



WESTERN AUSTRALIA.

ANNO QUADRAGESIMO SEXTO

VICTORIÆ REGINÆ.

No. I.

AN ACT to provide for the more effectual Keeping and Auditing of the Public Accounts.

[Reserved, 16th September, 1881.]

[Royal Assent notified to Legislative Council by Message No. 4, 24th August, 1882.]

WHEREAS it is expedient to provide for the more effectual Keeping and Auditing of the Public Accounts: Be it enacted by His Excellency the Governor of Western Australia and its Dependencies, by and with the advice and consent of the Legislative Council thereof, as follows:—

1. THIS Act may be cited for all purposes as "The Audit Act, 1881." Title.

2. FROM and after the commencement of this Act, the Public Accounts of Receipt and Expenditure shall be kept by Double Entry in conformity with the "Instructions of the Lords Commissioners of Her Majesty's Treasury to Governors of Colonies, regulating the future mode of keeping and rendering the Accounts of Colonial Receipt and Expenditure."

Public Accounts to be kept according to "Instructions" of Commissioners of Her Majesty's Treasury.

3. THE following books shall be kept by the Treasurer, viz.: The Cash Book, Daily Abstract Book, Journal, and Ledger.

Books to be kept by Treasurer.

4.

46° VICTORIÆ, No. 1.

The Audit Act, 1881.

Duplicate copy of Cash Book to be forwarded to Auditor daily.

4. ONE duplicate copy of the Cash Book shall be forwarded by the Treasurer daily, together with all vouchers in support of the entries therein, to the Auditor General, for the purpose of being checked in his office.

Entries in Daily Abstract Book.

5. THE entries in the Daily Abstract Book shall be made from the vouchers of Receipts and Expenditure, classified under their appropriate heads daily, and shall be journalized and posted therefrom into the Ledger monthly.

Daily Abstract Book always open to Auditor.

6. THE Daily Abstract Book, together with the vouchers of Receipts and Expenditure, shall be available to the Auditor General at all reasonable times for the purpose of comparing and checking the entries therein by the vouchers, and ascertaining that the classifications are under their appropriate Heads of Service.

Auditor General to examine books and vouchers monthly.

7. THE Auditor General shall audit all the books of the Treasurer monthly, and shall, in the first place, ascertain whether the computations are correct, and in the next place whether the moneys mentioned in the same respectively have been carried to the proper heads of revenue and expenditure, and were legally available for and applicable to the service or purpose to which the same are charged; and shall also ascertain whether the regulations in the Schedule to this Act have been in all respects complied with; and shall likewise examine and compare the said books with the vouchers of receipts and expenditure; and shall also make such queries and observations, addressed to the Treasurer or to any other public officer, and call for such accounts, vouchers, statements, and explanations as he may think necessary.

Auditor to report audit to Governor.

8. ON the completion of such audit, the Auditor General shall report the fact to His Excellency the Governor direct, and bring to His Excellency's notice any irregularity which he may have observed in the keeping of the accounts, or in the payments to the Treasury by Sub-Treasurers, or other officers collecting Revenue, or in any other matter connected with the Public Accounts. A similar report shall also be made by the Auditor General to the Colonial Secretary.

Quarterly returns of Revenue and Expenditure to be published in Gazette.

9. THE Treasurer shall, at the expiration of every quarter of the year, prepare a statement in detail, so far as the same can be ascertained, of the receipts and expenditure during such quarter, together with a comparative statement of such receipts and expenditure during the corresponding quarter of the previous year, and such statement shall be audited by the Auditor General, and having been

46° VICTORIÆ, No. 1.

The Audit Act, 1881.

been so audited, shall be published in the *Government Gazette* within one month after the expiration of every such quarter.

10. IN addition to such Quarterly Returns the Treasurer shall prepare half-yearly a Balance Sheet showing the financial position of the Colony to date, which shall be audited by the Auditor General, and having been so audited shall be published in the *Government Gazette*.

Half-yearly balance sheet to be prepared, audited, and published.

