

# Post and Telegraph (No. 2)

No. 33 of 1968

An Act relating to the Finances of the Post Office Services.

[Assented to 13 June 1968]

**B**E it enacted by the Queen's Most Excellent Majesty, the Senate, and the House of Representatives of the Commonwealth of Australia, as follows:—

1.—(1.) This Act may be cited as the *Post and Telegraph Act (No. 2)* 1968.

Short title  
and citation.

(2.) The *Post and Telegraph Act* 1901–1966,\* as amended by the *Post and Telegraph Act* 1968,† is in this Act referred to as the Principal Act.

(3.) Section 1 of the *Post and Telegraph Act* 1968 is amended by omitting sub-section (3.).

(4.) The Principal Act, as amended by this Act, may be cited as the *Post and Telegraph Act* 1901–1968.

2. This Act shall come into operation on the first day of July, One thousand nine hundred and sixty-eight.

Commence-  
ment.

3. Section 2A of the Principal Act is amended—

Parts.

(a) by omitting the words—

“ Part IA.—General (Sections 3–65).”

and inserting in their stead the words—

“ Part IA.—General (Sections 3–64).”;

and

(b) by inserting after the words—

“Part IV.—Telegraphs (Sections 80-96).”

the words—

“ Part IVA.—Finance (Sections 96A–96M).”.

4. Section 3 of the Principal Act is amended by inserting after the definition of “ Director ” the following definition:—

Definitions.

“ ‘ Director-General ’ means Director-General of Posts and Telegraphs;”.

5. Section 6 of the Principal Act is amended by adding at the end thereof the following sub-section:—

Director-  
General.

“ (2.) There is payable to the Director-General a salary at the rate of Seventeen thousand five hundred dollars per annum.”.

\* Act No. 12, 1901; as amended by No. 25, 1909; Nos. 24 and 28, 1910; No. 30, 1912; No. 23, 1913; No. 14, 1916; No. 17, 1923; No. 45, 1934; No. 77, 1946; No. 35, 1949; No. 80, 1950; No. 85, 1960; No. 64, 1961; No. 149, 1965; and No. 7, 1966.

† Act No. 32, 1968.

Manner of dealing with opened letters and packets containing anything of value.

6. Section 51 of the Principal Act is amended by omitting sub-sections (4.) and (5.) and inserting in their stead the following sub-sections:—

“ (4.) If any contents of a letter or packet forfeited in pursuance of this section are money, the money shall be paid into the Post Office Trust Account.

“ (5.) If any contents of such a letter or packet are not money, the contents shall be destroyed, sold, converted into money or otherwise disposed of in such manner as the Postmaster-General directs and the proceeds of the sale, conversion into money or other disposal shall be paid into the Post Office Trust Account.”.

Manner of dealing with opened newspapers.

7. Section 52 of the Principal Act is amended by omitting all the words from and including the words “ And if such enclosure or accompaniment is not money ” and inserting in their stead the following sub-sections:—

“ (2.) If the enclosure or accompaniment is money, the money shall be paid into the Post Office Trust Account.

“ (3.) If the enclosure or accompaniment is not money, it shall be destroyed, sold, converted into money or otherwise disposed of in such manner as the Postmaster-General directs and the proceeds of the sale, conversion into money or other disposal shall be paid into the Post Office Trust Account.”.

Appropriation of fees, &c.

8. Section 65 of the Principal Act is repealed.

9. After Part IV. of the Principal Act the following Part is inserted:—

“ PART IVA.—FINANCE.

Interpretation

“ 96A.—(1.) In this Part, unless the contrary intention appears—

‘ the Account ’ means the Post Office Trust Account established by this Part;

‘ the Post Office Services ’ means the postal and telegraphic services provided by the Commonwealth or by the Postmaster-General under this Act or under section seventy-six of the *Overseas Telecommunications Act 1946–1968*, and includes—

(a) anything done by the Commonwealth in association with the provision of those services; and

(b) anything done by the Commonwealth under this Act in respect of money orders and postal orders,

but does not include anything done by the Postmaster-General under Division 5 of Part III. of the *Broadcasting and Television Act 1942–1967* or under the *Wireless Telegraphy Act 1905–1967*.

“(2.) In this Part—

- (a) a reference to the payment of an amount out of the Post Office Trust Account to the Consolidated Revenue Fund or into another account that is a Trust Account for the purposes of section sixty-two A of the *Audit Act* 1901–1966 shall be read as a reference to the making, in the books of account kept for the purpose of recording transactions in relation to the Post Office Trust Account and in relation to the Fund or the other Trust Account, of entries debiting the Post Office Trust Account, and crediting the Fund or the other Trust Account, with that amount; and
- (b) a reference to the payment of an amount out of the Consolidated Revenue Fund or out of another account that is a Trust Account for the purposes of that section into the Post Office Trust Account shall be read as a reference to the making, in those books of account, of entries debiting the Fund or the other Trust Account, and crediting the Post Office Trust Account, with that amount.

