

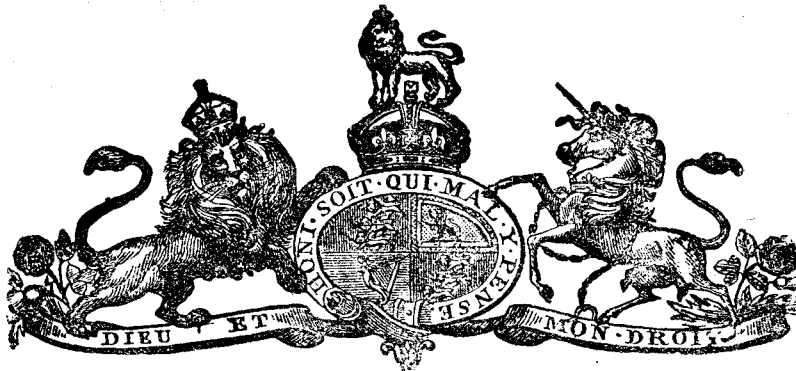
# THE AUDIT ACT, 1918.

## ANALYSIS.

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# TASMANIA



1918.

ANNO NONO

GEORGII V. REGIS.

No. 3.

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AN ACT to consolidate and amend the Law <sup>A.D.</sup> 1918.  
relating to the Audit of the Public and  
other Accounts, and for other purposes.

[25 September, 1918.]

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 :—

## *Preliminary.*

- 1 This Act may be cited as "The Audit Act, 1918." Short title.
- 2 The Acts of the Parliament of Tasmania set forth in Schedule Repeal.  
(1) are hereby repealed.
- 3 In this Act unless the contrary intention appears—

" Auditor-  
General."  
No. 15, 1901, s. 3  
(Tas.).

" Auditor-General " means the Auditor-General of the State of Tasmania for the time being, and includes a Deputy Auditor-General :

" Treasurer " means the Treasurer of the State of Tasmania for the time being :

" Financial year " means the Twelve months ending the last day of June.

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*Auditor-General.*Appointment of  
Auditor-General.

**4** There shall be an Auditor-General who shall be appointed by the Governor, and shall not be subject to the provisions of any Act for the time being in force regulating the Public Service.

Salary of Auditor-  
General.  
Tas., s. 8.

**5** There shall be paid and payable out of the Consolidated Revenue for and in respect of the annual salary of every Auditor-General of Tasmania the sum of Five hundred and fifty Pounds.

Cannot be mem-  
ber of Parliament.  
Tas., s. 6.

**6** The Auditor-General shall not be capable of being a member of either House of Parliament.

Auditor-General  
removable by  
Parliament.  
Tas., s. 4.

**7** The Auditor-General shall hold his office during good behaviour, and shall not be removed therefrom unless upon the address of both Houses of the Parliament of Tasmania.

Governor may  
suspend, and state  
cause to Parlia-  
ment.  
Tas., s. 5.

**8—(1)** At any time when Parliament is not sitting the Governor may suspend the Auditor-General from his office for incapacity, incompetence, or misbehaviour, and may appoint some fit person to perform the duties of such Auditor-General during his suspension.

(2) In any such case the Governor shall cause to be laid before each House of Parliament, a full statement of the cause of such suspension, within the next Seven sitting days of such House occurring after such suspension.

Restoration on  
address of both  
Houses.

(3) If an address is presented to the Governor by each House of Parliament, within the next Sixty sitting days of such House occurring after such statement is laid before it, praying for the restoration of such Auditor-General to his office, he shall be restored accordingly.

Cf. No. 4, 1901,  
s. 7 (Com.).  
N.S.W., s. 10.

(4) If no such address is so presented, the Governor may confirm the suspension, and declare the office of Auditor-General to be, and the same shall thereupon become and be, vacant.

Deputy Auditor-  
General.  
Tas., s. 7.  
N.S.W., s. 11.

**9** In the case of the illness, suspension, or absence of the Auditor-General, the Governor may appoint some other person to act as the deputy of such Auditor-General during such illness, suspension, or absence, who shall while he acts as such deputy, have the powers and perform the duties of the Auditor-General.

Auditor-General  
may appoint  
persons to inspect.  
Com., s. 11.  
N.S.W., s. 12.

**10** The Auditor-General may by writing under his hand, appoint any competent person to inspect, examine, and audit any books, accounts, or stores which are required to be inspected, examined, or audited under or by virtue of this Act, and to report thereon to him, and any such person shall have power to inspect all such books, accounts, or stores, and all vouchers and papers relating thereto.

Auditor-General  
to communicate  
with Treasurer  
and report  
defaulters.  
Com., s. 12.  
N.S.W., s. 13.

**11—(1)** The Auditor-General shall communicate with the Treasurer upon all matters arising under this Act relating to the collection, receipt, issue, and expenditure of public moneys.

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(2) The Auditor-General shall transmit to the Treasurer the name of any person failing to comply with any of the provisions of this Act, and thereupon and until such failure shall have been made good to the satisfaction of the Treasurer, all salary and moneys that may be or become due or payable to such person may be withheld. A.D. 1918.

**12—**(1) The Auditor-General may by precept under his hand require all such persons as he may think fit, whose claims or contracts or dealings may be under his examination, or who may be in the employ of the Government, personally to appear before him, at a time and place to be named in the precept, and to exhibit to him all such accounts, books, vouchers, documents, and papers in the possession or control of such persons as may appear to him to be necessary for the purpose of his examination. Auditor-General may call for persons and papers. Tas., s. 17. Com., s. 13. Cf. N.S.W., s. 50.

(2) The Auditor-General may when he shall think fit, cause search to be made in, and extracts to be taken from, any book, document, or record in the custody of the Treasurer, or in any public office, without paying any fee for the same.

**13** The Auditor-General is hereby authorised and required to examine upon oath, which he is hereby empowered to administer, all such persons as aforesaid whom he thinks fit to examine respecting the receipt and expenditure of money or any stores respectively affected by the provisions of this Act, and respecting all other matters and things whatsoever necessary for the due performance and exercise of the duties and powers vested in him by this Act. Auditor-General may administer oath. Tas., s. 18. Com., s. 14.

**14** The Auditor-General shall be entitled to lay before the Attorney-General or Solicitor-General a case in writing as to any question concerning the powers of the Auditor-General or the discharge of his duties; and the Attorney-General or Solicitor-General, as the case may be, shall give him a written opinion on such case. Auditor-General may obtain opinion. Com., s. 15. N.S.W., s. 15.

