

# FINANCIAL ADMINISTRATION AND AUDIT ORDINANCE

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SCHEDULE

# FINANCIAL ADMINISTRATION AND AUDIT ORDINANCE 1978

No. 37 of 1978

## An Ordinance relating to Financial Administration and Audit of Public Accounts

[Assented to 29 June 1978]

**B**E it ordained by the Legislative Assembly for the Northern Territory of Australia as follows:

### PART I—PRELIMINARY

1. This Ordinance may be cited as the *Financial Administration and Audit Ordinance 1978*. Short title
2. This Ordinance shall come into operation on 1 July 1978. Commencement
3. In this Ordinance, unless the contrary intention appears— Definitions
  - “accountable officer” means an accountable officer appointed by or under section 25;
  - “accounting officer” means an employee of a department who, by or under this Ordinance or another law of the Territory, the Treasurer’s Directions or the accounting and property manual of a department—
    - (a) is charged with a duty relating to the keeping of accounts;
    - (b) is charged with a duty relating to collecting, receiving, keeping in custody, banking or accounting for Territory moneys or who collects, receives, keeps in custody, banks or accounts for Territory moneys;
    - (c) is charged with a duty relating to the disbursement of Territory moneys or who disburses those moneys; or
    - (d) is charged with a duty relating to the purchase, receipt, issue, sale, custody, control, management or disposal of, or the accounting for public property or who purchases, receives, issues, sells, keeps in custody, controls, manages, disposes of or accounts for public property;
  - “accounts” mean the records, however compiled, recorded or stored whether in written or printed form or on film or by electronic process or otherwise, of transactions in respect of Territory moneys or public property and includes books, documents, writings, money forms, vouchers and other recorded information of any kind from which accounts have been compiled;
  - “Administrator” means the Administrator of the Northern Territory acting with the advice of the Executive Council;

- “Administrator of the Northern Territory” means the person for the time being appointed or acting as the Administrator of the Northern Territory;
- “appropriation” means a sum of money appropriated by an Appropriation Ordinance for expenditure in a financial year or a sum of money, specified or unspecified, appropriated by another Ordinance with respect to any period of time;
- “Appropriation Ordinance” includes a Supply Ordinance, an annual Appropriation Ordinance or an additional Appropriation Ordinance authorizing moneys to be issued and applied out of the Consolidated Fund in a financial year;
- “audit” includes the inspection, investigation, examination or review of accounts;
- “authorized auditor” means a person authorized or appointed by the Auditor-General under section 49 to perform an audit;
- “bank” means a bank carrying on business under the authority of an Act of the Commonwealth of Australia or of a State or a law of the Territory;
- “Consolidated Fund” means the Consolidated Fund established under section 5;
- “department” means a department or other unit of administration of the Government of the Northern Territory and includes—
- (a) where the case requires it, a subdepartment, branch or section of a department; and
  - (b) a statutory corporation other than a prescribed statutory corporation;
- “departmental head” means a departmental head within the meaning of the *Public Service Ordinance*;
- “division” means a head of expenditure specified in the schedule to an Appropriation Ordinance;
- “employee” means an employee within the meaning of the *Public Service Ordinance* and includes—
- (a) a member of the Police Force; and
  - (b) an employee of a statutory corporation other than a prescribed statutory corporation;
- “expenditure” means the payment of Territory moneys and includes an advance, transfer, set off or deduction made within the Public Accounts;
- “financial year” means the period of 12 months commencing on 1 July in a year and ending on 30 June in the following year;
- “internal audit” means an appraisal activity established under section 27;

“internal control” means the methods adopted within a department—

- (a) to safeguard its assets;
- (b) to check the accuracy and reliability of its accounting data;
- (c) to promote operational efficiency;
- (d) to encourage adherence to management policies; and
- (e) to secure compliance with legislative provisions.

“losses ”include—

- (a) losses of or deficiencies in Territory moneys or public property;
- (b) losses arising out of the destruction, condemnation, obsolescence, abandonment, deterioration of or damage to public property;
- (c) irrecoverable overpayments and debts;
- (d) expenditure made without lawful authority; and
- (e) losses of moneys due to failure to assess and levy revenue and other amounts receivable;

“negotiable instrument” means any instrument ordering or authorizing the payment of moneys being an instrument of a kind that may be lodged with a bank for the purpose of enabling the bank to collect moneys payable under the instrument and credit those moneys to an account with that bank and the term includes a bill of exchange, postal order, money order or promissory note;

“official bank account” means the Northern Territory Government Account or another bank account opened by the Treasurer in pursuance of section 8;

“prescribed requirements” means requirements prescribed by or under this Ordinance or another law of the Territory, the Treasurer’s Directions or the accounting and property manual of a department;

“prescribed statutory corporation” means a statutory corporation prescribed by the regulations as a statutory corporation to which Division 1 and 2 of Part IV apply;

“public property” means all property other than Territory moneys held by any person for or on behalf of the Territory;

“Public Service” means the Public Service of the Northern Territory;

“Public Service Commissioner” means the Public Service Commissioner for the Northern Territory;

“statutory corporation” means a body corporate constituted by name by an Ordinance for which a Minister of the Territory has responsibility other than a statutory corporation excluded

from the operation of this Ordinance by the regulations or by the Ordinance by which it is constituted;

“subdivision” means a separate subhead or classification of expenditure within a division;

“Territory moneys” means moneys or negotiable instruments collected, received or held by any person for or on behalf of the Territory or held in an official bank account;

“Treasurer” means the Treasurer of the Northern Territory;

“Treasurer’s Annual Statement” means the statement prepared annually by the Treasurer in accordance with section 29;

“Treasurer’s Authority” means a Treasurer’s Authority issued under section 17;

“Treasurer’s Directions” mean the Treasurer’s Directions issued under section 35;

“Treasurer’s Warrant” means an instrument issued by the Treasurer under section 19;

“trust account” means an account kept within the Trust Fund;

“Trust Fund” means the Trust Fund established under section 5.

Application

4.(1) The provisions of this Ordinance other than the provisions of Divisions 1 and 2 of Part IV, section 71 and Part VI do not apply to a prescribed statutory corporation.

(2) This Ordinance shall not apply to moneys received by the Public Trustee of the Northern Territory under the *Public Trustee Ordinance*.

## PART II—FINANCIAL ADMINISTRATION

### *Division 1—The Public Accounts and other accounts*

The Public  
Accounts

5.(1) The Treasurer shall establish and keep Public Accounts of the receipts and expenditures of the Territory which shall consist of—

- (a) the Consolidated Fund; and
- (b) the Trust Fund.

(2) There shall be credited to the Consolidated Fund all Territory moneys except those required or permitted by this Ordinance or any other law of the Territory to be credited into an account of the Trust Fund.

(3) Moneys shall be withdrawn from the Consolidated Fund by appropriation only.

(4) The Trust Fund shall consist of such trust accounts as are established under this Ordinance or by or under any other law of the Territory as accounts forming part of the Trust Fund.