“(3.) A determination or direction by the Treasurer under this Part shall be made or given by instrument in writing.

“96B.—(1.) There is hereby established a Post Office Trust Account.

Post Office  
Trust Account.

“(2.) The Account is a Trust Account for the purposes of section sixty-two A of the *Audit Act* 1901–1966.

“96c.—(1.) There may from time to time be paid into the Account—

Moneys to be  
paid into  
Trust Account.

- (a) moneys appropriated by law before the commencement of this Part in respect of the financial year commencing on the first day of July, One thousand nine hundred and sixty-eight, in respect of the Post Office Services or appropriated by law after the commencement of this Part for the purposes of the Account;
- (b) so much (if any) as the Treasurer directs of any moneys appropriated by law by way of Advance to the Treasurer;
- (c) moneys appropriated by law in respect of any works or services paid for, or to be paid for, out of—
  - (i) moneys standing to the credit of the Account; or
  - (ii) moneys appropriated by law before the commencement of this Part in respect of the Post Office Services;
- (d) moneys standing to the credit of another account that is a Trust Account for the purposes of section sixty-two A of the *Audit Act* 1901–1966, being moneys that may be lawfully applied by way of payment in respect of any works or services paid for, or to be paid for, out of—
  - (i) moneys standing to the credit of the Account; or
  - (ii) moneys appropriated by law before the commencement of this Part in respect of the Post Office Services;

- (e) moneys received by the Commonwealth in respect of any works or services paid for, or to be paid for, out of—
  - (i) moneys standing to the credit of the Account; or
  - (ii) moneys appropriated by law before the commencement of this Part in respect of the Post Office Services;
- (f) moneys received by the Commonwealth from the sale or lease of any land acquired, or from the sale or hire of any goods acquired or produced, out of—
  - (i) moneys standing to the credit of the Account; or
  - (ii) moneys appropriated by law before the commencement of this Part in respect of the Post Office Services;
- (g) so much of any moneys appropriated by law for the purpose of the doing of anything under Division 5 of Part III. of the *Broadcasting and Television Act 1942–1967* or under the *Wireless Telegraphy Act 1905–1967* as represents the cost of doing that thing; and
- (h) moneys paid by any person to the Commonwealth in such circumstances that the Treasurer considers it appropriate that the moneys should be paid into the Account.

“(2.) Payments into the Account of moneys referred to in paragraph (a) of the last preceding sub-section shall be made in such amounts and at such times as the Treasurer determines.

- “(3.) The Treasurer may, if he considers it appropriate to do so—
- (a) direct the repayment, in such amounts and at such times as he specifies, to the Consolidated Revenue Fund of any amount paid into the Account under paragraph (a) or paragraph (b) of sub-section (1.) of this section; and
  - (b) direct the payment, at such times as he specifies, out of the Account to the Consolidated Revenue Fund of amounts representing interest, at such rate as he determines, upon so much of any amount to which the last preceding paragraph applies as has not been repaid.

Expenditure  
from  
Trust Account.

“96D. Subject to the next succeeding section, moneys standing to the credit of the Account may be applied—

- (a) in discharge of the liabilities of the Commonwealth in connexion with—
  - (i) the Post Office Services; and
  - (ii) the doing of anything under Division 5 of Part III. of the *Broadcasting and Television Act 1942–1967* or under the *Wireless Telegraphy Act 1905–1967*;
- (b) in making any other payments that are required by law to be made out of the Account; and
- (c) in making any other payments that are appropriate to be made out of the Account.

“ 96E. The Treasurer may, before or during a financial year, do either or both of the following things:—

- (a) determine the maximum amount to be paid out of the Account during that financial year in respect of capital expenditure;
- (b) determine the maximum amount to be paid out of the Account during that financial year in respect of a class of capital expenditure specified in the determination.

Power of Treasurer to limit capital expenditure from Trust Account in a financial year.

“ 96F.—(1.) There shall be paid out of the Account to the Consolidated Revenue Fund, at such times as the Treasurer determines, such amounts as the Treasurer, after receiving the advice of the Commonwealth Actuary, determines in respect of the future liability of the Commonwealth to make payments under any Acts relating to superannuation in respect of persons employed in connexion with the Post Office Services.

Payments out of Trust Account in respect of superannuation.

“(2.) Where persons employed in connexion with the Post Office Services also perform in the course of their employment by the Commonwealth duties not connected with those Services, the Commonwealth Actuary shall have regard to that fact in furnishing advice to the Treasurer under the last preceding sub-section.

