

Hydro-Electric Commission
(No. 2).

(b) such annual sum towards the cost of the annual capital charges and costs of working and maintenance in respect of any such works, or both, as the Commission may determine.

“(4) There shall be paid to the Commission by the Treasurer out of Consolidated Revenue in each financial year an amount equal to the total sum paid by the Commission during that financial year under subsection (3) of this section, together with interest at the State rate on any sum that may have been expended by the Commission on the purchase of land or equipment (being land or equipment that is made available by the Commission to a person supplying electrical energy pursuant to that subsection for the purposes of that supply), as if the amount required by this subsection to be paid to the Commission were the amount of a debit balance shown in an account kept by the Commission under subsection (2) of this section.”.

AUDIT.

No. 71 of 1957.

AN ACT to amend the *Audit Act 1918*.
[6 December 1957.]

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:—

Short title
and citation.

1—(1) This Act may be cited as the *Audit Act 1957*.

(2) The *Audit Act 1918*, as subsequently amended, is in this Act referred to as the Principal Act.

Appointment
of Auditor-
General.

2 Section four of the Principal Act is amended by adding at the end thereof the following subsection:—

“(2) If an officer of the Public Service is appointed to be the Auditor-General, he is entitled to retain all his existing and accruing rights as if his service in the office of Auditor-General were a continuation of his service as an officer of the Public Service.”.

Deputy
Auditor-
General.

3 Section nine of the Principal Act is amended by adding at the end thereof the following subsections:—

“(2) Where, during any illness, suspension, or absence of the Auditor-General or any vacancy in the office of Auditor-

General, the Deputy Auditor-General performs the duties of the Auditor-General for any period exceeding one month he shall, in respect of the whole of the period during which he performs those duties, be paid a total remuneration by way of salary at the rate of salary prescribed in section five as the salary payable to the Auditor-General.

“(3) The remuneration payable to the Deputy Auditor-General pursuant to subsection (2) of this section shall be paid out of the Consolidated Revenue which, to the necessary extent, is appropriated accordingly.”

- 4** Section twenty-one of the Principal Act is amended—
- (a) by omitting therefrom the words “Every month,” and substituting therefor the words “As soon as practicable”; and
- (b) by omitting therefrom the words “preceding month;” and substituting therefor the words “period to which the acquittance relates;”

Auditor-General to discharge Treasurer.

5 Section twenty-two of the Principal Act is repealed and the following section is substituted therefor:—

“22—(1) If it appears to the Auditor-General from any examination, audit, or inspection made by him or by any person appointed by him that—

- I Any person has wilfully or negligently omitted to collect or receive any money:
- II Any money has not been duly credited to the proper head of revenue or account, or has not been duly accounted for and paid over to the Public Account or to such other account relating to public moneys as may be appropriate:
- III Any money has been applied or charged to a service or purpose for which the money is not legally available or applicable:
- IV Any expenditure has not been duly authorized or has not been duly vouched and certified:
- v There has been a deficiency or loss of money, stores, or other property of, or under the control of, the State or an authority of the State, or any damage to, or expenditure for the repair or replacement of, any such stores or property, caused by, or necessitated through, the fraud, mistake, default, neglect, or error of any person:
- VI Any account, voucher, statement, document, or explanation examined by or made to the Auditor-General or any officer of his department is, in any essential particular, defective or imperfect:
- VII Any material error has been committed: or
- VIII Any provisions of the *Constitution Act 1934* or of this Act or any other Act, or of the regulations, have not been complied with,

Power of Auditor-General to surcharge the Treasurer in certain cases.
Cf. No. 1 of 1904 (C'th), s. 42, 1902, No. 26 (N.S.W.), ss. 47, 48, 49, No. 1471 of 1921 (S.A.), s. 27.

the Auditor-General shall, within a reasonable time, surcharge the Treasurer with the deficiency or loss and any expenditure that has not been duly authorized, vouched, or certified by deducting the amount of the deficiency, loss, or expenditure from the sum for which the acquittance under section twenty-one would otherwise be given, and shall not sign an acquittance under that section for any surcharge until the surcharge is satisfied or revoked.

“(2) The Auditor-General may at any time revoke a surcharge made by him.”

6 After section twenty-three of the Principal Act the following section is inserted:—

“23A—(1) Where the Treasurer or any other person by reason of whose act, omission, or default a surcharge is made pursuant to section twenty-two is dissatisfied with the surcharge, the Treasurer or that person may, within one month after being notified of the surcharge, appeal therefrom to the Governor.

“(2) The Governor, after such investigation as he considers equitable, may make such order directing relief from the surcharge, either in whole or in part, as appears to the Governor to be just and reasonable, or may reject the appeal.

“(3) The decision of the Governor on an appeal under this section, and the terms of any order made by him under this section, bind the Crown, the Treasurer, the Auditor-General, and all other persons, if any, affected thereby, and shall be acted upon accordingly.”