11. THE accounts of all moneys to be raised under loan, and of payments in connection therewith, shall be kept by the Treasurer distinct from the accounts of general revenue and expenditure; and the said Treasurer shall prepare a quarterly return of all loan accounts; and such return, after being audited by the Auditor General, shall be published in the *Government Gazette* at the same time as the quarterly returns of revenue and expenditure.

Loan moneys to be kept distinct from General Revenue and Expenditure; and quarterly returns of Loan account to be published.

12. THE Auditor General's annual report of his inspection of the books and accounts of the Treasury shall be laid before the Legislative Council by the Government, and it shall be lawful for the Legislative Council to call for any of the public accounts which it may desire to have before it.

Auditor General's Annual Report to be laid before Legislative Council.

13. THE Treasurer shall, within one month after the thirty-first day of December in every year, prepare a full and particular statement in detail of the Receipt and Expenditure of the several branches of the Public Revenue for such year, which statement shall include such amounts only as shall have been actually received and paid by the Treasury within the year or within seven days thereafter, classified and arranged under the same divisions, subdivisions, and items of sub-divisions as have been employed in framing the Estimates, showing whether such expenditure is under or in excess of the amounts authorised by the Legislative Council, and if in excess, the authority under which such excess has been disbursed; and shall transmit such statement to the Auditor General, who shall make and sign a report explaining such statement in full, and showing in what particulars such statement agrees with or differs from the accounts of the Auditor General, and in case of disagreement reconciling and explaining such difference, and containing full particulars of every case in which default has been made in delivering or sending accounts or accounting for public moneys and of all sums allowed by the Auditor General without any vouchers, or with imperfect vouchers; and the Auditor General shall, within two months after receiving the same, return such

Treasurer to prepare yearly statement of revenue and expenditure, and Auditor General to countersign it.

46° VICTORIÆ, No. 1.

The Audit Act, 1881.

such statement, accompanied by such report, to the Treasurer; the Governor shall cause a copy of the same to be laid before the Legislative Council, if then sitting, and, if not then sitting, then within three days after the commencement of the next Session of the Legislative Council.

Appropriation legally available for current year, and in certain cases beyond.

14. EVERY vote for any specific item which shall be appropriated to the Public Service for any year, no portion of which shall have been expended during such year, shall lapse, and shall not be issued or applied in any future year. But in the case of any such vote which shall have been so appropriated for the service of any year of which a portion shall have been expended, or of which no portion shall have been expended but for the expenditure of which in either case a contract or engagement shall have been entered into before the expiration of such year, by which a liability so to issue or apply the same shall have been incurred, so much of such vote as may be required to satisfy such liability shall be carried to a suspense account, from which it shall be payable in satisfaction of such liability.

Auditor General to inspect public stores, books, accounts, &c.

15. THE Auditor General shall once at least in every year cause stock to be taken of all stores in possession of the Government Storekeeper or of any public officer having charge of stores belonging to Her Majesty's Colonial Government, of whatsoever nature or description the same may be, and shall, if necessary, investigate and examine all contracts, accounts, invoices, requisitions, books, bills of parcels, and vouchers in anywise relating to or concerning the same; and shall ascertain the quantity of all stores received into the charge of any such officer, and the quantity of all stores issued and supplied by him for the Public Service; and shall examine whether the proper quantities of all such stores are remaining in stock in the proper store or building appropriated to the same; and shall forthwith make and sign a report of the result of such examination, and shall, within one month after the making and signing thereof, transmit the same to the Colonial Secretary.

Committee of Advice.

16. THE Legislative Council shall at each Session of the said Council elect by ballot four unofficial members of the said Council to be a Committee, whose duty it shall be to advise the Governor, when thereunto required, during recess, on questions of public expenditure. In addition to the unofficial members aforesaid, the Governor may from time to time appoint one member of either the Legislative or Executive Council, as he may think proper, to be also a member of the Committee as aforesaid; and the Councillor so appointed by the

46° VICTORIÆ, No. 1.