(5) There shall be credited to each account of the Trust Fund—

- (a) all Territory moneys that are required or permitted by this Ordinance or any other law of the Territory to be paid into that account; and

(b) all Territory moneys received for the purpose for which that account is established.

(6) Moneys shall be withdrawn from an account of the Trust Fund only for the purpose for which that account is established or for any other purpose authorized by this Ordinance or any other law of the Territory.

6.(1) The Treasurer may—

Trust accounts

(a) open trust accounts to form part of the Trust Fund and specify the purpose for which each such account is opened; and

(b) close a trust account not being a trust account authorized or required to be opened or kept by or under another law of the Territory.

(2) Subject to this Ordinance and any other law of the Territory if the Treasurer is satisfied at any time that there is available in any trust account a credit balance in excess of the amount reasonably required for the purposes of that account, he may direct that the whole or a part of that excess be transferred from that trust account to the Consolidated Fund.

(3) Upon the closure, of any trust account in pursuance of subsection (1)(b), the balance standing to the credit of that account shall stand to the credit of the Consolidated Fund or such trust account as the Treasurer directs.

7. Each accountable officer shall establish and keep, or cause to be established and kept, such departmental accounts as are required to be kept by the prescribed requirements.

Departmental accounts

#### *Division 2—Official Bank Accounts*

8.(1) Except as is otherwise provided by this Ordinance or another law of the Territory all Territory moneys shall be kept at a bank in accordance with the prescribed requirements.

Official bank accounts

(2) The Treasurer shall open an account at a bank under the name "Northern Territory Government Account" and may open such other accounts at such bank or banks as he sees fit.

9. A person shall not, except by the authority of the Treasurer, open an account with a bank for the deposit and withdrawal of Territory moneys.

Persons not to open accounts

10. Overdraft accommodation shall not be granted on any bank account kept pursuant to this Division except by the authority of the Treasurer.

Overdraft accommodation not to be granted without authority

11. All Territory moneys collected or received by an accounting officer shall be paid daily, or at such other intervals of time as the Treasurer directs, to the credit of the Northern Territory Government Account or such other bank account as the Treasurer directs.

Moneys to be banked daily

## Division 3—Appropriation

Appropriations  
not to be  
available beyond  
the year  
of appropriation

**12.(1)** Every appropriation under an Appropriation Ordinance made out of the Consolidated Fund in respect of a financial year shall be available for that year only and the balance of an appropriation unexpended at the end of that year shall lapse and shall not be available in a future financial year.

(2) Subject to sub-section (1), where, after the passing of an Appropriation Ordinance, the Administrator redistributes, in whole or in part, the public business amongst departments with the consequence that a function of one department becomes a function of another department, the unexpended portion of the moneys appropriated by that Appropriation Ordinance for the services of that function (whether appropriated separately or as part of a division or subdivision) shall not lapse and may, by direction of the Administrator published in the *Gazette*, be available and applied for the services of the function so transferred.

(3) A direction given under sub-section (2) shall specify under headings of divisions and subdivisions—

- (a) the amounts still available for expenditure by the accountable officer of the department from which the function is transferred; and
- (b) the amounts available for expenditure by the accountable officer of the department to which the function is transferred.

(4) The Treasurer shall lay a direction given under sub-section (2) before the Legislative Assembly within 6 sitting days after publication in the *Gazette*.

Transfers between  
divisions and  
sub-divisions

**13.(1)** Where the exigencies of the administration of government require it—

- (a) the Administrator may direct in writing that there be applied in aid of a division that may be deficient or for which no provision has been made a sum out of any saving arising in any other division; and
- (b) the Treasurer may direct in writing that there be applied in aid of a subdivision that may be deficient or for which no provision has been made a sum out of any saving arising in any other subdivision of the same division.

(2) The Treasurer shall lay a direction given under sub-section (1) before the Legislative Assembly within 6 sitting days of the making of the direction.

Treasurer's  
Advance

**14.(1)** Expenditure in excess of an appropriation or not provided for by an appropriation may be charged to such heads as the Treasurer directs provided that the total expenditure so charged in a financial year, after deduction of amounts of repayments and transfers to heads

of expenditure for which appropriation exists, shall not at any time exceed the amount appropriated for that year under the head "Advance to the Treasurer".

(2) The Treasurer shall lay before the Legislative Assembly, together with each Treasurer's Annual Statement, a statement setting out particulars of all expenditure which remains as a charge to the Treasurer's Advance for the financial year to which the Treasurer's Annual Statement relates.

**15.**(1) Where the Administrator is satisfied that moneys in the Consolidated Fund in a financial year will be in excess of the moneys required for the appropriations relating to that financial year, the appropriation to the Treasurer's Advance may be increased by an amount not exceeding 5 per centum of the total of appropriations provided by Appropriation Ordinances for that financial year or not exceeding the excess whichever is the lesser and the Consolidated Fund is appropriated accordingly.

Increase of  
Treasurer's  
Advance

(2) Where an increase in the appropriation to the Treasurer's Advance has been made under sub-section (1), the Treasurer shall lay before the Legislative Assembly within 6 sitting days a statement setting out—

- (a) the facts upon which the Administrator was satisfied that additional moneys would be available;
- (b) the amount by which the Treasurer's Advance has been increased; and
- (c) the purpose for which the additional appropriation is proposed to be charged.

*Division 4—Treasurer's Authority and Treasurer's Warrant*

**16.**(1) The Treasurer may issue from time to time a Treasurer's Authority authorizing the commitment of moneys for expenditure from the Consolidated Fund.

Treasurer's  
Authorities

(2) A Treasurer's Authority may—

- (a) be a standing authority authorizing the commitment of moneys for expenditure in general terms;
- (b) be limited as to the period during which it may operate to authorize commitment of moneys for expenditure;
- (c) be limited as to the nature of the transactions in respect of which moneys may be committed for expenditure;
- (d) be limited to a particular transaction or series of transactions;
- (e) be contained in the Treasurer's Directions or in a separate instrument; or
- (f) authorize a particular accountable officer, accountable officers described in the Treasurer's Authority or accountable officers generally to commit moneys to expenditure.

Moneys to be  
committed by  
accountable  
officer only

**17.(1)** Subject to this section, moneys shall not be committed for expenditure except by an accountable officer or by a person acting upon the authority of an accountable officer.

(2) An accountable officer shall not commit moneys for expenditure unless—

- (a) in the case of expenditure which will draw upon the Consolidated Fund, the transaction upon which the moneys are to be expended is covered by a Treasurer's Authority; or
- (b) in the case of expenditure which will draw upon a trust account the accountable officer is satisfied that when payment in respect of the transaction falls due there will be a credit in the trust account sufficient for the payment.

(3) The Minister to whom an accountable officer is responsible may direct the accountable officer to commit moneys for a purpose incidental to a function of that department.

Treasurer's  
Warrant

**18.(1)** The Treasurer shall, from time to time, sign and issue to each accountable officer a Treasurer's Warrant which shall be the accountable officer's authority for authorizing expenditure from the Consolidated Fund.