*Payment of Moneys.*

**15—**(1) The Treasurer shall, as often as occasion may require, calculate the amount of moneys likely to become due and payable on account of the Public Service out of the Consolidated Revenue, loan moneys, trust, and deposit accounts, during a period not exceeding Three months (except in the case of interest on the public debt or other payments required to be made out of the State which may be calculated in advance for any period not exceeding Six months), and shall thereupon prepare a statement, addressed to the Auditor-General, and shall set forth therein the said amount, classifying and arranging it under the same divisions that shall have been employed in the appropriation thereof by Parliament, and after having signed such statement shall transmit the same to the Auditor-General. Manner in which public moneys to be issued under the Governor's warrant No. 26, 1902, s. 38 (N.S.W.). Com., s. 32. Tas., s. 10.

(2) The Auditor-General after having ascertained that the sums therein mentioned are then legally available for and applicable to the services or purposes mentioned in such statement, shall prepare a form

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of warrant according to the form in Schedule (4) purporting to authorise the issue of the sums mentioned in the said statement for the services or purposes therein set forth, and shall set his signature to the same, and attach such form of warrant to the said statement; and the said Two documents so attached shall be submitted to the Governor for his approval and signature.

The said form of warrant, when approved and signed by the Governor, shall be the warrant to the Treasurer for the issue of the sums of money as therein mentioned; and the said warrant with the said statement thereto attached shall be filed in the Treasury.

(3) Should the Treasurer, in any case of emergency, incur expenditure which has not been provided for by the Governor's warrant, he shall immediately prepare and sign a supplementary statement showing such expenditure; and all the provisions of this section which apply to the statement and form of warrant hereinbefore mentioned, shall apply equally to the supplementary statement and to the supplementary form of warrant, when prepared with the necessary verbal alterations, and the supplementary warrant, when approved and signed by the Governor, shall have the same force and effect as the warrant herein referred to.

Limitation as to  
issue of moneys  
appropriated.  
Cf. N.S.W., s. 32.  
Tas., s. 28.

**16** No sum or sums of money which is, are, or shall be appropriated out of the Consolidated Revenue for the service of any financial year shall be issued and applied, except for such services and purposes as shall come in course of payment during the year for which such appropriation is or shall be made, or during the first month of the financial year following: and all votes which shall be appropriated to the service of any financial year, and which shall not be expended during such year, or within the first month of the financial year following, shall lapse.

Payments  
authorised on  
lapse of appro-  
priation.  
Cf. N.S.W., s. 33  
Tas., s. 28a.

**17—(1)** If before the close of any financial year no Act is passed authorising the issue and application of moneys out of the Consolidated Revenue to meet the requirements of the next succeeding financial year, the Treasurer may pay such sums, and make such advances to meet such requirements current and accruing, subject to the following provisions:—

- i. The authority of the Treasurer shall cease upon the passing of any Supply Act or Appropriation Act for or in respect of the service of such next succeeding financial year, and shall not in any event extend beyond the period of the First month of such year:
- ii. Upon the passing of such Supply Act or Appropriation Act, all payments made under the authority of this section shall be regarded and treated for all purposes as payments made out of the supply granted by such Act under the divisions and heads of service appropriate thereto:
- iii. The payments under the authority of this section shall be at such rates, and shall not in the whole exceed such an amount, as would be equivalent to the expenditure for the

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month of June of the immediately preceding financial year in respect of all salaries, pay, wages, allowances, contracts, supplies, services, rents, and other recurrent charges, and of all ordinary contingencies of any office or department for such month: A.D. 1918.

- iv. When the estimates of expenditure for such succeeding financial year have been presented to Parliament, and the rate of expenditure in such estimates is, in any case, lower for any service than the rate of expenditure authorised in the Appropriation Act for the last preceding financial year, the payments under the authority of this section shall not exceed such lower rates.

(2) The Treasurer shall make the payments and advances authorised by this section in such manner and in such proportion as the Governor, by any warrant in writing under his hand, and directed to the Treasurer, from time to time orders and directs; and the amount of the payments and advances so made shall be charged upon and payable out of the Consolidated Revenue.

*Audit and Inspection.*

**18** The Treasurer shall every week furnish to the Auditor-General a cash-sheet containing a literal 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, receipts, and vouchers necessary to support the same: Provided that it shall be lawful for the Treasurer, by writing under his hand, to direct that such cash-sheet and accompanying documents shall be furnished to the Auditor-General daily instead of weekly as herein provided; and upon any such direction being given 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.

Treasurer to transmit a weekly cash-sheet, &c., to Auditor-General. Tas., s. 11.

**19** The Auditor-General, or any officer appointed by him for the purpose, on receipt of the said cash-sheet, statements, accounts, receipts, and vouchers, shall examine the same and shall—

- i. Compare the said statements, accounts, receipts, and vouchers with the said cash-sheets respectively;
- ii. Ascertain whether the rates and computations are correct;
- iii. Ascertain whether the moneys mentioned in the same respectively have been carried and credited to the proper head of revenue, and were legally available for and applicable to the service or purpose to which the same are charged; and
- iv. Ascertain whether the provisions of "The Constitution Act," and of this and any other Act and the regulations have been in all respects complied with.

Auditor-General to examine vouchers and cash-books. N.S.W., s. 45. Com., s. 41. Tas., s. 12.

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Queries by  
Auditor-General.  
N.S.W., s. 46 (1).  
Com., s. 42.  
Tas., s. 12

Auditor-General  
to discharge  
Treasurer.  
N.S.W., s. 46, (2),  
(3).  
Tas., s. 13.

**20** The Auditor-General shall make such queries and observations, addressed to the Treasurer or to any other public officer, and call for such accounts, vouchers, statements, and explanations as he may think necessary; and shall further make such reports to the Governor touching the matters aforesaid as he may from time to time think proper.

**21** Every month, after every such examination and comparison as last aforesaid, the Auditor-General shall sign an acquittance for so much money as he has ascertained to have been duly and properly expended during the preceding month; and every such acquittance shall be in such one of the forms in Schedule (5) or (6) as may be applicable to the case, and shall be transmitted to the Treasurer, and shall be a full and complete discharge to him as to the several moneys mentioned therein.

Auditor-General  
to surcharge  
Treasurer.  
N.S.W., s. 47.  
Com., s. 42 (2).  
Tas., s. 14.

**22** If upon any such examination and comparison as aforesaid it appears to the Auditor-General:—

- i. That any money has been applied to any service or purpose for which the same was not legally available; or
- ii. That any expenditure has not been duly authorised by the Governor: or
- iii. That there has been any loss of revenue through the default of any person: or
- iv. That the said statements, accounts, receipts, and vouchers, or any of them, are in any essential particular defective or imperfect: or
- v. That any other material error has been committed; or
- vi. That any of the provisions of "The Constitution Act," or of this or any other Act or the regulations have not been complied with—

the Auditor-General shall, within Two months next after the said statements, accounts, receipts, and vouchers shall have been sent to him as hereinbefore directed, surcharge the Treasurer with the deficiency or loss and any expenditure which shall not have been duly authorised by deducting the amount thereof from the sum for which the said acquittance would otherwise be given; and no acquittance shall be signed for any surcharge until such surcharge is satisfied.