“ 96G.—(1.) There are payable out of the Account to the Consolidated Revenue Fund—

- (a) such amount as the Treasurer determines in respect of expenditure on the Post Office Services incurred before the commencement of this Part; and
- (b) amounts representing interest, at such rate as the Treasurer determines, upon so much of the amount referred to in the last preceding paragraph as has not been so paid.

Payments out of Trust Account in respect of expenditure incurred before commencement of Part.

“(2.) Payments under the last preceding sub-section shall be made in such amounts and at such times as the Treasurer determines.

“ 96H.—(1.) In the administration of this Act in relation to the Post Office Services, the Postmaster-General shall pursue a policy directed towards achieving in respect of each financial year, in respect of those Services, such financial results as the Postmaster-General, with the concurrence of the Treasurer, determines.

Financial policy in respect of Post Office Services.

“(2.) The amount of the profits (if any) of the Post Office Services for a financial year shall be applied in such manner as the Postmaster-General, with the concurrence of the Treasurer, determines.

“(3.) For the purposes of this section, the amount of the profits of the Post Office Services for a financial year is the amount (if any) remaining after deducting from the amount of the revenue received or receivable in respect of those Services in that year an amount representing the cost of those Services properly chargeable against that revenue.

“(4.) For the purposes of this section, the cost of the Post Office Services properly chargeable against the revenue received or receivable in respect of those Services in a financial year includes—

- (a) provision made in respect of that year for obsolescence and depreciation of assets; and
- (b) provision made in respect of that year for future or contingent liabilities, including provision in respect of long service leave.

“(5.) The Treasurer may give a direction as to a provision to be made as mentioned in paragraph (a) or paragraph (b) of the last preceding sub-section and provision shall, in respect of each financial year while the direction remains in force, be made accordingly.

Proper accounts  
to be kept.

“96J. The Postmaster-General shall cause proper accounts and financial records to be kept in relation to the Post Office Services in accordance with accounting principles generally applied in commercial practice.

Audit.

“96K.—(1.) The Auditor-General shall inspect and audit the accounts and financial records kept in accordance with the last preceding section and shall forthwith draw the attention of the Postmaster-General to any irregularity that is disclosed by the inspection and audit and is, in the opinion of the Auditor-General, of sufficient importance to justify his so doing.

“(2.) The Auditor-General shall, at least once in each year, report to the Postmaster-General the results of the inspection and audit carried out under the last preceding sub-section.

“(3.) The Auditor-General or a person authorized by him is entitled at all reasonable times to full and free access to all accounts, records, documents and papers relating directly or indirectly to the payment of moneys into and out of the Account.

“(4.) The Auditor-General or a person authorized by him may make copies of, or take extracts from, any such accounts, records, documents or papers.

“(5.) The Auditor-General or a person authorized by him may require any 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 person considers necessary for the purposes of an inspection or audit under this section, and the person shall comply with the requirement.

Annual report  
and financial  
statements by  
Director-  
General.

“96L.—(1.) The Director-General shall, as soon as practicable after the end of each financial year, prepare and furnish to the Postmaster-General a report in relation to the operation of the Post Office Services during that year, together with financial statements in respect of that year in such form as the Treasurer approves.

“(2.) Before furnishing the financial statements to the Postmaster-General, the Director-General shall submit them to the Auditor-General, who shall report to the Postmaster-General—

- (a) whether the statements are based on accounts and financial records kept in accordance with this Part;
- (b) whether the statements are in agreement with the accounts and financial records and show fairly the financial operations and the state of the financial affairs of the Post Office Services;
- (c) whether the payments of amounts into and out of the Account during the year have been in accordance with this Part;
- (d) as to the adequacy of a provision referred to in paragraph (a) or paragraph (b) of sub-section (4.) of section ninety-six H of this Act; and
- (e) as to such matters arising out of the statements as the Auditor-General considers should be reported to the Postmaster-General.

“(3.) The Postmaster-General shall cause the report and financial statements furnished to him by the Director-General, together with the report of the Auditor-General, to be laid before each House of the Parliament within fifteen sitting days of that House after their receipt by the Postmaster-General.

“96M. As soon as practicable after the end of each financial year, the Postmaster-General shall cause to be laid before each House of the Parliament a statement with respect to—

Annual  
statement to  
Parliament by  
Postmaster-  
General. 1968

- (a) the estimated financial results of the Post Office Services in respect of that financial year, the amount of capital expenditure that was, or is estimated to have been, incurred in respect of those Services during that year, the sources from which the moneys expended were obtained and works and services to which that expenditure related;
- (b) the estimated financial results of the Post Office Services in respect of the next succeeding financial year, the amount of capital expenditure proposed to be incurred in respect of those Services during that year, the sources from which the moneys to be expended are proposed to be obtained and works and services to which that expenditure will relate; and
- (c) such other matters relating to the Post Office Services as he considers appropriate.”