



ANNO QUADRAGESIMO QUINTO ET QUADRAGESIMO  
SEXTO

# VICTORIÆ REGINÆ.

A.D. 1882.

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## No. 241.

An Act to provide for the Audit of the Public Accounts.  
[Reserved, August 30th, 1882.]

**W**HEREAS it is desirable to amend the system of keeping and auditing the public accounts and to enable the Governor in Council to appoint two Commissioners of Audit—Be it therefore Enacted by the Governor of the Province of South Australia by and with the consent of the Legislative Council and the House of Assembly of the said province, in this present Parliament assembled, as follows:

Preamble.

1. The office of Auditor-General is hereby abolished, and so much of the Constitution Act as provides for the payment of a salary to the Auditor-General, the Act No. 11 of 1862, and all other statutes and regulations respecting the said office are hereby repealed; and all duties heretofore, by virtue of any statute or otherwise, performed by the Auditor-General, shall hereafter be performed by the Commissioners of Audit hereinafter referred to, or by either of them.

Office of Auditor-General abolished.

2. There shall be two officers, to be called Commissioners of Audit, who shall be appointed by the Governor in Council, and shall hold office during good behaviour, and shall not be removable therefrom unless, an address be presented to the Governor from both Houses of the Legislature in one Session, or from either House in two consecutive Sessions, praying for such removal: Provided that it shall be lawful for the Governor in Council to suspend any Commissioner from his office for inability or misbehaviour, and, when and so often as the same shall happen, a full statement of the cause of such suspension shall be laid before both Houses of Parliament, if then sitting, within seven days from such

Appointment of two Commissioners of Audit.

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such suspension, or, if they be not then sitting, then within seven days after the commencement of the next Session; and, if an address shall not, within one calendar month afterwards during that Session, be presented to the Governor by the Legislative Council or House of Assembly praying for the removal of such Commissioner from his office, such Commissioner shall be restored thereto; but, if such address shall be so presented, the Governor in Council may remove such Commissioner from his office, and thereupon the same shall become vacant.

On vacancy in office of Commissioner, Governor may appoint to vacant office.

**3.** In case of the death, resignation, or removal of either of the said Commissioners, or the successor in office of any such Commissioner, it shall be lawful for the Governor in Council to appoint some other fit person to fill such vacancy.

Appointment of deputy.

**4.** In the case of the illness, suspension, or absence from the province of either of the said Commissioners, it shall be lawful for the Governor in Council to appoint some other person to act as the deputy of such Commissioner during such illness, suspension, or absence and every such person shall make and subscribe a declaration in the manner and form hereinafter stated and shall, during the time for which he shall act as such deputy, have all the powers and perform all the duties of such Commissioner.

Declaration on entering office.

**5.** The said Commissioners, before they shall enter upon the duties or exercise the powers vested in them by this Act, shall make and subscribe before the Executive Council the following declaration, and every such declaration shall be kept among the records of the said Council.

## DECLARATION.

I [*name*] 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 Commissioner of Audit.

Commissioners incapacitated from sitting in Parliament, and forbidden to follow other business.

**6.** No Commissioner appointed under this Act shall, during his continuance of such office, be capable of being a member of the Executive Council or of either House of Parliament or shall occupy any other office or follow any other business, and each of the said Commissioners shall receive a clear annual salary of One Thousand Pounds.

Regulations to be framed.

**7.** It shall be lawful for the Governor in Council from time to time to frame such regulations (not inconsistent with the provisions of this Act) as may appear to be necessary and expedient for the purposes of this Act and for the due care and management of the public moneys, and all such regulations shall be laid before both Houses of Parliament within fourteen days after the framing thereof, if Parliament be sitting, and, if Parliament be not sitting, then within fourteen days after the next meeting of Parliament.

**8.** The

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**8.** The Treasurer shall as often as occasion may require calculate the amounts of moneys likely to become due and payable out of the public revenue and the loan fund respectively during a period not exceeding one month next after such calculation and shall thereupon prepare two warrants setting forth the said amounts, classifying and arranging them under the same divisions and subdivisions that shall have been employed in the appropriation thereof, or shall be required by such regulations, and, after having signed such warrants, shall transmit the same to the Governor for his approval and signature.

