer and Auditor-General respectively a copy (to be called the "Bank Sheet") of so much of the debit and credit sides of the public account respectively as he has not previously sent to the Treasurer and Auditor-General respectively.

Bankers to forward
"Bank Sheet."
33 Vic. No. 18, s. 19.

DIVISION 3.—*Treasurer's advances.*

25. If before the close of any financial year no Act is passed granting and appropriating moneys out of the consolidated revenue fund to meet the requirements of the next succeeding financial year, the Treasurer may pay or make advances against such sums as may be necessary to meet such requirements, current and accruing, subject to the following conditions:—

Contingent authority
of Treasurer to pay
moneys for Public
Service pending
passing of
Appropriation Act.
59 Vic. No. 10, s. 3.

- (a) That the authority of the Treasurer hereunder shall cease immediately upon the passing of the Appropriation Act for such next succeeding financial year within which such authority may be exercised, and shall not in any event extend beyond the period of the first month thereof:
- (b) That upon the passing of such Appropriation Act all payments made under the authority of this section shall be regarded and treated for all purposes as payments made out of the supply granted by such Act under the head or class of service appropriate thereto:
- (c) That the payments hereby authorised shall be at such rates and shall not in the whole exceed such an amount as would be equivalent to the authorised expenditure under the Appropriation Act for the immediately preceding financial year for a corresponding period of time in respect of all salaries, pay, wages, allowances, contracts for supplies, or services, rents, Treasurer's advance, and other recurrent charges, and of all ordinary contingencies of any office or department provided for by the Appropriation Act for such immediately preceding financial year and set forth in the Estimates relating thereto:

Provided always that if the Estimates of Expenditure for such succeeding financial year have been presented to the Legislative Assembly before the thirtieth day of June in any year, and the rate of expenditure in such Estimates is, in any case, lower for any service than the rate of expenditure authorised

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authorised in the last Appropriation Act, the expenditure under the authority of this section shall not exceed such lower rates.

26. The Treasurer shall make the payments authorised by the next preceding section in such manner and in such proportions as the Governor, by warrants or orders in writing under his hand and directed to the said Treasurer, from time to time orders and directs; and the payments so to be made shall be charged upon and payable out of the consolidated revenue fund.

Treasurer to pay
under Governor's
warrant or order.
59 Vic. No. 10, s. 4.

DIVISION 4.—*Treasurer's cash-sheets and financial statements.*

27. The Treasurer shall keep at the Treasury a book to be called the "cash-book," with such subdivisions as the Treasurer may deem fit, and shall enter therein daily under specific heads the several sums received from public accountants or others, and his several drafts or cheques upon the public account; and shall on every day on which the public offices are open send to the Auditor-General a copy (to be called the "cash-sheet") of so much of the said book as he has not previously sent to the said Auditor-General, so that the said cash-sheet shall not contain any entries of older date than four days previous to the day on which it is so sent; and with such sheet shall transmit the several vouchers and documents relating to the moneys so received and paid out of the public account.

Treasurer to keep
cash-book and send
cash-sheet, &c., to
Auditor-General.
33 Vic. No. 18,
s. 20.

28. The Treasurer, as soon as conveniently may be after the expiration of every quarter of the financial year, shall publish in the Gazette a statement in detail of the receipts and expenditure as well of the consolidated revenue fund as of the trust fund during such quarter, together with a comparative statement of such receipts during the corresponding quarter of the previous financial year; and in like manner, at the expiration of the financial year, shall publish an annual statement of receipts and expenditure with a comparative statement of such receipts during the previous financial year.

Treasurer to make
quarterly statement
of receipts and
payments.
Ibid. s. 21.

29. The Treasurer shall, not later than three months after the end of every financial year, prepare a full and particular statement of the expenditure of the consolidated revenue fund for such year (classified under the same several divisions and heads that shall have been employed in the appropriation thereof), and of the trust fund for the same period under the several heads of account of such fund, and also of the receipt of the said revenue and trust fund for the same year, and shall transmit such statements to the Auditor-General.

