

## T A S M A N I A.

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 THE RAILWAY ADVANCES AND SUSPENSE ACCOUNTS ACT, 1923.
 

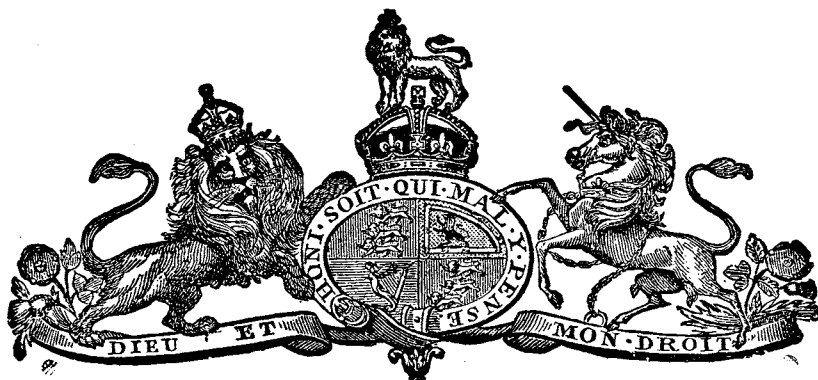
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## TASMANIA.



1923.

ANNO QUARTO DECIMO

GEORGII V. REGIS.

No. 10.

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AN ACT to provide for the Opening and Keeping of certain Accounts in the Books of the Treasury in connection with the Government Railways of Tasmania, and for the Raising and Appropriation of certain Moneys for the purposes of such Accounts.

A.D.  
1923.

[12 October, 1923.]

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:—

**1** This Act may be cited as “The Railway Advances and Suspense Accounts Act, 1923.” Short title.

**2** In this Act unless the context otherwise indicates or requires— Interpretation.

1. “Commissioner” means the Commissioner of Railways:  
“Minister” means the Minister for Railways:  
“Railways” means the Government Railways of Tasmania:  
“Railway Department” means the Department of the Railways:  
“Section” means Section of this Act.

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ii. The following expressions, when used in connection with any materials or articles, have the meanings hereinafter respectively assigned to them:—

- (a) "Issued" means issued by or on behalf of the Commissioner out of store; and "reissued" has a corresponding meaning:
- (b) "Sales" means sales by or on behalf of the Commissioner out of store:
- (c) "Store" means storage by the Commissioner pending use by him, or on his behalf, in connection with the railways or some branch of the Railway Department.

Existing Railway Stock Account to be closed.

**3** The Railway Stock Account now existing in the books of the Treasury, shall be closed as from the Thirtieth day of June, One thousand nine hundred and twenty-three, and the debit balance of that account on the lastmentioned day amounting to the sum of Two hundred and forty-six thousand five hundred and forty-five Pounds Nineteen Shillings and Ninepence shall be transferred to the debit of the respective accounts referred to in Sections Five, Thirteen, Eighteen, and Twenty-four, in the proportions mentioned in those sections respectively, and as at the First day of July in the last-mentioned year.

Certain railway accounts to be opened in Treasury.

**4** There shall be opened and kept in the books of the Treasury, as from the First day of July, One thousand nine hundred and twenty-three, accounts to be called—

- i. The Railway Stores and Materials Account:
- ii. The Railway Renewals Suspense Account, No. 1:
- iii. The Railway Renewals Suspense Account, No. 2:
- iv. The Railway Capital Works Advance Account:
- v. The Railway Manufacturing Account; and
- vi. The Railway Advances Loan Account.

*The Railway Stores and Material Account.*

Stores Account to be debited with value of stores on hand on 30th June, 1923.

**5** The Railway Stores and Materials Account (hereinafter called "the Stores Account") shall be debited, as on the First day of July, One thousand nine hundred and twenty-three, with the sum of One hundred and fifty-one thousand seven hundred and three Pounds Twelve Shillings and Elevenpence, such sum representing the amount of the debit balance of the Railway Stock Account referred to in Section Three, after deducting therefrom the sum of the several amounts respectively referred to in Sections Thirteen, Eighteen, and Twenty-four.

Power to borrow £180,000.

**6** It shall be lawful for the Treasurer to raise, borrow, and receive any sum or sums of money, not exceeding in the whole the sum of One hundred and eighty thousand Pounds, for the purposes mentioned in Section Seven.

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**7**—(1) Subject to the provisions of Section Eleven, the Treasurer may, from time to time, with the approval of the Minister, advance to or pay on behalf of the Commissioner out of any moneys to be received by him under Section Six, such sum or sums of money as the Commissioner may require for the purchase of raw materials and manufactured articles, other than rolling-stock, which the Commissioner shall deem necessary for any purpose in connection with the management, maintenance, or control of the railways.

