

FINANCIAL ADMINISTRATION AND AUDIT AMENDMENT ACT

No. 92 of 1990

AN ACT to amend the *Financial Administration and Audit Act 1985*, the *Financial Agreement Act 1928*, the *Rural and Industries Bank of Western Australia Act 1987*, the *Murdoch University Act 1973* and the *University of Western Australia Act 1911*.

[Assented to 20 December 1990.]

The Parliament of Western Australia enacts as follows:

Short title

1. This Act may be cited as the *Financial Administration and Audit Amendment Act 1990*.

Commencement

2. This Act shall come into operation on such day as is, or days as are respectively, fixed by proclamation and in any event shall come into operation no later than June 30, 1991.

Principal Act

3. In this Act the *Financial Administration and Audit Act 1985** is referred to as the principal Act.

*[*Reprinted as at 4 March 1987 and amended by Acts Nos. 94 of 1986, 9, 32, 65, 88, 89, 91, 99 and 113 of 1987, 4, 19, 21 and 52 of 1988 and 5, 28, 31 and 48 of 1989 and regulations published in the Gazettes of 30 June, 25 September and 4 December 1987, 8 April and 16 December 1988, 9 and 30 June 1989 and 30 March 1990.]*

Section 3 amended

4. Section 3 of the principal Act is amended—

(a) in subsection (1)—

- (i) in the definition of “accountable officer” by deleting “permanent head” and substituting the following—

“ chief executive officer ”;

- (ii) by inserting after the definition of “accounts” the following definition—

“ “affiliated body”, in relation to a department or statutory authority, means—

(a) a body—

- (i) that is formed or incorporated by an instrument under a written law or by administrative action;
- (ii) that is financially dependent on the department or statutory authority;

- (iii) that is not subject to the operational control of the department or statutory authority as a consequence of the independent exercise of control over its operations under authority provided for in the instrument that formed or created the body or by subsequent amendment of that instrument; and
 - (iv) that is not a subsidiary body or a related body of a department or statutory authority nor itself a department or statutory authority; or
- (b) a body that is determined by the Treasurer, by notice in writing served on the department or statutory authority, to be an affiliated body of the department or statutory authority; ”;
- (iii) by inserting after the definition of “certifying officer” the following definition—
- “ “chief executive officer” means a chief executive officer of a department within the meaning given to that term in section 38 (1) of the *Public Service Act 1978*; ”;
- (iv) by inserting after the definition of “Financial Agreement” the following definition—
- “ “financially dependent”, when used concerning the relationship of a body to a department or statutory authority, means that the body receives more than half of its funding and resources from a department or statutory authority that is obliged to provide funding and resources to the body; ”;

- (v) in the definition of “officer”, by inserting after “charged with”, wherever it occurs, the following—

“ or performs ”;

- (vi) by inserting after the definition of “officer” the following definition—

“ “operational control”, when used concerning the relationship of a department or statutory authority to a body, means that the department or statutory authority has the capacity to exercise direction over the operation of the body; ”;

- (vii) by deleting the definition of “permanent head”;

- (viii) in the definition of “public property”, by inserting after “public moneys” the following—

“ and moneys of a statutory authority ”;

- (ix) by inserting after the definition of “public property” the following definition—

“ “related body”, in relation to a department or statutory authority, means—

(a) a body that is—

- (i) formed or incorporated under a written law or by administrative action taken independently of the department or statutory authority;

- (ii) financially dependent on the department or statutory authority;
 - (iii) subject to the operational control of the department or statutory authority; and
 - (iv) not a subsidiary body of a department or statutory authority nor itself a department or statutory authority; or
- (b) a body that is determined by the Treasurer, by notice in writing served on the department or statutory authority, to be a related body of the department or statutory authority; ”;
- (x) by inserting after the definition of “repealed Act” the following definition—
 - “ “Revenue Equalization Account” means the account of that name established under section 9 (2) (d); ”.
- (xi) in the definition of “subsidiary body”, by inserting after paragraph (a) the following paragraph—
 - “ (aa) a body that is declared under an Act to be a subsidiary of the department or statutory authority; or ”; and
- (xii) by deleting the full stop at the end of the definition of “Treasurer’s Instructions”, substituting a semi-colon and adding the following definition—
 - “ “Under Treasurer” means the chief executive officer of the department known as the Treasury. ”; and

(b) by inserting after subsection (2) the following subsections—

“ (3) Notwithstanding the definitions of “affiliated body” and “related body” in subsection (1), the regulations may prescribe that for the purposes of this Act a specified body shall be taken not to be an affiliated body or a related body of a specified department or statutory authority.