Treasurer to prepare monthly statement of moneys payable out of revenue.

**9.** All persons who, by any law, regulation, or appointment, are now or shall hereafter be charged with the duty of collecting or receiving revenue, or with the duty of disbursing moneys on account of the public service, shall perform all such duties and render such accounts as shall be prescribed by this Act or any such regulations to be made thereunder.

Persons receiving revenue, or disbursing public moneys to perform duties required by this Act.

**10.** The cashier at the Treasury shall pay such accounts only as shall be from time to time duly authorised by the Governor as aforesaid, but no such account shall be so paid by the cashier until he shall have ascertained that the said regulations shall have been complied with so far as the same relate to the duty of the cashier.

Duties of cashier.

**11.** The correctness of every account in regard to computations, castings, rate of charge and the faithful performance of the services charged for shall be specially certified to by at least two officers of the department incurring the expense, and the said Commissioners of Audit shall, in their report hereinafter mentioned, surcharge such officers the amount of any overpayment that may be made on the faith of the correctness of their certificate.

Correctness of accounts to be certified by department incurring the expense.

**12.** All sums of money which shall be appropriated to the public service for any year shall be legally available for the service of that year; provided that payment of the same be made during the said year, or during the first three days of the year following; and all votes which shall be appropriated to the public service for any year and which shall not be expended during such year, or within the first three days of the following year, shall lapse and the accounts for the year shall then be closed: Provided that, until the expiration of six months from the end of such financial year, or until the Appropriation Act shall have passed, whichever shall first happen, it shall be lawful for the Treasurer to expend any amounts included in such lapsed votes to the extent to which the same have been brought forward, and are included in the Estimates of Expenditure.

Sums appropriated for any year not to be expended after first three days of next year.

**13.** The Treasurer may, from time to time, agree with any bank or banks upon such terms and conditions as he may think fit, for the receipt, custody, payment and transmission of public moneys, within or without the colony, and for advances to be made and for the charges in respect of the same, and for the interest payable  
by

Treasurer may agree with any bank for conducting business.

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by or to the bank upon balances or advances respectively, and generally for the conduct of the banking business of the Government; but no such agreement shall be made for a period of more than one year unless it contains a provision that the same may be terminated at any time after a notice of not exceeding six months.

Banker to forward  
"Bank-sheet."

With slight addition.

**14.** Every person or body politic into whose bank any moneys shall be paid to "the Public Account" shall, once in every week, or oftener if so required, deliver or send by the post to the said Commissioners and Treasurer respectively a copy (to be called "The Bank-sheet") of so much of the debit and credit side of "the Public Account" respectively as shall not then have been sent by such person or body politic to the said Commissioners and Treasurer respectively.

Treasurer to send  
"Cash-sheet" to  
Commissioners.

**15.** The Treasurer shall every week furnish to the said Commissioners a cash-sheet containing a true copy of the entries in his cash-book during the preceding week showing the transactions of each day of such preceding week as entered in such cash-book and such cash-sheet shall be accompanied by all statements, accounts, accountable receipts, receipts and vouchers necessary to support the same: Provided that it shall be lawful for the Governor in Council by any such regulation as aforesaid to direct that such cash-sheet and accompanying documents shall be furnished to the said Commissioners or one of them daily instead of weekly as herein provided and, upon the promulgation of such regulation, the provisions of this Act shall be applicable to such daily cash-sheet and other documents and all matters incident thereto in the same manner as if the cash-sheet and other documents were by this Act directed to be furnished daily instead of weekly.

Further, as to examination of accounts.