Treasurer to prepare
statements of receipts
and expenditure.
Ibid. s. 22.

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PART III.

*Audit of public accounts.*DIVISION 1.—*Appointment and removal of Auditor-General.*

30. (1) The Auditor-General, for the time being, shall hold his office, and have, exercise, and perform the same privileges, salary, power, authority, and duties, and be subject to the same disabilities, as if he had been appointed after the coming into operation of this Act.

Appointment of Auditor-General.
33 Vic. No. 18, s. 23.

(2) In case of the death, resignation, or removal of any Auditor-General the Governor may appoint some other fit person in his stead.

31. The Auditor-General shall hold his office during good behaviour:

How Auditor-General removed from office or suspended.
Ibid. s. 24.

Provided nevertheless that the Governor may remove any Auditor-General upon the address of both Houses of the Legislature:

Provided also that at any time the Governor may suspend the Auditor-General from his office for incompetency or misbehaviour; and when and so often as the same happens a full statement of the cause of such suspension shall be laid before both Houses of Parliament if Parliament is then sitting, and, if Parliament is not sitting, then within seven days after the commencement of the next session thereof; and if an address is at any time during that session presented to the Governor by the Legislative Council and the Legislative Assembly respectively praying for the restoration of such Auditor-General to his office, such Auditor-General shall be restored accordingly, but if no such address is so presented, the Governor may either restore such Auditor-General to his office, or confirm such suspension and declare the office of such Auditor-General to be and the same shall thereupon become vacant.

32. The Auditor-General before he enters upon the duties or exercises the powers vested in him by this Act shall make and subscribe, before one of the Judges of the Supreme Court, a declaration in the form of the Fourth Schedule hereto, and every such declaration shall be kept among the records of the said court.

Auditor-General to make a declaration.
Ibid. s. 25.
34 Vic. No. 7, s. 1.
Fourth Schedule.

33. In the case of the illness, suspension, or absence of the Auditor-General, the Governor may appoint some other person to act as the deputy of such Auditor-General during such illness, suspension, or absence; and every such person shall make and subscribe a declaration in the form last aforesaid, and shall, during the time for which he shall act as such deputy, have all the powers and perform all the duties of such Auditor-General.

Appointment of deputy.
33 Vic. No. 18, s. 26.

DIVISION

*Audit.*DIVISION 2.—*Duties of Auditor-General.*

34. (1) The Auditor-General, on receipt by him of the returns required to be furnished by public accountants receiving or collecting moneys as hereinbefore provided, shall examine and compare the same with the said cash-sheets and with the said vouchers and documents; and shall allow and discharge every such public accountant for all sums shown to have been by him received or collected, and duly paid into the Treasury or into a bank as hereinbefore provided, and shall disallow and surcharge such public accountant all sums wilfully or negligently omitted to be received or collected by him, which under any law or regulation it was his duty to receive or collect, and all sums not duly paid in by him to the credit of the proper head of receipt in the Treasury.

Auditor-General to examine accounts of public accountants receiving or collecting moneys, and to discharge or surcharge.

33 Vic. No. 18, s. 27.

(2) All such unsatisfied surcharges shall be transmitted by the said Auditor-General to the Treasurer, to be by him enforced against such public accountant.

Unsatisfied surcharges.

35. (1) The Auditor-General, on receipt by him of the cash-sheet referred to in section twenty-seven of this Act, shall—

Further as to examination of accounts.

(a) compare the debit and credit entries with the supporting vouchers and documents forwarded therewith, and examine their correctness as to rates, computations, and castings; and

Ibid. s. 28.

(b) examine the supporting vouchers as to whether they bear upon the face of them a correct description of the proper heads of receipt or of expenditure to which the moneys mentioned therein have been debited or credited respectively; and

(c) ascertain whether the moneys mentioned on the debit side of the said cash-sheet have been duly paid over to the public account, and whether the sums mentioned as paid on the credit side of the said cash-sheet have been actually and duly disbursed under competent authority and on the prescribed certificates.

(II) The Auditor-General shall allow and discharge the Treasurer monthly—

Monthly allowances.