(4) In subsection (3) “specified” means specified in the regulations. ”.

Section 6 amended

5. Section 6 of the principal Act is amended in subsection (2) (c) by deleting “other” where it first occurs.

Section 7 amended

6. Section 7 of the principal Act is amended—

(a) in subsection (2)—

(i) in paragraph (a), by deleting “of behalf” and substituting the following—

“ on behalf ”; and

(ii) in paragraph (c), by deleting “section 4 of”; and

(b) in subsection (3)—

(i) by deleting “and” at the end of paragraph (c); and

(ii) by deleting paragraph (d) and substituting the following paragraphs—

“ (d) loan repayments; and

(e) any other moneys as the Treasurer may determine. ”.

Section 8 amended

7. Section 8 of the principal Act is amended in subsection (1) by inserting after "Account" the following—

“ established by section 5 (c) ”.

Section 9 amended

8. Section 9 of the principal Act is amended in subsection (2)—

(a) in paragraph (c) (iii), by inserting after “has been” the following—

“ or is to be ”;

(b) by deleting “and” at the end of paragraph (b);

(c) in paragraph (c) (iv)—

(i) by inserting after “received” in the second place where it occurs the following—

“ or identification of where those moneys are to be credited or paid ”; and

(ii) by deleting the full stop at the end of paragraph (c) and substituting the following—

“ ; and ”; and

(d) by inserting after paragraph (c) the following paragraph—

“ (d) an account called the Revenue Equalization Account established for the purpose of holding moneys credited to that account under section 29A, 39 (b) or 41 (1) pending allocation and payment as required by section 29B (2), or as directed under section 14, or as determined under section 29B (1), 39 or 41. ”.

Section 10 amended

9. Section 10 of the principal Act is amended—

(a) in subsection (1) by deleting “and a copy” and substituting the following—

“ for the Treasurer’s approval and after approval of the Statement is given shall send a copy of the approved Statement ”; and

(b) by repealing subsection (2).

Section 18 amended

10. Section 18 of the principal Act is amended in subsection (1) by deleting “prepare and issue” and substituting the following—

“ cause to be prepared and issued ”.

Section 21 amended

11. Section 21 of the principal Act is amended by deleting subsection (1) and substituting the following subsection—

“ (1) Where a department or statutory authority is not authorized to open and maintain a bank account under some other written law, the Treasurer may authorize the department or statutory authority to open and maintain a bank account for such purpose and subject to such terms and conditions as the Treasurer approves. ”.

Section 25A inserted

12. After section 25 of the principal Act, the following section is inserted.

Transfer from central appropriations

“ **25A.** (1) In this section—

“general purpose” means a purpose described in the estimates in general terms being a purpose of a kind that is likely to require expenditure from 2 or more appropriation items to meet that purpose in a financial year.

(2) Where a sum is appropriated in an Appropriation Act for a financial year by way of a central appropriation for a general purpose the Treasurer may authorize and direct the transfer of a portion of the sum so appropriated to another appropriation item but only for the purpose of meeting all or part of the actual or estimated expenditure that accords with both the general purpose and the purpose of the item to which the transfer is made.

(3) Where, under subsection (2), portion of a sum is transferred from a central appropriation to another appropriation item, expenditure against that portion shall be regarded and treated as expenditure under that item and be recorded and reported under this Act accordingly. ”.

Section 27 amended

13. Section 27 of the principal Act is amended by repealing subsection (2) and substituting the following subsection—

“ (2) The Treasurer may direct that such amounts as may be required to provide in a financial year for payment of salaries and wages for a 27th fortnightly and 53rd weekly pay period occurring in a future financial year shall be charged against the appropriate Consolidated Revenue Fund or General Loan and Capital Works Fund items and transferred to a suspense account; and every such transfer shall be deemed a payment correctly chargeable against such items for that financial year. ”.

Sections 29A and 29B inserted

14. After section 29 of the principal Act the following heading and sections are inserted—

“ *Division 4a—Revenue equalization*

Transfer of CRF surplus

29A. The amount of any credit balance in the Consolidated Revenue Fund at the end of a financial year shall be credited to the Revenue Equalization Account.

