

Supplement to Government Gazette

OF

WESTERN AUSTRALIA.

[Published by Authority.]

[REGISTERED AT THE GENERAL POST OFFICE, PERTH, FOR TRANSMISSION BY POST AS A NEWSPAPER.]

PERTH: FRIDAY, MAY 20.

[1921.]

REGULATIONS

RESPECTING

PUBLIC MONEYS,

Under "The Audit Act, 1904,"

AND

GENERAL INSTRUCTIONS DEALING WITH THE RECEIPT AND
DISBURSEMENT OF PUBLIC MONEYS.

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REGULATIONS RESPECTING PUBLIC MONEYS.

THE AUDIT ACT, 1904.

Treasury No. 641/21.

The Treasury,
Perth, 12th May, 1921.

IT is hereby notified that His Excellency the Governor in Executive Council has been pleased to approve of the following Regulations under "The Audit Act, 1904," to come into force on the 1st July, 1921, and to repeal all previous Regulations as from the said date.

EDGAR T. OWEN,
Under Treasurer.

I.—FINANCIAL YEAR.

1. The Financial Year shall be and be taken to be from the first day of July to the thirtieth day of June next following.

II.—BASIS OF ACCOUNTS.

2. The Estimates of Revenue and Expenditure for any year as prepared by the Treasurer according to divisions, subdivisions, and items in subdivisions and as passed by Parliament and covered by the Appropriation Act, together with Special Appropriations under any Act of Parliament, shall form the basis of the Public Accounts for the year at the Treasury. The moneys raised by loan and the expenditure therefrom shall be set forth under the respective Acts by which authorised, with such further details as may be required by the Annual Loan Estimates. All transactions connected with the Trust Fund and all other accounts shall be entered under the respective Heads of Account determined from time to time by the Treasurer.

III.—RECEIPT OF PUBLIC MONEYS.

3. The Treasurer shall be held responsible for the due collection of all Revenue throughout the State; and all moneys received by him shall be accounted for daily in the Treasury books.

4. Receivers of Public Moneys (hereinafter termed "Receivers") shall be appointed by the Treasurer; and all Receivers of Revenue holding office at the coming into force of these Regulations are hereby appointed receivers.

5. All statements of collections, forms, and vouchers hereinafter prescribed for the use of receivers, or such other forms or amendments of these forms as may hereafter be found necessary for the collection of and accounting of public moneys, shall be furnished by receivers when and as required by the Treasurer.

6. All moneys received by the Treasurer, or by receivers on his behalf, during the financial year, shall, if *bona fide* receipts for the year, be deemed and taken to be the receipts for and on account of such financial year.

7. Except as otherwise provided, the full amount of all public moneys collected, deducting only charges legally payable therefrom, shall be paid in, where banking facilities exist, daily, or, when so required by the Treasurer, to the credit of the State Public Account, and a bank receipt in duplicate (Form No. 27) therefor shall be obtained; the duplicate receipt shall be remitted to the Treasurer, or to such other person as the Treasurer may direct, daily or when so required by the Treasurer. Where banking facilities do not exist, the moneys collected shall be dealt with upon such conditions as the Treasurer shall in writing approve.

A statement in Form 28 shall be obtained daily by the Treasurer from the Bank in which the State Public Account is kept.

8. (1) Every receiver of a Ministerial department shall keep a cash book in the Form No. 5 or in such other form as may be approved by the Treasurer, in which shall be entered daily on the one side the amount of his collections, and on the other side the disposal thereof; when remitting his collections to the Treasury, he shall forward Form 4, giving the total only of his day's collections, including collections of sub-departmental receivers and of outstation receivers, crediting the amount to an Account in the Treasury Books to be styled:—(Department concerned) Collections in Suspense. Immediately after the 25th, but not later than the morning of the 28th of every month (for the month of February read the morning of the 27th; for June special instructions shall be issued), the Monthly Receiver's Statement (Form 3) shall be forwarded in duplicate to the Treasury Receiver, classifying the Revenue according to the Heads of Revenue shown on the Estimates, also detailing the Trust Funds and other Accounts to be credited.

Form 11, clearing the Collections in Suspense Account, shall accompany Form 3.

(2) Every sub-departmental receiver shall keep a cash book in the Form No. 5, or in such other form as may be approved by the Treasurer, in which shall be entered daily on the one side the amount of his collections, and on the other side the disposal thereof. He shall remit his collections daily to the receiver of his Ministerial department, or as the Treasurer may direct, accompanied by Form No. 4.

(3) When any money has been collected on the sale of Public Property, the receiver shall support his remittance by the account sales and other documents relating thereto.

9. In regard to credits to the following accounts, Consolidated Revenue Fund Expenditure, General Loan Fund Expenditure, Government Property Sales Fund, and Lands Improvement Loan Fund, a statement shall accompany the Receiver's Statement (Form No. 3), giving the particulars set forth in Form 6.

10. Out-station receivers shall keep a separate cash book for each department in Form 2, but in the case of Clerks of Courts Form 1, or other form approved by the Treasurer, in which shall be entered daily moneys received on behalf of the respective Departments. The total collections shall be banked daily in one sum, for transfer to the credit of the Colonial Treasurer's General Account, Commonwealth Bank, Perth.

On the back of the Bank Receipt (Form 27) is to be recorded the total of each Department's collections, making up the total shown on the face thereof.

11. Outstation receivers, when remitting their collections, shall forward a duplicate of the Cash Book in Form 2, but in the case of Clerks of Court at Outstations Form 1 shall be forwarded with all supporting documents, together with the Bank Receipts, to the Treasury Receiver, Perth, four times a month, viz., 2nd, 10th, 18th, and 26th (except in June, when the collections for the period 25th and 30th shall be forwarded immediately after the close of business on the 30th June, with the relative duplicate of Cash Book):

Outstation receivers in the North-West shall forward their collections with the relative duplicate of Cash Book, in Forms 2 and 1, as the case may be, and supporting documents to the Treasury Receiver, Perth, by every available mail.

Railway outstation receivers shall forward their collections to the Chief Accountant, Railways.

12. The Treasurer shall appoint the bank into which each receiver shall pay to the credit of the State public account all moneys which have come into such officer's possession or control, or which may be received by him, and which are payable into that account.

13. In cases where legal deductions from collections are made, such as moiety of fines paid to informers, etc., the full particulars thereof shall be given, and the authority under which the deduction is made shall be quoted.

14. When no collections are made by a receiver for any month, a statement in Form 1, 2, or 3, as the case may be, with the word "*nil*" written across it, shall be furnished at the close of such month to the Treasurer.

15. When any moneys referred to in Section 27 of the Audit Act have come into possession or under the control of any person in the Public Service, and have remained in such possession or under his control for twenty-four hours, or such further period as the Treasurer may direct, such person, if a receiver, and banking facilities exist, shall pay such moneys to an official account to be designated by the Treasurer and to be opened by his authority; and such officer shall forthwith transmit to the Treasurer a duplicate of the bank receipt (Form 27) for such moneys, and shall include such moneys in his daily collections, or, if no banking facilities exist, he shall remit the amount to the Treasury by first mail. If not a receiver such person shall, before the expiration of seven days, apply to the Treasurer for instructions.

16. Licenses shall be issued only on forms printed by the Government Printer to be supplied for the purpose; and in no case shall an acknowledgment for the money received be given in lieu of any such license. Full particulars of the license issued shall be entered upon the counterpart or duplicate of the form, and the counterpart or duplicate shall be initialed by the officer and submitted for examination by an audit officer when called for. The butts or carbon copies of all monetary books when completed may, after inspection by an audit officer, be destroyed in his presence; a return of the butts, etc., so destroyed shall be forwarded to the accountant of the department concerned, such return to be initialed by the audit officer.

17. Manuscript receipts or acknowledgments for money shall in no case be issued, but printed forms of receipt taken from printed books of receipt forms issued by the department shall, in every instance, be used. Upon the butt or duplicate of each receipt full particulars of the money received must be entered, the butt or duplicate to be initialed by the receiver and submitted to an audit officer for examination when required. In cases where it becomes necessary to cancel receipts or license forms, the cancelled forms shall not be destroyed, but shall be left attached to the butts or duplicates, as the case may be.

18. Receivers and other authorised officers shall obtain all books containing license forms and printed forms of receipt or acknowledgment from the duly appointed officers of their respective departments.

19. License forms and forms of receipt, and any other forms issued on payment of a fee, as well as the butts or duplicates thereof, shall be numbered in consecutive order, so that each license form and form of receipt shall bear the same number as its respective butt or duplicate.

20. A record shall be kept in each department of all books containing such license forms and printed forms of receipt, etc., issued to any officer, and the Auditor General shall, from time to time as required by him, be furnished with a list thereof. The Government Printer shall also make available to the Auditor General a list of all such books supplied to each department.

21. Notwithstanding anything contained in these Regulations, the Treasurer may appoint any person to collect public moneys, and may give him directions accordingly.

22. When any receiver shall have neglected to pay in or transmit to the Treasury his collections or to render his accounts within the time prescribed by or under these Regulations, the payment of his salary may be suspended until he has complied and his accounts have been satisfactorily adjusted.

23. A Postal Remittance Book in Form No. 26 shall be kept in each department, into which must be entered all remittances received through the post. All correspondence containing remittances of whatever description shall be opened in the presence of two responsible officers, who shall initial the book as evidence of the correctness of the entries before the remittances are passed to the receiver.

24. Under no circumstances shall an officer cash either his own or other private cheques from Government funds in hand, or in any way mix up his public and private monetary transactions.

IV.—PAYMENT OF PUBLIC MONEYS.

Limitation of Appropriations.

25. All sums of money appropriated to the public service for any year shall be available for the services of that year, provided that the accounts shall come in course of payment during the year, or be presented by heads of departments for payment at the Treasury within ten days from the close of the financial year; and payment of all such accounts shall be deemed to have been made within the said financial year; and all votes which shall be appropriated to the public service for any year, or unexpended balances thereof, outstanding at the close of the financial year, shall lapse: Provided that votes or unexpended balances thereof, if bound by contracts taken within the year, or in any previous year, shall be continued and maintained pending fresh votes, and shall be a charge upon and be paid out of the revenue of the next succeeding year, and the Governor may issue his warrant therefor. See Section 34 of the "Audit Act, 1904."

Authority for Expenditure.

26. Any liability incurred in pursuance of any law or order of the Governor in Council, or any contract entered into by the Government, and any other expenditure sanctioned by the authorising officer may, if the amount has been duly appropriated, be defrayed upon the certificate of the officers who, under Section 33 of the Audit Act, are responsible for the correctness of the account.

27. The Permanent Head shall forward to the Auditor General, monthly, a list, on Form No. 7, or in the case of the Education Department as per *Education Circular*, of all appointments, promotions, transfers, variations in pay, retirements, resignations, and dismissals in his department. This Regulation shall not apply to the Railway Department. In cases where the information has been included in a *Gazette* notice, or where, for casual employees, the authority of the officer empowered under Section 74 of "The Constitution Act, 1889," is given on the pay sheet, Form No. 7 need not be prepared. For the purposes of this regulation, casual employees are sailors, boatmen, caretakers, cleaners, labourers, artificers, artisans, mechanics, rabbiters, boundary riders, land guides, gardeners, grooms, survey hands, camp assistants, field assistants, watchmen, gangers, working foremen, orderlies, domestic servants, yardmen, rat-catchers, farm hands, packers, storemen, firemen, vatmen, amalgamators, "feeders," rock-breakers, solutionists, horse-drivers, waiters, and cooks who are paid at an hourly, daily, or weekly rate, and any other employees determined as casual by the Governor in Council; also all employees whose rate of pay is governed by an award of the Court of Arbitration. A separate pay sheet must be used for casual employees, to be certified, as follows:—

- (a) The officer empowered to appoint shall certify—"I certify that the appointments, resignations, etc., and rates of pay herein have been authorised by me, and that, to the best of my belief, the persons named herein were actually employed in the situations and during the periods specified opposite their names respectively."