And Treasurer to  
surcharge the  
defaulter.  
N.S.W., s. 48.  
Tas., s. 15.

**23** Whenever the Treasurer shall have been surcharged as hereinbefore directed, he shall ascertain by what person the fraud, mistake, or error occasioning such deficiency or loss shall have been committed, and shall thereupon take such measures or proceedings as the case may require; and no account payable to or claimed by such person shall be paid by the Treasurer until such deficiency or loss shall have been satisfied, and an acquittance for the same has been signed as aforesaid and transmitted to the Treasurer; and the amount of every such deficiency or loss shall be deemed and taken to be money paid by His Majesty to the use of such person at his request.



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**24** The Auditor-General, or such person as he shall appoint, shall— A.D. 1918.

- i. Once at least in every year take stock of all stores in possession of any public officer having charge of stores, belonging to His Majesty's Government in Tasmania, of whatsoever nature or description the same may be : Auditor-General to inspect public stores, books, accounts, &c. Cf. N.S.W., s. 50 (2).
- ii. If necessary, investigate, and examine all contracts, accounts, invoices, requisitions, books, bills of parcels, and vouchers in anywise relating to or concerning the same : Com., s. 45 (2). Tas., s. 16.
- iii. Ascertain the quantity of all stores received into the charge of such officer, and the quantity of all stores supplied by him for the public service :
- iv. Examine whether the proper quantities of all such stores are remaining in stock in the proper store or building appropriated to the same : and
- v. Forthwith make and sign a report of the result of such investigation and examination, and shall, within One month after the making and signing thereof, transmit the same to the Treasurer.

Provided that in the case of the stores of the Railway Department, such taking of stock, investigation, and examination shall not take place more frequently than once in every Two years, unless the Minister for Railways shall otherwise direct ; and the next taking of stock, in the case of the Railway Department, shall take place in the year One thousand nine hundred and nineteen.

This proviso shall have a retrospective operation.

**25** When a voucher produced for a sum disbursed is defective from the want of any certificate or other document which ought to have accompanied it, or in any other particular, the Auditor-General may upon proof being made to his satisfaction that there was no wilful neglect to procure or produce such certificate or document, and that the sum specified in the voucher has been actually and properly disbursed for the public service, admit such voucher as a sufficient discharge, and allow the amount of the same. Proviso for imperfect vouchers N.S.W., s. 52. Com., s. 47. Tas., s. 21.

**26**—(1) No sum shall be allowed in the account of the Treasurer or of any public officer without a written voucher of the actual payment of every sum so claimed to be allowed (notwithstanding any allegation of papers having been lost or destroyed or of the impossibility of obtaining the prescribed voucher), except on application by such Treasurer or officer to the Governor who, upon satisfactory evidence being produced that the requisite papers have been lost or destroyed, or that it is not possible to obtain or replace them, may order that the said sum shall be allowed or disallowed, as the case may be, and may make such other order in the premises as he thinks fit, and such order shall be binding on His Majesty and all other parties, and be acted on accordingly. No sum to be allowed without voucher or proof of payment. N.S.W., s. 51. Com., s. 46. Tas., s. 20.

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Allowances without vouchers, or with imperfect vouchers, to be reported.

N.S.W., s. 53.  
Cf. Com., s. 48.  
Tas., s. 22.

**27** In all cases where any sum of money is allowed to the credit of the Treasurer or any other public officer either without any written voucher or upon an imperfect voucher, or is 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 in a report from the Auditor-General; and in case of the disallowance of any sum, the amount thereof shall be deemed and taken to be money paid by His Majesty to the use of such Treasurer or other public officer at his request.

*Treasurer's Statements and Audit thereof.*

Treasurer to make quarterly statement of revenue and expenditure.  
Cf. N.S.W., s. 57.  
Com., s. 49.  
Tas., s. 25.

**28** The Treasurer, within One month after the expiration of every quarter of the financial year, shall publish in the "Gazette" a statement in detail of the receipts and expenditure within Tasmania of the Consolidated Revenue during such year up to the end of such quarter, together with a comparative statement of the receipts and expenditure within Tasmania of the Consolidated Revenue during the corresponding period of the previous financial year.

Treasurer to prepare yearly statements thereof, and Auditor-General to countersign them.  
Cf. N.S.W., s. 56.  
Cf. Com., s. 50.  
Tas., s. 26.

**29** The Treasurer shall, as early as practicable and not later than the Thirtieth day of September in every year, prepare—

- I. A balance-sheet exhibiting the balances shown in the Treasury ledger after the postings of the financial year have been completed: and
- II. An abstract of the revenue and expenditure for such year, distinguishing the amounts connected with the Consolidated Revenue, and including in such amounts the transactions on account of such year during the First month of the financial year following: and
- III. A full and particular statement in detail of the expenditure of the Consolidated Revenue for the year, classified and arranged under the same divisions, subdivisions, and items of subdivisions as have been employed in the estimates of annual expenditure, or other appropriation by Parliament, showing whether such expenditure is above or under the amounts authorised by Parliament; and the Treasurer shall forthwith transmit every such balance-sheet, abstract, and statement to the Auditor General.

Any such yearly balance-sheet, abstract, or statement as aforesaid shall (commencing with the financial year ended the Thirtieth day of June, One thousand nine hundred and eighteen), include receipts and expenditure of the account or fund to which it relates, made in the United Kingdom or any foreign country to the Thirty-first day of March next preceding.

Cf. N.S.W., s. 60.  
Cf. Com., s. 51.  
Tas., s. 26.

The Auditor-General shall make and sign a full report upon the said statements, and shall at the same time report upon the accounts of all local bodies, companies, institutions, or persons, which are required by law, or otherwise to be examined by the Auditor-General.

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Such report shall contain full particulars of :—

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- i. Every case in which default has been made in delivering or sending accounts, or accounting for public or other moneys; and
- ii. All sums allowed by the Auditor-General without any vouchers, or with imperfect vouchers; and
- iii. Any proceedings which may have been taken against any person in pursuance of this Act.

The Auditor-General shall, within Two months after receiving the same, if Parliament is sitting, and if Parliament is not sitting, then within Seven days after it assembles, transmit to both Houses of Parliament printed copies of the said statements, accompanied by copies of the said report.

**30** The Auditor-General may in such yearly report, or in any special report which he may at any time think fit to make, recommend any plans and suggestions for the better collection and payment of the public revenues of this State, and the more effectually and economically auditing and examining the public accounts and stores, and any improvement in the mode of keeping such accounts, and generally upon all matters relating to the public accounts, public moneys, and stores.