(2) A Treasurer's Warrant—

- (a) shall lapse at the end of the financial year in which it is issued;
- (b) shall not be required for expenditure from a trust account;
- (c) may be amended, revoked or withdrawn at any time; and
- (d) shall not exceed the amount provided by the Appropriation Ordinances for the financial year as varied in accordance with this Ordinance.

Conditions for  
withdrawal of  
moneys from  
official bank  
accounts

**19.** Payment of moneys shall not be made from an official bank account unless—

- (a) an account is presented to the person appointed to withdraw moneys from the bank account by an accountable officer and the account is certified by the accountable officer to be in order for payment; and
- (b) in the case of a payment which will draw upon the Consolidated Fund, the amount of the payment does not exceed the unexpended balance of a Treasurer's Warrant or, in the case of a payment to be made from a trust account, there is a credit balance in the trust account sufficient to meet the payment.

**20.** Territory moneys shall be withdrawn by an accountable officer from the Northern Territory Government Account or another official bank account established by the Treasurer in accordance with the prescribed requirements only and not otherwise.

Withdrawals of  
Territory  
moneys

**21.(1)** Notwithstanding anything contained in this Ordinance, if the Treasurer is satisfied that, by reason of special circumstances, it is proper to do so, he may direct the payment of an amount of money *ex gratia*.

*Ex gratia*  
payments

(2) Sub-section (1) does not authorize a payment of money *ex gratia* unless the special circumstances arose in the course of the business of the government of the Territory and unless money is lawfully available to make the payment.

#### *Division 5—Refunds and repayments*

**22.(1)** Moneys received and paid into an official bank account that are later ascertained to be not so payable may, with the approval of an accountable officer, be withdrawn from that bank account and paid to the person lawfully entitled thereto and shall be charged to that part of the Public Accounts to which the moneys received were credited.

Withdrawal of  
moneys wrongly  
paid to  
official bank  
accounts

(2) Payments from the Consolidated Fund in accordance with sub-section (1) may be made without appropriation and without the authority of a Treasurer's Warrant.

**23.** Moneys received in a financial year in repayment of expenditure—

Treatment of  
moneys repaid

- (a) made within that year from an appropriation authorized by an Appropriation Ordinance shall be taken in reduction of expenditure from that appropriation;
- (b) made from an appropriation other than an appropriation authorized by an Appropriation Ordinance shall be taken in reduction of expenditure from that appropriation in respect of the year in which the repayment is made; or
- (c) made from the Trust Fund shall be taken in reduction of expenditure of the trust account from which the payment was made.

**24.** Payments made for the purpose of adjusting, between departments or between departments and statutory corporations, expenditure from an appropriation authorized by an Appropriation Ordinance in a financial year may be taken in reduction of similar expenditure in a subsequent financial year.

Internal  
adjustment  
between  
departments

#### *Division 6—Accountable officers*

**25.(1)** Subject to this section, each departmental head shall be responsible for the financial administration of his department and shall be the accountable officer for that department.

Accountable  
officers

(2) In the case of a statutory corporation other than a prescribed statutory corporation or in any other case where the Treasurer thinks fit, the Treasurer shall appoint a person to be the accountable officer thereof.

(3) The Clerk of the Legislative Assembly shall be the accountable officer with respect to the Legislative Assembly.

(4) The Auditor-General shall be the accountable officer with respect to the performance of his functions under this Ordinance or any other law of the Territory.

Duties of  
accountable  
officers

26. An accountable officer shall ensure—

- (a) that proper records of all transactions affecting his department are kept and that employees under his control observe the provisions of this Ordinance, the regulations and the Treasurer's Directions; and
- (b) that procedures within the department are such as will at all times afford a proper control over expenditures, receipts and public property.

Internal audit

27.(1) When so instructed by the Treasurer each accountable officer—

- (a) shall examine the nature and extent of the internal audit organization, if any, for his department; and
- (b) shall upon the completion of that examination make and furnish to the Treasurer a report setting out the action that is, in his opinion, necessary to be taken to ensure that an adequate internal audit organization is established and maintained for his department to assist him in the performance or discharge of the functions and duties conferred or imposed upon him by or under this Ordinance.

(2) An internal audit organization established for a department shall perform the functions and duties conferred or imposed upon it by the accountable officer and shall regularly appraise departmental financial administration and its effectiveness having regard to the functions and duties imposed upon the accountable officer.

(3) The officer in charge of the internal audit organization for a department shall report, at his discretion, to the accountable officer the result of any appraisal, inspection, investigation, examination or review made by that organization.

#### *Division 7—Financial Statements*

Quarterly  
statements of  
receipts and  
expenditures

28. As soon as practicable after the end of each quarter of a financial year, the Treasurer shall prepare and publish in the *Gazette* a statement in such form as he thinks fit, of the receipts and expenditure in respect of the Public Accounts during that quarter and during that year up to the end of that quarter.

**29.(1)** The Treasurer shall, as soon as practicable after the end of each financial year, prepare a full and particular statement in detail of the expenditure of the Consolidated Fund for the financial year last past and of the Trust Fund for that year under the several trust accounts of that Fund and also of the receipts of the Consolidated Fund and the Trust Fund and shall transmit such statement to the Auditor-General.

Treasurer's  
Annual  
Statements

(2) For the purposes of this section, the statement of an amount to the next lower or to the next higher dollar shall be deemed to be a full and particular statement in detail of that amount.

**30.(1)** Where the Treasurer so directs and subject to any other law of the Territory, the accountable officer of a department that conducts any manufacturing, trading, commercial or other like activity or the accountable officer of a statutory corporation other than a prescribed statutory corporation shall, within 6 months immediately following the end of the financial year or such other period as the Treasurer in a particular case determines, prepare or cause to be prepared in such form as the Treasurer directs a statement of accounts in respect of the operations of that activity for that year.

Statements of  
accounts of  
commercial  
activities

(2) Each statement of accounts prepared in accordance with this section shall be signed and certified by the accountable officer concerned and transmitted to the Auditor-General.

(3) The Auditor-General shall audit the statement of accounts transmitted to him under sub-section (2) and shall within 3 months of the receipt thereof or within such further period as the Administrator of the Northern Territory fixes report thereon to the Minister administering the affairs of that department.

(4) The Minister referred to in sub-section (3) shall lay the statement of accounts and the report of the Auditor-General thereon before the Legislative Assembly within 6 sitting days of the delivery of the report to the Minister by the Auditor-General.

#### *Division 8—Borrowings*

**31.(1)** No money shall be raised upon the public credit of the Territory except under the authority of this Ordinance or another law of the Territory.

Moneys raised  
on public credit

(2) The Administrator may enter into an agreement with the Commonwealth for the raising of loans by the Commonwealth for and on behalf of the Territory or for the lending or granting of moneys by the Commonwealth to the Territory for Territory purposes.

(3) Except as provided in sub-section (4), all moneys raised by or on behalf of or received by the Territory pursuant to a financial agreement with the Commonwealth or otherwise on the public credit of the Territory shall be paid into an official bank account for credit to the Consolidated Fund.

