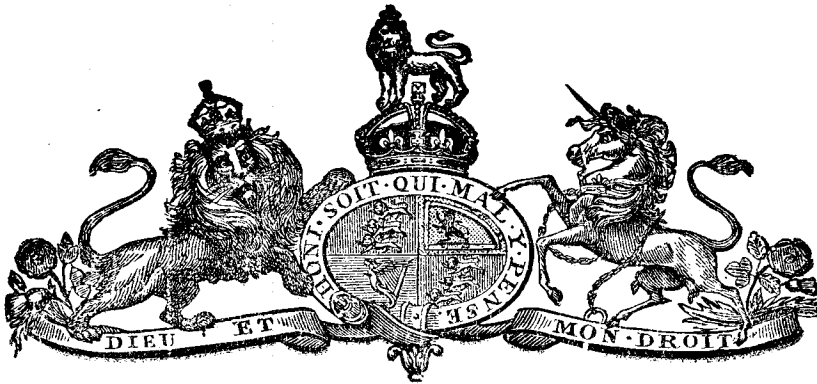


TASMANIA.



1911.

ANNO SECUNDO

GEORGII V. REGIS,

No. 53.

ANALYSIS.

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|---|---|
| 1. Short title and incorporation with
1 Edw. VII. No. 15. | 9. Payments authorised on lapse of
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AN ACT to further amend “The Audit Act, ^{A.D.} 1911.
1901.” [10 January, 1912.]

BE it enacted by His Excellency the Governor of Tasmania, by and
with the advice and consent of the Legislative Council and House of
Assembly, in Parliament assembled, as follows :—

PART I.

PRELIMINARY.

1 This Act may be cited as “The Audit Act, 1911,” and shall be deemed incorporated with and be read as one with “The Audit Act, 1901,” in this Act referred to as the Principal Act.

Short title and
incorporation with
1 Ed. VII. No. 15.

8d.]

Audit Amendment.

A.D. 1911.

Division of Act.

2 This Act is divided into parts, as follows :—

Part I.—Preliminary.

Part II.—Amendments of Principal Act.

Part III.—Audit of Local Authorities' Accounts.

Repeals.

3 Ed.VII. No. 21.

3—(1) Sections Twenty-nine to Thirty-four (both inclusive) of the Principal Act are hereby repealed.

(2) "The Audit Amendment Act, 1903," is hereby repealed.

PART II.**AMENDMENTS OF PRINCIPAL ACT.**Amendment of
Section 3 of
Principal Act.
"Financial year."**4** Section Three of the Principal Act is hereby amended by inserting the following definition of "financial year" at the end of the section, namely :—

"Financial year" means the Twelve months ending the last day of June.

Repeal and
re-enactment of
Section 8 of
Principal Act,
1 Ed.VII. No. 19.**5** Section Eight of the Principal Act and "The Audit Act Amendment Act, 1901," are hereby repealed, and the following section is hereby substituted for the said Section Eight, namely :—**8** From and after the First day of July, One thousand nine hundred and eleven, there shall be paid and payable out of the Consolidated Revenue for and in respect of the annual salary of every Auditor-General of Tasmania the sum of Five hundred and fifty Pounds, and no more."Amendment of
Section 21 of
Principal Act,**6** Section Twenty-one of the Principal Act is hereby amended by inserting the words "procure or" immediately after the words "neglect to" in line Six of the section.Amendment of
Section 26 of
Principal Act.**7** Section Twenty-six of the Principal Act is hereby amended by omitting the first Eight lines of the section, and substituting therefor the following, namely :—**26** The Treasurer shall, within Three months after the Thirtieth day of June in every year, prepare a balance-sheet exhibiting the balances shown in the Treasury ledger after the postings of the financial year have been completed; also an abstract of the revenue and expenditure for such year, distinguishing the amounts connected with the Consolidated Revenue, and including in such amounts the transactions on account of such year during the First month of the financial year fol-."Amendment of
Section 28 of
Principal Act.**8** Section Twenty-eight of the Principal Act is hereby amended by omitting the words "Two months" wherever occurring throughout the section, and substituting therefor the word "month."

Audit Amendment.

9 After Section Twenty-eight of the Principal Act the following section is inserted :—

A.D. 1911.