Auditor-General to make suggestions for collection and payment.  
N.S.W., s. 63.  
Com., s. 54.  
Tas., s. 27.

*Audit of Local Authorities' Accounts.*

**31** In this Part of this Act "local authority" means the council, board, trust, trustees, or other governing body whatsoever (however designated) of, or for, any corporation, body of persons, institution, district, or place whatsoever, whose accounts are by law made subject to this Act or to examination by the Auditor-General, or who are in receipt of a subsidy or grant-in-aid granted by Parliament subsequently to the Sixteenth day of December, One thousand nine hundred and twelve; and includes the corporation, if any, of which the local authority is the governing body.

Interpretation.  
Cf. Tas., s. 36,  
No. 43. 1910, s.  
18. N.Z.  
Tas., s. 36.

**32** The Auditor-General shall be the auditor of all local authorities, and shall have the same duties and powers in respect of the moneys and accounts of every local authority, and of every person dealing therewith, as he has in respect of the public moneys and accounts, and of all persons dealing therewith.

Powers of Auditor-General.  
Tas., s. 37.  
N.Z., s. 119.

**33**—(1) Every local authority shall keep such accounts, and keep them in such form or manner as the Auditor-General may from time to time determine.

Accounts.  
Tas., s. 38.

(2) Every local authority shall cause—

- i. Its accounts for its financial year to be balanced; and
- ii. Full and true statements and accounts of its receipts and expenditure for each year to be prepared and certified; and a copy thereof (with vouchers) to be forwarded to the Auditor-General—

within such time and in such form or manner as the Auditor-General may from time to time determine.

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(3) Every local authority, and every officer thereof, shall at all times comply with the requirements of the Auditor-General in relation to the accounts of the local authority and the audit thereof.

(4) Where any other Act directs a local authority to comply with a provision thereof similar to a provision of this section, compliance with the first mentioned provision shall be deemed compliance with the corresponding provision of this section.

Recovery of  
money illegally  
expended from  
members of local  
authority.  
Tas., s. 39.  
No. 28, 1912, s.  
7. (N.Z.).

**34**—(1) If it appears to the Auditor-General that any moneys belonging to or administrable by any local authority have been unlawfully expended or applied, or that any liability has been unlawfully incurred by any local authority, the Auditor-General shall surcharge with the amount thereof every member of the local authority jointly and severally, and shall notify every such member of the surcharge, and of the time within which the same must be satisfied.

(2) The amount of any such surcharge which remains unsatisfied at the expiration of the time so allowed shall be deemed to be a debt due to His Majesty, and the Attorney-General, if requested by the Auditor-General so to do, shall take such proceedings as the case requires for the recovery thereof.

(3) In any such proceedings it shall be a good defence if the defendant proves that the moneys were expended or applied, or that the liability was incurred, either :—

I. Without his knowledge; or

II. If, with his knowledge, then against his protest made at or before the time when the expenditure, or application or liability, was authorised.

Provided that such protest shall be made either in writing signed by the defendant and delivered to the local authority, or be recorded by the chairman or clerk of the local authority at the written or verbal request of the defendant.

(4) It shall also be a good defence in any such proceedings if the defendant proves that in being a party to the authorisation of any such expenditure, application, or liability he acted in good faith and in accordance with the written advice of the solicitor of the local authority.

(5) All costs and expenses incurred by the Attorney-General in any such proceedings shall be paid out of the municipal or other fund of, or at the disposal of the local authority, and all moneys and costs recovered in any such proceedings shall be paid into and form part of the said fund.

*Penalties.*

Penalty on failing  
to forward  
accounts to  
Auditor-General.  
Tas., s 40.

**35** If the accounts of any local authority are not forwarded to the Auditor-General within the time prescribed by law in that behalf—or where no time is so prescribed, then within the time fixed by the Auditor-General in that behalf—every member of such local authority shall be liable to a penalty not exceeding Ten Pounds

*Audit.***36** If any person knowingly or wilfully—

- i. Forges or counterfeits, or causes or procures to be forged or counterfeited, or knowingly and wilfully acts or assists in forging or counterfeiting—

(a) The name, initials, or handwriting of any other person to any writing whatsoever, for or in order to receiving or obtaining any part of the revenue of Tasmania, or any stores belonging to His Majesty : or

(b) Any writing of any such person : or

- ii. Utters or publishes any such writing knowing the same to be forged or counterfeited, with intention to defraud—

he shall be guilty of felony, and being convicted thereof shall be liable to be imprisoned for Fifteen years.

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Punishment for forgery of Treasury documents.  
Tas., s. 35.

**37**—(1) Any person who fails to attend the Auditor-General for the purpose of being examined, or to produce any accounts, books, vouchers, documents, or papers, or to be sworn or make a declaration or affirmation, or to answer any lawful question when required so to do by the Auditor-General shall be liable upon conviction to a penalty not exceeding One hundred Pounds.

Persons failing to attend Auditor-General guilty of contempt.  
Com., s. 67.  
Tas., s. 23.

(2) Where any person is compelled under the provisions of this Act to attend before the Auditor-General he shall be entitled to be paid such expenses as the Auditor-General may certify to be reasonable.

Expenses to persons attending.

**38** If any person—

- i. Makes or subscribes any statutory declaration or affirmation mentioned in this Act, knowing it to be false ; or
- ii. Wilfully or corruptly gives false evidence in the course of his examination before the Auditor-General—

he shall be guilty of felony, and shall be liable to imprisonment for any period not exceeding Four years.

Persons taking false oath or making false declaration guilty of felony.  
Com. s. 68.  
Cf. Tas., s. 19.

**39** If any person liable to account for the receipt or expenditure of any public moneys or stores fraudently misapplies or disposes of the same, he shall be guilty of felony, and shall, on conviction thereof, be liable to be imprisoned for any term not exceeding Three years.

Penalty for misappropriation.  
Tas., s. 24.

If any such person wilfully damages or destroys any such public stores he shall be guilty of a misdemeanour, and shall on conviction thereof be liable to be imprisoned for any term not exceeding Two years.

**40** Any person who is guilty of any wilful act of commission or omission contrary to any of the provisions of this Act, for which no penalty is expressly provided, shall be guilty of an offence, and on conviction, shall be liable to a penalty not exceeding Twenty Pounds.

Offences generally.

**41** All proceedings in respect of offences against this Act (except felonies and misdemeanours) shall be disposed of summarily.

Proceedings for offences.

*Audit*

A.D. 1918.

Appropriation of  
penalties.Regulations and  
instructions.  
Tas. s. 9.

**42** All penalties received under or by virtue of this Act shall be paid into the Treasury, and form part of the Consolidated Revenue.