- (b) The officer immediately in charge, or foreman, shall certify—"I certify that the persons named herein were actually employed in the situations and during the periods specified opposite their names respectively, and that the rates of pay are those authorised by....."

28. Where any person whose name appears on the pay sheet is absent from duty owing to leave of absence, sickness, or any other cause, for the whole or any portion of the period shown on the pay sheet, and where such absence is not governed by any Act or regulation, the time so paid for shall be noted on the back of the pay sheet. Such note must be signed by the officer empowered to appoint, and shall show—

- (1) The period of leave granted in excess of that allowable under any Act or Regulation and reason therefor. In such cases the leave allowable by law must also be shown.
- (2) Authority for such leave, whether that of the Governor in Council, Minister, Permanent Head, or any other officer empowered by Act of Parliament, or by Order in Council.

29. Transfers under Section 35 of the Audit Act shall be made on Form No. 8.

30. Unless the Treasurer otherwise approves in writing, all contracts entered into on behalf of the Government, and all Orders in Council authorising the construction of any public works without contract, shall be published in abstract form in the *Government Gazette* as early as possible.

Certifying Officers.

31. One or more certifying officers shall be appointed by the Governor in Council for each department.

32. Certifying officers shall see—

- (a) That the accounts they certify are for expenditure which has been duly authorised, as provided by Subsection 4 of Section 33 of the "Audit Act, 1904;" that they are in due form, and are supported by vouchers where necessary; that no erasure has been made, and that the writing is in ink. Any alterations in the total amount shall be initialed by the certifying officer.
- (b) That the accounts set forth the exact dates or periods and rates of service or supply, and the names of the places in respect of which the expenditure was incurred.
- (c) That the particulars of the claims are stated in such a manner as will admit of the calculations being readily checked.
- (d) That the accounts are made out in the name of the claimant, legibly written in the proper place.
- (e) That the amount of the claim is written in words at length opposite to the total.
- (f) That the financial year and the division, subdivision, and vote, appropriation fund or account are correctly stated thereon.
- (g) That reference is made to the gazetted contract, approved requisition, agreement, or other authority governing the expenditure.

33. Accounts for salaries, wages, contingencies, or interest shall be prepared on the prescribed Forms 9, 10, 11, 30, 38, 39, 40, or 41, as the case may be, or such other form as the Treasurer may approve. Payment for maintenance of children and monetary relief from State Children Department shall be prepared on Forms Nos. 54 and 53 respectively.

34. In preparing accounts for salaries and allowances, one month's pay at an annual rate is to be calculated at one-twelfth part of such annual rate. Salary for a portion of a month is to be computed by multiplying the amount of the salary for the month by the number of days comprised in the period less than a month for which payment is to be made and dividing by the number of days in the month, except in regard to the payment of salaries and allowances to officers of the Railway Department, in which case the amount payable for a day is to be computed by dividing the annual rate by 313, the result being multiplied by twelve to ascertain the amount payable for a fortnight. Wages for a portion of a week are to be computed by multiplying the amount of the wages for the week by the number of days comprised in the period less than a week for which payment is to be made and dividing by six, except in regard to the payment of teachers in the Education Department, in which case the divisor will be five.

This Regulation is subject to the provisions of any industrial agreement or industrial award under the Industrial Arbitration Act, 1912, applicable to the department.

35. Salaries of permanent officers shall only be paid twice monthly, viz., midmonthly (15th) and end of month (last working day), provided that when the 15th or last day falls on a Saturday or Sunday payment shall be made on the preceding Friday.

Salaries of temporary officers may be paid weekly or fortnightly.

An officer granted annual or long service leave may be paid his salary in advance, provided that such leave does not extend into the next financial year.

Provided that payment for any period extending beyond the financial year may be made from Treasurer's Advance on the approval of the Treasurer.

36. When an officer becomes entitled to or is granted annual or long service leave, the amount payable in respect thereof shall be charged to the vote of the department or sub-department to which the officer for the time being belongs, notwithstanding that such officer may have been transferred from another department or have earned such leave in another or other departments.

Provided that a trading concern or business undertaking shall be charged with its equitable share only of the cost of any such leave earned by an officer while employed therein.

37. A duplicate of an account must not be scheduled for payment except when the original account has been lost or mislaid. If it is necessary to pay a duplicate of an account, the certifying officer shall explain on the back thereof the reason for the non-production of the original, and shall, after due inquiry, certify that the claim has not been paid. Such duplicate account shall have the words "duplicate, *see* endorsement," written across the face of it.

38. Petty expenditure, such as cab hire, railway fare, etc., for sums not exceeding five shillings in any one payment shall, as far as practicable, be included in one account (Form No. 33) and may, under the signature of the head of the department or other officer appointed by the Minister, be paid without acquittance.

39. Every account for refund of Revenue shall be accompanied by a Certificate from a receiver or other officer stating explicitly when, in what sum, and to what credit the amount claimed as refundable was paid into the Public Account, and why the amount is refundable. In regard to payments from the trust fund, more especially those accounts for which the Treasury merely acts as bankers, claims are to be rendered on Form 11, or such other form as may be approved by the Treasurer, and certified by a certifying officer of the Department responsible for the keeping of the details of the account, or in such other manner as the Treasurer may direct.

40. Quarterly requisitions shall be submitted from time to time, in Form No. 24, or in such other form as is approved by the Treasurer, through the Authorising Officer, for approval of the Minister of the Department, or of an Officer appointed by the Minister for the purpose. Requisitions for supplies required for services under the "Legislative Council" and the "Legislative Assembly" shall be submitted for approval of the President and the Speaker respectively. After approval has been obtained, the goods shall be ordered on Form 25.

41. In preparing accounts for the construction of public works under contract, the amount of contract and the amount previously certified shall be set forth.

42. Accounts, after being certified, shall be forwarded by the certifying officer to the authorising officer.

Authorising Officers.

43. One or more authorising officers shall be appointed by the Governor in Council for each Department. An authorising officer may also be a certifying officer. These regulations do not give power to an authorising officer to incur expenditure.

44. The authorising officer shall not authorise the payment of any account unless such account shall have been duly certified by the certifying officer.

45. Every authorising officer shall cause to be kept the undermentioned books:—A Register of Accounts in Form No. 12, in which shall be registered all accounts dealt with by him; a Register of Salaries in Form No. 13; an Appropriation Ledger in Form No. 14; and an Authority Ledger in Form No. 15, or other forms approved by the Treasurer, in which all accounts shall be entered before being sent to a paying officer. On the last working day of each month he shall transmit to the Treasury a statement, in duplicate, of monthly expenditure as per Form No. 29, and shall, in addition to the duties imposed upon him by Section 33 of the Audit Act, be held responsible to the head of his department should any authorisation be exceeded.

Paying Officers.

46. One or more paying officers shall be appointed by the Treasurer for each department or group of departments; but a paying officer shall not, in any case, be a certifying officer or authorising officer without the sanction of the Treasurer in writing.

47. Payment may be made to a creditor in any of the following ways:—

- (a) To the claimant in person.
- (b) To the credit of the claimant at the bank.
- (c) At the claimant's usual place of business.
- (d) By post to the claimant's private or business address.
- (e) To the legally constituted representative of the claimant.
- (f) To any person as may be especially directed by the creditor in writing.
- (g) Receipts may be accepted for the payment of moneys in the various forms as are customary between commercial houses or by the endorsement on the order or cheque where such order or cheque is made payable to the creditor's order.
- (h) The signature of the payee to a form of receipt endorsed on an order drawn on the Minister of a Department, or on a banker's cheque, may be accepted by a paying officer as a sufficient discharge by the public creditor for the amount of such order or cheque;

and if the name of the payee is signed by an agent on his behalf, together with the signature of the agent, such discharge may be accepted if certified by a bank to be a correct endorsement.

- (i) To the credit of an account in the Treasury books to be styled the "Crown Law Payments-in-Suspense" in the case of moneys payable on contract, the purchase of or the resumption of land, the satisfaction of judgments and awards, the settlement of actions and costs therein, and all similar matters requiring settlement by the Law Officers of the Crown.
- (j) Payment of salaries and wages must be made to principals only, excepting under exceptional circumstances, when they may be paid to the order of the creditor in Form 31 or 32; such order shall, before acceptance, be initialed by the principal officer of his department available at the time.
- (k) In the case of wages payable to an aboriginal at a rate not exceeding £5 per week, and of any other payment to an aboriginal where the amount is less than £1, the paying officer may dispense with a receipt: provided that (a) the paying officer certifies in writing that the amount stated opposite the name of the aboriginal on the pay sheet was paid by him to the said aboriginal on the date named, and that (b) the payment is certified in writing by another officer or qualified witness, who certifies that the said payment was made on the said date to the said aboriginal, in the presence of such other officer or qualified witness.
- (l) Wages which have been passed for payment, but which at the end of the month remain unpaid, may be placed to credit of a wages in suspense account in the Treasury books, to be accounted for subsequently.
- (m) Upon such other conditions as the Treasurer may, in any individual case, sanction in writing.

48. An officer in the Public Service shall not, without the special approval of the Minister of the Department concerned, act as agent or attorney for the receipt of moneys due by the State to a public creditor.

49. In order to facilitate the payment of accounts, an Authorising Officer may authorise the Paying Officer of his Department to make advances for change or petty cash for Departmental purposes with the approval of his Permanent Head (or in the case of the Railway Department, the Commissioner), the sub-advances to be accounted for and repaid in accordance with the Treasury Instructions; also to make advances to any officer travelling on duty in order to enable him to meet his expenses or for any other departmental purposes—the advances to be repaid to the Paying Officer on production of duly receipted vouchers.

50. All cheques drawn by a paying officer shall be countersigned by an officer appointed by the head of the department; unless otherwise approved by the Treasurer.

51. (1) Departments paying their own accounts shall forward to the Treasury an Imprest (Form 18) without supporting vouchers daily, or as often as may be necessary to recoup the departmental banking accounts. Such Imprest shall be debited to a Departmental Expenditure Suspense Account in the Treasury Books.

(2) In the case where payment is to be made to an account in the Treasury Books, an Imprest in Form 19 shall be forwarded, together with Form 4, giving full particulars and stating the account to be credited.

(3) Such departments paying their own accounts will retain the paid vouchers until such times as the Auditor General calls for the accounts for examination. Upon the request of the Auditor General, the accountant shall forthwith forward such accounts duly scheduled in Form 49, 50, 51 or 52, as the case may be, to the Audit Department.

52. (1) Departments for which the Treasury acts as Paymaster only shall forward their vouchers under schedule in Form 48, 49, 50, 51, or 52, as the case may be, daily, or at such times as the Treasurer may direct, with such particulars as may be required.

(2) The Treasury Paymaster, after payment has been made, or cheque issued, shall prepare an Imprest in Form 18, 19, 20, or 21, as the case may be, debiting the Departmental Expenditure in Suspense Account, and shall, as soon as convenient after the close of the month, forward the voucher with the prescribed schedules to the Auditor General. It shall not be necessary for the paying officer to certify each and every schedule, provided he signs a covering certificate for each Department, quoting the amount scheduled against each vote or account, that the schedules are correct and that the several vouchers have been duly paid by him in accordance with the "Audit Act, 1904," and the regulations thereunder.

(3) Not later than 10 a.m. on the last working day of each month (June excepted), an Imprest (Form 19), duly signed, clearing the Expenditure in Suspense Account, shall be forwarded to the Treasury accompanied by Form 29, in duplicate, giving the details of expenditure chargeable to Consolidated Revenue Fund, General Loan Fund, Lands Improvement Loan Fund, and Sale of Government Property Fund.