(4) Where the purpose for which the moneys raised or received under sub-section (2) must be applied is prescribed—

- (a) by the Commonwealth; or
- (b) in a law of the Territory authorizing the raising of such moneys,

the Treasurer may credit the moneys to a suitable account in the Trust Fund and without any other authority than this Ordinance the disbursement of such moneys is authorized for the purposes so prescribed.

(5) The Treasurer may pay such sums as may be required—

- (a) to meet the expenses incurred in connection with the raising or conversion of loans by or on behalf of the Territory; or
- (b) for the repayment of any loan raised for or on behalf of the Territory,

under this Ordinance or another law of the Territory and the Consolidated Fund is appropriated accordingly.

(6) In this section “expenses” includes expenses and charges incurred, payments made, interest paid, and discounts allowed to subscribers in connection with the raising or conversion of loans by or on behalf of the Territory.

Temporary  
advances

**32.**(1) If at any time the moneys in the Northern Territory Government Account are insufficient to meet payments falling due under appropriations of the Consolidated Fund or falling due from the Trust Fund the Treasurer may make arrangements for obtaining temporary advances and the amount of any such advance so arranged shall be paid to the Northern Territory Government Account.

(2) All sums of moneys so raised by any temporary advance during any financial year pursuant to this section shall be—

- (a) credited to a special account in the Trust Fund;
- (b) issued and applied solely for purposes for which the Consolidated Fund has been appropriated or for purposes for which a trust account has been established; and
- (c) repaid within 2 months of the expiration of the financial year in which the temporary advance was obtained.

(3) The interest on every temporary advance under this section shall be at a rate not exceeding that for the time being fixed by the Administrator and shall be chargeable upon the Consolidated Fund which is appropriated accordingly.

#### *Division 9—Investments*

Investment of  
moneys

**33.**(1) Subject to this Ordinance the Treasurer—

- (a) may determine, from time to time whether any, and if so, what amount of money standing at credit in the official bank account is available for investment; and

(b) may invest that amount of money in such securities as are, from time to time, permitted under this Ordinance for such periods of time as he thinks fit.

(2) The Treasurer may make an investment referred to in sub-section (1)—

(a) in securities of or guaranteed by the Government of the Commonwealth or of the Territory or of a State;

(b) on deposit at a bank;

(c) on loan to any person or body that is authorized by an Ordinance to borrow money from the Treasurer, on a security on which the Treasurer may make that loan; or

(d) in such other securities as the Administrator determines.

(3) The Treasurer may make an investment authorized by this section with an approved dealer.

(4) For the purposes of sub-section (3) the expression “approved dealer” means a person who—

(a) is a dealer in the short term money market with established lines of credit with the Reserve Bank of Australia as a lender of last resort; and

(b) is approved by the Administrator by notice published in the *Gazette*.

(5) Moneys received by the Treasurer as a result of an investment made under this section shall be paid to the official bank account from which the moneys the subject of the investment were drawn and an amount received in excess of the amount of money invested shall be credited to the Consolidated Fund.

**34.** Payments of moneys made by the Treasurer in accordance with this Division may be made without appropriation of those moneys for the payments so made.

No appropriation  
needed for  
investment

*Division 10—Treasurer’s Directions  
and accounting and property manuals*

**35.**(1) The Treasurer may, from time to time, prepare and issue directions to accountable officers with respect to the principles, practices and procedures to be observed in the administration of the financial affairs of the Territory and may at any time amend, vary or cancel a direction so issued.

Treasurer’s  
Directions

(2) Every accountable officer, every accounting officer and every employee shall, subject to this Ordinance, comply with the Treasurer’s Directions.

**36.**(1) Each accountable officer shall prepare and issue and may amend or vary, from time to time, an accounting and property manual for the use of officers of his department.

Accounting and  
property  
manuals

(2) Every accounting and property manual and every amendment, or variation thereof proposed and issued by an accountable officer in accordance with this Ordinance, shall comply with this Ordinance and any other law of the Territory with respect to financial administration and with the Treasurer's Directions and shall set forth in detail particulars of the financial systems of the department concerned and the forms, practices and procedures to be used or followed by accounting officers or other employees of the department in the financial administration of the department.

(3) An accountable officer shall furnish a copy of the accounting and property manual and every amendment and variation thereof prepared by him to the Auditor-General and the Treasurer.

(4) The Auditor-General may make comment on an accounting and property manual referred to him under sub-section (3) and each accountable officer shall pay due attention to any comments thereon made by the Auditor-General.

(5) The Treasurer may direct an accountable officer to amend or withdraw a procedure or instruction in an accounting and property manual referred to him under sub-section (3) and that officer shall amend or withdraw any procedures or instructions in a case where he has been directed so to do by the Treasurer.

(6) A copy of or, in an appropriate case, an extract from an accounting and property manual shall be issued by the accountable officer to each accounting officer or other employee of the department charged with the exercise or performance of a function or duty with respect to the financial administration of that department.

(7) Every accounting officer, or other employee engaged on duties in connection with the financial administration of a department shall, subject to this Ordinance, comply with the accounting and property manual prepared and issued in respect of that department.

#### *Division 11—Unclaimed moneys*

Unclaimed  
moneys

**37.** Subject to any other law of the Territory, every payment of Territory moneys that is unclaimed for such period after it becomes payable as the Treasurer determines to the person entitled thereto shall be paid into the official bank account from which it was drawn and be credited to the Consolidated Fund or the trust account to which the unclaimed payment was debited.

### PART III—AUDIT

#### *Division 1—The Auditor-General*

Appointment of  
Auditor-General

**38.(1)** There shall be an Auditor-General for the Territory.

(2) The Administrator of the Northern Territory shall by instrument in writing appoint a person to be the Auditor-General.

(3) The Auditor-General holds office on such terms and conditions not inconsistent with this Ordinance as the Administrator of the Northern Territory determines.

(4) A person who is appointed to be the Auditor-General ceases to hold office on the day on which he attains the age of 65 years.

(5) The Auditor-General may resign his office by writing signed by him and delivered to the Administrator of the Northern Territory.

(6) In the case of illness, incapacity, suspension or absence of the Auditor-General, the Administrator of the Northern Territory may, upon such terms as he thinks fit, by instrument in writing appoint some other person to act as the Auditor-General during such illness, incapacity, suspension or absence.

(7) A person appointed under sub-section (6) shall, for the time for which he so acts, have all the powers and perform all the duties of the Auditor-General.

**39.** The Auditor-General shall be paid salary at such rate, and an annual allowance at such rate and such other allowances as the Administrator of the Northern Territory determines and the Consolidated Fund is appropriated accordingly.

Salary of Auditor-General

**40.** The Administrator of the Northern Territory may grant leave of absence to the Auditor-General upon such terms and conditions as to salary or otherwise as the Administrator of the Northern Territory determines.

Leave of absence of Auditor-General

**41.(1)** The Administrator of the Northern Territory may, with the consent of the Auditor-General, retire the Auditor-General on the ground of invalidity.

Retirement, suspension and removal from office of Auditor-General

(2) The Administrator of the Northern Territory may suspend the Auditor-General from office for misbehaviour or physical or mental incapability.