*Regulations.*

**43** The general regulations set forth in Schedule (2) shall be the regulations under this Act for the due care and management of the public moneys, and for the more effectual check and audit of all receipts and disbursements on account of the Public Service; and the instructions set forth in Schedule (3) shall be the instructions for the guidance of the Treasurer and Auditor-General in keeping and rendering the accounts of receipts and expenditure.

**SCHEDULES.****(1)****ACTS TO BE REPEALED.**

Date and Number of Act.	Title of Act.	Extent of Repeal.
1 Ed. VII. No. 15	"The Audit Act, 1901"	The whole Act
2 Geo. V. No. 53	"The Audit Act, 1911"	The whole Act
4 Geo. V. No. 36	"The Audit Act, 1913"	The whole Act
8 Geo. V. No. 6	"The Audit Act, 1917"	The whole Act

**(2)****GENERAL REGULATIONS.**

## 1. In these regulations—

The expression "Head of Department," or any similar expression, means the Permanent Head of the Department, and includes any officer for the time being acting in his stead:

The financial year is, in all cases, the year of account: Provided that so far as relates to transactions in the United Kingdom and any foreign country the twelve months ending the last day of March shall be the year of account.

2. The printed Estimates of Revenue transmitted to Parliament, and Estimates of Expenditure, as passed by the Parliament in each year, are to form the basis of the system of account.

3. The heads of Revenue and of Expenditure are to be the same in the Accounts as in the Estimates; every item must therefore be carefully classed under its appropriate head.

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*Audit.*

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A.D. 1918.

*Revenue.*

4. All Revenue collected is to be paid into the Treasury at Hobart, or into some bank or banks in Tasmania, to the credit of the Public Account of the State, in such manner and at such periods as the Treasurer may from time to time direct.

5. No officer of any Department shall open any public or official account in any bank without the authority in writing of the Treasurer, and no bank shall permit any officer to open any such account, or to have an overdraft on any public or official account without the authority in writing of the Treasurer.

6. The full amount of all Revenue collected is to be accounted for without deduction.

Where it is necessary to repay money which has been paid into the Treasury in error, penalties remitted in accordance with law, Survey Fees, rent for land found to be not available, or for any other sufficient reason, such Expenditure shall be charged as "Repayment of Revenue," and shall be deducted from the gross Revenue in the Annual Accounts prepared by the Treasurer.

All claims for repayments shall be submitted to, and certified by the Auditor-General before being paid by the Treasury.

7. In every case moneys paid into the Treasury are to be accompanied by a statement, signed by the Collector, giving full particulars of the amount paid in; and, when the money is paid into a bank, the Receipt of the Cashier must be transmitted to the Treasurer with the Account of Particulars.

In the event of no collections being made a "Nil" Return must be forwarded.

8. On the 10th day of each month, or as soon as may be thereafter, the Treasurer will report to the Governor the names of such Collectors as have failed to pay over their collections up to the last day of the preceding month; and all payments to such Officer, whether for Salaries or Allowances, will be suspended until the amount collected shall have been paid over.

9. In the event of the sale, whether by auction or by tender, of property belonging to Government, the payment of the proceeds into the Treasury must be accompanied by the Authority for the Sale, the Account Sales, Tenders, and other documents relating to the transaction.

10. In case of the collection of any sums of an unusual or special nature, the person receiving such sums must obtain, and hand over to the Treasurer, the most satisfactory documents in his power in order to show that the correct amount has been collected.

11. All officers and others who collect moneys on account of the Public Revenue shall transmit to the Auditor-General monthly, before the 14th of each month, Returns or Statements in the forms prescribed by the Auditor-General, accompanied by a statutory declaration made before a Justice of the Peace, showing the several amounts collected under each head of Revenue within the preceding month.

12. When an Officer accustomed to collect Revenue does not receive any money during a month, he must, nevertheless, furnish the usual form of Statement, with the word "Nil" written across it, and bearing his declaration, made as aforesaid, to that effect.

13. On the 20th of each month, or as soon as may be thereafter, the Auditor-General shall report to the Chief Secretary for the information of the Governor the names of such Collectors as have failed to render such Returns for the previous month, accompanied by such declaration as aforesaid, and shall also forward a copy of the same to the Treasurer; and all payments to such Officers, whether for Salaries or Allowances, shall be suspended until such Returns as aforesaid have been furnished.

14. Approved forms of Accounts and Returns are at all times to be strictly adhered to.

15. The Government Printer shall submit for the approval of the Auditor-General all requisitions for money forms, licence, and receipt forms, before printing or supplying the same.

16. Any additional information which the Treasurer or Auditor-General may require is, upon application, to be furnished by the respective Collectors forthwith.

*Audit.*

A.D. 1918.

17. Due security shall be given by every person entrusted with the collection of public money; but the Treasurer, with the authority of the Governor, may dispense with security in such cases when it is estimated that the collections will not exceed £50 a year.

18. Public Officers receiving and paying moneys which do not form part of the Public Revenue must keep correct Books of Account, in such form as the Treasurer may from time to time prescribe; and they will be expected to furnish such Accounts and Vouchers as the Treasurer or Auditor-General may require.

*Expenditure.*

19. No expense, although duly provided for by Parliament, is to be incurred by any Head of Department without the Minister's authority, either general or special; and the production of that authority, or a reference thereto, with the Account of Expenditure, will in all cases be considered essential to enable the Treasurer to liquidate an Account, and such authority may be given by any Minister.

In the interpretation of this regulation the word "Minister" shall mean the Premier or any paid Minister of the Crown administering a Department.

20. No expenditure shall be incurred in excess of any vote of Parliament, or for any purpose not provided for by Parliament, unless such expenditure has been authorised by the Governor, and the Governor shall issue such authority in cases of emergency only.

21. Intimation shall be conveyed by the Treasurer to the Auditor-General of every authority issued under the preceding Regulation; and it shall not be lawful for the Treasurer to make any payment under such authority without the previous report of the Auditor-General that the payment has been duly authorised.

The Auditor-General, before appending his report, may make such queries or observations, addressed to the Treasurer or other Minister, and ask for such explanations as he may think necessary, and upon making such report he may attach any observations he may deem desirable.

22. After the close of every financial year the Treasurer shall prepare as soon as practicable supplementary estimates of all expenditure during such financial year, and during the first month of the following financial year on account of the past financial year, which is in excess of any vote of Parliament, or has been incurred for any purpose not authorised by Parliament.

All such supplementary estimates shall be, without delay, submitted by the Treasurer to the Governor, and transmitted by message from the Governor to Parliament.

Authorities issued by the Governor under Regulation Twenty, which are not afterwards confirmed by Parliament during the said following financial year, are to be considered as having lapsed.

