

Queensland



ANNO VICESIMO SEXTO

ELIZABETHAE SECUNDAE REGINAE

No. 10 of 1977

An Act to consolidate and amend the law relating to financial administration; the management, control, collection and expenditure of public moneys and other moneys; the investment of public moneys; the accounting for public moneys, other moneys, public property and other property; the audit of the public accounts, departmental accounts and certain other accounts; and for purposes incidental thereto

[ASSENTED TO 14TH APRIL, 1977]

BE IT ENACTED by the Queen's Most Excellent Majesty, by and with the advice and consent of the Legislative Assembly of Queensland in Parliament assembled, and by the authority of the same, as follows:—

PART I—PRELIMINARY

1. Short title. This Act may be cited as the *Financial Administration and Audit Act 1977*.

2. Commencement. (1) Subject to subsection (2), this Act shall commence on a date appointed by Proclamation.

(2) Subsections (2), (3) and (4) of section 36 and sections 44 and 45 shall commence on the date on which this Act is assented to for and on behalf of the Crown.

3. Arrangement. This Act is arranged as follows:—

PART I—PRELIMINARY, ss. 1–6;

PART II—FINANCIAL ADMINISTRATION, ss. 7–46;

Division I—The public accounts;

Division II—Departmental accounts;

Division III—Bank accounts;

Division IV—Appropriation and supply;

Division V—Issue of public moneys;

Division VI—Accountable officers;

Division VII—Financial statements;

Division VIII—Investments;

Division IX—Treasurer's Instructions and accounting manuals;

Division X—Unclaimed moneys;

PART III—AUDIT, ss. 47–76;

Division I—The Auditor-General;

Division II—Audits;

Division III—Auditor-General's annual reports;

PART IV—GENERAL PROVISIONS, ss. 77–83;

SCHEDULE.

4. Repeals and savings. (1) The Acts specified in the schedule (each of which is referred to in this section as a "repealed Act") are repealed to the extent in that schedule indicated.

(2) All audits of books and accounts kept and maintained in accordance with a repealed Act and in which are recorded transactions with respect to a period of time prior to the commencement of this Act shall be performed as if this Act had not been passed.

(3) Any document made or thing done under a repealed Act and subsisting immediately prior to the commencement of this Act that could have been made or done under this Act if this Act had been in force shall continue in force and have effect as if it had been made or done under this Act and as if this Act had been in force when the document was made or the thing done.

(4) The repeal by this Act of section 8 of *The Local Bodies' Loans Guarantee Act and Audit Acts Amendment Act of 1936* which inserted in *The Audit Act of 1874* as subsequently amended section 30A and by that section 30A inserted in *The Public Service Acts, 1922 to 1924* section 4A, and of *The Audit Act of 1874* and subsequent amendments, shall not affect the continued operation of section 4A of the *Public Service Act 1922–1976*.

(5) The repeal of *The Treasury Funds Investment Acts, 1958 to 1964* shall not affect investments made by The Treasurer of Queensland (the corporation constituted under those Acts) and all investments so made and subsisting immediately prior to the commencement of this Act shall be deemed to be investments made under this Act and the provisions of this Act shall apply and extend accordingly.

5. Interpretation. In this Act, save where a contrary intention appears—

“abstract” means a request in writing by an accountable officer to the Treasurer for the withdrawal of public moneys from the public bank accounts;

“accountable officer” means the permanent head or other officer appointed as an accountable officer under this Act;

“accounting officer” means an officer or an employee of a department who by or under this Act or any other Act or law—

(a) is charged with any duty relating to the keeping of accounts;

(b) is charged with any duty relating to collecting, receiving, keeping in custody, banking or accounting for public moneys or other moneys or collects, receives, keeps in custody, banks or accounts for public moneys or other moneys;

(c) is charged with any duty relating to disbursing public moneys or other moneys or disburses those moneys;

(d) is charged with any duty relating to the purchase, receipt, issue, sale, custody, control, management or disposal of or the accounting for public property or other property or purchases, receives, issues, sells, keeps in custody, controls, manages, disposes of or accounts for public property or other property;

“accounts” means the records, howsoever compiled, recorded or stored whether in written or printed form or on microfilm or by electronic process or otherwise, of transactions in respect of public moneys or other moneys or public property or other property expressed in money or, in the case of property, money or other units of measurement required to be established and kept for the purposes of this Act: the term includes books, documents, writings, money forms, abstracts, vouchers and other records of any kind from which accounts have been compiled and information and records of any kind to which the Auditor-General thinks he ought to have recourse in the conduct of an audit;

“Agent-General” means the Agent-General for Queensland;

“Annual Appropriation Act” means an Appropriation Act founded upon the Approved Estimates in any financial year;

“appropriation” means a sum of money appropriated by an Appropriation Act for supply services or an unspecified sum of money appropriated by any other Act for special services;

“Appropriation Act” means an Act authorizing moneys to be issued and applied for supply services in any financial year;

“Approved Estimates” means the Estimates in Chief passed by the Legislative Assembly on which an Annual Appropriation Act is founded;

“audit” includes the inspection, investigation, examination or review of accounts;

“authorized officer” means an officer of the Department of the Auditor-General, authorized by the Auditor-General to perform an audit;

“bank” means a bank carrying on business under the authority of an Act of the Commonwealth or of any State;

- “ Consolidated Revenue Fund ” means the consolidated revenue fund established under the *Constitution Act of 1867* and subsisting immediately prior to the commencement of this Act: the term does not include the Loan Fund or the Trust and Special Funds;
- “ department ” means a department of the Government of the State and includes—
- (a) the Railway Department;
 - (b) where the case requires it, a sub-department, branch or section of a department;
 - (c) a Crown corporation or instrumentality or a statutory corporation or instrumentality representing the Crown the expenditure of which is subject to appropriation by Parliament;
- “ departmental accounts subsidiary to the public accounts ” means accounts subsidiary to the public accounts relating to public moneys and public property that an accountable officer is required by or under this Act to establish and keep or cause to be established and kept;
- “ departmental appropriation account ” means the statement of expenditure in respect of appropriations, prepared by an accountable officer in accordance with this Act;
- “ Estimates in Chief ” means the annual estimates of the probable ways and means and expenditure of the Government of the State laid before the Legislative Assembly in accordance with this Act;
- “ expenditure ” means the payment of public moneys or other moneys;
- “ Financial Agreement ” means the agreement made between the Commonwealth and the States ratified and approved by *The Commonwealth and States Financial Agreement Ratification Act of 1927* and includes that agreement as varied from time to time and any agreement made in substitution therefor;
- “ financial year ” means the period of time commencing on 1st July in one calendar year and ending on 30th June in the calendar year next following;
- “ internal audit ” means an independent appraisal activity established and maintained for the purposes of this Act;
- “ internal check ” means a system by which officers and employees of a department, while carrying out their duties independently, provide a check on the work of other officers and employees of that department;
- “ Loan Fund ” means the Loan Fund established under this Act;
- “ Local Authority ” means a Local Authority or Joint Local Authority constituted under the *Local Government Act 1936–1976* and includes—
- (a) any person who at the material time is to be deemed to be a Local Authority pursuant to that Act;
 - (b) Brisbane City Council constituted under the *City of Brisbane Act 1924–1976*;
 - (c) any person or persons to whom are delegated any of the powers, authorities, duties and discretions had by a Local Authority;

“ losses ” includes—

- (a) losses of or deficiencies in public moneys or other moneys or public property or other property;
- (b) losses arising out of the destruction, condemnation, obsolescence, deterioration of or damage to public property or other property;
- (c) irrecoverable overpayments and debts;
- (d) expenditure made without lawful authority; and
- (e) losses of moneys due to failure to assess and levy revenue and other amounts receivable;

“ miscellaneous departmental accounts ” means accounts relating to other moneys and other property that an accountable officer is required by or under this Act to establish and keep or cause to be established and kept;

“ money form ” means a form used or intended to be used for acknowledging the receipt of public moneys or other moneys or public property or other property and includes any form of licence or permit a condition of which is the payment of moneys and any other form that the Treasurer directs to be a money form;

“ negotiable instrument ” means any instrument ordering or authorizing the payment of moneys being an instrument of a kind that may be lodged with a bank for the purpose of enabling the bank to collect moneys so payable and credit those moneys to an account with that bank: the term includes a bill of exchange, postal order, money order or promissory note;

“ officer ” means an officer within the meaning of the *Public Service Act 1922-1976* and includes—

- (a) an officer of the Railway Department;
- (b) a member of the Police Force;
- (c) an officer of a Crown corporation or instrumentality or a statutory corporation or instrumentality representing the Crown the expenditure of which is subject to appropriation by Parliament;

“ other accounts ” means the accounts of bodies or associations of persons corporate or unincorporate other than a department the accounts of which bodies or associations are required by any Act other than this Act or any law to be audited by the Auditor-General or a person appointed or recommended by him;

“ other moneys ” means moneys, negotiable instruments or securities of any kind for the payment of moneys, other than public moneys, collected, received or held by the Treasurer, an accountable officer, an accounting officer or other officer or employee of a department in the course of his official duties;

“ other property ” means property, other than public property, held by the Treasurer, an accountable officer, an accounting officer or other officer or employee of a department in the course of his official duties;

“ permanent head ” means a permanent head within the meaning of the *Public Service Act 1922-1976* and includes The Commissioner for Railways;