(4) Payments made on behalf of the Treasury, including the Sub-Departments, shall be imprested and debited direct against the various funds or accounts to which such payments are chargeable in the Treasury books. The paid voucher with the prescribed schedules shall, as soon as convenient after the close of the month in which payment has been made, be forwarded to the Auditor General for examination.

53. Every paying officer shall keep a cash book in Form 17, or in such other form as shall be approved by the Treasurer.

54. No paying officer shall draw cheques in anticipation of Treasury reimbursement by imprest, nor shall he overdraw his bank account.

55. Every paying officer shall, on or before the tenth day of July, and at any time when an advance is no longer required, adjust the advance by repaying to the Treasurer the amount of the advance (on Form No. 4), through the authorising officer.

56. All accounts chargeable to Revenue or Loan appropriations for a financial year which have been forwarded to a paying officer for payment, but for which cheques have not been drawn or issued on or before the tenth day of July, shall be returned to the authorising officer. The authorising officer shall insert against each original entry in the Register of Accounts the word "Unpaid," and shall deduct the amount of such unpaid accounts from the total charges in the Authority Ledger; he shall then return the accounts to the certifying officer in order that the appropriation for the ensuing financial year may be inserted thereon.

Provided that accounts for wages earned and like obligations *incurred within a financial year*, but for which payments are made on rostered dates commencing prior to 10th July and extending beyond that date, shall continue a charge to the appropriation for such year, and may be dealt with accordingly.

V.—STORES.

57. Until it shall be decided to the contrary, all stores held or hereafter purchased by the State for consumption by departments shall be treated in the books of the Treasury as an asset until issued to departments for consumption, and shall, together with all expenses connected therewith, be charged to the following personal accounts: Railway Stores, Government Stores. Claims for all issues from the Stores shall be rendered to heads of departments or branches at least once a month by the respective storekeepers.

58. All Railway Stores of any nature whatsoever shall be under the sole charge of the Commissioner of Railways, subject to the stock-taking and audit required by Section 44 of the Audit Act. All indents for stores required to be purchased outside the State shall be transmitted in duplicate to the Treasurer. The bills of lading and other documents received from time to time by the Treasurer will be forwarded to the Commissioner of Railways, who will be held responsible for making the necessary arrangements for clearing from the ship's side and receiving into the Railway Stores all such stores on their being landed; and the said Commissioner shall cause to be kept such books as the Treasurer shall consider necessary for checking the receipts and issues from the Stores.

59. The Government Stores shall be under the control of the Treasurer, and, *mutatis mutandis*, shall be administered on the same lines as the Railway Stores.

VI.—AGENT GENERAL.

60. The Regulations contained in this Part VI. relate to the collection, custody, expenditure, and management by the Agent General in London of moneys belonging to the State.

- (1) The financial business of the Government of Western Australia in London shall be transacted by the Agent General.
- (2) A firm of chartered accountants shall be appointed in London, who shall act as auditors. Their duties shall be to check the receipts and disbursements periodically, to verify all banking accounts, cash in hand, and otherwise to do such things as are necessary in their estimation for the verification of all such receipts and disbursements, to safeguard the Government of the State. To check all loan and sinking fund accounts, and compare all entries with the brokers' notes, securities held, and rates of purchase; to advise the Agent General generally in regard to the system pursued and, where necessary, to make suggestions by way of improving it where it is advisable that an alteration should be effected.
- (3) Letters by post are not to be opened by one officer alone. Two officers shall be present when this daily operation takes place.
- (4) All remittances received by post shall be registered by the officer in charge of correspondence, and the register initialed by the other officer present, and such remittances as are contained in the correspondence shall be handed to the officer acting as receiver, who shall at once enter the same in his Waste Cash Receipt Book; the receiver initialing the register on receipt of the amount.
- (5) All registered letters shall be handed to the secretary or officer acting in that capacity, and shall be distributed by him to the proper officer dealing with the matter affected thereby. The secretary will further see that any cash or remittances contained therein are properly accounted for as previously prescribed in paragraph 4.
- (6) The receiver shall receive and acknowledge, in the form approved by the Agent General, all cash paid in over the counter, entering the same in the Waste Cash Book above referred to.

- (7) Before the close of banking hours, the amount received during the day shall be carried out in such cash book and submitted to the Secretary, who shall check the various entries, and the amount shall be paid to the Government credit at the London, County, Westminster and Parr's Bank, or such other bank as may at the time be the Government bankers.
- (8) A General Cash Book shall be kept, and all entries made therein daily. A copy of this cash book shall be prepared and forwarded to the Treasury as soon as possible after the close of each month, accompanied by a certificate from the auditors that the entries therein have been duly checked with the vouchers appertaining thereto, the correctness of which they have taken all reasonable precautions to verify.
- (9) Payments shall be made by the Agent General on behalf of the Government—
 - (a) under authority from the Treasurer or other responsible Minister;
 - (b) on his own authority in carrying out the requirements of the Government, and in carrying on the duties of his office.
- (10) All invoices or accounts before payment shall be signed by the Agent General or the Secretary, or the officer acting as secretary.
- (11) After the certificate as above has been attached to an account, such account shall be paid by the paying officer.
- (12) All payments of £1 and over (minor officers' wages and salaries excepted) shall be made by cheque, which shall be crossed as follows:—"Not negotiable," "To the credit of payee," "In account with," and made payable to order.

On the request of the owner, after he has signed a discharge for the amount of his claim, the cheque may be made an open one, in order to meet the convenience of its owner.
- (13) Cheque forms are to be obtained in requisition from the Government Bankers, who will retain the stock, and not more than one book of cheques for use when drawing on the Government Account is to be requisitioned for at one time, and then only when the book in use is approaching completion.

All cheque forms shall be in charge of the Accountant.
- (14) Accounts relating to the Sinking Fund shall, after audit in London, be sent to the Treasury once in every three months, unless greater frequency is at any time ordered by the Treasury.
- (15) A Government creditor may at any time direct the payment of the amount due to him to be paid to a bank or third party. The order for so doing shall be signed by him in a form approved by the Treasurer or the local auditors.
- (16) No officer shall, on any consideration, pay Government money into his private account, or shall in any way confuse his private money with his office cash.
- (17) Subject to the foregoing Regulations, no officer attached to the Agent General's Department, except the Receiver, shall accept moneys payable to the Government Account, and any Government moneys which may be forwarded, through an error on the part of the sender, by post, to any individual officer of such department, shall by him be immediately handed over to the Receiver, and the correspondence dealt with in accordance with paragraph 4.
- (18) The Accountant shall preserve a record in the most convenient form of all authorities to pay into bank accounts or to a third party any moneys due to creditors, and shall fill in in words a certificate on every account stating the name of the bankers or party to whom the money is to be paid.
- (19) The Paying Officer shall pay salaries to the parties to whom they are due and obtain proper discharges.

- (20) Arrangements shall be made with a bank or banks in England for monthly bank certificates to be forwarded direct to the Treasurer, Perth, in connection with any account opened by the London Agency; also a copy of the transactions on such account during the month.
- (21) All cheques drawn on the Government Account shall be signed by the Agent General or the secretary or the acting secretary, and shall be countersigned by the accountant or such other officer as may be duly authorised by the Agent General.

VII.—MISCELLANEOUS.

61. Holders of a Postage Stamp Advance shall keep a Cash Book in (Form 42), and in case of out-stations forward to the Treasury monthly a return in (Form 43) of the issues for the month, accompanied by a requisition (Form 44) to replace the stamps used.

62. Holders of a Revenue Stamp Advance at out-stations shall keep a Cash Book in Form No. 45, and as soon as the cash sales amount to £1, or as otherwise approved by the Treasurer, such sales are to be carried to Revenue, and a requisition forwarded to the Commissioner of Stamps or to such other person as the Treasurer shall direct (Form 46) for recoup, together with the Duplicate Bank receipt. Immediately after the close of each quarter, viz., 31st March, 30th June, 30th September, and 31st December, a certificate (Form 47), showing the denominations of stamps on hand, must be forwarded to the Commissioner of Stamps or such other person as the Treasurer shall direct.

63. The Governor in Council may direct that any sum voted by Parliament in connection with any undertaking or matter shall be carried to the credit of a suspense account, into and from which moneys receivable and payable in connection with such undertaking or matter shall be paid and withdrawn.

Every such account shall be operated upon by such Minister of the Crown as the Governor in Council may direct.

The sum or sums standing to the credit of every such account shall be paid into the Consolidated Revenue at such time or times as the Auditor General shall direct, and every such account shall be audited once at least in every half-year. (*See* Section 55 of Audit Act, 1904.)

64. Whenever it may appear to the Treasurer necessary, in order to facilitate the payment of accounts, he may establish a cash credit in a bank in favour of any officer. The accounts paid therefrom shall be forwarded to the Treasurer, if covered by order on him, and by him transmitted to departments for reimbursement; but if not covered by order on the Treasurer, they shall be forwarded by the paying officer in whose favour the cash credit was established to the Treasurer, and in due course recouped by him to the said paying officer's account.

65. Immediately after the close of every quarter, every paying officer in whose favour a cash credit has been so established shall, if so required by the Treasurer, transmit to the Treasurer a statement in (Form No. 23), showing the position on the last day of the quarter of the account so credited by the Treasurer.

66. All orders for supplies to be obtained through the Agent General, and all correspondence relating thereto, shall be forwarded through the Treasury, which shall also make all payments of accounts in connection therewith.

67. Every receiver or other person who may be entrusted with the collection of public moneys shall, on being relieved of his duties (either permanently or temporarily), pay in his collections to date, and make up and duly transmit all

returns and statements required from him under the Audit Act, or under these or other regulations. He shall hand over to the relieving officer a copy of the Audit Act and of these Regulations duly revised to date, also all license forms, books, stores, and furniture in his charge belonging to the State, and any cash which may have been received subsequently to his making up his statements. He shall prepare a return in (Form 36) of the same and hand it to the relieving officer, and a copy of so much of the said return as relates to the cash and license forms, signed by himself and the relieving officer, shall be forwarded to the Treasurer.

68. *Gazette* notices may be accepted without further authority in the matter of appointments, rates of pay, contracts, and other matters relating to the receipt and payment of public moneys, but only in so far as they do not conflict with the Audit Act or these Regulations.

69. A schedule of all Government property authorised to be sold shall be forwarded to the Auditor General in Form No. 22, or in such other form as the Treasurer shall approve. In the case of Railways the Form may be No. 55.

70. Officers are strictly forbidden to obtain signatures to blank forms of account or orders for payment, or to acquittances or receipts before the actual payment of the accounts, or to acquittances or receipts which are not properly filled in.

71. Public servants and persons temporarily employed shall not receive perquisites or gratuities from the public for anything done in their official capacity.

72. All persons in the service of the State shall afford every facility to claimants to enable them to prepare their accounts correctly, and to obtain prompt payment thereof.

73. All officers will be held responsible for the exercise of due economy. Officers shall, if they have reason to believe that, considering the rate of expenditure, any vote is likely to be exceeded, report the matter at once to the head of their department, so that the Minister and the Treasurer may be informed.

74. Whenever a head of a sub-department ascertains that it is impossible to keep the expenditure of his department within the votes provided for in the appropriations from the Consolidated Revenue Fund, he shall transmit a requisition, in (Form 34), accompanied by a statement giving full particulars and reasons for the excess, to his permanent head, who will submit the same, through the Treasury, for the approval of the Treasurer, after having obtained the approval of his Minister.