23. With respect to fixed Expenditure, such as Salaries and Allowances, a general authority will be conveyed at the beginning of the year to each Head of Department for the periodical payment of these charges, subject, of course, to any changes that circumstances may afterwards render necessary; but a distinct authority must also be obtained for every new appointment, although the number of Officers may not be increased.

24. With regard to all Contingent Expenditure not included in the general authority, each Head of Department must apply for a separate authority whenever he may require to incur expense under any vote applicable to the service of his Department; and such application must be accompanied by a statement of the amount already expended, and of the balance available for the remainder of the year.

The Minister, however, may grant to any Head of Department a general authority to disburse the contingent expenditure voted by Parliament for the service of such Department, but the Auditor-General may require the Head of Department to obtain and produce the special authority of the Minister for any expenditure whenever the Auditor-General may think it necessary to do so.

25. In case any public officer is under the necessity of incurring an expense for any service not directly connected with his own Department, or not provided for in his own Estimate, he must previously, if there be time—but if not, imme-



*Audit.*

diately afterwards—report the circumstance to the Minister with whom he corresponds, and obtain through him the authority of the Governor for the expense, which he will attach to the Account when he forwards it to the Treasury for payment A.D. 1918.

26. All authorities issued for Contingent Expenses must be furnished to the Treasurer, who will forward the same to the Auditor-General.

27. Accepted Tenders published in the "Gazette" are to be considered as authorised Contracts for the passing of Accounts; and the Government Printer is therefore to submit proofs, when required, to the Head of Department by whom the Tenders are invited, in order that the press may be corrected; and he is also to forward weekly to the Auditor-General slips of every Contract so gazetted.

28. The salaries and allowances of the Departments of the Public Service for each calendar month shall be payable in two payments each month, namely, on the 15th and on the last day of each month; but should either day fall on a Saturday or Sunday or public holiday, then the salaries and allowances otherwise payable on such day shall be payable on the first working day (not being a Saturday) immediately preceding such Saturday, Sunday, or public holiday.

The said payments in respect of the first part of the month shall be called "mid-monthly pay," and the said payments in respect of the remainder of the month shall be called "end-of-month pay."

The Heads of Departments shall prepare Abstracts of Salaries and Allowances of their Departments as and in the form directed by the Treasurer, and shall submit the same to the Treasurer on, or as soon as practicable after, the 11th day of each month for the purposes of "mid-monthly pay," and on, or as soon as practicable after, the 26th day of each month for the purposes of "end of month pay"; and the Treasurer shall pay the total amount of "mid-monthly pay" or "end-of-month pay," as the case may be, shown in every such abstract, to the Head of the Department, taking his receipt for the same and returning to him the abstract in order that the acquittances of the several claimants whose names appear thereon may be obtained.

The payment of "end-of-month pay" for the month of December may be made, at the discretion of the Treasurer, on any day not earlier than the 17th day of the month of December.

Fractions of a pound shall not be included in the amount of "mid-monthly pay" of any claimant.

29. Heads of Departments will be held responsible for the due appropriation of all moneys so issued to them; and they will be required, within such time as the Auditor-General may direct, to forward the said Abstracts to the Auditor-General, bearing the signatures of the persons to whom the payments were made, and duly complete in all respects.

The Treasurer will make no further payment of Salaries or Allowances to any Department until its previous vouchers shall have been so rendered to the Auditor-General in a satisfactory state.

30. Heads of Departments and other Officers authorised by the Minister may be supplied by the Treasurer with funds by way of advance, to enable them to defray Salaries, Allowances, Wages, and other departmental expenditure, which it may be deemed desirable to defray by such means.

31.—(1) Advances will be made in the form of either a "floating advance" or "special advance" for defraying expenditure particularised in the proposal for the advance.

(2) Where the expenditure is recurring throughout the year, the advance will be issued as a floating advance, subject to the following conditions:—

(a) Officers who receive floating advances shall, in order to maintain their advance accounts in funds during a financial year, apply to the Treasurer at least once a month for a reimbursement of sums disbursed, as shown by acquitted vouchers accompanying the application, and thereupon the Treasurer may make such reimbursement. Each application for reimbursement shall be made on the voucher form prescribed by the Treasurer.

(b) Floating advances may be used only for the purpose for which they were obtained.

*Audit.*

A.D. 1918.

(3) Where the advance is in the form of a special advance, the application therefor must state the particular purpose for which it is required, and no officer shall use such advance for any purpose other than that for which it was obtained.

(4) Final adjustment of floating and special advances must be made as follows, namely:—

(a) In the case of floating advances, by repayment to the Treasurer within Ten days after the close of the financial year, of any unexpended balances, and by the transmission, within the same time, to the Treasurer, of complete and satisfactory vouchers:

(b) In the case of special advances, a similar adjustment must be made within the time specified in the applications for such advances, or in the obligatory receipts accompanying the same.

(5) No payments whatever may be made from an advance, unless the same are covered by a supply or appropriation granted by Parliament, or are authorised by the Governor under Regulation Twenty.

32. Any Public Officer paying advances or other public moneys into a bank shall place the same to his credit as a Public Officer, and not to his private account.

*Preparation of Accounts.*

33. All Accounts of Expenditure are to be transmitted to the Treasury through the Head of the Department by which the expense was incurred; and they are to be certified by him, or by an officer of such Department appointed a certifying officer by the Minister controlling such Department.

34. No Account is to include services forming a charge upon separate years, nor upon more than one Department, except by express arrangement with the Treasurer.

35. All Bills of Particulars must be made out on the prescribed forms, and must clearly set forth, in the case of services performed, the exact dates or periods and nature of the service, the rates of remuneration, and the name of the place; and in the case of articles purchased, the exact dates or periods, the places of delivery, the quantities, and the prices of the several articles. They must also be invariably signed under the total amount by the claimant as a guarantee of the correctness of his claim. On payment of the money the receipt may be signed either by the claimant or by his authorised agent.

36. When any payment is made to a person unable to sign his name, his mark is to be vouched by a disinterested witness as having been made in his presence; and, as a general rule, all receipts for Contingent Expenditure are to be vouched by a witness, in whose presence the payment has been made.

37. In stating periods, the first and last day specified are both to be considered as inclusive.

38. Should an Account once certified by the Head of a Department or a certifying officer be represented as having been lost or mislaid, no duplicate is to be signed until the Head of Department shall have satisfied himself that the Account has not been paid, and that it has been really lost. He may then sign another Account, which is to be marked in *red ink* "Duplicate" across the face thereof; *but he is in such case to make a special report to the Treasurer on the subject.*

39. Heads of Departments are enjoined to take care that no contingent claims against their Departments incurred prior to the first day of any month are allowed to be outstanding after the termination of that month, except in the case of such current contracts as may be payable quarterly, the Accounts of which must be rendered within one month after the termination of the quarter. With this object in view, each Public Officer is desired to afford every facility to persons having claims against his Department in the preparation of their Accounts, and to use his utmost endeavours to secure the prompt settlement of all such claims by calling in the Accounts when the parties neglect to present them, and by transmitting them in a complete state to the Treasurer with the least possible delay, notifying at the same time to the claimant that he has done so.