“28a—(1) If before the close of any financial year no Act is passed authorising the issue and application of moneys out of the Consolidated Revenue to meet the requirements of the next succeeding financial year, the Treasurer may pay such sums, and make such advances to meet such requirements current and accruing, subject to the following provisions:—

Payments authorised on lapse of appropriation.

- i. The authority of the Treasurer shall cease upon the passing of any Supply Act or Appropriation Act for or in respect of the service of such next succeeding financial year, and shall not in any event extend beyond the period of the First month of such year :
- ii. Upon the passing of such Supply Act or 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 divisions and heads of service appropriate thereto :
- iii. The payments under the authority of this section 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 a corresponding period of the immediately preceding financial year in respect of all salaries, pay, wages, allowances, contracts, supplies, services, rents, and other recurrent charges, and of all ordinary contingencies of any office or department authorised by the Appropriation Act for such year, and set forth in the estimates relating thereto :
- iv. When the estimates of expenditure for such succeeding financial year have been presented to Parliament, and the rate of expenditure in such estimates is, in any case, lower for any service than the rate of expenditure authorised in the Appropriation Act for the last preceding financial year, the payments under the authority of this section shall not exceed such lower rates.

“(2) The Treasurer shall make the payments and advances authorised by this section, in such manner and in such proportion as the Governor, by any warrant in writing under his hand, and directed to the Treasurer, from time to time orders and directs; and the amount of the payments and advances so made shall be charged upon and payable out of the Consolidated Revenue.”

10 The general regulations set forth in Schedule (2) to the Principal Act are hereby amended as follows, namely :—

Amendments of general regulations in Schedule (2) of Principal Act.

- i. Regulation One is hereby omitted, and the following regulation substituted therefor, namely :—

“1. The financial year is, in all cases, the year of account ”:

Audit Amendment.

A.D. 1911.

ii. Regulation Ten is hereby amended by inserting the word "statutory" before the word "declaration" in the Fourth line :

iii. Regulation Fifteen is hereby omitted :

iv. Regulation Twenty-one is hereby omitted, and the following regulation substituted therefor, namely :—

"21. After the close of every financial year the Treasurer shall prepare as soon as practicable supplementary estimates of all expenditure during such financial year, and during the First month of the following financial year on account of the past financial year, which is in excess of any vote of Parliament, or has been incurred for any purpose not authorised by Parliament.

"All such supplementary estimates shall be, without delay, submitted by the Treasurer to the Governor in Council, and transmitted by message from the Governor to Parliament.

"Authorities issued by the Governor in Council under Regulation Nineteen, which are not afterwards confirmed by Parliament during the said following financial year, are to be considered as having lapsed":

v. Regulation Thirty is hereby omitted, and the following regulation substituted therefor, namely :—

"30—(1) Advances will be made in the form of either a 'floating advance' or 'special advance' for defraying expenditure particularised in the proposal for the advance.

"(2) Where the expenditure is recurring throughout the year, the advance will be issued as a floating advance, subject to the following conditions :—

(a) Officers who receive floating advances shall, in order to maintain their advance accounts in funds during a financial year, apply to the Treasurer at least Once a month for a reimbursement of sums disbursed, as shown by acquitted vouchers accompanying the application, and thereupon the Treasurer may make such reimbursement. Each application for reimbursement shall be made on the voucher form prescribed by the Treasurer.

(b) Floating advances may be used only for the purpose for which they were obtained.

"(3) Where the advance is in the form of a special advance, the application therefor must state the particular purpose for which it is required, and no officer shall use such advance for any purpose other than that for which it was obtained.

"(4) Final adjustment of floating and special advances must be made as follows, namely :—

(a) In the case of floating advances, by repayment to the Treasurer within ten days after the close of

Audit Amendment.

the financial year, of any unexpended balances, A.D. 1917.
and by the transmission, within the same time,
to the Treasurer, of complete and satisfactory
vouchers :

- (b) In the case of special advances, a similar adjustment must be made within the time specified in the applications for such advances, or in the obligatory receipts accompanying the same.