(a) for all receipts found correct in the particulars hereinbefore mentioned; and

(b) for all payments made in pursuance of the warrants under the hand of the Governor prescribed by the sixteenth section of this Act, and accompanied by the receipts or acquittances of the respective persons to whom such payments have been so made.

36. In the examination of the cash-sheet, bank-sheet, and all other documents produced as vouchers or as subordinate vouchers the Auditor-General shall make such queries and observations addressed to

Auditor-General to make observations and queries on accounts and to discharge or surcharge.

Ibid. s. 29.

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to public accountants, officers certifying accounts, or persons in any way concerned with the receipt or the disbursement of the moneys or funds referred to in this Act, and shall call for such further accounts, vouchers, statements, and explanations as he may think necessary.

After such queries and observations have been answered, and after such further accounts and explanations have been rendered, the Auditor-General shall—

- (a) disallow and surcharge all sums not duly credited to the proper fund and paid over to the public account, and all sums disbursed in excess or not duly vouched and authorised; and
- (b) shall forward to the Treasurer a statement of all such unsatisfied surcharges to be enforced by him against such public accountants, officers certifying accounts, or other persons through whose default such surcharges have arisen.

37. In all cases in which a public accountant is dissatisfied with any disallowance or surcharge in his accounts made by the Auditor-General, such public accountant shall have a right of appeal to the Governor, who, after such investigation as he considers equitable, may make such order directing the relief of the appellant wholly or in part from the disallowance or surcharge in question as appears to the Governor to be just and reasonable, and the Auditor-General shall govern himself accordingly.

Accountants to have right of appeal to the Governor.

33 Vic. No. 18, s. 30.

38. (1) No sum shall be allowed to have been duly received or paid without a written voucher for the actual receipt or payment of every sum so claimed to be allowed (notwithstanding any allegation of papers having been lost or destroyed, or of the impossibility of obtaining the prescribed voucher) except on application to the Governor.

No sum to be allowed without voucher unless by order of the Governor.

Ibid. s. 31.

(2) On such application the Governor shall, upon satisfactory evidence being produced that the requisite papers have been lost or destroyed, or that it is not possible to replace them, order that the said sum shall be allowed or disallowed, as the case may be, and may make such other order in the premises as he thinks fit, which order shall be binding on her Majesty and all other parties and be acted on accordingly.

Power of Governor to allow sums.

39. When a voucher produced for a sum of money disbursed is defective from the want of any certificate or other document which ought to have accompanied it, or in any other particular, the Auditor-General may, upon proof being made to his satisfaction that the public accountant did not wilfully neglect to procure such certificate or document, and that the sum specified in the voucher has been actually and properly disbursed, admit such voucher as a sufficient discharge of the said public accountant and allow the amount of the same to his credit.

Provision as to imperfect vouchers.

Ibid. s. 32.

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40. In all cases where any sum of money is disallowed in consequence of the absence of a written voucher, or upon an imperfect voucher, or of an incorrect certificate, the particulars and amount of such disallowance shall be reported to the Treasurer by the Auditor-General, and the amount thereof shall be returned or stopped from any moneys payable to such public accountant, and shall be deemed and taken to be money paid by Her Majesty to the use of such public accountant at his request, subject to appeal to the Governor as hereinbefore provided under section thirty-seven.

Disallowances for want of vouchers or for imperfect vouchers to be reported.
33 Vic. No. 18, s. 33.
34 Vic. No. 7, s. 1.

41. The Auditor-General in the examination of any accounts may admit and allow, in cases where it appears to him to be reasonable and expedient for the Public Service, vouchers for any moneys expressed therein although such vouchers are not stamped according to law.

Vouchers may be allowed although not stamped.
33 Vic. No. 18, s. 34.

42. The Governor may exempt from detailed audit by the Auditor-General but not from appropriation audit by him, the accounts of receipt and expenditure of any department, the peculiar duties, constitution, or circumstances of which may render such exemption expedient:

Certain departments may be exempted from detailed audit.
Ibid. s. 35.