- “prescribed requirements” means requirements prescribed by or under this Act or any other Act or law, the Treasurer’s Instructions or the accounting manual of a department;
- “public debt” means the debt incurred by the State for borrowings made by the Commonwealth on behalf of the State under the Financial Agreement and by the authority of a Government Loan Act or any other Act of the State;
- “public moneys” means moneys, negotiable instruments or securities of any kind for the payment of moneys collected, received or held by any person for or on behalf of the Crown in right of the State and includes all moneys forming part of the public accounts or departmental accounts subsidiary to the public accounts;
- “public property” means all property other than public moneys held by any person for or on behalf of the Crown in right of the State;
- “Public Service” means the Public Service of Queensland;
- “services” means supply services or special services;
- “special payments” includes *ex gratia* and extra-contractual expenditure;
- “special services” means services for which moneys are or may be issued out of the public accounts and applied under the authority of an Act other than an Appropriation Act;
- “subdivision” means a separate subhead or classification of expenditure within a vote as specified in the Approved Estimates;
- “subdivisional item” means a separate subhead or classification of expenditure within a subdivision;
- “supplementary appropriation” means an appropriation for the unforeseen expenditure of a financial year;
- “Supplementary Estimates” means a statement of unforeseen expenditure for a financial year presented by the Treasurer to the Legislative Assembly for the purpose of obtaining supplementary appropriation for that expenditure;
- “supply services” means services specified in the Approved Estimates for which moneys are or may be issued out of the public accounts and applied under the authority of an Annual Appropriation Act and includes purposes for which the Treasurer, pursuant to this Act, allocates funds appropriated by Parliament under an Appropriation Act other than an Annual Appropriation Act pending the passing of an Annual Appropriation Act;
- “Treasurer” means the Treasurer of the State and includes a Minister of the Crown who is temporarily performing the duties of the Treasurer;
- “Trust and Special Funds” means the Trust and Special Funds established under this Act;
- “unforeseen expenditure” means expenditure authorized by the Governor in Council pending supplementary appropriation;
- “vote” means a sum of money appropriated by an Annual Appropriation Act and specified in the schedule to that Act for expenditure on supply services.

6. Property in public moneys and public property. All public moneys and public property are the property of the Crown in right of the State.

PART II—FINANCIAL ADMINISTRATION

Division I—The public accounts

7. Consolidated Revenue Fund. The consolidated revenue fund established under the *Constitution Act of 1867* and in existence immediately prior to the commencement of this Act shall constitute the Consolidated Revenue Fund for the purposes of this Act.

8. Loan Fund. The separate account called “The Loan Fund Account” established under *The Audit Act Amendment Act of 1890* and in existence immediately prior to the commencement of this Act shall be preserved, continued in existence and established under this Act under the name or style of the “Loan Fund” and shall constitute the Loan Fund for the purposes of this Act.

9. Trust and Special Funds. The special accounts collectively comprising and styled the “Trust and Special Funds” by *The Audit Acts Amendment Act of 1951* and in existence immediately prior to the commencement of this Act shall be preserved, continued in existence and established under this Act and shall constitute the Trust and Special Funds for the purposes of this Act.

10. The public accounts. (1) The public accounts shall be kept by the Treasurer and shall consist of—

- (a) the Consolidated Revenue Fund;
- (b) the Loan Fund;
- (c) the Trust and Special Funds.

(2) There shall be paid into the Consolidated Revenue Fund—

- (a) all public moneys that are required by this Act or any other Act or law to be paid into the Consolidated Revenue Fund;
- (b) all other public moneys save those required by this Act or any other Act or law to be paid into the Loan Fund or any fund of the Trust and Special Funds.

(3) There shall be paid out of the Consolidated Revenue Fund all expenditure with respect to—

- (a) special services and supply services;
- (b) unforeseen expenditure; and
- (c) refunds pursuant to section 34,

relevant to that fund.

(4) There shall be paid into the Loan Fund—

- (a) the proceeds of loans raised by the Commonwealth on behalf of the State under the Financial Agreement and by the authority of a Government Loan Act or any other Act of the State;
- (b) moneys received by way of repayment of the principal sum with respect to loans or advances made out of the Loan Fund to departments, Local Authorities or other bodies;
- (c) sufficient moneys to recoup that fund out of moneys received from the sale of public property purchased with moneys from that fund;

- (d) moneys, save moneys payable to any fund of the Trust and Special Funds, received from the Commonwealth by way of grants made under any Act of the Commonwealth for financial assistance with respect to capital expenditure;
- (e) moneys received in repayment of expenditure incurred from stores suspense accounts or special suspense accounts of that fund or in reimbursement of expenditure from that fund;
- (f) moneys required by this Act or any other Act or law to be paid into that fund.

(5) There shall be paid out of the Loan Fund—

- (a) expenditure with respect to—
 - (i) special services and supply services;
 - (ii) stores suspense accounts and special suspense accounts;
- (b) unforeseen expenditure; and
- (c) refunds pursuant to section 34,

relevant to that fund.

(6) There shall be paid into each fund of the Trust and Special Funds—

- (a) all moneys that are required by this Act or any other Act or law to be paid into that fund;
- (b) all moneys received by the Treasurer for the purposes for which that fund is established.

(7) There shall be paid out of each fund of the Trust and Special Funds all expenditure with respect to—

- (a) special services and supply services;
- (b) unforeseen expenditure; and
- (c) refunds pursuant to section 34,

relevant to that fund.

11. Powers of Treasurer re Trust and Special Funds. (1) The Treasurer, with the approval of the Governor in Council first had and obtained—

- (a) may establish additional funds that will form part of the Trust and Special Funds and specify the purpose for which each such additional fund is established;
- (b) may close any fund forming part of the Trust and Special Funds save any such fund as is established by any Act.

(2) Upon the closure of any fund forming part of the Trust and Special Funds pursuant to subsection (1) (b), the balance of moneys standing at credit in that fund shall be paid to the credit of such fund of the public accounts as is specified in the approval of the Governor in Council with respect to that closure save where moneys in that fund have been appropriated from the moneys standing at credit in the Loan Fund in which case the amount of such moneys still unrecouped to the Loan Fund shall be paid to the credit of that fund.

(3) The Treasurer may approve and allow the payment of interest on such moneys standing at credit in any fund forming part of the Trust and Special Funds as are held as part of the Treasurer's cash balance at a rate determined by him.

(4) The balance of any fund forming part of the Trust and Special Funds shall not be overdrawn save with the approval of the Governor in Council, given upon such terms and conditions as he thinks fit, first had and obtained.

The Treasurer may charge interest on the amount so overdrawn at a rate determined by him.

Division II—Departmental accounts

12. Departmental accounts subsidiary to the public accounts. (1) Each accountable officer shall in respect of his department establish and keep or cause to be established and kept in accordance with the prescribed requirements, departmental accounts subsidiary to the public accounts of the several descriptions following:—

- (a) such collection accounts as are necessary to record the collection, receipt, custody and banking of and the accounting for public moneys and the remittance of public moneys to the public accounts;
- (b) such expenditure accounts as are necessary to record the expenditure of public moneys for special services, supply services and unforeseen expenditure;
- (c) such accounts as are necessary to record the purchase, receipt, issue, sale, custody, control, management or disposal of or the accounting for public property;
- (d) with the approval of the Governor in Council, upon such terms and conditions as he thinks fit having regard to the exigencies of the Public Service, first had and obtained—
 - (i) cash credit expenditure accounts to record expenditure for supply services or unforeseen expenditure;
 - (ii) a stores suspense account of the Loan Fund to record expenditure incurred in the purchase of public stores in cases where the expenditure is chargeable to and divisible between or amongst two or more supply services and at the time of purchase the supply service to which the expenditure ought to be charged is not known;
 - (iii) a special suspense account of the Loan Fund to record expenditure—
 - (A) that is recoverable;
 - (B) that is incurred by the Agent-General and recoverable or chargeable to the public accounts.

(2) All accounts kept by accounting officers or other officers or employees of departments and in existence immediately prior to the commencement of this Act that would have been departmental accounts subsidiary to the public accounts under this Act if this Act had been in force at that time shall be preserved, continued in existence and established under this Act and deemed to be departmental accounts subsidiary to the public accounts for the purposes of this Act.

(3) An accountable officer, where he is satisfied that the exigencies of the Public Service require it, may make advances to any accounting officer or other officer or employee of a department to meet expenditure

in respect of supply services specified in any particular case by the accountable officer and shall establish and keep or cause to be established and kept such accounts as are necessary to record transactions involving the expenditure of those advances.

An accounting officer or other officer or employee to whom an advance is made pursuant to this subsection shall be fully accountable therefor and shall comply with the prescribed requirements in respect thereof.

All advances made on account of supply services prior to the commencement of this Act shall be deemed to be advances made by accountable officers pursuant to this subsection and the provisions of this Act with respect to such advances shall apply and extend accordingly.

(4) For the purposes of this Act, departmental accounts subsidiary to the public accounts—

- (a) shall include the accounts of the Legislative Assembly and the Executive Council;
- (b) shall not include the accounts of the Governor.

13. Miscellaneous departmental accounts. (1) Each accountable officer shall establish and keep or cause to be established and kept such miscellaneous departmental accounts other than departmental accounts subsidiary to the public accounts as are required to be kept by the prescribed requirements or for the purposes of any contract, agreement, arrangement, transaction or court order.

Without limiting the generality of this subsection, miscellaneous departmental accounts shall include accounts relating to—

- (a) the collection, receipt, custody, banking, disbursement of or accounting for other moneys;
- (b) the purchase, receipt, issue, sale, custody, control, management or disposal of or accounting for other property;
- (c) the income and expenditure or, as the case may be, profit and loss and assets and liabilities of any manufacturing, trading, commercial or like activity conducted by a department;
- (d) security accounts and sinking funds established pursuant to any Act or law, contract, agreement or other arrangement;
- (e) collection suspense accounts to record receipt of moneys—
 - (i) pending identification of the purposes for which those moneys were paid;
 - (ii) pending the completion of a contract, agreement, arrangement, or transaction whereupon the moneys may become public moneys or become repayable to the person depositing those moneys or payable to some other person;
 - (iii) paid into court that are required to be dealt with in accordance with the order of that court not including moneys that by any Act or law are required to be paid into a fund of the Trust and Special Funds.