The Audit Act, 1881.

the Governor, together with any three members of the said Committee, shall be a quorum for the transaction of business. In the event of the dissolution of the Legislative Council, or of its expiring by effluxion of time, such Committee so elected shall continue to exist for the purposes of this section until the newly elected Council shall elect a fresh Committee in accordance with the provisions hereof. No vote of public money shall be exceeded, or unauthorised expenditure incurred, until the Governor shall have invited the opinion of the said Committee in respect of the same; and the said Committee, on being invited to give their opinion, shall without delay give the same in writing, signed by all the members of the Committee as aforesaid, or by as many thereof as shall be present and agree therewith; and if any member or members of such Committee should not agree with the majority, such member or members shall record their dissent in writing. Provided, always, that if the Governor shall deem it expedient in the public interest, in any case of emergency, to incur any unauthorised expenditure contrary to the advice of such Committee, a full statement of the circumstances of the case shall be laid before the Legislative Council at the first convenient opportunity thereafter.

17. THE instructions contained and appearing in the Schedule hereto, regulating the mode of keeping and rendering the Public Accounts, and the receipt, expenditure, and payment of Public Money, together with the forms appended thereto, shall, from and after the passing of this Act, be strictly observed, and shall have the same legislative force and sanction as though they had been fully set forth in this Act; Provided, always, that in any case where no form is furnished in the said Schedule, the form prescribed in such case by "the Instructions of the Lords Commissioners of Her Majesty's Treasury," so far as the same shall be applicable to the circumstances of this Colony, shall be used: and the Colonial Treasurer, with the sanction of the Governor, is hereby empowered to make such modifications of and alterations in the said forms as may be necessary to meet such circumstances.

Forms in Schedule to be the same as those directed to be used by the "Instructions."

I reserve this Bill for the signification of Her Majesty's pleasure thereon.

WILLIAM C. F. ROBINSON, Governor.

SCHEDULE

46° VICTORIÆ, No. 1.

The Audit Act, 1881.

SCHEDULE.

General Instructions to Public Officers relative to the Keeping and Rendering of Public Accounts, and the Receipt, Expenditure, and Payment of Public Money.

INSTRUCTIONS AS TO KEEPING AND RENDERING PUBLIC ACCOUNTS.

1. The year of account is in all cases from the first day of January to the thirty-first day of December.
2. An annual Estimate of the anticipated Revenue and other resources of the Colony, including the Grant of Parliament, if any, and classed according to the Form A prescribed by the Treasury Instructions, shall be prepared and laid before the Legislative Council at the same time with the annual Estimate of the contemplated Expenditure of the Colony. The duty of preparing this document will devolve upon the Colonial Secretary; the requisite material for framing the Estimates being furnished, under the Governor's orders, by the Treasurer, and the different Deputy Treasurers, Sub-Collectors, and Heads of Departments.
3. The Estimate of Expenditure is to be prepared according to Form B of the Treasury Instructions, or as near thereto as the circumstances of the case require, and shall include all Expenditure, whether defrayed from Revenue collected in the Colony or out of Grant of Parliament, and shall distinguish the Establishments already fixed under the sanction of the Legislative Council from other Expenditure not so fixed.
4. The Estimates shall be printed, and will form the basis of the future system and plan of Account; the arrangement prescribed by the said Forms shall be followed as nearly as the circumstances permit.
5. The Heads of Service in the Accounts shall be the same as in the Estimates; and every item of contemplated Expenditure shall be classed and arranged under its appropriate Head.
6. Under the Head of Contingencies there shall be inserted only those charges which are shown and provided for in the aforesaid Form B of Estimate as Office Contingencies—that is to say—those charges which are incidental to each separate Office Establishment.
7. No sum shall be set down as “Unforeseen Charges”; but in case of its becoming unavoidably necessary, from any pressing or unforeseen emergency, to provide for Expenditure not comprised in the Annual Estimate, a Supplementary Estimate, prepared and framed in the same manner as the Annual Estimate, shall be submitted to the Legislative Council.
8. The Cash Book shall be kept in duplicate by the Treasurer or other Chief Accountant, for his transactions at the seat of Government; a similar Cash Book shall be kept in duplicate by every Deputy-Treasurer, Collector, or Sub-Collector, however designated, who shall be intrusted with the Receipt and Payment of money under the Treasurer, or other Chief Accountant; and each Accountant shall day by day enter into such Cash Book, so kept by him, every Receipt and Payment of whatever description as it occurs (without classification under Heads of Service), giving the date of every such receipt and payment.
9. Every

46° VICTORIÆ, No. 1.