Provided that a report setting forth the department so exempted shall be laid before the Legislative Assembly if Parliament is then sitting within seven days after such exemption has been directed as aforesaid, and if Parliament is not then sitting then within seven days after the next meeting of Parliament.

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43. The Auditor-General upon receipt of the annual statement of receipts and expenditure referred to in section twenty-nine of this Act shall cause the same to be examined, and shall, within six months from the receipt thereof, prepare and sign a report containing—

Auditor-General to audit and report on Treasurer's annual statement.
Ibid. s. 36.

- (a) an explanation in full of such statement, showing in what particulars it agrees with or differs from the accounts of the Treasurer furnished to the Auditor-General under the provisions hereinbefore contained; and
- (b) full particulars of every case in which the forms prescribed by this Act have not been adopted, or have been in any manner varied or departed from; and
- (c) full particulars of every case in which default has been made in accounting for public or other moneys, and of all sums disallowed in the absence of vouchers, or upon imperfect vouchers, or upon incorrect certificates; and
- (d) full particulars of any proceedings taken by or against any person in pursuance of the provisions of this Act.

44. The Auditor-General shall annex or append to the said report a copy of every Order in Council exempting from detailed audit as provided in the forty-second section of this Act the accounts of receipt and expenditure of any department, and also a copy of every

Copies of Orders in Council and law officers' opinions to be appended.
Ibid. s. 37.
case 34 Vic. No. 7, s. 1.

case or statement of facts laid by him before the law officers of the Crown or either of them for their or his opinion, together with a copy of the opinion thereon given by the said law officers or either of them.

45. The Auditor-General shall within seven days after making and signing the said statement and report, if Parliament is sitting, and, if Parliament is not sitting then within seven days after the next meeting of Parliament, transmit to the Legislative Assembly the said statement accompanied by such report and by the said copies herein-before directed to be appended thereto.

46. The Auditor-General may, in such yearly report or in any special report which he may at any time make, recommend any plans and suggestions for the better collection and payment of the consolidated revenue fund and other moneys as aforesaid, and the more effectually and economically auditing and examining the public accounts and any improvement in the mode of keeping such accounts, and may report generally upon all matters relating to the public accounts.

Auditor-General to make suggestions for collection and payment.
Ibid. s. 37.

FIRST SCHEDULE.

Section 2.

Reference to Act.	Title or short title.	Extent of repeal.
33 Vic. No. 18 ...	Audit Act of 1870... ..	The whole.
34 Vic. No. 7 ...	An Act to amend verbally the Audit Act of 1870	The whole.
59 Vic. No. 10 ..	Audit Act Amendment Act of 1895	The whole.
60 Vic. No. 17 ...	Public Officers' Fees Act, 1896	The whole.

SECOND SCHEDULE.

ACCOUNT of all moneys collected by _____ as _____ from the
to the _____ 18 _____, both days inclusive.

Attested account.
33 Vic. No. 18.
First Schedule.
- Sections 6, 7.

From whom received.	Total.		
<div data-bbox="690 1715 948 1730">Total.....</div>			

Settlement

Memo. and Certificate to accompany the Audit Bill.

THIS Bill consolidates the following Acts :—

33 Vic. No. 18 ;

34 Vic. No. 7 ;

59 Vic. No. 10 ;

60 Vic. No. 17.

It seems clear that sec. 40 of 33 Vic. No. 18 applies to "public accountants" under 60 Vic. No. 17, and it has been accordingly so consolidated, though possibly some inconvenience might be saved by a different reading.

The definition of "financial year" has been retained, but it really seems now quite unnecessary, and will necessitate the passing of a special Act if it should ever in future be thought advisable to change the financial year.

Some unnecessary words have been omitted and some verbal changes made for the sake of clearness, but the meaning has not been altered.

I certify that this Bill solely consolidates, and in no way alters, adds to, or amends the law contained in the Statutes thereby consolidated.