7 Section twenty-four of the Principal Act is repealed and the following sections are substituted therefor:—

“24 The Auditor-General, or such person as he may appoint, shall examine the accounts of the stores of any public officer who has charge of stores of any nature or description belonging to the State, and shall take such steps as he deems necessary to satisfy himself that the stores have been properly accounted for and that the regulations and instructions in respect of the control and stocktaking of the stores have been duly observed.

“24A If the Auditor-General is satisfied that any accounts of receipts, expenditure, or stores bear evidence that the vouchers have been completely checked, examined, and certified as correct in every respect and that they have been allowed and passed by the proper departmental officers, he may admit them as satisfactory evidence in support of the charges or credits to which they relate.

“24B The Auditor-General may, at his discretion, dispense with all or any part of the detailed audit of any accounts.”

8 Section thirty-two of the Principal Act is amended by omitting therefrom the words “moneys and accounts” (twice occurring) and substituting therefor, in each case, the words “moneys, accounts, stores, and property”.

Appeals in respect of surcharges.
C'th, s. 44.
N.S.W., s. 49.

Inspection of stores accounts.
C'th, s. 41C.

Power of Auditor-General to admit certain accounts.
C'th, s. 45A.
N.S.W., s. 46.

Power of Auditor-General to dispense with detailed audit.
C'th, s. 45B.
N.S.W., s. 54.

Powers of Auditor-General.

9 Section thirty-two A of the Principal Act is amended by omitting subsection (1) and substituting therefor the following subsections:—

Fees for examination of accounts of local authorities.

“(1) There is payable to the Treasurer by each local authority, out of its revenues, a fee in respect of any examination by the Auditor-General under this Act of the accounts of the local authority of—

I In the case of a municipality under the *Local Government Act* 1906, such amount as may be agreed upon between the Governor and the Municipal Association of Tasmania, or in the absence of such agreement as may be fixed by the Minister by order made on the recommendation of the Auditor-General: or

II In the case of a marine board or harbour trust, under the *Marine Act* 1921, or the council of a city or any other public body, such amount as may be agreed upon between the Governor and the marine board, or harbour trust, council or body, or in the absence of such agreement as may be fixed by the Minister by order made on the recommendation of the Auditor-General.

“(1A) An order under subsection (1) of this section is a statutory rule within the meaning of the *Rules Publication Act* 1953.”.

10—(1) Regulation 17 of the general regulations set forth in the second schedule to the Principal Act is repealed and the following regulation is substituted therefor:—

General regulations.

“17 A person who is entrusted with the collection of public money shall, if required by the Treasurer so to do, provide security, for such sum and in such form and manner as the Treasurer may direct, for the due performance of his duties, and for the due accounting for and payment of all moneys that come to his possession by reason or virtue of his office, service, or employment.”.

(2) The general regulations set forth in the second schedule to the Principal Act are amended—

(a) by omitting from regulation 6 the words “All claims for repayments shall be submitted to and certified by the Auditor-General before being paid by the Treasury.”;

(b) by omitting paragraph (7) of regulation 28, and by omitting from paragraph (8) of regulation 28 all the words after the word “pay” to the end of that paragraph;

(c) by adding at the end of regulation 35 the following paragraph:—

“(2) Notwithstanding the foregoing provisions of this regulation, where satisfactory evidence in writing is available to support the *bona fides* of a claim for payment and that evi-

dence is attached to the claim for payment, the signature of the claimant may be dispensed with.”;

(d) by inserting after regulation 35 the following regulation:—

“35A—(1) The Auditor-General may, with the concurrence of the Treasurer, accept as sufficient discharge for payment an indorsed cheque if—

I Adhesive stamps printed for the purposes of the *Stamp Duties Act 1931* are, where required by law, affixed to the back of the cheque: or

II The paid cheque is accompanied by a receipt that is stamped in accordance with the provisions of that Act.

“(2) For the purposes of this regulation, the form of acquittance on a cheque shall be in such form as may be recommended by the Auditor-General and approved by the Treasurer.”;

(e) by omitting from regulation 36 all the words after the word “mark” to the end of that regulation and substituting therefor the words “shall be witnessed by a person other than the paying officer and dated, and receipts shall be taken at full length.”; and

(f) by omitting from regulation 48 all the words after the word “notice” to the end of that regulation and substituting therefor the words “he shall, if he considers it to be of sufficient importance to justify him to do so, make a report of the circumstances for the information of the Governor.”.

(3) After regulation 49 of the general regulations set forth in the second schedule to the Principal Act the following regulation is inserted:—

“50—(1) Every officer in the service of the State shall, upon becoming aware of any irregularity in connection with public moneys or stores, immediately report the irregularity to the permanent head of the relevant department, and the permanent head shall, if he considers the circumstances connected therewith to be of sufficient importance to justify him to do so, thereupon immediately report it to the Auditor-General.

“(2) The provisions of paragraph (1) of this regulation extend and apply to and in relation to officers of local authorities (within the meaning of section thirty-one) and the moneys and stores thereof.

“(3) In the application of this regulation to a local authority, a reference in this regulation to the permanent head of a department shall be construed as a reference to the mayor, warden, president, chairman, or other person appointed or elected to preside at meetings of the council, committee, board, or other governing body of the local authority.”.