(3) The Chief Minister shall lay a statement of the ground of suspension before the Legislative Assembly within 6 sitting days of the Assembly after the suspension.

(4) Where a statement has been laid before the Legislative Assembly under sub-section (3), the Assembly may, within 6 sitting days of the Assembly by resolution, declare that the Auditor-General ought to be restored to office and, if the Assembly so resolves, the Administrator of the Northern Territory shall terminate the suspension.

(5) If, at the expiration of 6 sitting days of the Legislative Assembly, the Assembly has not passed a resolution under sub-section (4), the Administrator of the Northern Territory shall remove the Auditor-General from office.

(6) The Auditor-General shall not be removed from office except as provided by this section.

(7) The period during which the Auditor-General is suspended from office under this section shall be deemed to be a period of absence on leave with salary.

Saving of rights  
under *Public  
Service Ordinance*

**42.** Where an employee of the Public Service is appointed to be the Auditor-General, he shall while holding that office retain any rights and privileges accrued or accruing to him under the *Public Service Ordinance* as if his service as Auditor-General were a continuation of his service as an employee of the Public Service and those rights and privileges shall continue to accrue to him during his tenure of office as Auditor-General as if he had remained an employee of the Public Service.

Auditor-General  
not to be a  
member of  
certain bodies

**43.** The Auditor-General shall not during his continuance in that office be capable of being a member of—

- (a) the Executive Council of the Commonwealth or of any State or Territory of the Commonwealth; or
- (b) the legislature of the Commonwealth or of any State or Territory of the Commonwealth.

Misbehaviour of  
Auditor-General

**44.** The Auditor-General shall be deemed to have been guilty of misbehaviour—

- (a) if he directly or indirectly engages in any paid employment outside the duties of his office or any other office to which he is appointed by virtue of his office as Auditor-General or in any trade or business except as a member of a body corporate;
- (b) if he becomes bankrupt, applies to take the benefit of any law for the relief of bankrupt or insolvent debtors, compounds with his creditors or makes an assignment of his remuneration for their benefit; or
- (c) if, except on leave granted by the Administrator of the Northern Territory, he absents himself from duty for 14 consecutive days or for 28 days in any 12 months.

Auditor-General  
to make a  
declaration

**45.** Before a person first enters upon the functions or duties or exercises the powers or authorities vested in the Auditor-General by this Ordinance, he shall make and subscribe before the Administrator a declaration in the form contained in the Schedule.

Transitional  
provision

**46.**(1) Pending the appointment of an Auditor-General under section 38 the Administrator of the Northern Territory may appoint the Auditor-General for the Commonwealth of Australia to be the Auditor-General for the Northern Territory.

(2) An appointment under sub-section (1)—

- (a) is subject to such terms and conditions as may be agreed between the Administrator of the Northern Territory and the Auditor-General for the Commonwealth of Australia notwithstanding any inconsistency between the terms and conditions and this Ordinance; and;
- (b) is terminated upon the appointment of an Auditor-General under section 38.

*Division 2—Audits*

**47.(1)** Subject to this Ordinance, the Auditor-General shall audit the Public Accounts and other accounts in such manner as he thinks fit having regard to the character and effectiveness of the internal control and recognized professional standards and practices.

Duties of  
Auditor-General

(2) Every audit under sub-section (1) shall be performed at such times as the Auditor-General thinks fit but once in each year at the least.

(3) Notwithstanding sub-section (2), the Auditor-General may, in any year, dispense with the audit of any unit of administration.

(4) The Auditor-General shall, where he dispenses with an audit in accordance with this section, report thereon (including a statement of the reason for the dispensation) in his report prepared under section 57.

**48.(1)** The Auditor-General may prepare a report on any audit performed by him or an authorized auditor.

Auditor-  
General's  
reports

(2) A report prepared under sub-section (1) shall be forwarded to the appropriate accountable officer and may be forwarded to the Minister or the Treasurer.

(3) The accountable officer shall pay due attention to any comments made by the Auditor-General in a report under this section.

**49.** The Auditor-General may appoint, in writing, a person to be an authorized auditor.

Authorized  
auditors

**50.** The Auditor-General may by writing under his hand direct an authorized auditor to perform any audit that is required by this Ordinance or another law of the Territory to be performed by the Auditor-General and to report thereon to him and an authorized auditor to whom such a direction is given shall comply therewith.

Duties of  
authorized  
auditor

**51.(1)** Without prejudice to the powers conferred by any other provision of this Ordinance, the Auditor-General or an authorized auditor shall, at all reasonable times, have full and free access to all accounts and records required by the prescribed requirements to be kept and to Territory moneys or public property that are in the possession of any person and may make copies of or extracts from those accounts and records.

Access to  
accounts  
to be afforded  
for audit purposes

(2) A person who has in his possession any accounts referred to in sub-section (1), Territory moneys or public property shall, at all reasonable times, upon request by the Auditor-General or an authorized auditor, produce to him such accounts, records, moneys or property as are specified in the request.

**52.** The Auditor-General may by notice in writing signed by him require a person named in the notice to appear personally before him at a time and place named in the notice and produce to him such

Production of  
books, accounts,  
&c.

accounts, books, documents or writings in the possession or under the control of that person as appear to him to be necessary for the purposes of an audit authorized or required to be made by the Auditor-General by this Ordinance or by another law of the Territory.

Information and explanations to be afforded

**53.**(1) The Auditor-General or an authorized auditor may require an accountable officer, accounting officer or other employee of a department to furnish to him such information, advice or explanation as he thinks necessary with respect to an audit and a person so required shall furnish the information, advice or explanation required to be furnished.

(2) The Auditor-General or an authorized auditor may at any time cause a search to be made of and extracts taken from an account, document or record in the custody of a department without payment of a fee.

Bank officers to give access to accounts

**54.** The Auditor-General or an authorized auditor may require the manager or other officer of a bank in which Territory moneys have been deposited to permit him to make copies of or extracts from any bank account relating to those moneys in the custody of that bank including any account or record relating to an entry in that bank account and to furnish such certificates or other information as the Auditor-General or the authorized auditor requires.

Secrecy

**55.**(1) The operation of sections 51, 52, 53 and 54 shall not be limited by any provision (including a provision relating to secrecy) contained in any other law (whether made before or after the commencement of this section) except to the extent to which any such other law expressly excludes the operation of this section.

(2) Notwithstanding anything contained in any other law of the Territory, and notwithstanding the making of an oath or declaration of secrecy, a person shall not be guilty of any offence by reason of anything done by him for the purposes of sections 51, 52, 53 and 54.

(3) The Auditor-General and every authorized auditor shall preserve secrecy with respect to all matters and things that come to their knowledge in the exercise or performance of their powers, authorities, functions or duties under this Ordinance and shall not, except in the course of their duty, communicate to any person any such matter or thing.

Supplementary reports

**56.** The Auditor-General—

- (a) may, whenever he considers it expedient to do so, discharge his duty to prepare and sign a report by preparing and signing a report, and as soon as practicable thereafter, a report or reports supplementary to that report; or
- (b) may at any time make a special report to the Legislative Assembly on any matter or thing arising out of an audit to which, in his opinion, attention should be drawn.