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Advances may be made to Commissioner for certain purposes.

(2) There shall be debited, from time to time, to the Stores Account all moneys advanced to or paid on behalf of the Commissioner by the Treasurer under the immediately preceding subsection, as at the dates of such respective advances or payments.

Advances to be debited to Stores Account.

**8**—(1) All articles manufactured by the Commissioner shall when completed be taken into store, and once at least in every month the Commissioner shall render to the Treasurer an account, showing the particulars and the cost of the manufacture (including the cost of the materials used in such manufacture) of all articles so manufactured since the date of the rendering of the last account of a similar nature.

Articles manufactured by Commissioner to be taken into store.

(2) Upon receipt by the Treasurer of any such account as is referred to in the immediately preceding subsection, the total cost of the manufactured articles shown in such lastmentioned account shall be debited to the Stores Account and credited to the Railway Manufacturing Account, referred to in Section Twenty-four.

Cost of same to be debited to Stores Account.

**9** The Commissioner shall render to the Treasurer, at least once in every month, an account showing the amount of the values (such values to be determined by the Commissioner) of all materials and articles returned into store since the date of the rendering of the last account of a similar nature, and the total amount of such values, as shown by such account, shall be forthwith debited to the Stores Account, and credited to such appropriate accounts in the books of the Treasury, and in such appropriate proportions as the Commissioner shall determine and indicate in the monthly account to be rendered by him in accordance with the provisions of this section.

Value of materials returned into store to be debited monthly to Stores Account and credited to appropriate accounts in Treasury.

**10**—(1) The Commissioner shall also render to the Treasurer, at least once in every month, an account, certified to by the Commissioner and by the Comptroller of Stores of the Railway Department, showing—

Value of materials issued or sold to be credited to Stores Account.

- i. The total amount of the values of all materials and articles issued or reissued since the date of the rendering of the last account of a similar nature; and
- ii. The total amount of the values of all surplus and other materials and articles sold by the Commissioner since the date last aforesaid.

(2) The Commissioner shall, at the time of rendering any such account as is referred to in Paragraph ii. of Subsection (1) of this section, pay to the Treasurer the total amount of the values shown in the account so rendered.

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(3) The Treasurer shall, on receipt of any such account as is referred to in Paragraph 1. of Subsection (1) of this section, forthwith credit the Stores Account with the total amount of the values shown in the account so received.

(4) The Treasurer shall, on receipt of any such account and payment as is referred to in Subsection (2) of this section, forthwith credit the Stores Account with the amount of such payment.

Limitation to operations on Stores Account.

**11** The operations on the Stores Account shall be such that the debit balance thereof may amount to, but shall not at any time exceed, the said sum of One hundred and eighty thousand Pounds.

Interest in respect of Stores Account to be calculated daily.

**12**—(1) Interest, at a rate to be determined from time to time by the Treasurer, shall be calculated on the debit balance of the Stores Account, for or in respect of each and every day during which that account shall be in debit.

Such interest to be debited half-yearly in the Commissioner's Railway Working Account.

(2) As soon as practicable after the Thirtieth day of June and the Thirty-first day of December, in each year, the Treasurer shall notify the Commissioner of the total amount of interest, calculated as aforesaid in respect of the immediately preceding period of Six months, and each such total amount shall be debited by the Commissioner, as at such respective day aforesaid, to the Railway Working Account kept by him.

*The Railway Renewals Suspense Account, No. 1.*

Railway Renewals Suspense Account, No. 1, to be debited with £80,252 1s. 6d.

**13** The Railway Renewals Suspense Account, No. 1, shall be debited as on the First day of July, One thousand nine hundred and twenty-three, with the sum of Eighty thousand two hundred and fifty-two Pounds One Shilling and Sixpence, such sum representing moneys expended previously to the First day of July, One thousand nine hundred and twenty-three, for renewals of, or in connection with, the permanent way and rolling-stock of the railways, and forming portion of the debit balance of the Railway Stock Account referred to in Section Three.

Appropriation of yearly sums to extinguish debit of account.