Payments from Revenue Equalization Account

29B. (1) Without limiting section 14, 39 or 41 or subsection (2) moneys standing to the credit of the Revenue Equalization Account may be credited to the Consolidated Revenue Fund or the General Loan and Capital Works Fund as the Treasurer determines.

(2) Where at the end of a financial year there is a debit balance in the Consolidated Revenue Fund—

- (a) if the moneys then standing to the credit of the Revenue Equalization Account are equal to or less than the deficit, they shall be credited to the Consolidated Revenue Fund; or
- (b) if the moneys then standing to the credit of the Revenue Equalization Account are greater than the deficit, they shall be credited to the Consolidated Revenue Fund to the extent necessary to extinguish the deficit. ”.

Section 33 amended

15. Section 33 of the principal Act is amended—

(a) by inserting after subsection (1) the following subsections—

“ (1a) No payment shall be made from a bank account maintained by a department or statutory authority unless certified as correct by a certifying officer, but this subsection does not apply to the disbursement of a cash advance held in such a bank account.

(1b) Subsection (1a) does not apply to the disbursement of a cash advance held in a bank account maintained by a department or statutory authority unless the disbursement is of a kind specified in a written direction given, in the exercise of a discretion, by an accountable officer or accountable authority to certifying officers. ”; and

(b) in subsection (2)—

(i) by inserting after “subsection (1)” the following—

“ or (1a) ”;

(ii) by deleting paragraph (b); and

(iii) by deleting paragraph (c) and substituting the following paragraph—

“ (c) satisfied that such account is correct and the expenditure or transfer of moneys is correctly classified; ”.

Section 34 amended

16. Section 34 of the principal Act is amended—

(a) in subsection (1) by inserting after “public moneys” the following—

“ , other than moneys that are cash advances drawn from the Treasurer’s Advance Account, ”; and

(b) in subsection (2) by inserting after “statutory authority” the following—

“ , other than moneys that are cash advances drawn from the Treasurer’s Advance Account or the moneys of the statutory authority, ”.

Section 36 amended

17. Section 36 of the principal Act is amended—

- (a) in subsection (2) by deleting “, except that a statutory authority may hold moneys to which this section applies” and substituting the following—

“ or held ”; and

- (b) by inserting after subsection (2) the following subsection—

“ (2a) The appropriate accountable officer or accountable authority, as the case may be, shall cause a Trust Statement to be prepared for each bank account in which moneys are held under subsection (2) and shall send that Statement to the Treasurer for the Treasurer’s approval and after approval of the Statement is given shall send a copy of the approved Statement to the Auditor General. ”.

Section 39 amended

18. Section 39 of the principal Act is amended in paragraph (b) by deleting “or such other account or fund as the Treasurer may direct” and substituting the following—

“ , the General Loan and Capital Works Fund or the Revenue Equalization Account as the Treasurer determines ”.

Section 40 amended

19. Section 40 of the principal Act is amended in paragraph (b) by deleting “, being moneys that do not in either case form part of the Public Bank Account,”.

Section 41 amended

20. Section 41 of the principal Act is amended in subsection (1) by inserting after "Consolidated Revenue Fund" the following—

" , the General Loan and Capital Works Fund or the Revenue Equalization Account as the Treasurer determines "

Section 42 amended

21. Section 42 of the principal Act is amended in subsection (2) by deleting "who shall cause the estimates when approved to be submitted to the Treasurer by a date not later than that specified by the Treasurer" and substituting the following—

" not later than 2 months after the commencement of the financial year to which the estimates relate "

Section 44 amended

22. Section 44 of the principal Act is amended in subsection (1) by deleting "prepare and issue" and substituting the following—

" cause to be prepared and issued "

Section 45 amended

23. Section 45 of the principal Act is amended—

(a) in subsection (1), by deleting "and other property" and substituting the following—

" held for or on behalf of the State ";

(b) in subsection (2), by deleting "and other property" and substituting the following—

" held for or on behalf of the State "; and

(c) by inserting after subsection (2) the following subsections—

“ (3) Amounts in respect of public property held for or on behalf of a statutory authority and revenue and other debts due to a statutory authority may be written off—

(a) by the accountable authority of that statutory authority subject to and in accordance with the limits prescribed by regulations; or

(b) by the Minister responsible for that statutory authority.