**16.** The said Commissioners, or one of them, on receipt by him or them of the cash-sheet referred to above, shall compare the debit and credit entries with the supporting vouchers and documents forwarded therewith and examine their correctness as to rates, computations, and castings, and shall examine the supporting vouchers as to whether they bear upon the face of them a correct description of the proper heads of receipt or of expenditure to which the moneys mentioned therein have been debited or credited respectively, and shall ascertain whether the moneys mentioned on the debit side of the said cash-sheet have been duly paid over to the Public Account, and whether the sums mentioned as paid on the credit side of the said cash-sheet have been actually and duly disbursed under competent authority and on the prescribed certificates, and the said Commissioners, or one of them, shall allow and discharge the Treasurer monthly for all receipts which shall be found correct, and for all payments made in pursuance of the warrants under the hand of the Governor, prescribed by the eighth section of this Act, and accompanied by the receipts or acquittances of the respective persons to whom such payments have been so made.

**17.** In

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**17.** In the examination of the cash-sheet, bank-sheet, and all other documents produced as vouchers or as subordinate vouchers, the said Commissioners or one of them shall make such queries and observations addressed to officers certifying accounts or persons in any way concerned with the receipt or the disbursement of the moneys or funds referred to in this Act, and shall call for such further accounts, vouchers, statements and explanations, as they or he may think necessary and, after such queries and observations have been answered and after such further accounts and explanations have been rendered, shall disallow and surcharge all sums not duly credited to the proper fund and paid over to the Public Account and shall disallow and surcharge all sums disbursed in excess or not duly vouched and authorised and shall forward to the Treasurer a statement of all such unsatisfied surcharges to be enforced by him against such officers certifying accounts or other persons through whose default such surcharges have arisen.

Commissioners to make observations and queries, and to discharge and surcharge.

**18.** In all cases in which any such officer or other person as aforesaid may be dissatisfied with any disallowance or surcharge in his accounts made by the said Commissioners or either of them, such officer or other person shall have a right of appeal to the Governor in Council, who, after such investigation as may by him be considered equitable, may make such order directing the relief of the appellant wholly or in part from the disallowance or surcharge in question as shall appear to the Governor in Council to be just and reasonable, and his decision shall be final.

Persons accountable to have right of appeal to Governor in Council.

**19.** The said Commissioners or any officers appointed by them for this purpose are authorised and empowered, from time to time, to inspect and take account of all goods warehoused under bond to the Government in any store whether public or private and to inspect the books and accounts of every person in the Government service to whose possession or control any moneys shall have come for or on account of the public revenue by virtue of his office or employment or of any legal process whatsoever for or on account or for the use or benefit of any other person, and to inspect all stores belonging to Her Majesty of whatsoever nature or description the same may be and to cause stock thereof to be taken, and also to investigate and examine all contracts, accounts, invoices, requisitions, books, bills of parcels and vouchers in anywise relating to or concerning the same and all circumstances affecting or attending the making of any such contract, and to ascertain the quantity, description, and price of all stores supplied on account of Her Majesty, and to forthwith make and sign a report of the result of such inspection, investigation, examination and comparison and as to the manner in which the books accounts and other papers aforesaid and stores shall have been kept, and every such report shall, within one week after the making and signing thereof, be transmitted to the Treasurer.

Commissioner to inspect Government stores, books of account, &c.

**20.** When a voucher produced by any cashier or officer for a sum

Provision for imperfect vouchers.

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sum of money disbursed by him shall be defective from the want of any certificate or other document which ought to have accompanied it or in any other particular, it shall be lawful for the said Commissioners or either of them, upon proof being made to their satisfaction that such cashier or officer did not wilfully neglect to obtain and produce such certificate or document and that the sum specified in the voucher has been actually and properly disbursed, to admit such voucher as a sufficient discharge of the said cashier or officer and to allow the amount of the same to his credit.

Allowance without vouchers or with imperfect vouchers.

**21.** In all cases where any sum of money shall be allowed to the credit of any cashier, officer or other person either without any written voucher or upon an imperfect voucher or shall be disallowed in consequence of the absence or imperfection of such voucher, the particulars and amount of such allowance or disallowance shall be specified to the Treasurer by the said Commissioners, and, in case of the disallowance of any sum, the amount thereof shall be deemed and taken to be money paid by Her Majesty to the use of such cashier or officer at his request.

Exemption from detailed audit.