(2) All accounts kept by accounting officers or other officers or employees of departments and in existence immediately prior to the commencement of this Act that would have been miscellaneous departmental accounts under this Act if this Act had been in force at that time shall be preserved and continued in existence under this Act and deemed to be miscellaneous departmental accounts for the purposes of this Act.

Division III—Bank accounts

14. Moneys to be kept at bank. Save as is otherwise provided by this Act or any other Act or law, all public moneys and other moneys shall be kept at a bank in accordance with the prescribed requirements.

15. Bank accounts. A person shall not, save in accordance with this Act, open an account with a bank for the receipt or payment of public moneys or other moneys.

16. Overdrafts. A bank officer shall not, without the approval in writing of the Treasurer first had and obtained, grant overdraft accommodation on any account that is established or deemed to be established under this Act and kept by the bank of which he is an officer.

17. The public bank accounts. (1) All bank accounts established in respect of the consolidated revenue fund, the Loan Fund Account and the special accounts styled the Trust and Special Funds and in existence immediately prior to the commencement of this Act shall be preserved, continued in existence and established under this Act and for the purposes of this Act shall be the bank accounts of the Consolidated Revenue Fund, the Loan Fund and the Trust and Special Funds respectively and shall constitute the public bank accounts.

(2) All public moneys collected or received by the Treasurer shall be paid daily to the credit of the appropriate public bank account and moneys shall not be withdrawn from any such account save in accordance with the prescribed requirements.

18. Departmental bank accounts subsidiary to the public bank accounts.

(1) Subject to section 20, each accountable officer shall in respect of his department establish and keep or cause to be established and kept at the places specified by him and at a bank approved by the Treasurer bank accounts subsidiary to the public bank accounts of the several descriptions following:—

- (a) such collection bank accounts as are necessary for the banking of public moneys collected or received by accounting officers;
- (b) such expenditure bank accounts as are necessary for meeting expenditure with respect to special services, supply services or unforeseen expenditure;
- (c) such cash credit expenditure bank accounts as are necessary for meeting expenditure in connexion with those purposes specified by the Governor in Council in his approval for the establishment of cash credit expenditure accounts pursuant to section 12.

(2) All public moneys collected or received by accounting officers shall be paid daily or at such other intervals of time as the accountable officer directs to the credit of such collection bank account as is specified by the accountable officer in accordance with the prescribed requirements.

(3) Moneys paid to the credit of a collection bank account shall be remitted to the Treasury or other department on behalf of which those moneys were collected or received, in accordance with the prescribed requirements and at such intervals of time as the Treasurer directs.

- (4) (a) There shall be paid into an expenditure bank account—
- (i) all moneys withdrawn by the Treasurer from the public bank accounts on an abstract prepared and submitted by the accountable officer in accordance with the prescribed requirements;
 - (ii) all moneys with respect to expenditure recovered during a financial year and repayable to that bank account in accordance with section 34.

(b) There shall be paid out of an expenditure bank account in accordance with the prescribed requirements such moneys as are necessary to pay and discharge the several sums payable under the abstract referred to in paragraph (a).

(5) (a) There shall be paid into a cash credit expenditure bank account the public moneys withdrawn by the Treasurer from the public bank accounts on an abstract prepared and submitted in accordance with the prescribed requirements in recoupment of expenditure from that bank account.

(b) There shall be paid out of a cash credit expenditure bank account in accordance with the prescribed requirements such moneys as are necessary to pay and discharge expenditure in connexion with those purposes specified by the Governor in Council in his approval for the establishment of that cash credit expenditure account pursuant to section 12.

(6) All departmental bank accounts being kept and in existence immediately prior to the commencement of this Act that would have been collection bank accounts, expenditure bank accounts or cash credit expenditure bank accounts under this Act if this Act had been in force at that time shall be preserved, continued in existence and deemed to be collection bank accounts, expenditure bank accounts or, as the case may be, cash credit expenditure bank accounts for the purposes of this Act.

19. Miscellaneous departmental bank accounts. (1) Each accountable officer shall in respect of his department establish and keep or cause to be established and kept at a bank approved by the Treasurer such miscellaneous departmental bank accounts for the receipt and payment of other moneys as are required to be kept under the prescribed requirements or for the purposes of any contract, agreement, arrangement, transaction or court order.

(2) There shall be paid into or, as the case may be, out of a bank account established and kept in accordance with subsection (1) the other moneys that are relevant to that account.

Payments into and out of such bank account shall be made only in accordance with the prescribed requirements and the terms of any Act or law, contract, agreement, arrangement, transaction or court order under which the moneys are received or become payable.

(3) All bank accounts being kept and in existence immediately prior to the commencement of this Act that would have been miscellaneous departmental bank accounts within the meaning of this section if this Act had been in force at that time shall be preserved, continued in existence and deemed to be miscellaneous departmental bank accounts for the purposes of this Act.

20. Bank accounts of the Agent-General. (1) This section and not section 18 shall apply to the accounts of the Agent-General.

(2) The accountable officer of the Premier's Department shall establish and keep or cause to be established and kept at a bank approved by the Treasurer such bank accounts as are necessary for the banking of moneys collected or received and to meet expenditure made by the Agent-General and shall specify the purposes for which those accounts are established and kept.

(3) There shall be paid daily into the appropriate bank accounts established and kept pursuant to subsection (2) all public moneys and other moneys received by the Agent-General.

(4) There shall be paid out of the appropriate bank accounts established and kept pursuant to subsection (2) in accordance with the prescribed requirements all expenditure with respect to special services, supply services and unforeseen expenditure made by the Agent-General and such other expenditure as the Treasurer authorizes and approves.

(5) The Treasurer may make, in accordance with the prescribed requirements, advances from the Loan Fund bank account to bank accounts established and kept pursuant to subsection (2).

(6) All bank accounts of the Agent-General being kept and in existence immediately prior to the commencement of this Act that would have been bank accounts within the meaning of this section if this Act had been in force at that time shall be preserved, continued in existence and deemed to be bank accounts for the purposes of this Act.

Division IV—Appropriation and supply

21. Estimates in Chief. The Treasurer shall as soon as practicable after the commencement of each financial year prepare and lay before the Legislative Assembly estimates of the probable ways and means and expenditure of the Government of the State for that year (in this Act called "Estimates in Chief").

The Treasurer shall indicate in the Estimates in Chief the proposed expenditure classified under headings of the probable votes, subdivisions and subdivisional items and the probable ways and means of financing that expenditure.

22. Approved Estimates. Upon the passing by the Legislative Assembly of the Estimates in Chief, the Clerk of the Parliament shall transmit to the Auditor-General and the Clerk of the Executive Council two copies each of the Estimates in Chief as so passed (in this Act called "Approved Estimates") certified under his hand.

The Approved Estimates shall indicate therein under the headings of subdivisions and subdivisional items the votes authorized by the Annual Appropriation Act to be expended.

23. Availability of appropriations. (1) Every appropriation made for the supply services of any financial year shall be available for the services of that year provided that payments on account of those services are made during that year or within 14 days after the end of that year and the balance of any appropriation then unexpended shall lapse and shall not be issued or applied in any future financial year.

An appropriation available for the supply services of a financial year for which payment is made within the period of 14 days referred to in this section shall be available only for payment of work performed, goods received or services rendered prior to the end of the financial year to which the appropriation relates.

(2) Subject to subsection (1), where, after the passing of an Annual Appropriation Act, the Governor in Council in pursuance of the *Officials in Parliament Act 1896-1975* directs the redistribution, in whole or in part, of the public business amongst departments with the consequence that any function of one department becomes the function of another department, the unexpended portion of the moneys appropriated by that Annual Appropriation Act for the services of that function (whether appropriated separately or as part of a vote) shall not lapse and may by Order in Council be issued and applied for the services of the function so transferred.

The Order in Council shall specify under headings of votes, subdivisions and subdivisional items—

- (a) the amounts still available for expenditure by the accountable officer of the department from which the function is transferred; and
- (b) the amounts available for expenditure by the accountable officer of the department to which the function is transferred.

Particulars of the directions given by the Order in Council shall be shown in the relevant departmental appropriation accounts.

24. Transfers between subdivisional items. (1) Where the exigencies of the Public Service require it, the Treasurer may direct in writing that there be applied in aid of any subdivisional item that may be deficient a further sum out of any surplus arising in any other item of the same subdivision.

(2) Particulars of directions given under subsection (1) shall be shown in the several departmental appropriation accounts.

25. Unforeseen expenditure. Where the exigencies of the Public Service render it necessary that expenditure should be made from the public accounts for which—

- (a) there is no appropriation; or
- (b) there is an appropriation but the making or charging of that expenditure to a vote, subdivision or subdivisional item would mean that the amount allocated to that vote, subdivision or subdivisional item would be exceeded,

the Governor in Council may authorize the making of such expenditure as unforeseen expenditure and the charging of such expenditure to such fund of the public accounts and under such heading of expenditure as he directs.

Such heading shall follow, as nearly as may be, the relevant heading of the Approved Estimates.

26. Supplementary Estimates. For the purpose of obtaining supplementary appropriation to cover unforeseen expenditure, the Treasurer shall lay before the Legislative Assembly together with the Estimates in Chief a statement (in this Act called the "Supplementary Estimates") setting forth particulars of all unforeseen expenditure made in the financial year last preceding.

27. Charging of expenditure. (1) All expenditure in any financial year from the public accounts—

- (a) shall, in the case of expenditure for a special service, be charged to the appropriate heading;
- (b) shall, in the case of expenditure for a supply service, be charged to the proper vote, subdivision and subdivisional item;
- (c) shall, in the case of unforeseen expenditure, be charged to the proper heading as specified in the approval in respect of that expenditure.