The Audit Act, 1881.

9. Every Cash Book so kept shall be closed and balanced at the end of every month.
10. The entries in the Cash Book shall be classified in the Daily Abstract Book.
11. The Journal and Ledger shall be kept by the Treasurer or other Chief Accountant according to the Forms prescribed by the Treasury Instructions.
12. The Collectors or other Officers collecting Revenue as aforesaid shall send to the Treasurer the duplicates of their monthly Cash Books for each month, accompanied by the Vouchers in support of the same; and the Treasurer, after an early inspection thereof, shall forthwith transmit such Cash Books, accompanied by the vouchers, to the Auditor.

RECEIPT OF PUBLIC MONEY.

13. Officers intrusted with the collection of Public Moneys should be careful to collect, in all cases, the gross amounts due. No abatements or counter-claims are to be admitted; they will be paid afterwards from the Treasury on being approved.
14. All Money which may be received by Officers of the Colonial Service, in their public capacity, is to be paid into the Treasury.
15. The full amounts received are in all cases to be paid in.
16. Between the time of receipt and the time of payment into the Treasury, no part of such monies is to be made use of in any way whatsoever.
17. Officers intrusted with the collection of Revenue should make their payments into the Treasury at least once a week, viz., on or about the 1st, 8th, 15th, and 26th of each month.
18. Each of the said payments should comprise the entire balance in the Collector's hands at the date of such payments. The payment on or about the 1st of each month will consist of the balance in the hands of the Collector on the evening of the last day of the previous month. In this way the Debtor side of a Collector's monthly account will embrace the sums collected by him between the 26th of one month and the 25th of the following month, both inclusive; and the Credit side will embrace the payments into the Treasury between the first and last days of the month, both inclusive. The amounts of the Debtor and Credit sides will be exactly the same.
19. A note in the Form annexed, No. 1, showing the classification of the amount, should be sent to the Treasurer or Deputy Treasurer on occasion of each payment.
20. Should no weekly payment be made into the Treasury, a note in Form as above (Clause 19) is to be sent to the Treasurer or Deputy Treasurer, with an explanation of the circumstances in the column for remarks.
21. At the close of the 25th of each month, the Collectors of Revenue should make up their accounts for the month, Form No. 2 annexed, and having, where possible, declared to it before a Justice of the Peace, transmit it, with their receipt vouchers, to the Colonial Treasurer or Deputy Treasurer.
22. Whenever Public Officers, not being regular Collectors of Revenue, come in receipt of Public Monies, they should pay the same into the Treasury forthwith (in the Form annexed, No. 3), and report the circumstances to the Colonial Secretary.
23. The Colonial Treasurer and Deputy Treasurers will report to the Colonial Secretary all cases in which Public Officers charged with the collection of Public Money fail to make
weekly

46° VICTORIÆ, No. 1.

The Audit Act, 1881.

weekly payments into the Treasury; and they will also report any cases where they may have reason to think that the Revenue is falling unduly into arrears.

EXPENDITURE OF PUBLIC MONEY.

24. The authority which is conveyed by the Colonial Estimates is addressed solely to the Governor; and the Colonial Treasurer and Deputy Treasurers are strictly prohibited from making any payments (notwithstanding that the services to which they relate may be duly provided for in the Estimates) unless authorised so to do:—

1. By Special or General Warrant under the hand of the Governor, or the Colonial Secretary, signing “by command.”
2. By Provisional Warrants of the Colonial Secretary.

25. Provisional Warrants are only issued in cases of emergency, where payments cannot conveniently be kept waiting for Governor’s Warrant. Until Provisional Warrants are countersigned by the Governor, the responsibility for payments made under them rests with the Colonial Secretary, by whom they are issued.