75. Whenever a Minister considers it necessary that services or works shall be undertaken, which have not been provided for in the appropriation from the Consolidated Revenue Fund, General Loan Fund, or Lands Improvement Loan Fund, the permanent head of the department for which the money is to be provided shall furnish a requisition, as per Form No. 35, to his Minister, who will submit the same for the consideration of the Treasurer; and, if approved, the said requisition shall be submitted for the approval of the Governor in Council through the Treasury.

76. Whenever a permanent head ascertains that any amount provided on the General Loan Fund Estimates is insufficient to meet the expenditure for the financial year, but will not exceed the amount provided on the Loan Act Schedules, he shall transmit a requisition, as per Form No. 34, to his Minister, who will submit the same through the Treasury for the approval of the Treasurer.

77. Whenever a permanent head ascertains that the amount provided on the Lands Improvement Loan Fund or Government Property Sales Trust Fund Estimates is insufficient to meet the expenditure therefrom for the financial year, but will not exceed the amount standing to credit of the Fund, he shall transmit a requisition, as per Form 34, to his Minister, who will submit the same for the approval of the Treasurer.

78. Expenditure incurred under the preceding Regulations shall be deemed to be expenditure under the Parliamentary appropriation for "Advance to Treasurer," and shall be charged in the public accounts to the respective Votes on the Consolidated Revenue Fund or General Loan Fund, Lands Improvement Loan Fund, and Government Property Sales Trust Fund Estimates monthly, and submitted in detail for Parliamentary appropriation in the Appropriation Act for the next ensuing year.

79. Whenever a Minister considers it necessary that services or works shall be undertaken, for which provision has not been made in a Loan Act, the permanent head of his department shall furnish a requisition, as per Form No. 35, to the Minister, who will submit the same for the consideration of the Treasurer; and, if approved, the said requisition shall be submitted for the approval of the Governor in Council. Expenditure on such services or works shall be charged to the Appropriation for Advance to Treasurer as expense of an unforeseen nature under the head Loan Suspense Account, and shall be included in a Loan Bill subsequently submitted to Parliament.

80. In order that Departments may be enabled to pay wages of employees, and the claims of public creditors, and to provide means for officers to travel on duty, or for any other purpose, the Treasurer may make such advances from the Appropriation for Advance to Treasurer as he considers necessary, and in such manner as he shall determine, in writing, on requisition being made to him on one or other of the Forms Nos. 16 and 37.

81. Whenever the Government of any State or of the Commonwealth or other Government is desirous of having payments made by this State on its behalf, the Treasurer may advance the amount under the authority of the Appropriation for "Advance to Treasurer," and take necessary action for reimbursement; and in the meantime the said advances shall be debited in the Treasury books to such accounts as the Treasurer may determine as per Form 37.

82. The appropriation for "Advance to Treasurer" shall lapse in regard to advances made under the two preceding regulations on 30th June following the financial year for which the appropriation was made, and any balances not adjusted at the expiration of that period shall be deemed to be advances under a subsequent appropriation for Advance to Treasurer, and must be covered by fresh authorities in the manner prescribed above.

83. In addition to the audit of the cash-book and vouchers required by Sections 40 and 41 of the Audit Act, the Auditor General shall audit all the books of the Treasury monthly, and shall compare the said books, so far as shall be necessary, with the vouchers of receipts and expenditure, including transfers, and, after satisfying himself as to their correctness, shall report the fact to the Treasurer.

84. Special instructions may be given by the Treasurer to all officers who may be intrusted with special duties, in respect of which the Regulations herein may be insufficient or inapplicable.

85. All account books and forms of account shall harmonise with and be considered subsidiary to the system of Treasury accounts; and with the view of secur-

ing this uniformity, an officer of the Treasury may at any time inspect the account books and forms of the various branches of the service, and report to the Treasurer the result of such inspection. In all matters of receipt and payment of and accounting for public moneys, the provisions of the Audit Act, 1904, the Regulations made thereunder, and all directions and instructions issued under the authority of the Treasurer shall be complied with.

86. The forms of accounts to be used shall be those prescribed in these Regulations. Other forms may be used if approved by the Treasurer.

87. When the Parliamentary caterer caters for banquets, dinners, luncheons, or other State ceremonials given by the Government, the charge shall be at a rate per head; such rate to be approved by the Premier in each case.

88. The number of persons attending the ceremony, and the correctness of the account, are to be certified by the officer incurring the expense, who shall be deemed to be the officer appointed by the Honourable the Premier to conduct the ceremony, either solely, or as secretary to a committee. It shall be the duty of this officer to make the necessary arrangements for recording the number of guests and other persons attending the function. The Auditor General shall be advised, over the signature of the Premier, of the rate per head, and the name of the officer appointed to conduct the ceremony; also of the nature of the banquet or entertainment.

89. Such officer shall attach to the account a certificate in the following form:—

“I certify thatpersons, all of whom were duly invited, or entitled to be present, were at the..... authorised by the Premier on the.....day of....., and that the caterer is entitled to be paid for this number.”

90. A detailed account shall be rendered and approved by the Minister ordering the supplies. Such account shall be certified by the officer incurring the expense, who shall be the Minister or the officer directed by him.

91. The prices charged shall be such as are, for the time being, approved by the Parliamentary Joint House Committee.

92. The Auditor General shall be furnished, periodically, with a list of the prices approved by the Committee, and such list shall be certified as correct by the Secretary of such Committee.

93. The procedure to be followed in respect to depreciation of Railway Stores shall be as hereunder prescribed:—

1. A Board shall be constituted consisting of the Controller of Stores and two officers to be nominated by the Commissioner, one of the latter of whom shall be chairman.

2. When, in the opinion of the Controller of Stores, any stores have depreciated, and such depreciation is chargeable under that heading and for the reasons hereinafter provided, he shall communicate with the Chairman of the Board, who will arrange for a survey of the stores brought under notice.

3. The Board shall examine the stores in question, and thoroughly inquire into all the circumstances which may have rendered such depreciation necessary.

4. Any recommendation to depreciate stores used by any particular Branch shall be supported by a recommendation from the head of the branch concerned.

5. The Chairman shall report the conclusions of the Board to the Commissioner of Railways, who shall decide the nature of the action to be taken.

6. In cases where any depreciation is approved, the details thereof shall be shown on Treasury Form 10 or other form prescribed, and such form shall bear the Certificate of the Commissioner of Railways and the Board. The particulars given on the form shall be as follows:—

- (a) Particulars of each article.
- (b) Value as shown in Stock Ledger.
- (c) Depreciation proposed.
- (d) Reason for depreciation.

7. Debits for depreciation of Railway Stores shall only be charged to the vote provided for this purpose, in the following cases:—

- (a) When a deterioration in the value of Stores has taken place owing to obsolescence, wasting by lapse of time, or such other special reason as the Board shall consider warrants depreciation being so charged.
- (b) When stores which are no longer required for use by the Department are sold by auction or otherwise disposed of, the difference by which the book value of such stores exceeds the sale price shall be charged to the depreciation vote.
- (c) When stores are rendered valueless by breakage or have disappeared owing to accidental leakage, etc.

94. The use of green ink shall be reserved exclusively for officers of the Audit Department.

95. All officers whose duties are connected with the receipt or payment of moneys are required to acquaint themselves with these Regulations. Officers at the head of the various branches of each department are directed to send in requisitions for copies of these Regulations for the use of all such officers under their control. It shall be the duty of the Auditor General, or his deputy or his officer, in making any audit of the accounts of any public officer, to see that a copy of the Audit Act and of these Regulations, revised to date, is kept in the office of such officer.

96. Every head of department shall be responsible for seeing that the provisions of the Audit Act and of these Regulations are complied with, so far as such provisions affect the accounts of his department.

97. A penalty not exceeding Five pounds may be imposed by the Treasurer upon any person, who, in the opinion of the Treasurer, has been careless in carrying out duties prescribed by these Regulations, or has committed a breach of these Regulations.

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[Regulations 10, 11, and 14.]
[Form 1.]

CLERK OF COURT'S CASH BOOK.

No.....

Statement of Fines, Fees, and Trust Funds Received and Disbursed at the.....Court
for the.....day of.....19 .

Book No.....

Date.	Description of Process.	No. of Case.		No. of Receipt.	Particulars.	Local Court.		Police Court.		Trust Funds.		
		Local	Police Court.			Amount on which fees Charged.	Fees.	Fines.	Fees.	Receipts.	No. of Voucher.	Disbursements.
					Progressive Daily Total brought forward							
					Daily Total							
					Progressive Daily Totals carried forward							

..... Clerk of Courts.

[Regulations 10, 11, and 14.]

[Form 2.]

No.

OUT-STATION CASH BOOK.

Statement of Collections received at.....on behalf
of the.....Department for the.....day of.....19 ..

Date of Receipt.	Re- ceipt No.	From whom Received.	Particulars.	Revenue.	Trust Funds.
				£ s. d.	£ s. d.
			Progressive Daily Total brought forward ...		
			Daily Total ... £		
			Progressive Daily Total carried forward ... £		

.....Receiver.

[Regulations 8, 51, and 55.]

REMITTANCES TO TREASURY.

[Form 4.]

Treasury No.

CREDIT.....

Department.....

Date.....

PAID INTO THE TREASURY CHEST the sum of.....

.....pounds.....shillings.....pence,

being

THE COLONIAL TREASURER.

Receiver.

SPECIFICATION.

				£	s.	d.	Details of Cheques or Debit Vouchers.		
							£	s.	d.
Bank Receipts						
Gold						
Silver						
Copper						
Notes						
Postal Order, Notes, and Stamps									
Debit Vouchers or Cheques	...								
Total	...	£					Total	...	£

[Regulation 8.]

[Form 5.]

RECEIVER'S CASH BOOK.

DR.

CASH.

CONTRA.

CR.

[illegible]

[Regulation 29.]

[Form 8.]

TRANSFERS UNDER SECTION 35.

TO THE HON. THE COLONIAL TREASURER.

The following Transfers of Votes for Contingencies are submitted under authority of Section 35 of "The Audit Act, 1904," for the approval of the Governor in Council.

Division of Service.	Sub-division on Estimates.						Amount.
	From.			To.			
	No. of Item.	Designation of Item.		No. of Item.	Designation of Item.		

I certify that the above Transfers are necessary,

.....
Head of Department.

Approved,

.....
Responsible Minister.

Approved by His Excellency the Governor in Executive Council,

.....
Clerk of the Council.

Date.....

The Auditor General.
For your information.

.....
Under Treasurer.

Date.....

[Regulations 33 and 93.]
[Form 10.]

WESTERN AUSTRALIA.

HIS MAJESTY'S GOVERNMENT.

DR. TO.....
(Name of Public Creditor.)

Address

Treasury Schedule No.

*Departmental
Registration*

Number.....

ESTIMATES, 19 .

Expenditure authorised by

Division—..... Subdivision.....

Item—.....

Date of Supply or Period of Service.	Contract Number.	Particulars.	Rate.	Amount.		
				£	s.	d.
Total to be ex- pressed in words.	}		pounds	£		
			shillings pence.			

I certify that this account as regards computations, castings, and rates, is correct, and that the service has been faithfully performed.

Officer incurring the expense.

I certify that this account is correct within the meaning of Section 33 of "The Audit Act, 1904."

Certifying Officer.

I hereby authorise the amount of the above Certificate in my favour to be paid on my behalf to

*Here insert name of Party or Branch of Bank to which payable.

Signature of Public Creditor.

Received on the....., 19 .., from the Paying Officer,.....
 Department, the sum of..... pounds
shillings andpence in payment of above Account.

Signature.

Witness.....

[Regulations 8, 33, and 39]
[Form 11.]

WESTERN AUSTRALIA.

HIS MAJESTY'S GOVERNMENT,

DR. TO.....
(Name of Public Creditor.)

Address

Treasury Schedule No.