(4) Subsection (3) applies in respect of a statutory authority subject to the terms of any written law applicable to that statutory authority. ”.

Section 52 amended

24. Section 52 of the principal Act is amended in subsection (2) by deleting “permanent head” and substituting the following—

“ chief executive officer ”.

Section 56 amended

25. Section 56 of the principal Act is amended in subsection (1) by deleting “the Under Treasurer and”.

Section 57 amended

26. Section 57 of the principal Act is amended in subsection (3) by inserting after “Under Treasurer” where it first occurs the following—

“ or conferred on the Under Treasurer by the Treasurer’s Instructions ”.

Section 58 amended

27. Section 58 of the principal Act is amended in subsection (2) by deleting paragraph (f) and substituting the following paragraphs—

- “ (f) the form and content of financial statements and reports on the operations of—
- (i) statutory authorities and their subsidiary and related bodies, including information to be disclosed in respect of affiliated bodies; and
 - (ii) departments and their subsidiary and related bodies, including information to be disclosed in respect of affiliated bodies;
- (fa) the form and content of financial statements and reports required under section 65A on the abolition of a department; ”.

Sections 58A to 58C inserted

28. After section 58 of the principal Act, the following heading and sections are inserted—

“ *Division 11A—Miscellaneous powers and duties*

Treasurer's power to require information

58A. The Treasurer may require any accountable officer, accountable authority or other officer of a department or statutory authority to furnish the Treasurer with such information as the Treasurer thinks necessary for the purposes of this Act and a person so required shall furnish the information to the Treasurer in such form and manner as the Treasurer directs.

Act of grace payments

58B. (1) An accountable officer or accountable authority may request the Treasurer to approve a payment under this section to a person who—

- (a) has suffered damage, loss or injustice as a result of—
 - (i) an act or omission of the department or statutory authority or related body or affiliated body concerned; or
 - (ii) that person's employment by the department or statutory authority or related body or affiliated body; or
- (b) has become subject to a financial obligation of a kind that or in circumstances where the accountable officer or accountable authority considers payment by the department or statutory authority would be proper and fair.

(2) The Treasurer may approve a payment under this section notwithstanding that the department or statutory authority or related body or affiliated body concerned is not or may not be under a legal obligation to make payment.

(3) The Treasurer may approve payment to a person under this section of an amount considered fair in the circumstances by the Treasurer, but such amount shall not exceed the amount prescribed by regulations for the purposes of this section.

(4) With the approval of the Governor, the Treasurer may approve payment under this section of an amount exceeding that which the Treasurer may approve under subsection (3).

(5) This section is in addition to and does not affect any authority to make payments authorized under any other written law.

Secrecy of operations prohibited

58C. The Minister and the accountable officer of every department, and the Minister and the accountable authority of every statutory authority, shall ensure that—

(a) no action is taken or omitted to be taken; and

(b) no contractual or other obligation is entered into,

by or on behalf of the Minister, department or statutory authority that would prevent or inhibit the provision by the Minister to the Parliament of information concerning any conduct or operation of the department or statutory authority in such a manner and to such an extent as the Minister thinks reasonable and appropriate. ”.

Section 60 amended

29. Section 60 of the principal Act is amended in subsection (2) by deleting “and shall be supported by information prepared by accountable officers to the level and in the manner and form prescribed by Treasurer’s Instructions”.

Section 61 amended

30. Section 61 of the principal Act is amended by deleting “31 October” and substituting the following—

“ 21 November ”.

Section 62 amended

31. Section 62 of the principal Act is amended in subsection (1) (c) by deleting “preceding”.

Section 63 amended

32. Section 63 of the principal Act is amended by deleting “and the Treasurer”.

Section 65 amended

33. Section 65 of the principal Act is amended—

(a) by repealing subsections (1) and (2) and substituting the following subsections—

“ (1) Application may be made by an accountable officer to the Minister at any time before 15 August for an extension to a day not later than 31 August of the period within which the accountable officer is required to comply with section 63.

(2) Application may be made by an accountable officer to the Minister at any time before 31 August—

(a) for an extension of the period within which the accountable officer is required to comply with section 62;

(b) for an extension to a day later than 31 August of the period within which the accountable officer is required to comply with section 63. ”;

and

(b) in subsection (4), by deleting “(1)” and substituting the following—

“ (2) ”.