*Division 3—Auditor-General's annual report*

**57.** The Auditor-General shall upon receipt of the Treasurer's Annual Statement audit the Statement and prepare and sign a report to the Legislative Assembly on his audit.

Audit of  
Treasurer's  
Annual Statement

**58.** The Auditor-General shall cause a signed copy of a report under section 57 to be tabled in the Legislative Assembly within 6 sitting days of the Assembly from the date of the report.

Transmission of  
report to  
Legislative  
Assembly

**PART IV—ACCOUNTS AND AUDIT OF CERTAIN  
STATUTORY CORPORATIONS AND OTHER BODIES**

*Division 1—General*

**59.(1)** The Treasurer shall establish an account or accounts within the Trust Fund for each prescribed statutory corporation for purposes consistent with the powers and functions of the prescribed statutory corporation under the Ordinance by which the prescribed statutory corporation is constituted.

Trust account for  
statutory  
corporations

(2) The trust accounts established under this section shall form part of the Trust Fund established by section 5.

(3) Moneys may be withdrawn from a trust account established under this section only for the purposes for which the trust account is established.

(4) The provisions of section 6 do not apply to trust accounts established under this section.

**60.(1)** Where the powers and functions of a prescribed statutory corporation are varied by an amendment of the Ordinance or regulations under which the prescribed statutory corporation is constituted, the Treasurer may vary in a like manner the purposes of the relevant trust account or trust accounts established under section 59.

Variation of trust  
account purposes

(2) The balance standing to the credit of a trust account immediately before its purposes are varied under sub-section (1) shall be the opening balance standing to the credit of the trust account as varied.

**61.** Subject to section 60, a trust account established under section 59 shall not be closed nor moneys represented by the balance standing to its credit at the time of closure disposed of other than as provided by an Ordinance other than this Ordinance.

Closure of  
trust accounts

**62.(1)** Subject to this section a prescribed statutory corporation shall not make any investment.

Conditions on  
which statutory  
corporations may  
invest

(2) The Administrator may make regulations authorizing a prescribed statutory corporation to make investments.

(3) A prescribed statutory corporation which is authorized to invest under sub-section (2) may invest in a class of investment—

- (a) approved by the Treasurer; and
- (b) permitted by or under section 33.

(4) Moneys received as a result of an investment made under this section shall be paid to the official bank account from which the moneys the subject of the investment were drawn for credit to a trust account established for the prescribed statutory corporation under section 59.

Borrowing by  
statutory corpor-  
ations

**63.**(1) A prescribed statutory corporation may borrow moneys either by overdraft or by loan in such amounts and on such terms and conditions as the Treasurer authorizes.

(2) A prescribed statutory corporation shall not borrow moneys except in accordance with an authority issued by the Treasurer under sub-section (1).

(3) Where borrowings by a prescribed statutory corporation are not guaranteed by the Commonwealth of Australia under an agreement between the Commonwealth and the Territory, borrowings arranged in accordance with this section shall be guaranteed by the Territory.

(4) An authority issued under sub-section (1) may apply generally to a prescribed statutory corporation or to a specific borrowing by a prescribed statutory corporation.

Estimates

**64.**(1) A prescribed statutory corporation shall prepare estimates, in such form as the Minister for the time being administering the Ordinance that constitutes the prescribed statutory corporation directs, of its receipts and expenditures for each financial year and, if so directed by the Minister, for any other period and shall submit those estimates to the Minister not later than such date as the Minister directs.

(2) Moneys shall not be expended by a prescribed statutory corporation in the performance of its functions except in accordance with estimates of expenditure approved by the Minister referred to in sub-section (1).

*Division 2—Accounts and Audit of certain Statutory Corporations*

Payment of  
moneys  
into and from an  
official bank  
account

**65.**(1) A prescribed statutory corporation shall pay all moneys received by it into an official bank account established by the Treasurer pursuant to section 8 for credit to a trust account established by the Treasurer pursuant to section 59.

(2) All payments by a prescribed statutory corporation shall be by cheque drawn on an official bank account established by the Treasurer pursuant to section 8 and shall be charged to a trust account

established by the Treasurer pursuant to section 59 but no such payment shall be made unless moneys sufficient for the payment stand to the credit of the relevant trust account.

(3) The Treasurer shall make such arrangements as are necessary with a prescribed statutory corporation for the recording and processing of the receipts and payments of a prescribed statutory corporation in the official bank account and the relevant trust accounts.

(4) Nothing in this section authorizes the Treasurer to issue directions to a prescribed statutory corporation in respect of the exercise of its functions and duties under the Ordinance that constitutes the prescribed statutory corporation.

66. A prescribed statutory corporation shall cause to be kept proper accounts and records of its transactions and affairs in accordance with the accounting principles generally applied in commercial practice and shall do all things necessary to ensure that all payments out of its moneys are correctly made and properly authorized and that adequate control is maintained over the property of, or in the custody of the prescribed statutory corporation and over the commitment of money by the prescribed statutory corporation.

Proper accounts  
to be kept

67.(1) The Auditor-General shall inspect and audit the accounts and records of a prescribed statutory corporation and shall forthwith draw the attention of the Minister for the time being administering the Ordinance that constitutes the prescribed statutory corporation to any irregularity disclosed by the inspection and audit that is, in the opinion of the Auditor-General, of sufficient importance to justify his so doing.

Audit

(2) The Auditor-General may, at his discretion, dispense with all or any part of the detailed inspection and audit of any accounts or records referred to in sub-section (1).

(3) The Auditor-General shall, at least once in each year, report to the Minister referred to in sub-section (1) the results of the inspection and audit carried out under sub-section (1).

(4) The Auditor-General or an authorized auditor is entitled at all reasonable times to full and free access to all accounts and records of a prescribed statutory corporation and to make copies of, or take extracts from, any such accounts or records.

(5) The Auditor-General or an authorized auditor may require a person to furnish him with such information in the possession of the person or to which the person has access, as the Auditor-General or authorized auditor considers necessary for the purposes of the functions of the Auditor-General under this Division, and the person shall comply with the requirement.

Annual report  
and financial  
statements

**68.**(1) A prescribed statutory corporation shall within 6 months immediately following the end of the financial year or within such other period of time as the Treasurer determines, prepare for submission to the Minister for the time being administering the Ordinance that constitutes the prescribed statutory corporation a report of its operations during that financial year, together with financial statements in respect of that year in such form as the Treasurer approves.

(2) Before submitting financial statements referred to in sub-section (1) to the Minister, the prescribed statutory corporation shall submit them to the Auditor-General, who shall, within 3 months of his receipt of each financial statement or within such further period as the Administrator of the Northern Territory allows, report to the Minister—

(a) whether, in his opinion—

(i) the statements are based on proper accounts and are in agreement with the accounts and have been properly drawn up so as to present a true and fair view of the transactions for the financial year of the prescribed statutory corporation and the financial position of the statutory corporation at the end of that year; and

(ii) the receipt and expenditure of moneys and the acquisition and disposal of property by the prescribed statutory corporation during the year have been in accordance with the Ordinance that constitutes the prescribed statutory corporation; and

(b) such other matters and things arising out of the statements as the Auditor-General considers should be reported to the Minister.