Treasury }
Voucher } No

THE TRUST FUND.		Expenditure authorised by		
Designation of Account. }	.....		
			
Date of Payment into the Public Account.	Particulars.	Amount.		
		£	s.	d.
Total to be ex- pressed in words. }	.....pounds		£	
	.....shillings .....pence			

I certify that this account is correct, and was paid into the Public Account on the date mentioned in the Account, in the sum of £.....

.....
Accountant or other Officer.

I certify that this account is correct within the meaning of Section 33 of "The Audit Act, 1904."

.....
Certifying Officer.

I hereby authorise the amount of the above Certificate in my favour to be paid on my behalf to

*Here insert name of Party or Branch of Bank to which payable.

.....
Signature of Public Creditor.

Received on the....., 19 , from the Paying Officer,.....
Department, the sum of..... pounds
.....shillings andpence in payment of above Account.

.....
Signature.

Witness.....

[Regulation 45.]

[Form 12.]

REGISTER OF ACCOUNTS PASSED BY AUTHORISING OFFICER.

[Cut to letters of the Alphabet or Card may be used.]

Date of Service.	Name of Public Creditor.	Particulars.	Registration Number of Account.	Departmental Order Number.	Amount.	Authority Ledger Page.	Date of Payment.

NOTE.—The Authorising Officer must daily enter in this book the date of payment of each account, and also tick off the payments in red ink against the Registration Number of Account in the Authority Ledger, so as to ascertain the vouchers passed for payment to the Paying Officer, but unpaid.

[Regulation 45.]

[Form 13.]

REGISTER OF SALARIES.

DEPARTMENT.....

Estimate No.	Name of Officer.	Position.	Rate.		July, 19 .	August, 19 .	September, 19 .	October, 19 .	November, 19 .	December, 19 .	January, 19 .	February, 19 .	March, 19 .	April, 19 .	May, 19 .	June, 19 .	Total.
			On Estimates.	Authorised.													

In entering Credits, "Cr." should be written before the amount, and both should appear in red ink.

[Regulation 45.]

[Form 14.]

APPROPRIATION LEDGER.

Division No.....	Amount on Estimates	: :
Subdivision No.....	Amount on Supplementary Estimates	: :
Item No.....	Approved Excess	: :
Total		£ : :
Transfers under Section 35, "Audit Act, 1904," Dr. or Cr. ..		: :
Total provision		£ : :

Date.	Particulars.	Authority Ledger Page.	Requisition Number.	LIABILITIES ON VOTE.			EXPENDITURE.		
				Dr. (Amount of approved requisition or authority.)	Cr. (Amount of expenditure.)	Balance.	Dr. (Daily total.)	Cr.	Total.

NOTE.—In the Appropriation Ledger are to be posted from the daily imprest the totals of each subdivision, and the amount thereof deducted from the debits in the Authority Ledger will give the amount of unpaid accounts passed for payment, which at the end of the year have to be returned to the authorising officer, and written off the Authority Ledger. The debits in the last-named Ledger and the Appropriation Ledger will then agree. If the work is completed, the Ledgers are to be adjusted so far as the "Liabilities" columns are concerned; if not, the debit is to be a first charge on the next year's votes.

[Regulation 45.]

[Form 15.]

AUTHORITY LEDGER.

Division No.....

Subdivision No.....

Item No.....

Date.	Requisition or Authority.		Registration Number of Account.	Register of Accounts page.	Amount of each Account passed to Paying Officer for payment.	DR.	CR.	Dr. or Cr.	Balance.
	File No.	Number.				Total of Account passed for payment.	Amount of approved requisition or authority..		

NOTE.—In this Ledger is posted the individual amount of each Voucher chargeable to the respective Authorities, and when paid entered in total to the item in the Appropriation Ledger.

[Regulation 69.]

[Form 22.]

SCHEDULE OF GOVERNMENT PROPERTY TO BE SOLD.

1. Particulars of Property to be sold.....
.....
2. Reason for recommending sale.....
3. Present value, £.....
4. Have quotations been obtained? If so, state particulars
5. Method suggested for effecting sale (Tenders, Auction, or Quotations).....
.....
Date,.....

Date,

Local Officer,

Department.

The Hon. the.....

Recommended for your approval.

Approved.

Head of Department.

The Auditor General.

Responsible Minister.

For your information.

Date.....

Head of Department.

[Regulation 65.]

QUARTERLY STATEMENT OF ADVANCE ACCOUNT.

[Form 23.]

STATEMENT showing the position of the.....Advance Account on the.....
day of....., 19 ..

DR.in Account with the Colonial Treasurer.

CR.

	£	s.	d.		£	s.	d.	£	s.	d.
To Advance received from Colonial Treasurer				By Balance to credit at Bank, as per Manager's Certificate attached						
				Less :						
				Cheques outstanding as per State- ment No. 1						
				By Payments, as per Statement No. 2						
£					£					

STATEMENT No I.—Cheques Outstanding.

STATEMENT No 2.—Accounts transmitted to.....
for recoup of this Advance Account, but not yet recouped.

Date when drawn.	In whose favour.	Amount.			Date.	To whom paid.	Service.	Amount.			
		£	s.	d.					£	s.	d.
						NOTE.—Totals of each sheet or voucher only to be given ; if more than one name appears thereon, enter "Sundry persons " in above column.					

NOTE.—Totals of each sheet or voucher only to be given; if more than one name appears thereon, enter "Sundry persons" in above column.

I certify that the above is a true statement of the position of my Advance Account on the above date.

Place.....

Date.....

(Signature of Advance Holder.)

[Regulation 23.]
[Form 26.]

POSTAL REMITTANCE BOOK.

.....Department.

Date Re- ceived.	From whom Re- ceived.	Nature of Remittance.	No. of Cheques, Postal Notes, etc.	Amount.	Total.	Ex- change.	Initials of Officers open- ing Corres- pondence.	Receiv- er's Initials.	No. of Receipt issued, Re- marks, or Head of Service.

[Regulations 7, 10, and 15.]
[Form 27.]

BANK RECEIPT.

RECEIVED into the Bank
of..... at..... the sum of.....
..... pounds shillings and
pence, to the credit of "THE COLONIAL TREASURER'S GENERAL ACCOUNT," Perth, and to be
accounted for to His Majesty.

Dated this day of....., 19 ..

£ : :

Paid in by
Department

BANK STAMP.

Receiving Teller.

[ON BACK OF FORM 30.]

Approved.....

Where any person whose name appears on the pay sheet is absent from duty owing to leave of absence, sickness, or any other cause for the whole or any portion of the period shown on the pay sheet, and where such absence is not governed by any Act or Regulation, the time so paid for shall be noted on the back of the pay sheet. Such note must be signed by the officer empowered to appoint, and shall show—

- (1.) The period of leave granted in excess of that allowable under any Act or Regulation and reason therefor. In such cases the leave allowable by law must also be shown.
- (2.) Authority for such leave, whether that of the Governor in Council, Minister, Permanent Head, or any other officer empowered by Act of Parliament, or by Order in Council.

[Regulation 67.]
[Form 36.]

Treasury,.....
....., 19 .

HANDING-OVER STATEMENT UNDER AUDIT ACT, 1904, REGULATION No. 67.

STATEMENT OF CASH, STAMPS, LICENSES, BOOKS, ETC., handed over by.....
..... Treasury Receiver,
tothis day. Date....., 19 .

DUTY STAMPS—												
Adhesive on hand	...	...	...	...	...	...
Cash <i>in transitu</i>	...	...	...	...	...	...
Cash in hand	...	...	...	...	...	...
Promissory Notes on hand												
Cash <i>in transitu</i>	...	...	...	...	...	...
Cash in hand	...	...	...	...	...	...
Bills of Exchange on hand												
Cash <i>in transitu</i>	...	...	...	...	...	...
Cash in hand	...	...	...	...	...	...
POSTAGE STAMPS—												
Stamps on hand	...	...	...	...	...	...
Stamps used as per Cash Book	...	...	...	...	...	...
REVENUE—												
Cash in hand	...	...	...	...	...	...
Treasury Receiver Cash Advance	...	...	...	...	...	...
£												

(ON BACK OF FORM 36.)

							NUMBERS.	
							From	To
<i>[This part to be altered to suit the requirements of each Department].</i>								
LICENSES UNDER LICENSING ACT—								
Australian Wine	...	...	...	...	...	...
Australian Wine and Beer	...	...	...	...	...	...
Australian Wine Bottle	...	...	...	...	...	...
Billiard Table	...	...	...	...	...	...
Certificate of Registration of Club	...	...	...	...	...	...
Eating, Boarding, or Lodging House	...	...	...	...	...	...
Do.	do.			(Temporary)	...	...
Gallon	...	...	...	...	...	...
Two Gallon	...	...	...	...	...	...
Hotel	...	...	...	...	...	...
Packet	...	...	...	...	...	...
Occasional	...	...	...	...	...	...
Publican's General	...	...	...	...	...	...
Permission to Licensee to be absent	...	...	...	...	...	...
Railway Refreshment Rooms	...	...	...	...	...	...
Permit to admit Extraordinary Honorary Members	...	...	...	...	...	...
Spirit Merchant	...	...	...	...	...	...
State Hotels	...	...	...	...	...	...
Temporary to sell at Public Fairs	...	...	...	...	...	...
Wayside House	...	...	...	...	...	...
AUCTIONEER'S ACT—								
Country	...	...	...	...	...	...
District	...	...	...	...	...	...
General	...	...	...	...	...	...
Temporary	...	...	...	...	...	...
Employment Broker's License	...	...	...	...	...	...
Pawnbroker's License	...	...	...	...	...	...
Gun Licenses	...	...	...	...	...	...
Receipt Books	...	...	...	...	...	...
Receiver's Cash Book	...	...	...	...	...	...
Postage Stamp Cash Book	...	...	...	...	...	...
Revenue Stamp Cash Book	...	...	...	...	...	...
Register of Gun Licenses	...	...	...	...	...	...
Treasury Paymaster—								
Orders on Colonial Treasurer	...	...	...	...	...	...
Register of Vouchers Paid	...	...	...	...	...	...
Audit Act and Regulations	...	...	...	...	...	...

....., Treasury Receiver.
....., Relieving Officer.

[Regulations 80 and 81.]
[Form 3 .]

REQUISITION for authority to incur Expenditure under the appropriation for "Advance to Treasurer," to enable the Treasurer to make advances to Public Officers and to other persons, or to other Governments, to be debited to the undermentioned accounts in the books of the Treasury, the amounts of which are either transferable to votes of Parliament, or new items created by the Governor in Council or to be recovered from.....

Title of Account.		Amount.		
		£		

I certify that it is necessary that the above-mentioned amounts be provided by the Treasury to meet the requirements of this Department, throughout the currency of the financial year ending 30th June, 19 .

Department.....

RECOMMENDED. Permanent Head.

.....

Minister.

APPROVED.
.....

Colonial Treasurer.

AUDITOR GENERAL,

For your information and to retain.

.....

Under Treasurer.

[Regulation 33.]
[Form 38.]

WESTERN AUSTRALIA.

HIS MAJESTY'S GOVERNMENT,

DR. TO.....
(Name of Public Creditor.)

Address

Treasury Schedule No.

Departmental
Registration

Number.....

GENERAL LEDGER ACCOUNTS.

Expenditure authorised by

Date of Supply or Period of Service.	Contract Number.	Particulars.	Rate.	Amount.		
				£	s.	d.
Total to be ex- pressed in words.	}pounds }shillings .....pence			£		

I certify that this account as regards computations, castings, and rates, is correct, and that the service has been faithfully performed.

.....
Officer incurring the expense.

I certify that this account is correct within the meaning of Section 33 of "The Audit Act, 1904."

.....
Certifying Officer.