(2) Notwithstanding subsection (1), expenditure in any financial year from a stores suspense account or a special suspense account of the Loan Fund shall be charged in the first instance to the appropriate suspense account and, as soon as practicable thereafter, the portion of that expenditure that is chargeable to the public accounts shall be charged to the proper vote, subdivision and subdivisional item or, as the case may be, the proper heading in accordance with subsection (1).

The amount of any expenditure referred to in this subsection that is recoverable shall, when recovered, be credited to the appropriate suspense account.

(3) The Treasurer, in a case where the Legislative Assembly, pending passing by it of the Estimates in Chief and the Annual Appropriation Act, appropriates moneys for the services of a financial year but does not specify the services for which the appropriation is made, shall furnish to each accountable officer a statement setting forth the headings to which expenditure shall be charged pending the passing by the Legislative Assembly of the Annual Appropriation Act.

A statement furnished pursuant to this subsection shall set forth the several sums of money that shall be available under the different headings and all expenditure within the limits of those sums and for the purposes specified shall be deemed to be for the purposes of this Act expenditure for supply services.

Division V—Issue of public moneys

28. Manner of issue of public moneys from the public bank accounts. Public moneys shall be withdrawn from the public bank accounts by the Treasurer only on the authority of a warrant in the prescribed form under the hand of the Governor.

29. Procedure for Governor's warrant. (1) The Treasurer shall, as often as the occasion requires it, calculate the total amount of moneys likely to become payable out of the public bank accounts during a period not exceeding three months next following the date of such calculation and thereupon shall prepare an instrument in the prescribed form.

The Treasurer shall set forth in that instrument the several amounts of money likely to become payable and specify the public accounts to which the amounts are required to be charged.

Where the amounts likely to become payable relate to special services, the Treasurer shall specify those special services and where the amounts likely to become payable relate to supply services, he shall specify the relevant votes.

(2) Where amounts of money likely to become payable pursuant to this section relate to unforeseen expenditure, the Treasurer shall prepare a separate instrument in the prescribed form in respect of those amounts under the headings for which the unforeseen expenditure was approved.

(3) The Treasurer shall sign any instrument prepared in accordance with subsection (1) or (2) and furnish it to the Auditor-General.

(4) The Auditor-General shall, if he is satisfied that the amount of moneys set forth in any instrument furnished under subsection (3) is available according to law, give a certificate in writing under his hand in the prescribed form and return the instrument and certificate to the Treasurer.

(5) Every instrument prepared by the Treasurer under subsection (1) or (2) with the certificate of the Auditor-General thereon shall be placed before the Governor and when approved and signed by the Governor, but not otherwise, shall be the Governor's warrant for the making of the issues of public moneys specified in the instrument and the Treasurer's authority for making those issues.

(6) A warrant under this section shall lapse—

(a) where the vote has lapsed under section 23; or

(b) when the amount of moneys authorized by the warrant for expenditure on account of the vote has been exhausted.

30. Payment of public moneys from departmental expenditure bank accounts. (1) An accountable officer shall, when and as often as it is necessary to pay moneys that are payable from a departmental expenditure bank account, prepare and submit to the Treasurer an abstract in the prescribed form.

(2) In the abstract, the accountable officer—

(a) shall set forth the public accounts to which the moneys are required to be charged;

(b) shall classify and arrange the proposed expenditure so as to indicate—

(i) in the case of special services, the heading of each service;

(ii) in the case of supply services, the vote, subdivision and subdivisional item of each service;

(iii) in the case of unforeseen expenditure, the heading thereof;

(iv) in the case of departmental stores suspense accounts or special suspense accounts of the Loan Fund, the particular accounts to which the expenditure is to be charged;

(c) shall certify that the sums of money set forth therein—

(i) are properly payable;

(ii) are available according to law for the purposes indicated;

(iii) are supported by vouchers prescribed by and prepared and authorized in accordance with the prescribed requirements.

(3) Notwithstanding this section, where the officer in charge of a central processing installation for the processing of expenditure is authorized by the prescribed requirements to make expenditure on behalf of an accountable officer, that officer in charge may prepare and submit

to the Treasurer on behalf of such accountable officer an abstract in the prescribed form and in accordance with subsection (2) in respect of expenditure so processed for which the accountable officer is responsible.

The Treasurer on receipt of the abstract shall furnish to each accountable officer on whose behalf the abstract has been submitted details of amounts of expenditure so abstracted and charged to an appropriation for which the accountable officer is responsible and, save for the preparation and submission of an abstract, the accountable officer shall comply with the prescribed requirements relating to that expenditure.

(4) The Treasurer shall, where he is satisfied that expenditure the subject of any abstract is within the amounts of money authorized by a Governor's warrant then current, issue in writing an order addressed to the manager or other principal officer of the bank at which the public bank accounts are kept requesting the withdrawal from the appropriate public bank account of such moneys as are necessary to meet the expenditure the subject of the abstract and payment of those moneys to the credit of the appropriate departmental expenditure bank account.

The Treasurer shall furnish to the accountable officer or officer in charge referred to in subsection (3) advice of such withdrawal and credit and the accountable officer or officer in charge shall upon receipt of such advice and only then pay and discharge the moneys the subject of the abstract.

31. Payment of public moneys from departmental cash credit expenditure bank accounts. (1) Notwithstanding section 30, an accountable officer is not required to submit to the Treasurer an abstract for the payment of public moneys payable from a departmental cash credit expenditure bank account prior to the payment of those moneys but moneys so payable—

- (a) shall be paid only for supply services or unforeseen expenditure and for the purposes and within the limits specified by the Governor in Council in his approval for the establishment of that account;
- (b) shall be supported by vouchers prescribed by and prepared and authorized in accordance with the prescribed requirements.

(2) An accounting officer who makes a payment referred to in subsection (1) shall immediately upon making that payment or at such other times as the accountable officer of the department concerned determines submit to that accountable officer vouchers prescribed by and prepared in accordance with the prescribed requirements for the several sums paid and thereupon the accountable officer shall prepare and submit to the Treasurer an abstract in respect of those sums.

The Treasurer shall then recoup the departmental cash credit expenditure bank account from which the payment was made.

32. Payment of moneys by the Agent-General. (1) Notwithstanding section 30, the Agent-General is not required to submit to the Treasurer an abstract for the payment of moneys payable from the bank accounts of the Agent-General prior to the payment of those moneys but moneys so payable shall be supported by vouchers prescribed by and prepared and authorized in accordance with the prescribed requirements.

(2) The Agent-General upon making a payment referred to in subsection (1) shall, at such times as he is directed by the Treasurer so to do, submit to the Treasury the vouchers referred to in subsection (1) for the several sums so paid and thereupon the Treasurer—

- (a) shall advise the relevant accountable officer of the expenditure made by the Agent-General as specified in the vouchers submitted;
- (b) shall, where the expenditure is for special services, supply services or unforeseen expenditure charge the sums so paid to the appropriate heading or vote, subdivision and subdivisional item of the appropriate fund of the public accounts indicated by the relevant accountable officer and recoup the Loan Fund bank account;
- (c) shall, where the expenditure is recoverable from a source other than the public accounts, recover the expenditure and recoup the Loan Fund bank account.

(3) Where the Treasurer charges expenditure to the public accounts, the relevant accountable officer shall prepare a voucher prescribed by and prepared and authorized in accordance with the prescribed requirements recording such expenditure.

33. Payment of moneys from other departmental bank accounts.

Notwithstanding section 30, an accountable officer is not required to submit to the Treasurer an abstract for the payment of moneys payable from a collection bank account or miscellaneous departmental bank account prior to the payment of those moneys but moneys so payable shall be paid only in accordance with the prescribed requirements and for the purposes set forth therein or in any Act or law, contract, agreement, arrangement, transaction or court order under which the moneys were received or become payable.

34. Refunds of moneys received and recovery of expenditure. (1)

Moneys received and paid into a public bank account or a departmental bank account that are later ascertained to be not so payable may, without appropriation or Governor's warrant, be withdrawn from that bank account and paid to the person lawfully entitled thereto.

Every payment made under this subsection shall be supported by a voucher prescribed by and prepared and authorized in accordance with the prescribed requirements.

(2) Unless the Treasurer otherwise directs, a sum of money received in a financial year in recovery of expenditure made out of and charged to the public accounts—

- (a) shall, if charged to the public accounts in the financial year in which the moneys were received, be taken in reduction of expenditure of the fund to which it relates and credited to the appropriate heading or vote, subdivision and subdivisional item;
- (b) shall, if charged to the public accounts in a financial year prior to that in which the moneys were received, be recorded as a receipt of the fund originally charged.

Division VI—Accountable officers

35. Accountable officers. (1) Subject to the appropriate Minister and this section, the permanent head of each department shall be responsible for the financial administration of the appropriations for those services under the control of his department and be the accountable officer for those appropriations.

(2) In the case of—

- (a) a sub-department, branch or section of a department that keeps separate departmental accounts subsidiary to the public accounts;
 - (b) a Crown corporation or instrumentality or a statutory corporation or instrumentality representing the Crown the expenditure of which is subject to appropriation by Parliament,
- the Treasurer shall appoint an officer thereof to be the accountable officer with respect to the appropriations for those services under the control thereof.

(3) The Clerk of the Parliament shall be the accountable officer with respect to the appropriations relating to the Legislative Assembly.

(4) The Clerk of the Executive Council shall be the accountable officer with respect to the appropriations relating to the Executive Council.

(5) The Commissioner for Railways shall be the accountable officer with respect to the appropriations for those services under the control of the Railway Department.

