

AUDIT.

No. 4 of 1909.

An Act to amend the Audit Acts 1901-1906.

[Assented to 20th August, 1909.]

BE it enacted by the King's Most Excellent Majesty, the Senate, and the House of Representatives of the Commonwealth of Australia, as follows :—

Short title and incorporation.

1. This Act may be cited as the *Audit Act* 1909, and the *Audit Act* 1901 as amended by the *Audit Act* 1906 and by this Act may be cited as the *Audit Act* 1901-1909.

Payments outside Commonwealth made after close of financial year.

2. Section thirty-six of the *Audit Act* 1901 is amended by adding to sub-section (1) thereof, after the proviso to that sub-section, the following additional proviso :—

“Provided also that where—

- (a) any obligation involving expenditure has been incurred or is intended to be incurred outside the Commonwealth, and
- (b) money to an amount not exceeding the appropriation covering the expenditure has, before the close of the financial year for the service of which the appropriation is made, been transmitted for the purpose of making payments in connexion therewith,

the money so transmitted shall be and shall be deemed to have been available for making those payments notwithstanding that the financial year closed before the payments were completed; and for that purpose the appropriation, whether the financial year closed before or after the coming into operation of this proviso, shall be deemed not to have lapsed.”