*Audit.*

40. All Accounts whatsoever, before transmission to the Treasury, must be properly certified and supported by reference on the face of the Account to the requisite authorities for incurring such expense and for payment of such account. Should Accounts, when forwarded for payment, be obviously incomplete, or vitiated in any essential particular, by erasure, interlineation, or otherwise, they will be returned to be completed or made out anew, as the case may require. A.D. 1918.

41. Accounts forwarded to the Treasury, duly certified and completed in accordance with the Regulations, will be forthwith paid to the claimant or his authorised agent. Should it afterwards appear, when the Accounts are submitted for audit, that any material error has been committed—that the authority is insufficient—or that the Voucher is essentially imperfect, the Auditor-General will surcharge the Treasurer with the amount; and should the defect not be at once remedied on the Treasurer's application, all payments, whether of Salaries or Allowances, to the Head of Department or officer who certified the Account will be suspended until the amount has been recovered, or the Auditor-General has been satisfied.

42. In order to clearly define the liability under Regulation Forty-one, it is hereby enacted that—

- (a) Each Head of Department; and
- (b) Each certifying officer of a Department—

shall be held responsible for the correctness of all Abstracts and Accounts for the Salaries, Allowances, and Contingent Expenditure of such Department certified to by him, and generally for all accounts incurred by him whether strictly for the Department or not.

43. The object of the system of Treasury payment is to render each transaction final and complete in itself, and to enable it to be brought at once to account. This end must therefore be kept in view by every person whose duty it is to collect or disburse the Public Moneys; and as, under this system, Accounts will in most cases be paid at the Treasury *before* being audited, it will be indispensable that all Public Officers shall make themselves thoroughly acquainted with these Regulations, and adhere strictly to them.

44. All Heads of Departments and persons entrusted with Public Money, whether it be on account of the Revenue, or for payment of Salaries, Allowances, or Contingent Expenditure, are required to keep a Cash Book, in which they will enter on one side the sums received, and on the other the amounts paid—a balance being struck weekly or monthly.

45. They are further required to keep a Register of all Accounts passing through their Offices, so as to show in what manner each Account has been disposed of, and for reference at any future time.

46. In some Departments it will be necessary to keep other books, such as books containing the details of fines and fees received, and for other objects specially applicable to particular duties; but upon this point Heads of Departments are expected to exercise their own discretion, subject to the approval of the Treasurer or Auditor-General, taking especial care that the Accounts are kept in the most clear and satisfactory manner.

47. The Auditor-General shall, at all times, have access to the Books and Accounts of every Department, or of persons entrusted with Public Money.

48. The Auditor-General is hereby authorised to visit any of the Offices in which Accounts of Revenue or Expenditure are kept.

On such occasions he will carefully examine the Books to see that they have been regularly and accurately kept; and should any instance of irregularity or negligence come under his notice, he shall make an immediate report of the circumstance for the information of the Governor.

49. The Auditor-General may, at his discretion, depute the duty of inspection to an Officer of his Department.

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*Audit.*

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A.D. 1918.

(3)

INSTRUCTIONS FOR THE GUIDANCE OF THE TREASURER AND  
AUDITOR-GENERAL IN CONNECTION WITH THE KEEPING  
AND RENDERING OF THE ACCOUNTS OF RECEIPT AND  
EXPENDITURE.

1. Annual estimates of the revenue and expenditure of the State are to be laid before the Legislature as soon as practicable after the close of every financial year

2. The Estimates and Votes of Parliament are to form the basis of the system of Account.

3. The financial year is the year of Account: Provided that so far as relates to transactions in the United Kingdom or any foreign country the twelve months ending the last day of March shall be the year of account.

4. The heads of Revenue and of Expenditure are to be the same in the Accounts as in the Estimates, Loans, Public Works, and other Acts covering Votes; every item must, therefore, be classed under its appropriate head.

5. The Accounts are to be kept by double entry, the set of books consisting of the necessary Cash Books, Daily Abstract Books, Journal, Ledger, and the subsidiary Books found to be required.

6. In the Cash Books, which will be kept by the Treasurer, is to be entered every Receipt and Payment of whatever description, in the chronological order in which it may occur.

Cash sheets containing literal copies of the entries in the General Cash Book forwarded to the Auditor-General weekly or daily (as the case may be) are to be checked in his office by the Vouchers, and retained in his office; and the Cash Books are to be closed and balanced at the end of every month.

7. The Daily Abstract Books, Journal, and Ledger are also to be kept by the Treasurer.

The entries in the Daily Abstract Books are to be made from the Vouchers of Revenue and Expenditure, and the Books are to be journalised.

8. The Ledger is to be posted from the Journal, and a trial balance is to be made on closing the Accounts of the year.

9. As soon as practicable the Chief Secretary will submit two printed copies of the Estimates as passed by the Parliament to the Governor for his approval in writing; which having been obtained, one copy shall be transmitted to the Treasurer as his authority for paying, and the other to the Auditor-General for his guidance in auditing, the Salaries, Allowances, and Contingencies of the several Departments throughout the year.

10. As regards Expenditure included in the Estimates but not embraced in the general authority, special authorities will be issued as occasion may require by the Responsible Minister in charge of the Department applying for the same; and every such Authority must be forwarded to the Treasurer, by whom, after record in his Office, it shall be transmitted to the Auditor-General for his information and guidance.

11. The Treasurer will be required to render to the Auditor every month a detailed copy of his Inland Revenue Accounts, classified and arranged under the same subdivisions which have been employed in the Annual Estimates of Inland Revenue transmitted to Parliament, and which it will be the Auditor-General's duty to compare with the Monthly Returns received from the several Collectors of Revenue.

The Treasurer shall render to the Auditor-General every month such details and particulars in respect of his Territorial Revenue Accounts as the Auditor-General may require to be rendered.

12. The Treasurer shall, at the end of each month, prepare a full and particular Statement in detail of the Receipts of the several branches of the Consolidated Revenue, and cause the same to be published in the "Gazette" as soon as practicable after the close of the said month.

*Audit.*

A.D. 1918.

13 The Treasurer shall, as soon as practicable, after the close of each financial year, prepare a full and particular Statement in detail showing the Receipts of the several branches of the Consolidated Revenue, and cause the same to be published in the "Gazette"

14. As early as practicable, and not later than the Thirtieth day of September in every year, the Treasurer shall transmit to the Auditor-General the several Statements mentioned in Section Twenty-nine of this Act.