36. Functions and duties of accountable officer. (1) Every accountable officer—

- (a) shall manage appropriations for the services with respect to the department under his control efficiently and economically and avoid waste and extravagance;
- (b) shall cause to be faithfully and properly kept in compliance with the prescribed requirements the several accounts of the department that are required to be kept by this Act or any other Act or law;
- (c) shall ensure—
 - (i) that procedures within the department are such as will at all times afford proper control over expenditure;
 - (ii) that expenditure is incurred for lawful purposes and is made in compliance with the prescribed requirements;
 - (iii) that as far as is possible having regard to the limits of his powers and control reasonable value is obtained for moneys expended;
- (d) shall ensure that procedures within the department and internal checks afford at all times adequate safeguards with respect to—
 - (i) the correctness, regularity and propriety of payments made;
 - (ii) the assessment, levy and collection of revenue and other amounts receivable, the receiving, safekeeping, banking of and accounting for public moneys and other moneys and the purchase, receipt, issue, sale, custody, control, management and disposal of and accounting for public property and other property;
 - (iii) the prevention of fraud or mistake;

- (e) shall review regularly fees and charges for services rendered by the department having regard to the cost of providing those services;
- (f) shall take such action as will ensure the preparation, certification and rendering in accordance with the prescribed requirements of the departmental appropriation account and such other annual financial statements of the department as are required by the prescribed requirements to be prepared, certified and rendered;
- (g) shall in accordance with this Act prepare and issue and amend, alter or vary from time to time as occasion demands an accounting manual for use in his department;
- (h) shall perform all such other functions and duties as are prescribed by or under this Act or any other Act or law or set forth in the Treasurer's Instructions.

(2) Immediately upon the passing of this Act and thereafter from time to time each accountable officer—

- (a) shall examine the nature and extent of the internal audit organization, if any, in operation in his department;
- (b) shall upon the completion of that examination make and furnish to the Public Service Board a report setting forth the action that in his opinion is necessary to be taken to ensure that an adequate internal audit organization is established and maintained in his department to assist him in the performance or discharge of the functions and duties conferred or imposed upon him by or under this Act.

(3) Where a report referred to in subsection (2) discloses that there is a need for the establishment in the department of an internal audit organization or, as the case may be, for the augmentation of an existing internal audit organization, the Public Service Board shall, from time to time, take such action as it considers necessary to establish in the department an adequate internal audit organization.

(4) Where the examination referred to in subsection (2) is conducted by The Commissioner for Railways or the accountable officer with respect to appropriations for those services under the control of a Crown corporation or instrumentality or a statutory corporation or instrumentality representing the Crown, The Commissioner for Railways or that accountable officer shall upon the completion of that examination take such action as he considers necessary to establish in the Railway Department or, as the case may be, such Crown corporation or instrumentality or statutory corporation or instrumentality representing the Crown an internal audit organization.

(5) Each internal audit organization shall perform the functions and duties conferred or imposed upon it by the accountable officer and shall regularly appraise departmental financial administration and its effectiveness having regard to the functions and duties imposed upon the accountable officer.

(6) The officer in charge of the internal audit organization of a department shall report at regular intervals of time to the accountable officer the result of any appraisal, inspection, investigation, examination or review made by that organization.

Division VII—Financial statements

37. Departmental appropriation accounts. (1) Within 21 days after the end of every financial year, each accountable officer shall, with respect to the financial year in question and the appropriations with respect to the financial administration for which he is responsible, prepare and furnish to the Auditor-General a statement of account called the "departmental appropriation account".

(2) There shall be set forth in every departmental appropriation account—

- (a) all expenditure on account of special services under the appropriate headings;
- (b) all expenditure on account of supply services classified and arranged so as to indicate such expenditure in comparison with the amounts appropriated under the headings of the votes, subdivisions and subdivisional items in the Approved Estimates adjusted so as to indicate any transfers between or amongst subdivisional items approved by the Treasurer;
- (c) all unforeseen expenditure classified and arranged under the relevant headings approved by the Governor in Council;
- (d) all expenditure authorized by the Governor in Council to be charged to a stores suspense account or a special suspense account of the Loan Fund;
- (e) amounts appropriated for supply services that have lapsed.

(3) The departmental appropriation account shall be in the form prescribed by the Treasurer's Instructions and shall show, for the purposes of comparison, the actual expenditure of the financial year last preceding under the relevant headings, votes, subdivisions and subdivisional items.

(4) There shall be appended to every departmental appropriation account—

- (a) notes explanatory of the causes of all significant variations between the actual expenditure for the financial year in question and the sums appropriated for such expenditure;
- (b) notes summarizing losses and special payments in respect of the financial year in question prepared in the form set forth in the Treasurer's Instructions; and
- (c) such other notes as are necessary to present a true and fair view of the transactions of the department in respect of the financial year in question.

(5) The Auditor-General shall audit each departmental appropriation account furnished to him in accordance with subsection (1) and certify whether or not it is in accordance with the departmental accounts and thereupon shall transmit it to the Treasurer.

38. Quarterly statement by Treasurer of receipts and expenditure. As soon as practicable after the end of every quarter of a financial year, the Treasurer shall prepare a statement of receipts and expenditure in respect of the public accounts during that quarter and, where the statement is in respect of the second or any subsequent quarter of that financial year, including also receipts and expenditure during that financial year up to and including the end of the quarter in question together with a comparative statement of receipts and expenditure in respect of the public accounts during the corresponding quarter or, as the case may be, period of the financial year last preceding.

The Treasurer shall publish in the Gazette the statements prepared in accordance with this section.

39. Treasurer's Annual Statement. (1) As soon as practicable after the end of every financial year, the Treasurer shall prepare a statement setting forth particulars of all transactions in respect of the public accounts for that financial year (in this Act called the "Treasurer's Annual Statement").

(2) The Treasurer's Annual Statement—

- (a) shall with respect to the financial year in question contain—
 - (i) a consolidated statement summarizing the operations of the Consolidated Revenue Fund, the Loan Fund and each fund of the Trust and Special Funds;
 - (ii) a statement summarizing the receipts of the Consolidated Revenue Fund, the Loan Fund and each fund of the Trust and Special Funds;
 - (iii) a statement of expenditure from the Consolidated Revenue Fund, the Loan Fund and each fund of the Trust and Special Funds summarizing the expenditure recorded in the departmental appropriation accounts of the several departments;
 - (iv) a statement of the cash balances and investments held on account of the public accounts at the end of that year;
 - (v) a statement relating to the public debt of the State setting forth—
 - (A) the public debt at the commencement of that year;
 - (B) loan raisings for services and for conversion and redemption purposes during that year and the authorities for those raisings;
 - (C) loans converted and redeemed during that year;
 - (D) the public debt at the end of that year;
 - (vi) a statement of transactions of the National Debt Sinking Fund established under the Financial Agreement relating to the public debt of the State;
 - (vii) such other information as is by this Act or any other Act or law required to be included therein or that the Treasurer considers should be included therein to give a true and fair view of the transactions for that year and the financial position of each of the funds of the public accounts at the end of that year;
- (b) shall have appended thereto the departmental appropriation accounts of the several departments duly certified by the Auditor-General;
- (c) shall be signed by the Treasurer and thereupon transmitted to the Auditor-General.

40. Transmission of certain departmental trading accounts and balance sheets to Auditor-General. (1) The accountable officer of a department that conducts any manufacturing, trading, commercial or other like activity shall, as soon as practicable after the end of each financial year, prepare or cause to be prepared in such form as the Treasurer directs a statement of accounts in respect of the operations of that activity for that year.

(2) A statement of accounts prepared in accordance with subsection (1) shall include—

- (a) an income and expenditure account or, as the case requires, a profit and loss account;
- (b) a statement setting forth the source of funds and their application;
- (c) a balance sheet as to the financial position of the activity at the end of the financial year in question;
- (d) a statement setting forth the accounting principles followed in the preparation thereof and whether those principles have been applied on a basis consistent with that applied in the financial year last preceding.

(3) Each statement of accounts prepared in accordance with this section shall be signed and certified by the accountable officer concerned and thereupon transmitted to the Auditor-General.

Division VIII—Investments

41. Power of Treasurer to invest moneys. (1) Subject to this Act, the Treasurer may invest—

- (a) so much of the balance for the time being standing at credit in the public bank accounts as he thinks fit;
- (b) moneys standing at credit in any fund of the Trust and Special Funds.

(2) The Treasurer may make any investment referred to in subsection (1)—

- (a) in securities of or guaranteed by the Government of the Commonwealth or of the State;
- (b) on deposit at a bank;
- (c) on loan to any person or body that is authorized by any Act to borrow money from the Treasurer, on a security on which the Treasurer may make that loan; or
- (d) in such other securities as the Treasurer thinks fit.

(3) Subject to subsection (4), the Treasurer shall not make any investment specified in subsection (2) without the approval of the Governor in Council, given upon such terms and conditions as he thinks fit, first had and obtained or contrary to any such term or condition.

(4) Notwithstanding subsection (3), the Treasurer may, without the approval of the Governor in Council, make any investment pursuant to this section—

- (a) in any securities of or guaranteed by the Commonwealth the term of which is less than one year or has, when the investment is made, less than one year to run;
- (b) with a bank or any approved dealer,

but the Governor in Council may give to the Treasurer directions generally with respect to the making of investments referred to in this subsection and the Treasurer shall comply in all respects with every direction so given.

(5) For the purposes of subsection (4) the expression "approved dealer" means a person who—

- (a) is an authorized dealer in the short term money market with established lines of credit with the Reserve Bank of Australia as a lender of last resort; and
- (b) is approved by the Governor in Council by Order in Council.

(6) (a) Moneys received by the Treasurer in respect of any investment referred to in subsection (1) (a)—

- (i) in repayment of principal, shall be paid to the credit of the fund from which the money the subject of the investment was withdrawn;
- (ii) in payment of interest, shall be paid into and form part of the Consolidated Revenue Fund.

In this paragraph "interest" means all moneys received by the Treasurer in excess of the amount of money invested.