(3) The appropriate Minister shall cause a copy of the report and financial statements referred to in sub-section (1) together with a copy of the report of the Auditor-General to be laid before the Legislative Assembly within 6 sitting days after their receipt by the Minister.

### *Division III—Miscellaneous*

Definition  
of "body"

**69.**(1) In this Division—

"body" includes—

(a) an incorporated company—

(i) in which the Territory has an interest; or

(ii) in which a statutory corporation has an interest;

(b) an incorporated company that is related to a company referred to in paragraph (a); and

(c) the trustee or trustees of a trust, or an organization, association, society (whether incorporated or not) or

person to which or to whom a grant or loan of money has been made by the Territory for the carrying out of its objects or a purpose;

“accounts of a body” means, in the case of the trustee or trustees of a trust, the accounts and records of the trustee or trustees relating to the trust.

(2) For the purposes of this Division—

- (a) the question whether companies are related to each other shall be determined in the same manner as the question whether two corporations are related to each other is determined under the *Companies Ordinance*;
- (b) the Territory shall be deemed to have an interest in an incorporated company—
  - (i) if any stock or shares in the capital of the company is or are beneficially owned by the Territory; or
  - (ii) in the case of a company limited by guarantee, if the Territory, or a nominee for the Territory is a member of the company; and
- (c) a statutory corporation referred to in sub-paragraph (ii) of paragraph (a) of the definition of “body” in sub-section (1) shall be taken to have an interest in an incorporated company—
  - (i) if any stock or shares in the capital of the company is or are beneficially owned by that statutory corporation; or
  - (ii) in the case of a company limited by guarantee, if that statutory corporation, or a nominee for that statutory corporation, is a member of that company.

70.(1) The functions of the Auditor-General under this Ordinance extend to the carrying out, at the discretion of the Auditor-General, of an audit of the accounts of a body, not being a prescribed statutory corporation—

Audits &c., by arrangement

- (a) where a Minister requests the Auditor-General to carry out the audit and arranges with the body for its accounts to be made available for the purpose; or
- (b) in accordance with an arrangement made under sub-section (2).

(2) The Auditor-General may, at the request of a Minister, make an arrangement with a body, not being a prescribed statutory corporation, for the carrying out by the Auditor-General of the audit of the accounts of the body, and may, with the consent of the Minister, vary or revoke such an arrangement.

(3) An arrangement made under sub-section (2) with a body may include provision for the payment of a fee by the body to the Northern Territory Government in respect of the carrying out of an audit to which the arrangement relates.

Audit fees

71.(1) Where the Auditor-General carries out, whether under this Part or otherwise, an audit of the accounts of a prescribed statutory corporation or any other body—

- (a) determined by the Treasurer to be a body to which this section applies; or
- (b) included in a class of bodies determined by the Treasurer to be a class of bodies to which this section applies,

or reports to a Minister concerning the financial statements of such a body, there are payable by that body to the Territory in respect of the audit, or of the giving of the report, fees and charges in accordance with a scale of fees and charges determined by the Auditor-General in a manner approved by the Treasurer, being a scale applicable to that body.

(2) The Treasurer may exempt a body included in a class of bodies referred to in sub-section (1) (b) from the payment of fees and charges under sub-section (1).

(3) Notwithstanding sub-section (1), the Treasurer may, in respect of a particular body, remit the whole or a part of the fees and charges that would, but for this sub-section, be payable by the body under sub-section (1).

#### PART V—GENERAL PROVISIONS

Treasurer to be  
corporation sole

72.(1) For the purposes of this Ordinance, the Treasurer and his successors in office shall be a corporation sole by the name of "Treasurer of the Northern Territory" and by that name shall have perpetual succession and an official seal and, subject to this Ordinance, shall be capable in law of suing and being sued.

(2) All courts and persons acting judicially shall take judicial notice of the official seal and, until the contrary is proved, shall assume that it was duly fixed to any document on which it appears.

Losses and  
waivers

73.(1) The Treasurer has power to write off—

- (a) losses or deficiencies of Territory moneys;
- (b) irrecoverable amounts of revenue;
- (c) irrecoverable debts and overpayments; and
- (d) the value of lost, deficient, condemned, unserviceable, abandoned or obsolete public property.

(2) The Treasurer has power—

- (a) to waive the right of the Territory—
  - (i) to the payment of an amount, or of an amount included in a class of amounts payable to the Territory; or
  - (ii) to the recovery by the Territory of any public property or of public property included in a class of public property;

- (b) to postpone the right (whether arising under a law of the Territory or otherwise) to payment of a debt payable to the Territory in priority to another debt or to all other debts included in a class of debts; and
  - (c) subject to the regulations, to dispose of public property by way of gift where he is satisfied that that course is the most appropriate action to be taken with respect to a unit of public property.
- (3) The power conferred by sub-section (2) is in addition to and does not derogate from, any other power conferred on the Treasurer by another law of the Territory.

**74.**(1) The Treasurer may enter into arrangements with a person for the performance by that person of a function or duty with which an accountable officer is charged under this Ordinance, or another law of the Territory upon such terms and conditions as are agreed upon and are not inconsistent with this Ordinance or another law of the Territory.

Agency  
arrangements

(2) The Treasurer may enter into arrangements for the performance by the Territory of a function or duty of a person upon such terms and conditions as are agreed upon and are not inconsistent with this Ordinance or another law of the Territory.

**75.**(1) Where there occurs a loss of or deficiency in—

- (a) Territory moneys that have been advanced to an employee of a department; or
- (b) Territory moneys while those moneys are under the control of an employee of a department within the meaning of this section,

Recovery  
of moneys  
and value of  
property

that loss or deficiency shall be a debt due to the Territory and may be recovered from the employee by action in a court of competent jurisdiction.

(2) Where an employee defends an action brought under sub-section (1) the plaintiff is entitled to judgment if, in the absence of proof to the contrary, he proves—

- (a) that the defendant was an employee of a department;
- (b) that the money the subject of the action was under the control of the defendant; and
- (c) that the defendant converted the money to his own use or was guilty, by act or omission, of culpable negligence in relation to the control he exercised over the money.

(3) Where loss or destruction of or damage to public property occurs while the property is in the care of a department within the meaning of this section, the value of the property lost or destroyed or,

as the case may be, the cost of repairing the damage to that property shall be a debt due to the Territory and may be recovered by action in a court of competent jurisdiction brought against—

- (a) the employee in whose care the property was at the material time; or
- (b) another employee who by his culpable negligence or misconduct causes or contributes to the loss or destruction of or damage to the property.

(4) Where an employee defends an action brought under subsection (3) the plaintiff is entitled to judgment if, in the absence of proof to the contrary, he proves—

- (a) that the defendant was an employee of a department; and
- (b) that the defendant converted the property to his own use or by his culpable negligence caused or contributed to the loss or damage of the property.