I hereby authorise the amount of the above Certificate in my favour to be paid on my behalf to

*Here insert name of Party or Branch of Bank to which payable.

.....
Signature of Public Creditor.

Received on the....., 19 , from the Paying Officer,.....
Department, the sum of..... pounds
.....shillings and.....pence in payment of above Account.

.....
Signature.

Witness.....

[Regulation 33.]
[Form 39.]

WESTERN AUSTRALIA.

Treasury Schedule No.

Departmental
Registration
Number.....

.....
Dr. to Colonial Treasurer.

Division..... *Subdivision*.....
Item.....

The amount of attached vouchers paid by the Agent General in the month of.....
19 , are to be included in your next Imprest.

.....
Under Treasurer.

SUMMARY SHOWING NUMBER OF AGENT GENERAL'S VOUCHERS AND AMOUNTS.	TOTAL.		
	£		

I certify that this account, as regards computations, castings, and rates, is correct, and that the service has been faithfully performed.

.....
Officer incurring the expense.

I certify that this account is correct within the meaning of Section 33 of "The Audit Act, 1904."

.....
Certifying Officer.

The sum of £.....has this day been credited to London Payments in Suspense Account.
Treasury,....., 19 , as per Voucher No.....

[Regulation 33.]
[Form 40.]

Treasury
Voucher No.

GENERAL LOAN AND INSCRIBED STOCK ACT, 1910.

LOCAL INSCRIBED STOCK.

HIS MAJESTY'S GOVERNMENT

DR. TO.....

Stockholder.

Head of Service : Local Inscribed Stock Interest Account.		Expenditure authorised by above-named Act.	
Date.	Particulars.	Amount.	
	To amount of interest for half-year ended..... day of....., 19 , payable on..... day of....., 19 , on £..... Western Australian Local Inscribed Stock held by.....	£ s. d.	

We certify that the amount charged in this voucher as to computations, castings, and rates is correct; and that the expenditure is duly authorised.

.....
Accountant or other Officer.

.....
Under Treasurer.

RECEIVED on the.....19....from the Colonial Treasurer the sum of.....
pounds.....shillings and.....pence, in payment of above account.

(Signature).....

Witness.....

[Regulation 61.]
[Form 44.]

.....

.....19 .

REQUIRED for Official use the undermentioned Postage Stamps to replace those used to date.

Signature.....

Denomination.								No.	Value.		
Viz. :—Half-penny				
One penny				
One penny half-penny				
Two penny				
Three penny				
Four penny				
Five penny				
Six penny				
Nine penny				
One shilling				
Two shilling				
Five shilling				
Ten shilling				
One pound				
Total Value	£			

Received this day from the Colonial Treasurer Stamps as enumerated above.

.....

Date.....

(To be signed and forwarded to the Under Treasurer by return mail.)

[Regulation 62.]

[Form 46.]

REQUISITION FOR REVENUE STAMPS.

.....(Place).

The Commissioner of Stamps, Perth.

....., 19 .

CASH.

Notes	...		
Gold	...		
Silver	...		
Bank receipt	...		
Cheques	...		
Total	...		

Please forward the undermentioned Duty Stamps.

.....
Signature of Vendor.

STAMPS REQUIRED.

Denomination.	No.	Duty Stamps.			No.	Promissory Notes.			No.	Orders or Bills of Exchange.		
		£	s.	d.		£	s.	d.		£	s.	d.
Viz. :—One Penny	...											
Three Penny	...											
Six Penny	...											
One Shilling	...											
One Shilling and Sixpence	...											
Two Shilling	...											
Two Shilling and Sixpence	...											
Three Shilling	...											
Four Shilling	...											
Five Shilling	...											
Six Shilling	...											
Seven Shilling	...											
Eight Shilling	...											
Nine Shilling	...											
Ten Shilling	...											
Eleven Shilling	...											
Twelve Shilling	...											
Thirteen Shilling	...											
Fourteen Shilling	...											
Fifteen Shilling	...											
Sixteen Shilling	...											
Seventeen Shilling	...											
Eighteen Shilling	...											
Nineteen Shilling	...											
One Pound	...											
One Pound Ten Shilling	...											
Two Pound	...											
Three Pound	...											
Four Pound	...											
Five Pound	...											
Six Pound	...											
Seven Pound	...											
Eight Pound	...											
Nine Pound	...											
Ten Pound	...											
Twenty-five Pound	...											
Fifty Pound	...											
One Hundred Pound	...											
Total Value	...	£										

I hereby acknowledge receipt of the above Duty Stamps this.....day
of....., 19 .

.....STAMP VENDOR.

To be signed and forwarded to Commissioner of Stamps by return mail,

[Regulation 62.]

[Form 47.]

QUARTERLY CERTIFICATE of Adhesive and Impressed Revenue Stamps in the hands of.....
....., Official Stamp Vendor
at:.....
this.....day of....., 19 .

Value of Advance from Commissioner of Stamps £.....
I certify that the Revenue Stamps in my hands this day are as follow, viz. :—

Denomination.	Adhesive.			Impressed.		
	Number.	Value.		Number.	Value.	
One penny						
Three penny						
Six penny						
One shilling						
One shilling and sixpence						
Two shilling						
Two shillings and sixpence						
Three shilling						
Four shilling						
Five shilling						
Six shilling						
Seven shilling						
Eight shilling						
Nine shilling						
Ten shilling						
Eleven shilling						
Twelve shilling						
Thirteen shilling						
Fourteen shilling						
Fifteen shilling						
Sixteen shilling						
Seventeen shilling						
Eighteen shilling						
Nineteen shilling						
One pound						
One pound ten shilling						
Two pounds						
Three pounds						
Four pounds						
Five pounds						
Six pounds						
Seven pounds						
Eight pounds						
Nine pounds						
Ten pounds						
Twenty-five pounds						
Fifty pounds						
One hundred pounds						
Cash on hand not yet remitted to Receiver						
Cash in transitu						
Total ... £				Total ... £		

Stamp Vendor

Name of Place.....

NOTE.—To be filled in and forwarded to the Commissioner of Stamps immediately after the close of each Quarter.

[Regulation 52.]
[Form 48.]

Schedule of Accounts chargeable under Division No....., Department....., for which payment has been made by me.

			1	2	3	4	5	6	7	8	9	1
Registration Number of Account.	Creditor's Account No.	Amount of each Account.	Vote—	Vote—	Vote—	Vote—	Vote—	Vote—	Vote—	Vote—	Vote—	Vot
Progressive Totals...												
Totals ...												
Progressive Totals...												

[ON BACK.]

Treasury No.

I hereby certify that this Schedule is correct, and that the several amounts have been paid by me in accordance with the provisions of "The Audit Act, 1904," and the Regulations thereunder

.....
Paying Officer.

[Regulations 51 and 52.]
[Form 49.]

Treasury
Imprest No.

SCHEDULE OF ACCOUNTS chargeable under Division No.....
.....Department, for which payment has been made by me.

Subdivision No.....
Item No.....
Designation

Departmental
Schedule No.

Registration No. of Account.	Creditor's Account No.	Amount of each Account.			Total.		
		£	s.	d.	£	s.	d.
	Brought forward						
	Total of Item £						
	Progressive Total of Schedule £						

I certify that the above Schedule is correct, and that the several amounts have been paid by me in accordance with the provisions of "The Audit Act, 1904," and the Regulations thereunder.
....., Paying Officer.

[Regulations 51 and 52.]

[Form 50.]

SCHEDULE OF ACCOUNTS chargeable under Division No.....

.....Department, to be credited to

..... Account.

Subdivision No.

Item No.....

Designation

Treasury
Imprest No.

Departmental
Schedule No.

Registration No. of Account.	Creditor's Account No.	Amount of each Account.			Total.		
		£	s.	d.	£	s.	d.
	Brought forward						
	Total of Item				£		
	Progressive Total of Schedule				£		

I certify that the above Schedule is correct, in accordance with the provisions of "The Audit Act, 1904," and the Regulations thereunder and, having been already disbursed by the Treasury, is to be credited to the above-mentioned account in the Treasury Books.

....., Paying Officer.

[Regulations 51 and 52.]

[Form 51.]

ADVANCE TO TREASURER.

SCHEDULE OF ACCOUNTS chargeable under Division No.....

.....Department, for which payment has been made by me.

Subdivision No.....

Item No.....

Designation.....

Treasury
Imprest No.

Departmental
Schedule No.

Registration No. of Account.	Creditor's Account No.	Amount of each Account.			Total.		
		£	s.	d.	£	s.	d.
	Brought forward						
	Total of Item £						
	Progressive Total of Schedule ... £						

I certify that the above Schedule is correct, and that the several amounts have been paid by me in accordance with the provisions of "The Audit Act, 1904," and the Regulations thereunder.

....., Paying Officer.

[Regulations 51 and 52.]

[Form 52.]

ADVANCE TO TREASURER.

SCHEDULE OF ACCOUNTS chargeable under Division No.....

Department, to be credited to.....

..... Account.

Subdivision No.

Item No.

Designation.....

Treasury
Imprest No.

Departmental
Schedule No.

Registration No. of Account.	Creditor's Account No.	Amount of each Account.			Total.		
	Brought forward	£	s.	d.	£	s.	d.
	Total of Item ....	....	... £		
	Progressive Total of Schedule	£					

I certify that the above Schedule is correct, in accordance with the provisions of "The Audit Act, 1904," and the Regulations thereunder and, having been already disbursed by the Treasury, is to be credited to the above-mentioned account in the Treasury Books.

....., Paying Officer.

[Regulation 33.]

[Form 53.]

STATE CHILDREN DEPARTMENT.

Monetary Relief for the period ending 19.....

NAME OF RECIPIENT.	PERIOD COVERED BY THIS CLAIM.		Rate per week.	Amount.			We, the undersigned, acknowledge to have received from the Colonial Treasurer the sums opposite our respective names.
	From	To					

[Regulation 69.]
[Form No. 55.]

WESTERN AUSTRALIAN GOVERNMENT RAILWAYS AND TRAMWAYS.

Return of Material Sold to Private Firms and Persons.

Month of....., 19.....

Authority Number.	Name.	Particulars.	Amount.	Cash Book Folio.
			£	

The Hon. Minister for Railways. Recommended for your approval.

....., 19.....

.....
Approved. Commissioner of Railways.

....., 19.....
To the Auditor General.

.....
Minister for Railways.

GENERAL INSTRUCTIONS DEALING WITH THE RECEIPT AND DISBURSEMENT OF PUBLIC MONEYS ISSUED UNDER THE AUTHORITY OF THE TREASURER.

INSTRUCTIONS CONCERNING DEPARTMENTAL PAYMENTS MADE BY THE TREASURY ON BEHALF OF OTHER DEPARTMENTS.

Please note following changes in dealing with Vouchers forwarded to the Treasury for payment. Commencing from the 1st proximo, the following procedure is to be adopted by your Department:—

1. All vouchers must be forwarded under schedule. No voucher will be accepted without a schedule; this will be strictly adhered to.

1A. Copies of the schedules must be retained in your Department for reference purposes, and to enable you to prepare adjusting imprest and Form 29.

2. Schedules must be forwarded daily, or at such times as may be arranged with the Accountant, Treasury, together with an imprest on Expenditure in Suspense Account, but in the case of the Colonial Secretary's Departments, a summary only is required, giving number of each comprising total of all schedules forwarded that day to the Treasury.

3. Schedules must show the distinctive number and amount of each voucher and have a daily total, in addition to a progressive total, to the end of the month.

4. Each schedule must be numbered in the top right hand corner from 1 upwards, and each voucher must bear the schedule number of which it forms a part in the space set apart in the top right hand corner of the voucher.

5. Schedules and vouchers for credit of Accounts in the Treasury Books will only be forwarded once a week and must be kept separate from cash schedules, but will be numbered and show progressive totals in order of sequence under the respective votes or accounts debited during each month.