26. Previously to the termination of the year, a complete schedule will be prepared in the Colonial Secretary’s Office of all the Establishments of the Colony as borne on the Estimates for the year; to which schedule will be attached the Governor’s Warrant, authorising the payment by the Colonial Treasurer and the Deputy Treasurers monthly, during the ensuing year, of the Salaries, Allowances, Contingencies, Pensions, Educational Grant, Ecclesiastical Grants, Grants to Road Boards, Agricultural and other Societies, and a few other minor services of a uniform character therein enumerated. This schedule will be filed in the Colonial Secretary’s Office, and a certified copy thereof will be forwarded to the Auditor General, for his information, and certified extracts will be sent to the head of each department, separately, of so much of the schedule as relates to his own immediate establishment. In case of any person ceasing to hold office, or of any alteration in the rate and amount of salary or allowance to be paid to any person, the Colonial Secretary will give notice thereof to the Colonial Treasurer, who will notify the same to the Deputy Treasurers concerned; and the Treasurer and Deputy Treasurers will make the necessary notes and records of such alterations on the schedules of establishments with which they have been respectively furnished, referring to the Colonial Secretary’s letter notifying the alteration.

27. In the case of any change being made in the rates or amounts specified in the original schedule, a Special Warrant will be necessary before any further payment can be made. Special Warrants will also be required for payments on account of services not provided for in the Estimates, and for payments in excess of the amounts so provided.

28. The authority conveyed by warrants, whether “General,” “Special,” or “Provisional,” ceases absolutely on the last day of the financial year to which they relate, and no payments can be made after that date, except under the authority of the warrants issued for the service of the new financial year.

29. The approval of the Colonial Secretary, in all cases of Special or General Warrant not being under the hand of the Governor, is to be notified by the certificate “passed by command,” at the foot of the schedules of bills, which, with the bills themselves, will be submitted by the heads of departments to the Treasurer for payment.

30. In case any Public Officer is under the necessity of incurring an expense for any service not directly connected with his own department and not provided for in his own estimate,

46° VICTORIÆ, No. 1.

The Audit Act, 1881.

estimate, he must previously, if there be time—but, if not, immediately afterwards—report the circumstance, and obtain the authority of the Governor for the expense, which he will attach to the account when he forwards it to the Treasury for payment.

RESPONSIBILITY OF HEADS OF DEPARTMENTS.

31. Heads of Departments, before any expenditure is incurred by them, must obtain the authority, either by Requisition (Form No. 6), or Memorandum of the Governor, or Colonial Secretary “by command;” but it must be distinctly understood, that for all expenditure incurred without sanction previously obtained, Heads of Departments will be held personally responsible; and that any items which may appear unnecessary or extravagant will be liable to be disallowed when the bills are presented, or subsequently, if attention is called to them on the audit of the accounts.

32. It is the duty of Heads of Departments to watch the expenditure of their departments with reference to the amounts provided for them in the Colonial Estimates, and to report at once to the Colonial Secretary whenever there may appear a likelihood that the amounts provided will prove insufficient for the service of the year.

PRESENTATION OF BILLS FOR PAYMENT.

33. Bills for Salaries, Allowances, Pensions, and other Services for which General Warrants are granted (paragraph 26), are to be sent in by the Heads of Departments to the Treasurer or Deputy Treasurers immediately after the 26th day of the month, without being referred to the Colonial Secretary or Governor. The salaries will, as a rule, be payable by the Colonial Treasurer or Deputy Treasurers, on the 2nd day of the month subsequent to the month of service.

34. Bills for other services must be sent in to the Heads of Departments not later than the 26th day of the month in which the expenditure on account of such service has been incurred, and the Heads of Departments will forward before the expiration of the month the said Bills, under Schedule, to the Colonial Treasurer or Deputy Treasurer. The amounts will be payable by the Treasurer or Deputy Treasurer on or before the 10th day of each month.

35. The Bills must be arranged in the Schedules (Form No. 7) according to the sub-heads of the Estimates; the total of the Expenditure under each sub-head should be carried out, and opposite to such total there should be entered in the proper column the amounts borne on the Estimates of the year, the amount already expended or authorised to be expended, and the balance available.

36. The Bills referred to in Sections 33 and 34 are to be entered on Form No. 8, after which the Form with the Bills annexed is to be forwarded by the Heads of Departments to the Treasurer or Deputy Treasurer, as before instructed.