(5) Where the negligence or misconduct of an employee of a department was not the sole cause of the loss or destruction of or damage to the property, the Territory may recover from the employee so much only of the loss or damage as is just and equitable having regard to the contribution made by the employee to the loss, destruction or damage as determined by the court.

(6) In this section a reference to an employee of a department includes a reference to a person who has been such an employee.

(7) For the purposes of this section—

- (a) Territory moneys shall be taken to be under the control of an employee of a department if the moneys have been collected or received by or have come into the custody of the employee but have not been paid to another person or to the credit of a bank account as required by the prescribed requirements; and
- (b) public property shall be taken to be in the care of an employee of a department if the property—
  - (i) has been delivered to the employee; and
  - (ii) has not been returned to a person or delivered to another person entitled to receive it on behalf of the Territory.

(8) The provisions of this section do not affect a right of the Territory to recover an amount from an employee otherwise than under this section but the Territory shall not recover amounts from the one employee both under this section and otherwise than under this section, in respect of the same loss, deficiency, destruction or damage.

*Offences*

**76.(1)** A person who contravenes or fails to comply with any provision of this Ordinance commits an offence against this Ordinance.

(2) Where a penalty is not otherwise expressly provided, a person who commits an offence against this Ordinance is liable to a penalty of \$400.

77. A prosecution for an offence against this Ordinance may be brought in a court of summary jurisdiction within 6 months after the commission of the offence comes to the knowledge of an accountable officer. Prosecutions

78.(1) The Administrator may make regulations not inconsistent with this Ordinance for or in respect of all matters required or permitted by this Ordinance to be prescribed and all matters that are necessary or convenient to be prescribed for the carrying out of the provisions of this Ordinance and in particular for or in relation to— Regulations

- (a) the making of accountable advances chargeable to a fund or account of the Public Accounts in respect of which the advance is made and the keeping of such accounts as are necessary to record transactions involving the expenditure of those advances;
  - (b) the collection, receipt, custody, issue, expenditure, due accounting for and the care and management of all Territory moneys and the guidance of all persons concerned therein;
  - (c) the more effectual record, examination, inspection and departmental check of all receipts and expenditures and the keeping of all necessary accounts and records;
  - (d) the forms for records and documents required under the provisions of this Ordinance or the regulations;
  - (e) the execution of works and the supply of services for or on behalf of the Territory;
  - (f) the purchase of goods and other property for or by the Territory;
  - (g) the custody, issue, sale or other disposal and writing off of public property and the proper accounting for and stocktaking of that property; and
  - (h) the disposal of unclaimed property found on premises or in an aircraft, vessel, vehicle, container or receptacle under the control of a department.
- (2) The regulations may make provision for and in relation to—
- (a) the collection, receipt, custody, expenditure, care and management, outside Australia, of Territory moneys and the due accounting for those moneys;
  - (b) the keeping of accounts and records and the provision of statements, returns and vouchers in respect of the matters referred to in paragraph (a);
  - (c) the execution of works and the supply of services outside Australia for or by the Territory;

- (d) the purchase, outside Australia, of goods and other property for or by the Territory;
- (e) the custody, issue, sale or other disposal and writing off of public property and the proper accounting for and stocktaking of that public property; and
- (f) the inspection and examination by a person other than the Auditor-General and the departmental checking of books, accounts, statements, returns, records and vouchers prepared and kept outside Australia in respect of Territory moneys and public property.

(3) Notwithstanding sub-section (1) regulations made in accordance with sub-section (2) may contain provisions inconsistent with the provisions of this Ordinance other than the provisions of Part III and, to the extent that they are inconsistent with any such provision, shall have effect notwithstanding that provision.

Delegation

79.(1) Subject to this section where a power or function is conferred by this Ordinance, including a power or function conferred by the regulations, on a person (whether by reference to an office or otherwise) the power may be exercised or the function performed by the authority of that person.

(2) A power or function may not be exercised by the authority of a person under sub-section (1) unless that authority is evidenced in a written instrument.

(3) Authority may be conferred in pursuance of sub-section (1) on a named person or on the person for the time being holding acting in or performing the duties of a named office designation or position.

(4) A written instrument conferring authority on a person in pursuance of this section may be revoked, rescinded, altered or amended at any time by the person conferring the authority.

(5) The conferring of authority by a written instrument under this section does not prevent the exercise of the power or the performance of the function by the person conferring the authority or by another person upon whom authority relating to the same power or function is conferred.

(6) A conferring of authority under this section may be made subject to such conditions as are set out in the written instrument evidencing the authority.

(7) This section does not apply to—

- (a) the power to make regulations;
- (b) a power related to the investigation or detection of offences or unlawful acts; or
- (c) a power to delegate a power or function.

**80.** The Minister for the time being administering the Ordinance that constitutes a statutory corporation may require a statutory corporation, not being a prescribed statutory corporation, to prepare and forward to him within such period as the Minister requires a report on the activities of the statutory corporation for a financial year or such other period as the Minister may stipulate.

Annual reports of statutory corporations

## PART VI—TRANSITIONAL PROVISIONS

**81.** Within 30 days after the commencement of this Ordinance a statutory corporation shall transfer to an official bank account all moneys held by the statutory corporation in a bank account except such moneys as are required to provide for the payment of unrepresented or outstanding cheques and negotiable instruments.

Statutory corporations to remit moneys to an official bank account

**82.(1)** Where, at the date of the commencement of this Ordinance, a statutory corporation has moneys invested which are repayable at the end of a period of time, it may maintain the investment until its maturity and, upon redemption or maturity, shall pay the amount of the investment and any interest earned by the investment into an official bank account for credit to the trust account established for that corporation.

Statutory corporations to close investments

(2) Where, at the date of the commencement of this Ordinance, a statutory corporation has moneys invested at call, it shall within 30 days of the commencement of the Ordinance call up the moneys and pay the amount of the investment and the interest earned by the investment into an official bank account for credit to the trust account established for that corporation.

(3) Where, at the date of the commencement of this Ordinance, a statutory corporation has moneys invested upon terms which provide for re-investment, without further instruction by the statutory corporation, of the moneys at the end of the period of investment current on the date of commencement of this Ordinance, it shall, before the date of the maturity of the investment but not later than 7 days after the date of the commencement of this Ordinance, direct the person with whom the investment is made that, at the end of the current period of investment, no re-investment of the moneys shall be made.

(4) This section does not apply to prescribed statutory corporations that are authorized under regulations made under section 62(2) to the extent of the authorization under those regulations.

**83.** Where, after the date of the commencement of this Ordinance, a payment is required to be made or an expenditure committed with respect to which the provisions of this Ordinance would have required an authority to be given or a procedure to be followed at a time which, in the ordinary course of events, would have been prior to the date of the commencement of this Ordinance, it shall

Previous authorities and procedures to suffice

be sufficient if a like authority was given or a like procedure was followed in relation to that payment or that commitment prior to the commencement of this Ordinance.

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THE SCHEDULE

Section 45

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 (or as the case may be) according to law.

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