**22.** It shall be lawful for the Governor with the advice aforesaid to exempt from detailed audit by the said Commissioners, but not from appropriation audit by them, the accounts of receipt and expenditure of any department the peculiar duties, constitution or circumstances of which may render such exemption expedient: Provided that a report of such exemption shall be laid by the Treasurer before the Legislative Council and House of Assembly, if Parliament is then sitting, within seven days after such exemption shall have been directed as aforesaid, and, if Parliament be not then sitting, then within seven days after the next meeting of Parliament.

Commissioners may examine officers and call for papers.

**23.** The said Commissioners or either of them are and is hereby authorised and empowered by precept under their or his hands or hand, in the form contained in the schedule to this Act or to the like effect, to require all such persons as they or he may think fit to appear personally before them or him at a time and place to be named in such precept and to produce to them or him all such accounts, books and papers in the possession or control of such persons as shall appear to be necessary for the purposes of their examination, and it shall be lawful for the said Commissioners or either of them, and they and he are and is hereby authorised when they or he shall see occasion, to cause search to be made in and extracts to be taken from any book or record in the custody of the Treasurer or in any public office without paying any fee for the same.

Commissioners may examine upon declaration.

**24.** The said Commissioners or either of them are and is hereby authorised and required to examine, upon promissory declaration to be made before them or either of them, in lieu of oath, all persons whom they or either of them shall think fit to examine touching the receipt and expenditure of money or stores respectively affected

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affected by the provisions hereof and touching all other matters and things necessary for the due execution of the powers vested in the said Commissioners by this Act.

**25.** Any person, who shall fail to attend the said Commissioners or either of them for the purpose of being examined or to produce any account books, vouchers, or other documents or to answer any lawful question when required so to do by the said Commissioners or either of them, shall be liable on any such default to be dealt with for contempt by the Commissioners in like manner as persons charged with contempt of Court are dealt with by the Supreme Court: Provided that every person so attending, other than a civil servant attending at his office during office hours, shall be entitled to such travelling expenses and allowances as would be allowed to a witness on a trial at the Supreme Court, and no person shall be compelled to leave any place where he may be or to appear or be examined unless he shall first be paid such travelling expenses.

Persons failing to attend Commissioners.

**26.** If any person shall make or subscribe any such declaration as hereinbefore mentioned and shall in the course of his examination before the said Commissioners, or either of them, wilfully and corruptly give false evidence, such person so offending shall incur the same penalties as are or may be provided against persons convicted of wilful and corrupt perjury.

Penalties for false declaration.

**27.** The said Commissioners shall be entitled to lay before the Crown Solicitor a case in writing as to any question arising out of this Act or concerning the discharge of the said Commissioners' duties thereunder, and such Crown Solicitor shall give a written opinion on such case.

Commissioners may take opinion of law officers.

**28.** If any person in the public service to whose possession or control any moneys shall come for or on account of the public revenue, or by virtue of his office or employment or of any legal process whatsoever, for or on account of for the use or benefit of any other person, or if any person liable to account for the receipt or expenditure of any public moneys or stores shall misapply or improperly dispose of or shall wilfully damage or destroy the same respectively, he shall be guilty of felony.

Penalties for misappropriation of stores or money.

**29.** The Treasurer as soon as conveniently may be after the expiration of every quarter of the financial year shall publish in the *Government Gazette* a statement in detail of the receipts of the public revenue during such quarter and also a statement in detail of the expenditure thereof respectively during such quarter, together with a comparative statement of such receipts and expenditure during the corresponding quarter of the previous financial year and during the twelve months ending with such quarter.

Treasurer to make quarterly statement of receipts and expenditure.

**30.** The Treasurer shall, not later than two months after the end of every financial year, prepare a full and particular statement in detail of the expenditure of the public revenue for such year  
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And also yearly statements.

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(classified and arranged in the same form and with the same columns and under the same divisions, sub-divisions, and items of sub-divisions that shall have been employed in the appropriation thereof) for the same period and also of the receipt of the said revenue for the same year and shall transmit such statement to the said Commissioners.

