

16.—(1.) The Director may pay to successful discoverers or inventors working as officers of the Institute or under the auspices of the Institute such bonuses as the Governor-General determines. Bonuses for discoveries by officers.

(2.) Bonuses payable under this section shall be paid out of moneys appropriated by Parliament for the purpose.

17. The Director may charge such fees and may agree to such conditions as he thinks fit for special investigations carried out at the request of any authority, institution, association, firm or person. Fees and agreements for special investigations.

18. The Director shall, once in every year, make a report to the Minister containing a summary of the work done and researches and investigations made and proceedings taken by the Institute during the preceding year. Annual report of Director.

19. The Minister shall cause the yearly report of the Director to be laid before both Houses of the Parliament within thirty days after the receipt thereof if the Parliament is then sitting, and if not, within thirty days after the next meeting of the Parliament. Reports to be presented to Parliament.

20. The Director may publish such information relating to any matter investigated by him as he thinks fit, except where such publication would be contrary to conditions agreed to under section seventeen hereof. Power to publish information.

21. The Governor-General may make regulations not inconsistent with this Act, prescribing all matters which are required or permitted to be prescribed or which are necessary or convenient to be prescribed for carrying out or giving effect to this Act, and in particular for prescribing such additional powers and duties of the Director as he deems desirable. Regulations.

A U D I T .

No. 23 of 1920.

An Act to amend the *Audit Act* 1901-1917.

[Assented to 14th September, 1920.]

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

1.—(1.) This Act may be cited as the *Audit Act* 1920. Short title and citation.

(2.) The *Audit Act* 1901-1917 is in this Act referred to as the Principal Act.

(3.) The Principal Act, as amended by this Act, may be cited as the *Audit Act* 1901-1920.

2. This Act shall be deemed to have commenced on the first day of July One thousand nine hundred and nineteen. Commencement.

Commonwealth
Public Account.

3. Section twenty-one of the Principal Act is amended by inserting in sub-section (1.), after the word "Account", the words "(except in so far as it consists of moneys held by the Treasurer in gold coin for the purposes of the reserve provided for in section nine of the *Australian Notes Act 1910-1914*)".

4. Section twenty-nine of the Principal Act is repealed and the following section inserted in its stead:—

Payment to
public account
of private
moneys
collected by
public servants.

"29. When any such money as last aforesaid shall have remained in such bank for three months, and thereafter for such period (if any) not exceeding three months as the Treasurer directs, such person shall pay the same and act in respect thereof and in regard thereto in like manner as accounting officers are required to pay and act with reference to moneys which shall come to their possession or control for or on account of the Consolidated Revenue Fund, or as near thereto as the circumstances of the case will permit; and such money shall be placed to the credit of the said Trust Fund under such separate heads as may be directed by the Treasurer."

Payment of
accounts.

5. Section thirty-four of the Principal Act is amended—

(a) by inserting, after sub-section (6.) the following sub-sections:—

"(6A.) Notwithstanding anything contained in the last preceding sub-section, where an account is paid by cheque the receipt for the amount so paid may be given as prescribed.

"(6B.) Where a receipt for the payment of an account, paid by means of a crossed non-negotiable cheque, purports to be under the hand of a person authorized in writing by the person to whom the account is payable to receive payment, the receipt may be accepted without proof of the authority of the person by whom it was given to receive payment."; and

"(6C.) Notwithstanding anything contained in sub-section (6.) of this section, it shall not be necessary to obtain receipts for the payment of salaries, wages and allowances, but a certificate in the prescribed form shall be given by the officer making the payment."; and

(b) by omitting sub-section (7.).

6. Section forty-one of the Principal Act is repealed and the following section inserted in its stead:—

Audit of returns,
cash sheet and
vouchers.

"41. The Auditor-General shall audit the returns, cash sheet statements, accountable receipts, accounts and receipts received by him, and shall—

(a) ascertain whether the moneys shown therein to have been disbursed were legally available for, and applicable to, the service or purpose to which they have been applied or charged; and

(b) ascertain whether the provisions of the Constitution and of this and any other Act and the regulations relating to public moneys have been in all respects complied with.”.

7. Section forty-two of the Principal Act is amended—

(a) by omitting from sub-section (1.) all words after the word “necessary” ;

(b) by inserting after sub-section (1.) the following sub-section :—

“(1A.) Every such query and observation received by any person other than the Treasurer shall, within fourteen days after its receipt by that person, be returned by him, with the necessary reply, to the Auditor-General.” ;

(c) by omitting from sub-section (2.) all words after paragraph (A), and inserting in their stead the words “the Auditor-General shall surcharge the accounting officer or other person concerned with—

(i) all sums wilfully or negligently omitted to be collected, or not duly accounted for ;

(ii) any deficiency or loss ; and

(iii) any expenditure not duly authorized, vouched or certified.” ; and

(d) by omitting sub-sections (3.), (4.) and (5.) and inserting in their stead the following sub-sections :—

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

“(4.) All unsatisfied surcharges shall be reported by the Auditor-General to the Treasurer.”.

8. Section forty-three of the Principal Act is repealed and the following section inserted in its stead :—

“43.—(1.) The Treasurer may take such measures or proceedings as he thinks fit to recover the amount of any such surcharge and may order that no account payable to or claimed by the accounting officer or other person surcharged shall be paid until the surcharge is satisfied.

“(2.) Without prejudice to any other measures of recovery, the amount of any such surcharge may be sued for as money paid by His Majesty to the use of the accounting officer or other person surcharged, at the request of the officer or other person, as the case may be.”.

9. Section forty-five of the Principal Act is repealed and the following section inserted in its stead :—

“45.—(1.) The Auditor-General shall, at such intervals as he thinks fit, and whenever required so to do by the Treasurer, inspect, examine and audit the books and accounts of any accounting officer, and of any person charged with the custody or control of stores belonging to the Commonwealth.

Queries.
Surcharge of
accounting
officers.

Recovery by
Treasurer of
amount of
surcharge.

Inspection and
audit of books
and accounts.

(2.) The Auditor-General shall report to the Treasurer all irregularities discovered by him which, in the opinion of the Auditor-General, are of sufficient importance to be so reported.”

10. Section forty-five A of the Principal Act is repealed and the following section inserted in its stead :—

Power to admit certain accounts.

“45A. If the Auditor-General is satisfied that any accounts bear evidence that the vouchers have been completely checked, examined and certified as correct in every respect and that they have been allowed and passed by the proper departmental officers, he may admit them as satisfactory evidence in support of the charges to which they relate.”

Repeal of Third Schedule.

11. The Third Schedule to the Principal Act is repealed.

SUPPLY (No. 3) 1920-21.

No. 24 of 1920.

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 twenty-one.

[Assented to 16th September, 1920.]

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 *Supply Act (No. 3) 1920-21*.

Issue and application of £1,729,915.

2. There shall and may be issued and applied for or towards making good the supply hereby granted to His Majesty for the service of the year ending the thirtieth day of June One thousand nine hundred and twenty-one the sum of One million seven hundred and twenty-nine thousand nine hundred and fifteen pounds out of the Consolidated Revenue Fund for the purposes and services expressed in the Schedule to this Act, and the Treasurer is hereby authorized and empowered to issue and apply the moneys authorized to be issued and applied.