6. Not later than 10 a.m. on the morning of the last working day in each month is to be forwarded to the Treasury the adjusting imprest, together with credit vouchers clearing the Expenditure in Suspense Account, and a separate Form 29, in duplicate, for Consolidated Revenue Fund, General Loan Fund, Land Improvement Loan Fund, and Sale of Government Property Trust Expenditure must accompany the imprest.

7. The clearing imprest figures will be taken from the totals of the various schedules forwarded to the Treasury during the month; the last schedule for the month (including salaries) reaching the Treasury not later than 3 p.m. on the fourth last working day of the month; for instance, on the 25th February, 1920.

8. Vouchers and schedules will not be returned to Departments, but will be forwarded direct to the Audit Department by the Treasury. It will therefore be necessary for Departments to take all necessary particulars required for posting in their books before the vouchers are passed to the Treasury Paymaster. For the purposes of your books, the vouchers should be treated as paid when schedules are forwarded to the Treasury.

9. As far as possible, the vouchers should be distributed equally throughout the month, and not left to accumulate until the last few days of the month.

10. In order that the imprests may be readily and clearly checked by the Audit officers, will you please instruct your staff that, when clearing the "Expenditure in Suspense" Account at the end of the month, the following procedure must be adhered to:—

- (a.) The Form 29 (attached to the clearing imprest against Expenditure in Suspense) must show the amount of each item scheduled in accordance with the Estimates (Salaries as a lump sum).
- (b.) Where more than one progressive schedule is used for any one vote, a summary must be shown enabling the item on Form 29 to be readily checked.
- (c.) Where more than one Form 29 is used a summary must be shown, making up the total on imprest.

11. All items shown on the Estimates are considered as votes, consequently it is necessary for Department to schedule accounts accordingly and to keep the necessary particulars of expenditure under such votes in their books with any further Departmental classification thought necessary. The Treasury will, however, continue to keep records under the headings of salaries and contingencies only, and your imprest forms are to be prepared showing the expenditure under each fund in total, as previously instructed, but the detail working up of these figures must be attached as supports, as mentioned in paragraphs (a), (b), and (c) of Clause 10 of this circular.

12. In the case of the Sub-Department under the Colonial Secretary, Schedules must be prepared in triplicate, one to be forwarded to the Accounts Officer, C.S.O., one to accompany the vouchers forwarded to the Treasury, and one to be retained in the Sub-Department for reference purposes.

Under Treasurer.

5th January, 1920.

1. Will you please instruct your officers when preparing Schedules of Vouchers for payment by the Treasury, to use, when two or more Votes are operated upon, the classified form—Form 48. (Specimen attached.)

2. The various columns can be used for the different Votes. This will mean that the number of Schedules will be considerably reduced, as compared with the number now received by the Treasury. This will also obviate the handling of vouchers, which previously gave the Treasury and other Officers considerable trouble in trying to check and locate broken amounts to different Schedules.

3. Will you please impress upon your officers the necessity of arranging the vouchers, attached to the Schedules, in alphabetical order, notwithstanding that the numbers may be out of order. When there are a number of vouchers payable to any one creditor they *must be faced* with a Form 10, so that the voucher will show the amount payable to the creditor, and the total of the allocation on the schedule will correspond with this amount. The supporting vouchers must be stamped "Supports."

4. Salaries for Cash, Bank, and outstations will, of course, require to be shown on separate schedules and distinct from those used for contingencies.

5. Vouchers for payment to creditors in South Australia, Victoria, New South Wales, and Queensland must be shown on separate schedules from that used for payments within the State.

6. Vouchers for payments abroad, *i.e.*, Great Britain, America, Europe, etc., must be submitted without Schedules, with a request for payment through the Agent General. When discharged vouchers are received from London, they will be forwarded to the Departments concerned for recoup to the Treasury by the first Credit Imprest.

7. In order to facilitate payments, the correct name of the creditors must be shown on vouchers, together with full address, especially in the Metropolitan Area, when number and name of street should be given.

8. Vouchers must be certified both by Officers incurring the expense, and certifying to the appropriation, before being despatched to the Treasury, and every effort should be made to deal with the vouchers expeditiously.

24th April, 1920.

Accountant, Treasury.

PAYMASTER, TREASURY.

On receipt of Schedules from Departments, vouchers to be checked off with the Schedules:—

- First as to correct listing.
- Second as to certification.
- Third as to address.
- Fourth as to correct addition of Schedule.

If all correct, to be passed to officers to prepare cheques on Treasury Expenditure Account, then to Paymaster for checking correctness of cheque. Schedules to then be passed to Officer keeping Treasury Expenditure Cash Book for entry and preparation of Bank Credit Slips and list for payment into Commonwealth Bank, to credit of the Treasury Expenditure Advance Account; each day's vouchers will thereby be disposed of, and no accumulation can take place.

Schedule and Voucher No. must be recorded in Cash Book, also Department by Symbol. Vouchers must be stamped with Treasury "PAID" stamp, after being posted in Expenditure Cash Book and bear the No. of cheque by which paid. Receipts will not be obtained on vouchers, salaries excepted, and the endorsement of cheques will constitute the discharge.

On the cheque must be quoted Department, Schedule, and Voucher No., and all other particulars requisite for the Public Creditor's information.

On receipt of the cheques from Commonwealth Bank, officers must be detailed to affix (Paste) them to the respective paid vouchers; this work must not be allowed to accumulate, but be attended to day by day. Cheques received after the vouchers have been forwarded to the Audit Department must be placed in numerical order and passed to the Audit Examiner as at present. The marking off of the vouchers in the Cash Book will be discontinued.

Immediately after the close of each month, all Schedules are to be sorted into their respective Departments, and in the order of the Votes; that is to say, all Schedules chargeable to a particular Vote will be kept together, so that the grand total shown on the last schedule will readily be available to check the Clearing Imprest. The Schedules will be listed in a book kept for the purpose, viz., No., amount, and Department; passed to the Audit Inspector, and a receipt obtained as evidence of the schedules having been received by that Department.

Cheques are to be entered in Treasury Expenditure Cash Book, in accordance with each completed schedule, i.e., the numerical order of cheques drawn should not be broken in any Schedule. The Schedule once started must be completed.

Under Treasurer.

8th January, 1920.

Instructions to North-West Out-Station Paymasters.

1. No account may be paid by you until it has been certified to by the Officer representing the Department on whose behalf the expenditure has been incurred. You are, therefore, not to prepare Vouchers yourself, except under instructions from the office or telegraphic advice. You are to pay vouchers by orders on the Colonial Treasurer (a supply of Order Books has been transmitted to you). Each order on the Treasurer is to be made payable to the claimant or his order. In the space provided on the order for the purpose, you are to carefully note the number of the voucher and the Department for which paid. When there is more than one voucher for a Public Creditor, you are to enter in the space provided for the Department, and number, the words "as endorsed," and on the back of the order you will detail out the number of each account, the Department for which paid, and the amount, and add them up, so as to give the total shown on the face of the order. You are then to number the vouchers and enter then numerically in the register supplied for the purpose, and as soon as there is a Mail you are to transmit the original list with the vouchers paid to the Treasury. Every second leaf in the Register is provided for the purpose of taking a carbon copy, which is to be retained by you.

2. An order should not reach Perth in advance of the voucher supporting it, and it is, therefore, imperative that all paid accounts on hand should be forwarded by first available Mail.

3. Voucher Nos. (and Orders) may run up to 1,000 and then recommence at 1. There will be no necessity for you to enter these payments in a Cash Book, as no cash is handled, and the Banks will cash the orders for and on behalf of the Treasury.

4. With regard to your Cash Advance, you will pay therefrom all those accounts which may be less than £1. When the vouchers so paid amount to more than £1, you will draw an order in favour of Petty Cash for the total accounts so paid, together with the Monetary Relief payments, which latter payments should be made from the Cash Advance, detailing the amounts on the back, and the Bank will cash it for you after being duly endorsed. Of course in the Register you will enter the accounts in detail and bracket them against the number of the order, which should also be done in the case of an order being drawn in favour of a Public Creditor for more than one account. Immediately after the close of each quarter you will forward to this office the Quarterly Certificate of Cash Advance.

5. If you have not had a Cash Advance given you, an amount will be placed in your hands (if necessary), in order that you may comply with these instructions. Orders are to be signed by you and countersigned by an officer duly appointed, and will be payable at the.....Bank..... The amount for which you may draw in any one day has been limited to £....., and no single order may be drawn for more than £..... Should it be necessary to exceed these limits, you must wire to the Treasury for authority, giving particulars (the name of the Public Creditor is essential) of the payment to be made, and the Bank will then be furnished with the necessary instructions.

6. To enable you to pay salaries on the last working day of the month, however, you are authorised to draw for a total not exceeding £....., and the Bank has been instructed to cash orders up to this limit on that day only. For the rest of the month, the daily total is limited as before mentioned. *One Order only* should be drawn for the *total of each Department's Salary Sheet*. You will cash the Order and pay the Officers personally. Should any Officer's Salary be not taken up within seven days, the amount is to be forwarded to Treasury Office, Perth, through your Cash Sheets.

7. When changes in the Staff of any Department take place, no payments are to be made to the Officer concerned, for salary or allowances, without advice being first received from the Treasury.

8. No increase of salary or allowance is to be paid to any Officer without advice from the Treasury.

9. Expenditure of a personal nature, such, for instance, as Steamer Fares for Officers going on leave (or their families) is not to be incurred, or accounts paid, without authority being first obtained from the Treasury; neither are payments to be made on the authority of responsible Officers on behalf of themselves or for their wives and families, until necessary instructions have been obtained from the Treasury.

10. When creditors, who are unable to call for their money, wish it remitted to them by money order or postal note, the exchange charged by the Post Office is to be deducted, but registration fee may be paid from your stamps. A stamped post-card receipt (as per specimen now in your hands) is to be enclosed with the remittance. The order will be drawn in favour of the Postmaster for the full amount owing, and the receipt card is also to be filled in for this amount, though the creditor will, of course, receive less by the amount of the exchange charged.

Any accounts which you may be unable to pay within three months from date of receipt are, in future, to be returned to the Treasury unclaimed. It will be your duty to endeavour to settle all claims as promptly as possible, and if a creditor does not call within one week he is to be notified that his account is awaiting payment.

10th January, 1917.

Accountant, Treasury.

All previous instructions in regard to the accounting of collections at Outstations are hereby cancelled, and in lieu the following instructions are to be observed by Outstation Receivers of Revenue:—

1. A separate cash book has been provided for each Ministerial department, in which are to be posted moneys received on behalf of the respective departments. The books being in manifold form a carbon sheet is to be used, so that a duplicate may be obtained simultaneously with the original entry.

2. The total daily receipts of all departments as shown by the respective cash books are to be paid into the bank in one sum for transmission to the credit of the Colonial Treasurer General Account, Commonwealth Bank, Perth; except interest coupons due on Government Savings Bank Loans, which should be paid to the credit of the Colonial Treasurer's Government Savings Bank Account.

3. The duplicate cash sheets with all supporting vouchers, together with the bank receipts, are to be forwarded to the Treasury four times a month, viz., 2nd, 10th, 18th, and 26th, by packet post or Correspondence Despatch Office (Messengers Exchange), the envelope being secured by paper fastener, or by tape if the parcel is bulky. On the back of the bank receipt is to be recorded the total only of each department's receipts, making up the aggregate shown on the face thereof.

4. The cash books and duplicates are to be totalled each day, and the amount carried forward to the 25th of each month (June excepted, for which read 30th). As this total will represent the collections for the month for the respective departments, Form 3 (Receiver's Statement) will not be required to be furnished.