**14** For the purpose of extinguishing the debit of the Railway Renewals Suspense Account, No. 1 created by the operation of Section Thirteen, there shall be set apart out of the Consolidated Revenue, without any further or other appropriation than this Act, and paid into that account, in each and every financial year during the period of Ten years, commencing on the First day of July, One thousand nine hundred and twenty-three, the sum of Seven thousand five hundred Pounds, by equal monthly payments of Six hundred and twenty-five Pounds each, and, in the financial year immediately following the expiration of the said period, the sum of Five thousand two hundred and fifty-two Pounds One Shilling and Sixpence, by equal

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monthly payments of Four hundred and thirty-seven Pounds Thirteen Shillings and Sixpence each during the first eleven months of the lastmentioned year, and by a final payment of Four hundred and thirty-seven Pounds Thirteen Shillings in the last month of such year. A.D. 1923.

*The Railway Renewals Suspense Account, No. 2.*

**15**—(1) The Treasurer may, from time to time, and at any time during the period of Fifteen years commencing on the First day of July, One thousand nine hundred and twenty-three, with the approval of the Minister, and subject as hereinafter mentioned, pay on behalf of the Commissioner, out of any funds at the disposal of the Treasurer at the time of such payment, such sum or sums of money not exceeding in the whole the sum of Two hundred thousand Pounds, as the Commissioner may require to expend for any of the following purposes in connection with the railways, namely :—

- i. The renewing of rails and fastenings of the permanent-way :
- ii. The renewing of locomotive boilers :
- iii. The dismantling, and re-erecting, re-assembling or re-installing in the new workshops, of machinery, shafting, and motors, and the converting of the voltage of motors

(2) No greater sum than Forty-five thousand Pounds shall be advanced to, or paid on behalf of, the Commissioner, under the immediately preceding subsection in the First year of the lastmentioned period, nor in any succeeding year of such period shall any greater sum be so paid on behalf of the Commissioner, than will, together with the sums so paid to him in any previous year or years during such period, amount to more than the sum of Forty-five thousand Pounds multiplied by the number of years which will have elapsed at the expiration of such succeeding year. Limit of advance in any year.

**16** There shall be debited, from time to time to the Railway Renewals Suspense Account, No. 2, all moneys paid on behalf of the Commissioner by the Treasurer, under Section Fifteen, as at the date of such respective advances or payments. Advances to be debited to Railway Renewals Suspense Account.

**17** For the purpose of recouping the Treasurer the moneys advanced to, or paid on behalf of, the Commissioner by the Treasurer, under Section Fifteen, there shall be set apart out of the Consolidated Revenue, without any further or other appropriation than this Act, in each and every financial year during the period referred to in Subsection (1) of the lastmentioned section, the sum of Thirteen thousand three hundred and thirty-three Pounds Six Shillings and Eightpence, and each and every such sum shall be paid into the credit of the Railway Renewals Suspense Account, No. 2, by equal monthly payments of One thousand one hundred and eleven Pounds Two Shillings and Threepence on the first day of each of the first Eight months of such financial year, and of One thousand one hundred and eleven Appropriation of £13,333 6s. 8d. annually to recoup Treasurer.

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Pounds Two Shillings and Twopence on the first day of each of the remaining months of such financial year: Provided that the monthly payments in respect of the financial year which began on the First day of July, One thousand nine hundred and twenty-three shall commence and be made as from the lastmentioned day.

*The Railway Capital Works Advance Account.*

Capital Works Account to be debited with the sum of £4363 5s. 1d.

**18** The Railway Capital Works Advance Account (hereinafter called "the Capital Works Account") shall be debited, as on the date of the commencement of this Act, with the sum of Four thousand three hundred and sixty-three Pounds Five Shillings and One Penny, such sum representing moneys expended by the Treasurer on behalf of the Commissioner previously to such commencement, on certain works in connection with the railways, the cost of which was properly chargeable to capital, but which cost had, previously to such commencement as aforesaid, been charged to the Railway Stock Account mentioned in Section Three, and the amount of which cost formed portion of the debit balance referred to in that section.

Power to borrow £10,000 for Capital Works Account.

**19** It shall be lawful for the Treasurer to raise, borrow, and receive any sum or sums of money not exceeding in the whole the sum of Ten thousand Pounds for the purposes mentioned in Section Twenty.

Advances may be made to Commissioner for certain purposes.

**20**—(1) The Treasurer may, from time to time, with the approval of the Governor, pay on behalf of the Commissioner, out of any moneys received by the Treasurer, under Section Nineteen, any sum or sums of moneys not exceeding in the whole the sum of One thousand Pounds in the case of any one work for defraying the cost of the execution and completion of any work in connection with the railways, which the Commissioner shall certify to be of an urgent or unforeseen character, and the cost of which shall, in the opinion of the Minister, be properly chargeable to capital expenditure.

Advances to be debited to Capital Works Account.