37. The Certificate of Heads of Departments at the foot of the Schedules is to be held to imply—that the several services have been duly performed; that the prices charged are either in accordance with contracts, or scales approved by the Governor, or are fair and reasonable with reference to the current market rates; that the computations and castings have been verified; and that the persons named in the Bills are those entitled to receive the money, and that the amount applied for is legally available.

38. All Bills must give full particulars of each Service, such as Dates, Numbers, Quantities, Distances, Rates, &c.

EXAMINATION

46° VICTORIÆ, No. 1.

The Audit Act, 1881.

EXAMINATION OF BILLS BY THE TREASURY.

39. The Colonial Treasurer or Deputy Treasurer, before paying any Bills other than those referred to in paragraph 26, will ascertain:—

- 1st. That they are sufficiently provided for on the Estimates.
- 2nd. That the Expenditure has been authorised by Requisition or other authority.
- 3rd. That the Certificates to the Schedules of such Bills are duly signed by the proper Heads of Departments, and that the Schedules of Salaries, Allowances, and other Services paid under General Warrant (paragraph 26), are also certified by the Heads of Departments.

40. The Treasurer or Deputy Treasurers will then prepare and affix to such Schedules of Bills, Warrants in the Form No. 4 or No. 5, as the case may be, and forward them to the Colonial Secretary for approval by the Governor. The Colonial Secretary, after obtaining the Governor's signature to the Warrant, will countersign the same, and return the Warrant and Schedules to the Treasurer, who will then proceed to make payment.

PAYMENT OF BILLS BY THE TREASURY.

41. Payment will be made only to the persons entitled to the money, or their legal representatives, from whom proper receipts must be taken at the time of payment.

42. When payments are made to persons other than those named in the Bills, the authorities under which they are made (as Powers of Attorney, Letters of Administration, &c.) must be registered in the Treasury, and then transmitted for registration to the Auditor General.

43. When persons sign by mark, the mark must be witnessed.

44. In cases where Public Officers present claims for small payments made by them, sub-vouchers must, wherever practicable, be produced. When these cannot be obtained the Officer will certify as follows:—

“I certify that the above charges have been actually incurred and paid by me.”

45. If it should happen that the sum passed by The Governor's Warrant is less than that which may have been paid, it will be the duty of the Treasurer to recover the difference, by stopping the amount from the next issue of personal pay or allowances of the officer who made the irregular overpayment; and it is only after bringing such stoppage to credit that the Treasurer can be allowed credit for the full amount issued to the party. In case the Treasurer should have no such payment to make in the ensuing month to the officer by whom an overpayment has been made, the Treasurer is to represent the circumstances to The Governor, through the Colonial Secretary, in order that steps may be taken for enforcing repayment; and he is to request special authority for allowing, in the meantime, the credit he had claimed, which special authority, together with a copy of the Treasurer's representation on the subject, will be necessary documents for admitting the overpayment to be brought to account under the head of “Overpayments to be recovered.”

46. In those cases in which Heads of Departments find it necessary to make payments daily or weekly, for hire or wages, they are to represent the circumstances to The Governor, who will from time to time decide upon the sum which it may be proper to advance.

46° VICTORIÆ, No. 1.

The Audit Act, 1881.

FORM No. 1.

STATEMENT of Monies collected and remitted by me to the Colonial Treasurer, for the week ending inst., viz. :—

Service.	Amount.	Remarks.
Customs		
Internal Revenue		
Special Revenue... ..		
... ..		
... ..		
... ..		
	£	
DETAIL OF REMITTANCE.		
Gold		
Silver		
Copper		
Postage Stamps		
Bank Notes		
" Cheques		
Money Orders		
	£	

Place
Date

A. B.,
Collector or other Officer.

FORM No 2.
Collector's Account.

ACCOUNT of all Monies received by Collector of at from the 26th of as to the 25th of 18 , both days inclusive.					Statement of the foregoing collections with the Colonial Treasurer.					
Heads of Receipts.	Amount.			Total.		Date.	Payment to the Colonial Treasurer.	Amount.		
	£	s.	d.	£	s.			d.	£	s.	d.