“(5) No payments whatever may be made from an advance, unless the same are covered by a supply or appropriation granted by Parliament, or are authorised by the Governor in Council under Regulation Nineteen” :

- vi. The following regulation is hereby inserted immediately after Regulation Thirteen :—

“13A. The Government Printer shall submit for the approval of the Auditor all requisitions for money forms, licence, and receipt forms, before printing or supplying the same.”

11 The instructions set forth in Schedule (3) to the Principal Act are hereby amended as follows, namely :—

Amendments of
instructions in
Schedule (3) of
Principal Act.

- i. Paragraphs One and Two are hereby omitted, and the following paragraph is hereby substituted for paragraph One, namely :—

“1. Annual estimates of the revenue and expenditure of the State are to be laid before the Legislature as soon as practicable after the close of every financial year” :

- ii. Paragraph Four is hereby omitted, and the following paragraph substituted therefor, namely :—

“4. The financial year is the year of account” :

- iii. Paragraph Ten is hereby amended by omitting the words “Before the commencement of the year,” and inserting in lieu thereof the words “as soon as practicable” :

- iv. Paragraph Twelve is hereby amended by omitting the words “and territorial” wherever occurring after the word “inland,” and by inserting at the end of the paragraph the following words, namely—“The Treasurer shall render to the Auditor every month such details and particulars in respect of his Territorial Revenue Accounts as the Auditor may require to be rendered” :

- v. Paragraph Fifteen is hereby amended by inserting the word “September” after the words “month of,” in the first line, in lieu of the word “October” :

- vi. Paragraph Twenty-two is hereby omitted, and the following paragraph substituted therefor, namely :—

“22. On the close of each financial year all votes for that year under which no expenditure has been previously authorised shall be deemed to have lapsed” :

Audit Amendment.

A.D. 1911.

vii. Paragraph Twenty-three is hereby omitted, and the following paragraph substituted therefor, namely :—

“23. In every case where expenditure shall have been authorised before the close of a financial year, a sum equal to the expenditure so authorised shall be made available as a credit for such year until and inclusive of the Thirty-first day of July in the following financial year. The amount of all such credits remaining unexpended after the lastmentioned date shall lapse.”

PART III.**AUDIT OF LOCAL AUTHORITIES' ACCOUNTS.**

12 After Section Thirty-five of the Principal Act the following sections are hereby inserted under the above heading, as Part II. of that Act, namely :—

interpretation.

“**36** In this part of this Act ‘local authority’ means the council, board, trust, trustees, or other governing body whatsoever (however designated) of, or for, any corporation, body of persons, institution, district, or place whatsoever, whose accounts are by law made subject to this Act or to examination by the Auditor; and includes the corporation, if any, of which the local authority is the governing body.”

Powers of Auditor.

“**37** The Auditor shall be the auditor of all local authorities, and shall have the same duties and powers in respect of the moneys and accounts of every local authority, and of every person dealing therewith, as he has in respect of the public moneys and accounts, and of all persons dealing therewith.

Accounts to be kept.

“**38** Every local authority shall keep such accounts, and keep them in such form or manner as the Auditor may from time to time determine.

Recovery of moneys illegally expended from members of local authority.

“**39** If at any time the Auditor finds that any moneys belonging to or administerable by any local authority have been expended or applied, or that any liability has been incurred by any local authority, without lawful authority, then, unless such local authority has acted in good faith and under legal advice, the Auditor—

- i. Shall surcharge the amount thereof jointly and severally upon all the members of the local authority who fail to satisfy the Auditor that the moneys were so expended or applied, or that the liability was incurred, either without their knowledge, or, if with their knowledge, then in spite of their protest made at the time when such expenditure or application was authorised: and also

Audit Amendment.

- ii. Shall report thereon to the Attorney-General, who shall take A.D. 1911.
all steps necessary to recover the said moneys in any court
of competent jurisdiction, as a debt due to such local
authority, and the same shall be recoverable accordingly.

“**40** If the accounts of any local authority are not forwarded to the Auditor within the time prescribed by law in that behalf, the person or the local authority by law required to so forward such accounts shall be liable to a penalty not exceeding Ten Pounds; and the said penalty shall be recoverable in a summary way before any One or more justices in the mode prescribed by ‘The Magistrates Summary Procedure Act,’ the provisions of which shall apply.”

Penalty on
failing to forward
accounts to
Auditor.