(b) Moneys received by the Treasurer in respect of any investment referred to in subsection (1) (b) shall be paid to the credit of the fund of the Trust and Special Funds from which the money the subject of the investment was withdrawn.

(7) Nothing in this Act authorizes the Treasurer to invest moneys standing at credit in any fund of the Trust and Special Funds contrary in any respect to the provisions of any other Act applicable with respect to that fund.

42. Appropriation not required. Payments of moneys made by the Treasurer in accordance with this Division may be made without appropriation of those moneys for the payments so made.

43. Treasurer a corporation sole for certain purposes. (1) For the purposes of this Division, the corporation sole consisting of the Treasurer and his successors in office by name "The Treasurer of Queensland" constituted under *The Treasury Funds Investment Acts, 1958 to 1964* is preserved, continued in existence and constituted under this Act.

(2) The Treasurer of Queensland shall have perpetual succession and a common seal and, subject to this Act, shall be capable in law of suing and being sued of compounding or proving in any court of competent jurisdiction all debts or sums of money due to it and of acquiring, holding, demising and alienating property and of doing and suffering all such acts and things as bodies corporate may in law do and suffer.

All courts and persons acting judicially shall take judicial notice of the common seal and, until the contrary is proved, shall assume that it was duly fixed to any document on which it appears.

(3) The Treasurer of Queensland as constituted under this Act represents the Crown and shall have and may exercise all the powers, privileges, rights and remedies of the Crown.

Division IX—Treasurer's Instructions and accounting manuals

44. Treasurer's Instructions. (1) The Treasurer shall from time to time prepare and issue instructions to accountable officers with respect to the principles, practices and procedures to be observed in the establishment and keeping of departmental accounts (in this Act called the "Treasurer's Instructions") and may at any time amend, alter or vary instructions so issued.

Before preparing and issuing or amending, altering or varying the Treasurer's Instructions, the Treasurer shall consult with the Auditor-General and shall have regard to all recommendations made by the Auditor-General following such consultation.

(2) The matters and things to be set forth in the Treasurer's Instructions shall be as prescribed.

(3) Every accountable officer shall, subject to this Act, comply with the Treasurer's Instructions.

45. Accounting manuals. (1) Before preparing and issuing or amending, altering or varying an accounting manual in accordance with this Act, the accountable officer concerned shall consult with the Auditor-General and shall have regard to all recommendations made by the Auditor-General following such consultation.

(2) Every accounting manual and every amendment, alteration or variation thereof shall comply with this Act and any other Act or law with respect to financial administration and the Treasurer's Instructions and shall set forth in detail particulars of the financial systems of the department concerned and the forms, practices and procedures to be used or followed by accounting officers or other officers or employees of the department in the financial administration thereof.

(3) A copy of or, in an appropriate case, an extract from an accounting manual shall be issued by the accountable officer to each accounting officer, other officer or employee of the department charged with the exercise or performance of a function or duty with respect to the financial administration of that department.

(4) Every accounting officer, other officer or employee engaged on duties in connexion with the financial administration of a department shall, subject to this Act, comply with the accounting manual prepared and issued in respect of that department.

Division X—Unclaimed moneys

46. Treasurer's Unclaimed Moneys Fund. (1) There shall be established and kept by the Treasurer a fund of the Trust and Special Funds to be called the "Treasurer's Unclaimed Moneys Fund".

(2) Subject to any other Act or law, every sum of public moneys or other moneys that is unclaimed for three months after it becomes payable to the person entitled thereto shall be paid in accordance with the prescribed requirements into the Treasurer's Unclaimed Moneys Fund.

(3) Moneys paid into the Treasurer's Unclaimed Moneys Fund that remain unclaimed for two years after such payment shall be transferred to and form part of the Consolidated Revenue Fund.

(4) The Treasurer may, where it is proved to his satisfaction that moneys paid into the Treasurer's Unclaimed Moneys Fund or the Consolidated Revenue Fund in accordance with this section are the property of any person, withdraw those moneys from the fund into which they have been paid and pay them to that person.

(5) The Audit Act Trust Fund established under *The Audit Act of 1874* and in existence immediately prior to the commencement of this Act shall be discontinued and closed and all moneys standing at credit in that fund immediately prior to the commencement of this Act shall be paid into and form part of the Treasurer's Unclaimed Moneys Fund.

PART III—AUDIT

Division I—The Auditor-General

47. Appointment. (1) The Governor in Council shall appoint an Auditor-General.

(2) The person holding the office of Auditor-General immediately prior to the commencement of this Act shall continue to hold that office and shall be deemed to have been appointed under this Act.

48. Salary. (1) The Auditor-General shall receive a salary at such rate as the Governor in Council from time to time determines in accordance with this Act.

(2) The salary payable to the Auditor-General shall be a charge upon and payable out of the Consolidated Revenue Fund which is hereby appropriated accordingly.

(3) The salary payable to the Auditor-General immediately prior to the commencement of this Act shall continue to be paid to him until it is altered or varied in accordance with this Act.

(4) The annual salary of the Auditor-General shall be adjusted from time to time by the Governor in Council by Order in Council in accordance with any general variation of the maximum annual salaries payable for the time being to senior officers in the employment of the Crown not subject to the Public Service Award (State) made in accordance with the *Industrial Conciliation and Arbitration Act 1961-1976*.

(5) The adjustment shall be made by increasing or, as the case may be, decreasing the annual rate for the time being of the salary of the Auditor-General by a sum comparable with the annual amount by which the annual salaries payable to the senior officers specified in subsection (4) are varied and so as to maintain parity generally between the salaries of the Auditor-General and of those officers.

49. Auditor-General not subject to Public Service Act. The Auditor-General shall not be subject to the *Public Service Act 1922-1976* and, in addition to the powers, authorities, functions and duties conferred

or imposed upon him by this Act with respect to the Department of the Auditor-General and its officers, shall have and may exercise all the powers, authorities, functions and duties of a permanent head under the *Public Service Act 1922-1976* and that lastmentioned Act shall be read and construed accordingly.

50. Rights of officers preserved. Where an officer of the Public Service is appointed to be the Auditor-General, he shall while holding that office retain any rights and privileges accrued or accruing to him under the *Public Service Act 1922-1976*, the *Public Service Superannuation Act 1958-1976* and the *State Service Superannuation Act 1972-1976* as if his service as Auditor-General were a continuation of his service as an officer of the Public Service and those rights and privileges shall continue to accrue to him during his tenure of office as Auditor-General as if he had remained an officer of the Public Service.

51. Tenure of office. Subject to this Act, the Auditor-General shall hold his office until he attains the age of 65 years.

52. Incapacity for other positions. The Auditor-General shall not during his continuance in that office be capable of being a member of the Executive Council of the Commonwealth or of any State or a member of the Parliament of the Commonwealth or the Legislative Assembly of Queensland or either House of the Parliament of any other State.

53. Vacation of office. The Auditor-General shall be deemed to have vacated his office—

- (a) if he directly or indirectly engages in any paid employment outside the duties of his office or any other office to which he is appointed by virtue of his office as Auditor-General or in any trade or business except as a member of a body corporate consisting of more than 20 persons;
- (b) if he becomes bankrupt, applies to take the benefit of any law for the relief of bankrupt or insolvent debtors, compounds with his creditors or makes an assignment of his remuneration for their benefit;
- (c) if except on leave granted by the Governor in Council he absents himself from duty for 14 consecutive days or for 28 days in any 12 months;
- (d) if he resigns his office by writing signed by him furnished to the Governor and that resignation is accepted by the Governor in Council.

54. Suspension or removal from office. (1) The Auditor-General shall hold his office during good behaviour and shall not be removed therefrom unless an address praying for his removal is presented to the Governor by the Legislative Assembly.

(2) The Governor may at any time suspend the Auditor-General from his office for incapacity, incompetence or misbehaviour and when and so often as this event occurs the Premier shall lay before the Legislative

Assembly a full statement of the grounds of the suspension within seven days after the suspension if the Legislative Assembly be then in session and actually sitting or if the Legislative Assembly be not then in session or not actually sitting within seven days after the commencement of the next session or sitting.

An Auditor-General who has been suspended pursuant to this subsection shall be restored to office unless the Legislative Assembly within 21 days after the day when the statement is laid before it and in the same session passes an address to the Governor praying for his removal.

55. Declaration by Auditor-General. The Auditor-General, before he enters upon the functions or duties or exercises the powers or authorities vested in him by this Act shall make and subscribe before the Executive Council a declaration in the prescribed form.

56. Deputy Auditor-General. (1) The Governor in Council may appoint a Deputy Auditor-General.

(2) Subject to this Act, the Deputy Auditor-General shall have and may exercise and perform such powers, authorities, functions and duties as the Auditor-General directs or requires.

(3) The Deputy Auditor-General shall, during the absence from duty of the Auditor-General from any cause or during the period of a vacancy in the office of Auditor-General, act as Auditor-General and while so acting shall have and may exercise and perform all the powers, authorities, functions and duties of the Auditor-General.

The fact that the Deputy Auditor-General has exercised or performed any power, authority, function or duty of the Auditor-General shall be evidence and, in the absence of evidence to the contrary, conclusive evidence of the absence of the Auditor-General or of a vacancy in the office of Auditor-General.

(4) The Deputy Auditor-General shall be appointed under and, save while he is acting as Auditor-General pursuant to this Act, shall hold office under and subject to the *Public Service Act 1922-1976*.