I, _____, do solemnly and sincerely declare that the foregoing is a true and correct statement of my Account as Collector of _____, and that the sums as therein described are the real and true sums collected by me from the 26th of _____, to the 25th of _____ 18____, and that I have paid the whole amount into the Treasury; and I have made this solemn declaration, conscientiously believing the same to be true.

Declared before me at _____ this _____ day of _____ 18____. Collector.

I, _____, Auditor General, do certify that the above account has been examined and compared with the Collector's Day Cash Book and other detailed documents in this Office by _____, and that the same has been found to agree, and that the Amount of Collections as shown by the said Book is as above stated _____ pounds, _____ shillings, and _____ pence; and I further certify that the Amount has been duly credited to the Public by the Colonial Treasurer as having been paid into the Treasury as above stated.
Auditor General.

FORM No. 3.

46° VICTORIÆ, No. 1.

The Audit Act, 1881.

FORM No. 3.

<p>£ s. d. Sterling. Required to be received into the Colonial Chest, the sum of in British Coin, being on account of The Colonial Treasurer.</p>	Shillings, Pence,	Place and Date..... A.B. Calling.....
--	--------------------------	---

FORM No. 4.

General Warrant.

Seal.

No.....of 18 .

.....Governor.
 Date.....18 .

To the.....Treasurer,.....
 You are hereby authorised and required to

and for so doing, this, together with the proper Bills, Certificates, and Acquittances, shall be your sufficient warrant and discharge.

Colonial Secretary's Office, .....18 . Registered in the Audit Office, Auditor General. Audit Office, .....18 .	Colonial Secretary.
--	---------------------

FORM No. 5.

Special Warrant.

Seal.

No.....of 18 .

.....Governor.
 Date.....18 .

Head of Service on Estimate	No.
-----------------------------	-----

To the.....Treasurer,.....

You are hereby authorised and required to pay the undermentioned sums for expenses incurred under the following sub-heads of Service, viz. :—

Sub-Heads of Service.

Total £

and for so doing, this, together with the proper Bills, Certificates, and Acquittances, shall be your sufficient warrant and discharge.

Colonial Secretary's Office, .....18 . Registered in the Audit Office, Auditor General. Audit Office, .....18 .	Colonial Secretary.
--	---------------------

FORM No. 6.

46° VICTORIÆ, No. 1.

The Audit Act, 1881.

FORM No. 6.
WESTERN AUSTRALIA.

Office.....

Date.....

REQUIRED Authority to incur the undermentioned Expenditure for the.....Department.

Head of Service or Estimates.	Particulars.	Purpose for which required.	Probable Cost. £ s. d.			Date and quantity of last supply.	Quantity remaining on hand.	Report as to available Funds for current year.			Remarks.	
			£	s.	d.			£	s.	d.		
								Amount on Estimates				
								Amount expended ...				
								Amount available ...				
								----- Signature of Head of Department.				

To The Honorable
The Colonial Secretary,
Perth.

Approved,

(Signature).....

(Calling).....

FORM No. 7.

SCHEDULE OF ACCOUNTS chargeable under the head of _____ for which
the Special Warrant of His Excellency the Governor is required, for payment during the month of _____
188 .

No. of Voucher.	Names.	Sub-Head of Service and Particulars.	Amount.			Amount on Estimate.			Amount Expended.			Balance Available.		
			£	s.	d.	£	s.	d.	£	s.	d.	£	s.	d.

I certify that the above Schedule is correct, and that the several services have been duly authorised and performed; that the prices charged are in accordance with contracts or approved scales, or are fair and reasonable; that the computations are correct, and that the persons named in the Bills are those entitled to receive the money.

A.B.....

Office.....

FORM No. 8.

46° VICTORIÆ, No. 1.

The Audit Act, 1881.

FORM No. 8.

STATEMENT of Sundry Expenses incurred in the.....Department during the Month of
188 , as per Salary and Allowance Sheets, and Schedule of Contingencies attached, for which
 Payment is required:—

SALARIES	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
ALLOWANCES	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
CONTINGENCIES—Sub-head:												AMOUNT.						
												TOTAL	...	£				

The Honorable
 The Colonial Treasurer,
 Perth.

.....
Head of Department.