

ANNO VICESIMO QUINTO ET VICESIMO SEXTO

VICTORIÆ REGINÆ.

A.D. 1862.

No. 11.

An Act for the better Examination and Audit of the Public Accounts.

[Assented to, 21st October, 1862.]

HEREAS it is necessary for the security of the public interests Preamble. that regulations should be framed, fixing the mode of accounting for receipts, issues, and expenditure of public moneys and stores, and of examining, auditing, and preventing, as far as practicable, all delays, frauds, and abuses in rendering and passing the public accounts—Be it therefore Enacted, by the Governor-in-Chief of the Province of South Australia, with the advice and consent of the Legislative Council and House of Assembly of the said Province, in this present Parliament assembled, as follows:—

1. In order to provide for and secure the economical administra- Appointment of Auditor-General. tion of the public moneys, the effectual examination of the public accounts, and the discharge of such other duties as are herein directed, the Auditor-General shall, immediately after the passing of this Act, receive a Commission, under the hand of the Governorin-Chief and the public seal of the said Province.

2. In case of the death, resignation, or removal of the present or any In case of death, &c., future Auditor-General, it shall be lawful for the Governor, with the power to appoint. advice and consent of the Executive Council, to appoint some other fit person in his stead to perform the duties prescribed by this Act.

3. The Auditor-General shall not hold any other office under Not to hold other Government, or under any officer appointed by Government, and shall not be a Member of either House of Parliament, or of the Executive Council.

Power to appoint Deputy.

4. In the event of the illness or absence of the Auditor-General, all the duties, powers, and authorities imposed on or vested in him, may be transferred for the time being to a Deputy, to be duly appointed by the Governor, with the advice and consent of the Executive Council.

Governor, with advice, &c., may make rules.

- To be laid before Parliament.
- 5. It shall be lawful for the Governor, with the advice and consent of the Executive Council, from time to time to make rules and regulations for the preparation and auditing of public accounts, and a copy of such rules shall be laid before Parliament, if in session, within twenty-one days after approval in Executive Council; and if Parliament be not in session at the time of such approval, within seven days after the meeting of Parliament.

Auditor-General may demand information.

6. It shall be lawful for the Auditor-General, and he is hereby empowered to require all officers of Government, and others whose duty it is to prepare and render public accounts, to act in strict accordance with the said rules and regulations; and to furnish him with such explanations as he may require, to support or elucidate their several accounts; and in failure of compliance he shall report such dereliction to the Responsible Minister under whose control the officer so failing is placed.

Approval by command. 7. In all cases where the expenditure exceeds the vote, or where any other departure from the regulations is involved, the signature of the Chief Secretary, "By command," shall be requisite as an approval of the account, in addition to that of the Responsible Minister in whose department the expenditure arises; and every such departure from the regulations shall be promptly communicated by the Auditor-General, through the Chief Secretary, to the Governor, for his sanction in Executive Council.

In the name and on behalf of the Queen I hereby assent to this Act.

D. DALY, Governor.