Section 65A inserted

34. After section 65 of the principal Act, the following section is inserted—

Final report on abolition of department

“ **65A.** (1) The purpose of this section is to secure proper accountability on the abolition of a department by providing for a final report that—

(a) complies with the Treasurer's Instructions and with the requirements of this Act for annual reports as modified under subsection (6); and

(b) is prepared and submitted by a reporting officer appointed by the Treasurer under subsection (2).

(2) On or before the abolition of a department the Treasurer shall appoint a person ("the reporting officer") to prepare and submit a report ("the final report") in respect of the department for the period from the expiry of the financial year of the department last reported on under this Act to the abolition of the department.

(3) The Treasurer may give the reporting officer written directions as to the preparation and submission of the final report.

(4) On appointment under subsection (2), the reporting officer has a duty to prepare and submit the final report.

(5) The final report—

(a) shall include—

- (i) financial statements of the kind referred to in section 62 (1) (a); and
- (ii) information of the kind referred to in section 62 (1) (d); and

(b) shall also include—

- (i) information of the kind referred to in section 62 (1) (b); and
- (ii) a report of the kind referred to in section 62 (1) (c),

to the extent that it is practicable for the reporting officer to include them.

(6) Directions given by the Treasurer for the purposes of this section may include directions—

- (a) specifying information to be included in the final report;

- (b) so far as is necessary to enable the purpose of this section to be achieved effectively and without delay, modifying the application of this Division and any related regulations to the final report;
- (c) concerning such supplementary and incidental matters as the Treasurer thinks desirable to ensure proper accountability in respect of the abolished department;
- (d) if the abolition of the department takes effect otherwise than on or at the end of 30 June in any year, specifying the dates that shall take effect in respect of the final report in place of those provided for in sections 62 (1), 63 and 65; and
- (e) if there is no Minister responsible or doubt exists whether a Minister is responsible, directing (after necessary consultations) which Minister shall be the Minister for the purposes of the application of sections 62 and 64 to the final report.

(7) The Treasurer may amend or cancel a direction given for the purposes of this section.

(8) For the purposes of this section, the reporting officer is entitled to be provided with reasonable assistance and facilities and to have full and free access at all reasonable times to all accounts and such other information, documents and records as the reporting officer considers necessary for the purposes of this section that is or are in the possession of any person; and the reporting officer may make copies of or take extracts from any of those accounts, documents and records and such other information.

(9) A person who has in his possession any accounts, information, documents or records of the kind referred to in subsection (8) shall at all reasonable times upon request by the reporting officer produce to the reporting officer such accounts, information, documents or records as are specified in the request.

Penalty: \$1 000.

(10) Subject to any directions given by the Treasurer for the purposes of this section, the reporting officer shall submit the financial statements prepared and information (if any) provided under subsection (5) (a) (i) and (b) (i) for the opinion of the Auditor General.

(11) Subject to any necessary modifications, this Act shall apply to the financial statements prepared and information (if any) provided under subsection (5) (a) (i) and (b) (i) in the same way as it applies to financial statements prepared and information provided under section 62 (1) (a) and (b), except that section 93 (1a) shall be taken to require the Auditor General to prepare and sign his opinion within 2 months of receiving the financial statements and information.

(12) Section 64 applies to the final report in the same way as it applies to annual reports referred to in section 62. ”.

Section 66 amended

35. Section 66 of the principal Act is amended in subsection (1) (c) by deleting “preceding”.

Section 93 amended

36. Section 93 of the principal Act is amended—

(a) in subsection (1)—

(i) by deleting “The Auditor General shall—” and paragraphs (a), (b) and (c) and substituting the following—

“ The Auditor General shall, within the periods specified in subsection (1a), ”; and

(ii) by re-designating paragraphs (aa), (bb), (cc) and (dd) as (a), (b), (c) and (d) respectively;

(b) by inserting after subsection (1) the following subsection—

“ (1a) The Auditor General shall prepare and sign the opinions referred to in subsection (1)—

(a) in the case of the Treasurer’s annual statements prepared in accordance with section 60 (1) and (2), by 31 October;

(b) in the case of a department’s financial statements and information prepared in accordance with section 62 (1) (a) and (b), by 15 October or if the statements and information are received after 15 August, within 2 months of receiving them; and

(c) in the case of a statutory authority’s financial statements and information prepared in accordance with section 66 (1) (a) and (b), within 5 months of the end of the statutory authority’s financial year or if the statements and information are received later than 2 months after the end of that financial year, within 3 months of receiving them. ”;

and

(c) in subsection (2), by deleting “period referred to in subsection (1)” and substituting the following—

“ periods specified in subsection (1a) ”.