CHAS. G. HEYDON,
Commissioner for the Consolidation of the Statute Law

Memo and Correspondence of Benjamin Franklin

The following is a list of the letters and papers of Benjamin Franklin, which are now in the possession of the Library of Congress. The list is arranged in chronological order, and includes the names of the persons to whom the letters were addressed, and the dates when they were written. The list is divided into two parts, the first part containing the letters and papers of Benjamin Franklin, and the second part containing the letters and papers of the persons to whom the letters were addressed.

1732-1733

Audit Bill.

TABLE showing how the sections of Acts intended to be consolidated have been dealt with.

Section of Repealed Acts.	Section of Consolidated Act.	Remarks.
33 VICTORIA NO. 18.		
1	5	
2	6	
3	7	
4	8	
5	9	
6	10	
7	11	
8	12	
9	13	
10	15	
11	16	
12	17	
13	18	
14	19	
15	20	
16	21	
17	.....	Repealed by 59 Vic. No. 10, s. 1.
18	23	
19	24	
20	27	
21	28	
22	29	
23	30	
24	31	
25	32	
26	33	
27	34	
28	35	
29	36	
30	37	
31	38	
32	39	
33	40	
34	41	
35	42	
36	43	
37	44	
38	45	
39	46	
40	14	
41	4	
42	.....	Omitted (commencement and short title).

Section of Repealed Acts.	Section of Consolidated Act.	Remarks.
34 VICTORIA No. 7.		
1	32, 40, 44	
59 VICTORIA No. 10.		
1	.....	Omitted (repeal).
2	22	
3	25	
4	26	
5	3	
6	.....	Omitted (short title).
60 VICTORIA No. 17.		
1	5	
2	.....	Omitted (short title).

Audit Bill.

ARRANGEMENT OF CLAUSES.

PART I.

Preliminary.

Clause.

1. Short title and division.
2. Repeals.
3. Interpretation.
4. Power to make regulations.

PART II.

COLLECTION AND PAYMENT OF PUBLIC MONEYS.

DIVISION 1.—*Public accountants, and moneys collected under Acts of Parliament*

5. Certain persons to be public accountants.
6. Public accountants in Sydney to pay into Treasury or bank.
7. Public accountants out of Sydney.
8. Disposal of private moneys collected under Acts of Parliament.
9. Public servants collecting private moneys.
10. Private moneys.
11. Transfer of balances on decease, &c., of public accountants.
12. Unclaimed trust fund.
13. Auditor-General to report defaulters.
14. Security to be given.

DIVISION 2.—*The public account.*

15. Treasurer to pay daily into bank.
16. How moneys are to be issued.
17. Auditor-General to be guided by appropriation.
18. Treasurer's orders.
19. Further requirements as to payments.
20. Authority defined.
21. Officer certifying to be responsible.
22. Appropriation Acts to lapse.
23. Temporary application of surplus balances.
24. "Bank sheets."

DIVISION 3.—*Treasurer's advances.*

25. Contingent authority of Treasurer to pay moneys.
26. Treasurer to pay under Governor's warrant or order.

DIVISION 4.—*Treasurer's cash sheets and financial statements.*

27. Treasurer to keep cash book.
28. Quarterly statements.
29. Annual statements.

PART III.

AUDIT OF PUBLIC ACCOUNTS.

DIVISION 1.—*Appointment and removal of Auditor-General.*

30. Appointment of Auditor-General.
31. Removal or suspension of Auditor-General.
32. Auditor-General to make a declaration.
33. Appointment of deputy.

DIVISION 2.—*Duties of Auditor-General.*

34. Auditor-General to examine accounts of public accountants.
 35. Further examination of accounts.
 36. Auditor-General to make queries on accounts.
 37. Accountants may appeal to Governor.
 38. No sum to be allowed without voucher.
 39. Imperfect vouchers.
 40. Disallowances to be reported.
 41. Unstamped vouchers.
 42. Exemptions from detailed audit.
 43. Auditor-General to audit Treasurer's annual statement.
 44. Copies of orders and opinions to be appended.
 45. Statement and report to be laid before Assembly.
 46. Auditor-General may make suggestions.
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