of this section would be liable to be committed to gaol in default of payment of the pecuniary penalty imposed for the offence, and makes default in payment of the penalty, he may, on the application of a prescribed officer, be committed to the custody of any prescribed authority for such time, not exceeding the time for which, but for sub-section (8.) of this section, he might have been committed to gaol in default of payment of the pecuniary penalty imposed, as the Court thinks fit.

"(10.) In places where Children's Courts exist, offences against this section committed by cadets under the age of sixteen years shall be prosecuted in such Courts as far as is reasonably

practicable.3

matters entered therein.

14. Section one hundred and forty-two of the Principal Act is Amendment of amended by omitting from paragraph (a) of sub-section (1.) the words "month of January" (where they first occur) and inserting in their stead the words "months of January and February".

section 142.

- 15. Section one hundred and forty-six of the Principal Act is repealed and the following section inserted in its stead:
- "146.—(1.) Every person who registers shall receive a Record Record Book. Book, a duplicate of which shall be retained by prescribed persons, in which books shall be entered such information as is prescribed, and all records of service, and the production of such book or duplicate shall be prima facie evidence of all matters entered therein.

"(2.) A Company Roll Book shall be kept by prescribed persons, Company Roll which shall be entered such information as in prescribed persons, Book. in which shall be entered such information as is prescribed, and the production of such book shall be prima facie evidence of all

"(3.) No entry shall be made in a Record Book or Company Roll Book except by those authorized by the Regulations."

AUDIT.

No. 6 of 1912.

An Act to amend the Audit Act 1901-1909.

[Assented to 4th September, 1912.]

BE it enacted by the King's Most Excellent Majesty, the Senate, and the House of Representatives of the Commonwealth of and the House of Representatives of the Commonwealth of Australia, as follows:--

1.—(1.) This Act may be cited as the Audit Act 1912.

Short title and citation.

(2.) The Audit Act 1901-1909, as amended by this Act, may be cited as the Audit Act 1901-1912.

2. After section sixty-three of the Audit Act 1901-1909 the following heading and section are inserted:—

"NAVAL EXPENDITURE.

Special provision for naval expenditure.

"63A.—(1.) Notwithstanding anything in this Act contained, the Governor-General may make such regulations as he thinks necessary or convenient relating to the expenditure of moneys for the purposes of the Australian Navy and Naval Establishments, and to any matters incidental thereto, including the receipt, care, custody, and management of moneys, the due accounting for moneys, the keeping of books and accounts, the furnishing of statements, returns, and vouchers, and the inspection, record, and audit of books, accounts, statements, returns, and vouchers.

"(2.) The regulations made in pursuance of this section may direct that any of the provisions of sections thirty-three, thirty-four, and forty-six of this Act shall not apply in relation to any matter in respect of which regulations are made under this section."

APPROPRIATION (WORKS AND BUILDINGS).

No. 7 of 1912.

An Act to grant and apply a sum out of the Consolidated Revenue Fund for the service of the year ending the thirtieth day of June One thousand nine hundred and thirteen for the purposes of Additions, New Works, Buildings, &c.

[Assented to 4th September, 1912.]

Preamble.

BE it enacted by the King's Most Excellent Majesty, the Senate, and the House of Representatives of the Commonwealth of Australia, for the purpose of appropriating the grant originated in the House of Representatives, as follows:—

short title

1. This Act may be cited as the Appropriation (Works and Buildings) Act 1912-13.

Issue and application of £2,789,092.

2. The Treasurer may issue out of the Consolidated Revenue Fund and apply towards making good the supply hereby granted to His Majesty for the service of the year ending the thirtieth day of