Section 96 amended

37. Section 96 of the principal Act is amended—

(a) by inserting after the section designation “96.” the subsection designation “(1)”;

(b) by inserting after paragraph (f) the following paragraph—

“ (fa) the disposal of public property; ”; and

(c) by inserting the following subsection—

“ (2) Regulations may be made under subsection (1) (fa) to provide that, in circumstances prescribed in those regulations, proceeds of the disposal of public property may be dealt with otherwise than by payment to the Consolidated Revenue Fund, and regulations so made have effect notwithstanding section 64 of the *Constitution Act 1889*. ”.

Schedule 1A amended

38. Schedule 1A of the principal Act is amended—

(a) in Part I—

(i) by inserting in columns 1 and 2 before the entries relating to section 52 the following—

“ 45 45.(1) Amounts in respect of public property held for or on behalf of the State and revenue and other debts due to the State may be written off by an accountable officer subject to and in accordance with the limits prescribed by regulations.

(2) Amounts in respect of public property held for or on behalf of the State and revenue and other debts due to the State greater than the amounts prescribed by regulations for the purpose of subsection (1) may be written off by the accountable officer with the prior approval of the Governor. ”; and

(ii) by deleting “preceding” where it occurs in section 62 (1) (c) as modified in Column 2; and

(b) in Part II—

- (i) by inserting in Columns 1 and 2 before the entries relating to section 52 the following—

“ 45 45.(1) Amounts in respect of public property held for or on behalf of the State and revenue and other debts due to the State may be written off by the accountable officer of the Office of the Auditor General subject to and in accordance with the limits prescribed by regulations.

(2) Amounts in respect of public property held for or on behalf of the State and revenue and other debts due to the State greater than the amounts prescribed by regulations for the purpose of subsection (1) may be written off by the accountable officer of the Office of the Auditor General with the prior approval of the Governor. ”;

- (ii) by deleting “permanent head” where it occurs in section 52 (2) as modified in Column 2 and substituting the following—

“ chief executive officer ”; and

- (iii) by deleting “preceding” where it occurs in section 62 (1) (c) as modified in Column 2.

Consequential amendments

39. (1) Section 4 of the *Financial Agreement Act 1928** is amended by repealing subsection (2).

[*Act No. 1 of 1928 as amended by Act No. 98 of 1985.]

(2) Section 27 of *The Rural and Industries Bank of Western Australia Act 1987** is amended in subsection (2) (c) by deleting paragraph (b) of the form of section 58 (2) set out in subsection (2) (c) and substituting the following paragraph—

- “ (b) the form and content of financial statements and reports on the operations of statutory authorities and their subsidiary and related bodies, including information to be disclosed in respect of affiliated bodies; and ”.

[*Act No. 83 of 1987.]

(3) Section 34 of the *Murdoch University Act 1973** is amended in subsection (4) (b) by deleting paragraph (b) of the form of section 58 (2) set out in subsection (4) (b) and substituting the following paragraph—

- “ (b) the form and content of financial statements and reports on the operations of statutory authorities and their subsidiary and related bodies, including information to disclosed in respect of affiliated bodies; and ”.

[*Act No. 20 of 1973 as amended by Acts Nos. 103 of 1975, 38 of 1976, 61 of 1977, 7 of 1978, 26 of 1980, 51 of 1983, 98 of 1985, 7 of 1988 and 48 of 1989.]

(4) Section 41 of the *University of Western Australia Act 1911** is amended in subsection (3) (b) by deleting paragraph (b) of the form of section 58 (2) set out in subsection (2) (b) and substituting the following paragraph—

- “ (b) the form and content of financial statements and reports on the operations of statutory authorities and their subsidiary and related bodies, including information to be disclosed in respect of affiliated bodies; and ”.

[*Reprinted as approved on 21 June 1971 and amended by Acts Nos. 58 of 1973, 40 of 1975, 37 of 1976, 61 of 1977, 62 of 1978, 51 of 1983, 98 of 1985 and 7 of 1988.]