(5) The Deputy Auditor-General, at all times while he is acting as Auditor-General pursuant to this Act—

(a) shall retain rights accrued or accruing under the *Public Service Act 1922-1976*, the *Public Service Superannuation Act 1958-1976* and the *State Service Superannuation Act 1972-1976*;

(b) shall continue to contribute to any fund and be entitled to receive deferred or extended leave and any payment and to apply for or be appointed to any office in the Public Service as if he were then an officer within the meaning of the *Public Service Act 1922-1976*, the *Public Service Superannuation Act 1958-1976* or, as the case may be, the *State Service Superannuation Act 1972-1976*,

and for those purposes his service while acting as Auditor-General shall be deemed to be service for the purposes of those Acts.

(6) Notwithstanding this Act or any other Act or law, the Deputy Auditor-General shall not be removed or suspended from his office for an act or omission by him in the exercise or performance of any power, authority, function or duty of the Auditor-General while the Deputy Auditor-General acts as Auditor-General pursuant to this Act save under and in accordance with section 54 read subject to such adaptations thereof as are necessary for the purpose of its application to the Deputy Auditor-General.

Division II—Audits

57. Audit of the public accounts and departmental accounts. (1) Subject to this Act, the Auditor-General shall audit the public accounts and departmental accounts in such manner as he thinks fit having regard to the character and effectiveness of the internal check and internal audit and recognized professional standards and practices.

(2) Every audit shall be performed at such times as the Auditor-General thinks fit but once in each year at the least.

(3) Notwithstanding subsection (2), the Auditor-General may, in any year, dispense with the audit of any branch or section of a department—

- (a) where emergent or special circumstances prevent the audit; or
- (b) where, in the opinion of the Auditor-General, the making of the audit annually is not necessary having regard to—
 - (i) the location of the branch or section concerned;
 - (ii) the amount of money or, as the case may be, the value of property involved; and
 - (iii) the effectiveness of control exercised over the affairs of that branch or section.

The Auditor-General shall, where he dispenses with an audit in accordance with this section, report thereon to the Legislative Assembly in that part of his annual report that deals with departmental and other accounts and state the reason for the dispensation.

58. Exemption from audit of accounts of the Governor. The accounts of the Governor shall not be audited by the Auditor-General.

59. Exemption from audit generally. (1) The Governor in Council may exempt from audit by the Auditor-General the accounts or a part thereof of any department other than the departmental appropriation account where he considers that the duties peculiar to that department or circumstances render it expedient to do so.

(2) Where the Governor in Council grants an exemption in accordance with subsection (1), the Premier shall lay before the Legislative Assembly a report setting forth particulars of the accounts the subject of the exemption within seven days after the granting thereof if the Legislative Assembly be then in session and actually sitting or, if the Legislative Assembly be not then in session or not actually sitting, within seven days after the commencement of the next session or sitting.

60. Audit of accounts of Department of the Auditor-General. (1) The Auditor-General shall not perform the audit of the accounts of the Department of the Auditor-General.

The Governor in Council shall appoint a person who is registered as a public accountant under the *Public Accountants Registration Act 1946-1975* to perform the audit of those accounts and the person so appointed shall perform such audit.

A person who performs an audit in accordance with this subsection shall be entitled to receive in respect of such audit such fee as is determined by the Treasurer.

(2) While performing the audit referred to in subsection (1), the person so appointed shall have and may exercise all the powers and authorities and shall perform all the functions and duties of the Auditor-General pursuant to this Act with respect to audits of departmental accounts and departmental appropriation accounts.

(3) The Auditor-General shall append to that part of his annual report that deals with departmental and other accounts a copy of the report made upon the completion of the audit referred to in subsection (1).

61. Audit of the public accounts. (1) In auditing the public accounts the Auditor-General shall ascertain whether or not in his opinion—

(a) proper accounts were faithfully and properly kept in compliance in all respects with this Act or any other Act or law;

(b) procedures applied were in compliance with the prescribed requirements and were adequate to ensure that—

(i) proper control and safeguards were exercised over the collection, custody, banking, withdrawal, issue of and accounting for public moneys;

(ii) public moneys received on account of or paid out of the public accounts were credited or, as the case may be, charged to the proper fund;

(iii) withdrawals from the public accounts were made for lawful and appropriate purposes;

(iv) proper safeguards were afforded to prevent fraud or mistake;

(v) the *Constitution Act 1867-1972*, this Act and any other Act or law relating to public moneys were complied with;

(c) the Treasurer's Annual Statement is in agreement with the public accounts and has been properly drawn up so as to present a true and fair view of the transactions for the financial year and the position of the public accounts at the end of that year on a basis consistent with that applied in respect of the financial year last preceding.

(2) Upon the completion of the audit the Auditor-General—

(a) if he is satisfied as to the matters and things specified in subsection (1), shall allow and discharge the Treasurer accordingly;

(b) if he is not satisfied as to the matters and things specified in subsection (1), shall advise the Treasurer and report to the Legislative Assembly accordingly and set forth in that advice and that report the reasons for his inability to allow and discharge the Treasurer.

62. Audit of departmental accounts. In auditing departmental accounts, the Auditor-General shall ascertain whether or not, in his opinion—

- (a) the functions and duties of accountable officers were adequately and properly performed or discharged;
- (b) the departmental appropriation account is in agreement with the departmental accounts and has been properly drawn up so as to present a true and fair view of the transactions for the financial year in question on a basis consistent with that applied in respect of the financial year last preceding;
- (c) trading accounts and balance sheets and other departmental financial statements are in agreement with the departmental accounts and have been properly drawn up so as to present a true and fair view of the transactions for the financial year in question and the financial position at the end of that year on a basis consistent with that applied in respect of the financial year last preceding.

63. Performance of audit by authorized officer. The Auditor-General may by writing signed by him direct an authorized officer to perform any audit that is required by this Act or any other Act or law to be performed by the Auditor-General and to report thereon to him and an authorized officer to whom such a direction is given shall comply therewith.

64. Access to accounts. (1) Without prejudice to the powers conferred by any other provision of this Act, the Auditor-General or an authorized officer shall, at all reasonable times, have full and free access to all accounts required by the prescribed requirements to be kept and to public moneys or other moneys or public property or other property that are in the possession of any person and may make copies of or extracts from those accounts.

(2) A person who has in his possession any accounts referred to in subsection (1), public moneys or other moneys, or public property or other property shall, at all reasonable times, upon request by the Auditor-General or an authorized officer, produce to him such accounts, moneys or property as are specified in the request.

65. Power to call for persons and papers. The Auditor-General may by precept signed by him require such persons as he thinks fit and named in the precept to appear personally before him at a time and place named in the precept and produce to him such accounts, books, documents or writings in the possession or under the control of those persons as appear to him to be necessary for the purposes of any audit authorized or required by this Act or any other Act or law to be made by the Auditor-General.

66. Power to administer and examine on oath. (1) The Auditor-General may examine on oath (which oath he is hereby empowered to administer) all persons whom he thinks fit to examine respecting matters and things of any kind necessary for the due exercise of the powers and authorities and the due performance of the functions and duties conferred or imposed upon him by this Act or any other Act or law.

(2) A person who appears before the Auditor-General pursuant to section 65 or this section shall be paid such sum of money by way of expenses as the Auditor-General certifies to be reasonable.

(3) A person who—

(a) fails to appear before the Auditor-General;

(b) fails to produce any account, book, document or writing;

(c) fails to answer any lawful question,

when required by the Auditor-General under this Act to do so commits an offence against this Act.

Penalty: \$500.

67. Power to require furnishing of information and the like. (1) The Auditor-General or an authorized officer may require any accountable officer, accounting officer or other officer or employee of a department to furnish to him such information, advice or explanation as he thinks necessary with respect to any audit and a person so required shall furnish the information, advice or explanation required to be furnished.

(2) The Auditor-General may at any time cause a search to be made of and extracts taken from any account, book, document or record in the custody of any department without payment of any fee.

68. Bank to furnish information. The Auditor-General or an authorized officer may require the manager or other principal officer of a bank in which public moneys or other moneys have been deposited to permit him to make copies of or extracts from any bank account relating to those moneys in the custody of that bank including any record relating to any entry in that bank account and to furnish such certificates or other information as the Auditor-General or, as the case may be, authorized officer requires.

69. Secrecy. The Auditor-General and every authorized officer shall preserve and aid in preserving secrecy with respect to all matters and things that come to their knowledge in the exercise or performance of their powers, authorities, functions or duties under this Act and shall not communicate, save in such exercise or performance, to any person any such matter or thing.

70. Report on audit. (1) The Auditor-General or an authorized officer shall prepare a report on every audit performed by him.

(2) A report made pursuant to subsection (1) may contain observations and suggestions with respect to any matter or thing arising out of the audit that in the opinion of the Auditor-General or authorized officer requires attention or further consideration.

The Auditor-General shall forward to the appropriate accountable officer observations and suggestions made pursuant to this subsection together with his comments thereon.

Observations and suggestions so made that, in the opinion of the Auditor-General are of major significance shall be forwarded also to the Treasurer and the Minister concerned.

71. Audit fees. (1) The Auditor-General—

- (a) may levy and collect fees for any audit performed by him;
- (b) shall, with the approval of the Treasurer, determine from time to time basic rates of fees payable for audits performed by him;
- (c) shall assess the fees payable for any audit performed by him having regard to the basic rates determined pursuant to this subsection.

Notwithstanding this subsection, an audit fee shall not be levied and collected for any audit performed by the Auditor-General, the cost of which would be a charge on the Consolidated Revenue Fund or the Loan Fund.

(2) Audit fees payable and remaining unpaid shall be a debt due to the Crown and may be recovered in a court of competent jurisdiction by the Auditor-General in the name of the office he holds as Auditor-General.

72. Auditor-General may obtain opinion. The Auditor-General may lay before the Solicitor General a case in writing signed by him as to any question concerning the powers, authorities, functions or duties of the Auditor-General and the Solicitor General shall give him a written opinion on any case so laid.