Upon receipt of these Statements, the Auditor-General is to examine the Treasurer's Journal and Ledger and compare the said Statements therewith, after ascertaining the entries to be correct, and when the whole shall have been found to be correct the Statements are to be countersigned by the Auditor-General, and a copy of each submitted by him for the information of His Excellency the Governor through the Chief Secretary.

15. With a view to maintaining an efficient Audit upon payments made for Salaries and Personal Allowances, a Register Book is to be kept by the Auditor-General, in which are to be entered the names of the persons receiving Salary or Allowance, the period for which pay is drawn, the rate, the amount of each instalment, and, in the case of a new appointment, a reference to the authority under which it was made. This Book must exhibit the names of all persons receiving pay under the Fixed Establishment, with the exception of Petty Constables, Attendants, and others subject to be changed at short notice, whose names need not be entered, as the number authorised for each Establishment or Station will form a sufficient check.

16. The Treasurer shall render available to the Auditor-General from day to day his "Daily Abstract Books of Revenue and Expenditure"; and the Auditor-General shall cause to be compared and checked the entries therein by the Cash Vouchers received from the Treasury in support of the Cash Sheets, every such entry being marked by tick or initials.

At the end of each month the Auditor-General shall cause to be added up and ascertained the total of each column, and the general totals for the month, in the Treasurer's Books.

The Quarterly and Annual totals are to be dealt with in like manner. For the purpose of reference to details, the Abstract Books kept in the Treasury are to be available to the Auditor-General at all reasonable times. He shall also cause to be compared the aggregate of the general totals with the totals of Receipts and Expenditure in the Treasurer's Cash Book.

17. The Auditor-General is likewise to keep a Register of the "Attested Returns of Revenue" in such simple and convenient form as may be adapted to show at any time what Officers in receipt of Revenue are defaulters in respect to the transmission of their Returns.

18. Moneys which the Treasurer cannot immediately bring to account as Revenue, or take credit for as Expenditure, by reason of informality in the Vouchers, or any other cause, are to be posted to a "Suspense Account" until they can be credited or debited to the proper head of Revenue or Expenditure, as the case may be.

19. In the case of Stationery or small Stores purchased for issue in detail to Departments, the bills when paid are to be entered to a Suspense Account, and the Departments are to be afterwards debited from the periodical adjustment Accounts of the Inspector of Stores.

The Treasurer will therefore take care that such Returns are regularly furnished at the appointed periods.

20. For the purpose of providing for the purchase of Railway and other Stores, and in all other cases where the exigencies of the Service require, the Governor may authorise the Treasurer to open Suspense or Deposit Accounts, under which to record the necessary transactions.

21. On the close of each financial year all votes for that year under which no expenditure has been previously authorised shall be deemed to have lapsed.

22. In every case where expenditure shall have been authorised before the close of a financial year, a sum equal to the expenditure so authorised shall be made available as a credit for such year until and inclusive of the Thirty-first day of July in the following financial year.

*Audit.*

A.D. 1918

The amount of all such credits remaining unexpended after the last mentioned date shall elapse.

23. The Auditor-General, as often as he may deem it necessary, is to compare the bank balances with those shown in the Treasurer's Books, and to count the money in the Chest, and check over any securities that may be held by the Treasurer; and, after allowing for outstanding cheques, he is to verify the Bank balances and the cash in the Treasury, and report thereon for the information of the Governor.

24. The Treasurer and the Auditor-General are to consider these Instructions, together with the Audit Act, and the Regulations respecting Public Accounts, as the rule of their conduct; and any questions arising out of them which cannot be agreed upon between these Officers are to be submitted, by either, for the decision of the Governor.

(4)

Warrant.  
No.

By His Excellency

Governor

in and over the State of Tasmania and its Dependencies,  
in the Commonwealth of Australia.

To

Treasurer.

You are hereby authorised to issue out of the Public Account during the months of now next ensuing, the amounts set forth in the accompanying Statement; that is to say,—

[*E. gr.*—For the payment of Salaries and Allowances any Sums not exceeding in all

For the payment of Contingencies, and all other Charges not included in the preceding Entry, any Sums not exceeding in all

Total ..... £

Auditor-General.

Amount.

£	s.	d.

Provided, that no payments shall be made under authority of this Warrant unless the same be satisfactorily supported by proper Abstracts and Accounts, certified to be correct in every particular by the Heads of Departments severally responsible; and provided also, that, except in the case of Trust and Deposit Accounts, no such payment shall be made unless it be in conformity with a Vote of Parliament, or, in the absence of any such Vote, with the special authority of the Governor in Council in accordance with the Regulations made under "The Audit Act, 1918."

And for so doing, this, together with the said Abstracts and Accounts, duly receipted, and accompanied by the necessary Authorities and Vouchers, shall, when examined and certified to be correct by the Auditor-General, be your sufficient Warrant and Discharge.

Given under my hand, at Government House, Hobart,  
this                      day                      , 19

Governor.

By Order of

His Excellency the Governor,

Chief Secretary.

*Audit.*

(5)

A.D. 1918.

Warrant No.

To

Treasurer.

I certify that I have examined the several Accounts furnished to me in support of the payments made by you out of the Public Account during the month of \_\_\_\_\_, 19\_\_\_\_, as set forth in your Cash Sheet for that month, amounting to

and that I find you are entitled to a full and complete discharge on account of such payments to the amount of

[adding if such be the case], but that you are not entitled to a discharge for the payments made upon the Vouchers enumerated below, which are hereby surcharged; viz.—

No. of Voucher.	Amount.			Amount.		
	£	s.	d.	£	s.	d.

I therefore grant this Acquittance as your Warrant of Discharge for the amount of \_\_\_\_\_ pounds \_\_\_\_\_ shillings and \_\_\_\_\_ pence.

Given under my hand, this \_\_\_\_\_ day of \_\_\_\_\_ 19\_\_\_\_, Auditor-General

(6)

Warrant No.

To

Treasurer.

I certify that I have re-examined the several Accounts below enumerated previously placed under surcharge by Warrant No. \_\_\_\_\_, and that I find you are entitled to a full and complete discharge for the payments made under these Vouchers as set forth in your Cash Sheet for the month of \_\_\_\_\_, 19\_\_\_\_.

No. of Voucher.	Amount.			Amount.		
	£	s.	d.	£	s.	d.

I therefore grant this Acquittance as your Warrant of Discharge for the amount of \_\_\_\_\_ pounds \_\_\_\_\_ shillings and \_\_\_\_\_ pence.

Given under my hand, this \_\_\_\_\_ day of \_\_\_\_\_, 19\_\_\_\_, Auditor-General.