Commissioners to audit and report.

**31.** The said Commissioners shall make and sign a report upon such annual statement in full and showing in what particulars such statement agrees with or differs from the books and accounts of the Treasurer and, in case of disagreement, indicating such differences and containing full particulars of every case in which the forms prescribed by this Act shall not have been adopted or shall in any manner have been varied or departed from, and of every case in which default shall have been made in delivering or sending accounts or accounting for public or other moneys or stores and of all sums allowed by the said Commissioners or one of them without any vouchers or with imperfect vouchers, and of any proceedings that may have been taken by or against any person in pursuance of the provisions hereinbefore contained.

Certain documents to be appended to reports.

**32.** The said Commissioners shall append to the said report—

- i. Particulars of every warrant of the Governor for the expenditure of any sum of money for any purpose which has not been authorised by Parliament:

And of every such warrant authorising the expenditure for any purpose of a larger sum than has been appropriated by Parliament to that purpose:

And of every such warrant directing the application in aid of any item that may be deficient of a further sum out of any surplus arising out of other items under the same head of expenditure.

- ii. A copy of every case or statement of facts laid by the said Commissioners or either of them before the Crown Solicitor for opinion, and of such opinion.

Report to be transmitted to the President and Speaker.

**33.** The said Commissioners shall, within seven days after making and signing the said report if Parliament be sitting, and, if Parliament be not sitting, then within seven days after it assembles, transmit to the President of the Legislative Council and to the Speaker of the House of Assembly duplicates of the said statement accompanied by such report and appendices, and the President and the Speaker shall forthwith lay the same before their respective Houses.

Commissioners may make suggestions in special report.

**34.** It shall be lawful for the Commissioners, in such yearly report or in any special report which they may at any time think fit to make as aforesaid, to recommend any plans and suggestions that they or either of them may think fit to be adopted for the better collection and payment of the revenue and other moneys as aforesaid and the  
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more effectual and economical audit and examination of the public accounts and any improvement in the mode of keeping such accounts, and generally to report upon all matters relating to the public accounts.

**35.** It shall be the duty of the said Commissioners, or any officers appointed by them for the purpose, to audit the accounts of any Municipal Corporation, District Council, or other public Corporation or institution receiving aid out of public moneys, when required so to do by the Chief Secretary; and the said Commissioners shall have and exercise, in respect of the moneys and accounts of any such body, and the persons dealing therewith, the same powers which are hereby vested in the said Commissioners in respect of the public revenue.

Commissioners may audit accounts of Corporations and District Councils.

**36.** If any person shall knowingly and wilfully forge or counterfeit, or cause or procure to be forged or counterfeited, or knowingly and wilfully act or assist in forging or counterfeiting, the name, initials, mark, or handwriting of any other person to any writing whatsoever for or in order to the receiving or obtaining any part of the public revenue or any stores belonging to Her Majesty, or shall forge or counterfeit, or cause or procure to be forged or counterfeited, or knowingly or wilfully act or assist in the forging or counterfeiting, any writing made by any such person as aforesaid, or shall utter or publish any such writing knowing the same to be forged or counterfeited, with an intention to defraud Her Majesty or any person whomsoever, every person so offending shall be guilty of felony.

Penalties for forgery of Treasury documents.

**37.** This Act shall be called "The Audit Act, 1882," and shall come into operation on a day to be fixed by the Governor in a Proclamation to be published in the *Government Gazette*.

Short title and commencement.

I reserve this Act for the signification of the Queen's pleasure.

WM. F. DRUMMOND JERVOIS, Governor.

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## THE SCHEDULE.

To Mr.

These are to command and require you that laying aside all and singular business and excuses you be and appear in your proper person before such one or more of the Commissioners of Audit as shall be present at the [house] at [town] on the day of instant [or next]

by o'clock in the [fore] noon of the same day then and there to testify all those things which you know touching and concerning

and also that you bring with you and produce to him or them at the time and place aforesaid [*here describe what is to be produced*].

Given under [my] hand the day of

(I.S.)

Commissioner of Audit.