Division III—Auditor-General's annual reports

73. Annual report on Treasurer's Annual Statement. (1) The Auditor-General shall after the end of each financial year prepare and sign a report to the Legislative Assembly on his audit of the Treasurer's Annual Statement and shall append to the report a copy of that statement.

(2) In preparing a report pursuant to subsection (1), the Auditor-General shall have regard to section 61 and shall state whether or not—

- (a) he has received all information and explanations required by him;
- (b) he has allowed and discharged the Treasurer in accordance with this Act;
- (c) the statement is, in his opinion, in agreement with the public accounts and has been properly drawn up so as to present a true and fair view of transactions for the financial year in question and the position of the public accounts at the end of that year on a basis consistent with that applied in respect of the financial year last preceding.

(3) The Auditor-General shall include in a report made pursuant to subsection (1) particulars and explanations of any matter or thing arising from his audit of the Treasurer's Annual Statement that in the opinion of the Auditor-General is of such significance as to require inclusion in the report and particulars of any material change made by him in the extent and character of the audit.

74. Annual report on departmental accounts and other accounts. (1)

The Auditor-General shall after the end of each financial year prepare and sign a report to the Legislative Assembly on audits of departmental accounts and other accounts performed by him or an authorized officer or by a person appointed or recommended by him under any Act other than this Act or any law during that financial year.

(2) In preparing a report on an audit performed by him or an authorized officer pursuant to subsection (1), the Auditor-General shall have regard to section 62 and—

(a) shall state whether or not—

(i) he has received all information and explanations required by him;

(ii) the financial statements are in his opinion in agreement with the accounts required by or under this Act or any other Act or law to be kept and have been properly drawn up so as to present a true and fair view of transactions for the financial year in question and the financial position at the end of that year on a basis consistent with that applied in respect of the financial year last preceding;

(b) shall draw attention to any case in which the functions or duties of accountable officers were not adequately and properly performed or discharged if in the opinion of the Auditor-General the matter is of such significance as to require inclusion in the report; and

(c) shall include particulars and explanations of any other matter or thing arising from any audit that in the opinion of the Auditor-General is of such significance as to require inclusion in the report and of any material change made by the Auditor-General in the extent and character of any audit dealt with in the report.

(3) In a report on an audit performed by a person appointed or recommended by the Auditor-General under any Act other than this Act or any law prepared pursuant to subsection (1), the Auditor-General shall include particulars and explanations of any matter or thing arising from any audit dealt with in the report that in the opinion of the Auditor-General is of such significance as to require inclusion in the report.

75. Supplementary and special reports. The Auditor-General—

(a) may, whenever he considers it expedient to do so, discharge his duty to prepare and sign a report pursuant to section 73 or 74 by preparing and signing a report and as soon as practicable thereafter a report or reports supplementary to that report;

(b) may at any time make a special report to the Legislative Assembly on any matter or thing arising out of an audit to which in his opinion attention should be drawn.

76. Tabling of Auditor-General's reports. (1) As soon as may be after preparing and signing a report pursuant to section 73, 74 or 75, the Auditor-General shall transmit to the Speaker of the Legislative Assembly a signed copy thereof.

(2) Every report so transmitted shall be laid before the Legislative Assembly within seven days after the receipt thereof by the Speaker if the Legislative Assembly is then in session and actually sitting or, if the Legislative Assembly be not then in session or not actually sitting, within seven days after the commencement of the next session or sitting.

PART IV—GENERAL PROVISIONS

77. Losses and special payments. (1) Losses with respect to the public accounts and departmental accounts may be written off and special payments made from those accounts subject to and in accordance with the prescribed requirements.

(2) Losses shall not be written off or special payments made without the approval of the Governor in Council or, in respect of amounts up to prescribed limits, of persons prescribed, first had and obtained.

78. Recovery of moneys and the value of property. (1) Where there occurs a loss of or deficiency in—

- (a) public moneys that have been advanced to an officer or employee of a department;
- (b) public moneys or other moneys while those moneys are under the control of an officer or employee of a department within the meaning of this section,

that loss or deficiency shall be a debt due to the Crown and may be recovered from the officer or employee in a court of competent jurisdiction by action brought by the permanent head in the name of the office he holds as permanent head.

It is a defence to an action for the recovery of moneys from a person under this subsection if the person proves that the loss or deficiency was not caused or contributed to by a failure by the person to fulfil any of his duties in relation to those moneys including his duties under the prescribed requirements.

(2) Where loss or destruction of or damage to public property or other property occurs while the property is in the care of an officer or employee of a department within the meaning of this section, the value of the property lost or destroyed or, as the case may be, the cost of repairing the damage to that property shall be a debt due to the Crown and may be recovered by action in a court of competent jurisdiction brought by the permanent head in the name of the office he holds as permanent head from—

- (a) the officer or employee in whose care the property was at the material time; or
- (b) any other officer or employee who by his negligence or misconduct causes or contributes to the loss or destruction of or damage to the property.

It is a defence to an action for the recovery from a person of moneys under this subsection if the person proves that the loss or destruction of or damage to the property was not caused or contributed to by any failure by him to take reasonable steps to prevent that loss, destruction or damage.

Where the negligence or misconduct of an officer or employee of a department was not the sole cause of any loss or destruction of or damage to the property, the Crown may recover from the officer or employee referred to in subparagraph (a) of the first paragraph of this subsection so much only of the amounts referred to in the first paragraph of this subsection as is just and equitable having regard to the contribution made by the officer or employee to the loss, destruction or damage as determined by the court.

(3) In this section a reference to an officer or employee of a department includes a reference to a person who has been such an officer or employee.

(4) For the purposes of this section—

- (a) public moneys or other moneys shall be taken to be under the control of an officer or employee of a department if the moneys have been collected or received by or have come into the custody of the officer or employee but have not been paid to another person or to the credit of a bank account as required by the prescribed requirements; and
- (b) public property or other property shall be taken to be in the care of an officer or employee of a department if the property—
 - (i) has been delivered to the officer or employee; and
 - (ii) has not been returned to a person entitled to receive it on behalf of the Crown in right of the State.

(5) Subsections (1) and (2) shall not affect a right of the Crown to recover an amount from an officer or employee otherwise than under this section but the Crown shall not recover amounts from the one officer or employee under this section and otherwise than under this section, in respect of the same loss, deficiency, destruction or damage.

79. Offences generally and penalty. (1) A person who contravenes or fails to comply with any provision of this Act commits an offence against this Act.

(2) A person who—

- (a) fails to do that which he is directed or required to do;
- (b) does that which he is forbidden to do,

by a person acting under the authority of this Act commits an offence against this Act.

(3) Where a penalty is not otherwise expressly provided, a person who commits an offence against this Act is liable to penalty of \$200.

80. Proceedings for offences. (1) A prosecution for an offence against this Act—

- (a) shall be taken by way of summary proceedings under the *Justices Act 1886-1975* within 12 months after the offence is committed or within six months after the commission of the offence comes to the knowledge of the complainant, whichever period is the later to expire;
- (b) may be instituted by a person authorized in writing in that behalf by the Treasurer, Auditor-General or permanent head either generally or in any particular case.

81. Other accounts. The accounts to be established and kept by any body corporate or unincorporate other than a department for the due and proper financial administration thereof in cases where those accounts are required by this Act or any other Act or law to be audited by the Auditor-General shall be as prescribed by the Act constituting that body or regulations made thereunder or where accounts are not so prescribed or where there is any omission or insufficiency in any such prescription shall be as prescribed by or under this Act.

82. Regulations. (1) The Governor in Council may make regulations not inconsistent with this Act for or in respect of all matters required or permitted by this Act to be prescribed and all matters that are necessary or convenient for the proper administration of this Act or to achieve the objects and purposes of this Act.

(2) The power to make regulations conferred by this section includes the power to make regulations for or in respect of all purposes, matters or things in connexion with the financial administration, accounts and audit of accounts of those bodies or associations corporate or unincorporate the accounts of which are required by any Act other than this Act or any law to be audited by the Auditor-General or a person appointed or recommended by the Auditor-General.

Regulations may be made pursuant to this subsection either generally or to meet any particular case.

(3) The power to regulate conferred by this section includes the power to prohibit.

(4) The regulations may prescribe penalties not exceeding in each case \$200 for any contravention thereof or failure to comply therewith.

83. Orders in Council. Section 28A of the *Acts Interpretation Act 1954-1971* (Tabling of Regulations) shall apply with respect to Orders in Council made for the purposes of this Act and, for the purposes of such application, that section shall be read and construed as if references to regulations were references to Orders in Council made for the purposes of this Act.

SCHEDULE		[s. 4]
Year and Number of Act	Short Title	Extent of Repeal
38 Vic. No. 12 ..	<i>The Audit Act of 1874</i>	The whole
54 Vic. No. 15 ..	<i>The Audit Act Amendment Act of 1890</i>	The whole
17 Geo. V No. 5	<i>The Audit Acts Amendment Act of 1926</i>	The whole
24 Geo. V No. 16	<i>The Industries Assistance and Other Acts Amendment Act of 1933</i>	Section 25
1 Edw. VIII No. 28	<i>The Local Bodies' Loans Guarantee Act and Audit Acts Amendment Act of 1936</i>	Part III (ss. 7, 8) and the heading thereto
15 Geo. VI No. 46	<i>The Audit Acts Amendment Act of 1951</i>	The whole
7 Eliz. II No. 70	<i>The Treasury Funds Investment Act of 1958</i>	The whole
9 Eliz. II No. 19	<i>The Treasury Funds Investment Act Amendment Act of 1960</i>	The whole
1964 No. 37 ..	<i>The Treasury Funds Investment Acts Amendment Act of 1964</i>	The whole
1968 No. 2 ..	<i>The Audit Acts Amendment Act of 1968</i>	The whole
1971 No. 45 ..	<i>Audit Acts Amendment Act 1971 (No. 2)</i>	The whole