(2) There shall be debited, from time to time, to the Capital Works Account the moneys paid on behalf of the Commissioner by the Treasurer, under the immediately preceding subsection as at the dates of such respective advances or payments.

List of works in respect of which advances made to be embodied in Railway Works Execution Bill.

**21** A list of all works, in respect of which payments shall have been made to, or on behalf of, the Commissioner, under Section Twenty, shall be embodied in a separate schedule to a Railway Works Execution Bill, to be introduced in the First session of Parliament, occurring after the expiration of the financial year in which such payments were made. Such schedule shall be entitled "Schedule of Works Executed or in the Course of Execution and Authorised under 'The Railway Advances and Suspense Accounts Act, 1923,'" and shall show the respective amounts paid for the execution or completion of the works therein referred to.



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**22** When and as soon as any such Bill as is referred to in Section Twenty-one has been assented to by the Governor, all amounts appropriated thereby for the works set out in the beforementioned separate schedule, and previously debited to the Capital Works Account, shall be transferred as debits to an account to be opened in the books of the Treasury for the purposes of the Act for which such Bill was introduced as aforesaid.

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Moneys when appropriated to be paid into Capital Works Account.

**23** The provisions of Section Twelve in respect of the Stores Account with reference to the calculation and the debiting of interest to the Railway Working Account kept by the Commissioner, shall apply in respect of the Capital Works Account.

Provisions of Section 12 to apply to Capital Works Account

*The Railway Manufacturing Account.*

**24** There shall be debited to the Railway Manufacturing Account (hereinafter called "the Manufacturing Account") as on the First day of July, One thousand nine hundred and twenty-three, the sum of Ten thousand two hundred and twenty-seven Pounds and Threepence, such sum representing the amount expended up to the Thirtieth day of June, in such lastmentioned year, in respect of the manufacture of articles in the course of manufacture by the Commissioner, for use in connection with the railways, on such lastmentioned date, which amount formed portion of the debit balance of the Railway Stock Account mentioned in Section Three.

Cost of articles (£10,227 0s. 3d.) in the course of manufacture on 30th June, 1923, to be debited to Manufacturing Account.

**25** It shall be lawful for the Treasurer to raise, borrow, and receive any sum or sums of money not exceeding in the whole the sum of Fifteen thousand Pounds for the purposes mentioned in Section Twenty-six.

Power to borrow £15,000.

**26**—(1) The Treasurer may, from time to time, with the approval of the Minister, pay, on behalf of the Commissioner out of any moneys received by the Treasurer under Section Twenty-five, such sum or sums of money as the Commissioner may require for or in connection with the manufacture by him of articles for use in connection with the railways.

Advances may be made to Commissioner for Manufacturing Account.

(2) All such articles shall, when so manufactured, be taken into store.

**27**—(1) There shall be debited, from time to time, to the Manufacturing Account all moneys paid on behalf of the Commissioner by the Treasurer under Subsection (1) of Section Twenty-six, as at the dates of such respective advances or payments.

Advances to be debited to Manufacturing Account.

(2) There shall as from the First day of July, One thousand nine hundred and twenty-three, be credited from time to time to the Manufacturing Account the cost of the manufacture (including the cost of the materials used in such manufacture) of all articles manufactured by

Cost of manufacture of articles to be credited to account.

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the Commissioner and taken into store, as at the respective dates on which the accounts showing the particulars thereof shall have been rendered by him to the Treasurer as provided by Subsection (1) of Section Eight.

Provisions of Section Twelve to apply to Manufacturing Account.

**28** The provisions of Section Twelve in respect of the Stores Account with reference to the calculation and the debiting of interest to the Railway Working Account kept by the Commissioner shall apply in respect of the Manufacturing Account.

*The Railway Advances Loan Account.*

Moneys borrowed under Sections 6, 19, or 25 to be paid into the Railway Advances Loan Account.

**29** All moneys raised and borrowed by the Treasurer under Sections Six, Nineteen, or Twenty-five shall, as and when received by him, be paid into the credit of the Railway Advances Loan Account.

*General.*

Moneys advanced under this Act not to be expended for any unauthorised purpose.

**30** No moneys paid by the Treasurer to the Commissioner under any of the provisions of this Act, shall be expended by the Commissioner for any other purpose than that in respect of which such moneys were so paid.

Application of "The Audit Act, 1918," to accounts opened under this Act.

**31** Save and except where modified or altered by this Act, the provisions of "The Audit Act, 1918," shall apply in respect of each and every account to be opened under the authority of this Act.

9 Geo. V. No. 3.