5. In the column provided for "Receipt No." is to be recorded the number of the receipt or license issued or such other information as is required by each individual department.

6. Clerk of Courts and other Trust Funds are to be included in the daily total paid into the bank. If Trust Funds are received of which you are in doubt as to the Department to which they belong, you must obtain special instructions by wire from the Under Treasurer. Impounded Stock Sales, Electoral Act Deposits, should be posted in the Crown Law Cash Book; cheques and interest coupons forwarded for collection should be posted in the Treasury Cash Book.

7. In consequence of these instructions, Form 3 of "The Audit Act, 1904," regulations will not be furnished by you in future.

Under Treasurer.

12th July, 1910.

889/17.

6th August, 1917.

MONTHLY RECEIVER'S STATEMENT.

The Accountant.

Commencing with this month (August) Form 4 accompanying the Monthly Receiver's Statement will be discontinued, but the details at present shown on Form 3 will be continued, distinguishing between Revenue, Trust Funds, and General Ledger Accounts.

In regard to credits to Expenditure, General Loan Fund Expenditure, and Government Property Sales Fund, *it will be necessary to put up a Statement giving particulars* and the Votes to be credited, also certified as follows:—

I hereby certify that the information contained in this voucher is correct.

.....
Certifying Officer.

Form 11, clearing the Collections-in-Suspense, will accompany the Receiver's Statement as usual. Form 3 to be supplied in duplicate.

Accountant, Treasury.

Cir. No. 889/17.

MONTHLY RECEIVER'S STATEMENT.

Referring to my Circular of 6th August last, No. 889/17: Attention is drawn to the neglect of Accountants to supply full particulars on the Statement of Credits to Expenditure referred to in paragraph two of the Circular.

From the meagre particulars now supplied, it is impossible for the Treasury or the Audit Department to say if the credits are correctly applicable to the account credited.

It is requested that in future a Statement (Form 6) shall accompany the Receiver's Statement (Form 3) giving the following information:—

Repayments of Expenditure—Appropriation to be credited.

Particulars of Receipt.	Vote to be Credited.	Amount to be Credited.			Original Expenditure: Included in		
					Voucher No.	Imprest No.	Date of Imprest.
		£	s.	d.			

I hereby certify that the above particulars are correct.

Date.....

.....
Certifying Officer.

Where the particular debit to expenditure cannot be given, the amount should be credited to Revenue or to Government Property Sales Fund Receipts-in-Suspense, whichever is most applicable. These instructions do not refer to rebates of Expenditure. Printed forms will be supplied later.

23rd May, 1918.

Accountant, Treasury.

From the Under Treasurer to all Accountants.

Attention is drawn to the matter of specifying on Form 4, where credits are made by Debit Vouchers, the name of the account to be debited, and likewise on the Debit Voucher, the account to be credited must be stated.

The Acting Receiver points out that Departments are falling back into the old practice of simply writing Debit or Credit Vouchers, as the case may be, instead of giving the name of the account.

On Form 4 (half foolscap) provision is made for recording the individual Debit Vouchers. Will you please see that the above instructions are carried out by your officers in future.

19th April, 1918.

Under Treasurer.

T. 1910/10.

3rd March, 1911.

The Treasury Paymaster.

My Circular of the 17th September, 1907, relative to the disposal of butts of receipts, licenses, and other monetary books, is hereby cancelled; and in lieu thereof the following instructions are to be observed:—

The butts of all monetary books held at Outstation Offices may, immediately after inspection by an audit officer, be destroyed in his presence, instead of being forwarded to Head Office, and a list thereof forwarded to the Accountant of the Department concerned.

Under Treasurer.

T. 2488/16.

17th February, 1919.

The Treasury Paymaster.

Will you please supply the Police Officer in Charge with a List of Auctioneers' Licenses now current, issued by you, giving name of holder and date of expiry.

As the Licenses are renewed, you will please advise the Police Officer.

Accountant, Treasury.

From the Under Treasurer to the Accountant, Treasury.

Cir. No. 2314/14.

INTER-DEPARTMENTAL DEBITS AND CREDITS.

The Colonial Treasurer has decided that all inter-Departmental Debits and Credits for services rendered and material supplied, which are chargeable to Votes on the Consolidated Revenue Fund, will not in future be allowed, except where the debits or credits are chargeable or due to any of the Business Undertakings or other Concerns referred to hereunder, or the Trading Concerns operating under the Trading Concerns Act.

Debit and credit adjustments of expenditure and receipts between Consolidated Revenue Fund, Loan Fund, and Trust Funds will continue as at present.

The charges previously rendered for printing, lithography, motor car services, telephone rents, surveying land for resumption, etc., preparation of licenses, and other departmental expenses which are not payable by Business Undertakings or other Concerns or Trading Concerns shall remain a final debit to the departmental votes charged with the expenditure originally. As such charges have in past years been debited to Departmental Votes (Incidental), departments must reduce their estimates accordingly this year.

All departmental charges payable out of Trust Funds shall be rendered on Form 11, and paid monthly.

Departmental charges that are apportionable between Loan Funds, Government Trust Funds, Trading Concerns, Business Undertakings, and other Concerns shall be rendered and apportioned monthly.

The method of rendition and apportionment may be arranged by the departments concerned.

In carrying out these instructions the strictest economy must be practised.

The procedure to be adopted in regard to officers on loan to other departments is as follows:—

- (a) Where an officer is loaned to another department after the Consolidated Revenue Estimates have been passed for a short period, say less than twelve months and not exceeding beyond the end of the financial year, the salary of such officer shall be paid by his department.
- (b) Where an officer is on loan to another department for a period exceeding three months, and the Consolidated Revenue Estimates have not been prepared or passed by the departments, the departments employing the officer may make, with the approval of the officer's department, provision on its estimates for such officer's salary, and any balance of the officer's services for the year is to be provided for on the estimates of his own department. (Note—Care must be taken by both departments to prevent dual provision on the Estimates.)
- (c) In regard to officers on loan and employed by Business Undertakings or other Concerns, or Trading Concerns, the provisions in paragraphs 3 and 4 are to apply, but the cost of the officer's services must be debited to the Business Undertaking or other Concern, or Trading Concern, and credited to Revenue Departmental (Reimbursements, fees, and other services).
- (d) Permanent Heads wishing to show the correct cost of running their departments may, by a footnote on the Estimates, show the number of officers on loan, total amount of their salaries, and the departments concerned.

The Business Undertakings, Trading Concerns, etc., are as under:—

Business Undertakings.

Avondale Estate,
Fremantle Harbour Trust,
Railways,
State Batteries,
Tramways (Perth),
Albany Cold Storage
Dairy Farm (Claremont),
Kalgoorlie Abattoirs,
Perth City Markets,
Yandanooka Estate,

Butter and Bacon Factories,
Bunbury Harbour Board,
Harvey Estate,
Royal Mint,
Tourists' Resorts, Cave Houses, etc.,
Aborigines' Cattle Station,
Government Refrigerating Works,
Metropolitan Abattoirs and Sale Yards,
Water Supply and Sewerage,
Electric Works (Power House)

Trading Concerns.

State Steamers,
State Sawmills,
State Quarries,
Wyndham Meat Works.

State Ferries,
State Hotels,
State Implement Works,
State Brick Works.

Other Concerns.

Agricultural Bank,
Crown Law and Supreme Court Trust
Estates,
Workers' Homes Board,

Government Savings Bank,
Industries Assistance Board,
Estates under Agricultural Land Purchase
Act.
Forests Department.

22nd July, 1918.

Under Treasurer.

From the Under Treasurer to the Accountant, all Departments.

Cir. No. 2593/16.

STAMP DUTY ON RECEIPTS.

Referring to my Circular of the 8th October last, No. 2593/16:

Attention is drawn to the question of discharge on the back of cheques issued in payment of accounts.

The receipt on the back of the cheque should, in all cases, be made out for the full amount due to the public creditor. A rubber stamp for the purpose should be obtained similar to the following:—

..... Signature of Payee

The endorsement of this Order is an acknowledgment by the Payee that he has received the amount of £.....in payment of the following accounts, viz. (here specify details).....

.....

Accountant, Treasury.

DISCHARGES ON VOUCHERS.

I understand that it is the practice in some Departments, where discharges are obtained on Vouchers as well as on the back of cheques, for the Vouchers only to be submitted to the Audit Department and the cheque retained in the Department.

Where two discharges are so obtained from Public Creditors, a loophole is at once created for fraud; further, both discharges could be used to obtain two recoups from the Treasury for the same service.

It is advisable for every cheque returned by the Bank to be gummed on the Voucher, and thus remove any opening for malpractice.

26th February, 1918.

Accountant, Treasury.

RENDERING OF ACCOUNTS.

Your attention is drawn to paragraphs 1 and 2 of my Circular, No. 1142/15, of 9th April, 1915, which reads as follows:—

- (1) Invoices on ordinary Merchant's Forms are to be rendered in triplicate at the time of supplying the goods, etc. The original and duplicate of the invoices will, after having been initialed by the Controller of Stores, be forwarded to the department or sub-department concerned, and the original will be attached to the statement rendered by the creditor up to the 25th of each month for goods supplied, which will be certified by the Controller of Stores, and passed to the department or sub-department concerned. The duplicate may be retained for departmental purposes.
- (2) Separate monthly statements from Merchants (Form 10) will be received for *Revenue, Loan, and Trust* items of expenditure. In cases where, say, a monthly creditor's account is chargeable against two or more Revenue Votes or Loan Votes, as the case may be, a face voucher must be put up by the Department, showing the amounts chargeable against each Vote.

2. These instructions are not strictly observed by some Departments. Public creditors are being allowed to get back to the old state of things by rendering accounts for each Order and Service, instead of rendering a monthly account, thereby increasing the work of the Paymaster and other officers. Will you please see that the above instructions are observed in future?

30th April, 1919.

Under Treasurer.

RE ADVANCES TO COVER TRAVELLING AND OTHER ALLOWANCES.

Certain irregularities have been reported in connection with advances made to officers to cover Travelling and other Allowances. I shall, therefore, be pleased if you will see that the following instructions are carried out in future:—

- (1) That where an officer is given an advance to cover his travelling and other expenses, and it is subsequently found that the officer's trip has been delayed, the advance must be recouped immediately to the department concerned.
- (2) When an officer is making up his Travelling Allowance Voucher, he shall hypothecate so much of the amount due as will recoup the advance made—any difference being made payable to himself direct, or to his banking account. In cases where the amount of the advance exceeds the amount of the Travelling Allowance Voucher, the whole of the voucher will be hypothecated to the advance, and the difference repaid in cash immediately.
- (3) On no account must an officer receive an advance without the approval of his Permanent Head having been first obtained in writing.
- (4) No officer shall receive an advance from another department without the approval in writing of his Permanent Head, and the Permanent Head of the department making the advance.

29th April, 1919.

Under Treasurer.

GENERAL INSTRUCTIONS FOR OUTSTATIONS FOR EXECUTIVE OFFICERS TO OBSERVE.

THE Hon. the Colonial Treasurer has directed that proper supervision is, in future, to be exercised by all executive officers at Outstations, namely, Resident Magistrates, Medical Officers, District Surveyors, Mining Engineers, and Registrars, etc., etc., by seeing that the following instructions are complied with:—

- (a.) Every executive officer is requested to check the work of every officer working under him, who is handling money and keeping books, by inspecting his work monthly, and reporting the result of such examination to the Under Treasurer, and, at the same time, forwarding a Cash Examination Form as hereunder (a separate form for each Department). In cases where it is not possible or advisable to make a monthly inspection, an inspection shall be made at least once a quarter, or when possible.

- (b.) A copy of the Audit Act and Treasury Regulations, together with all Departmental Regulations and requirements, are to be brought under the notice of every officer employed, and every employee is directed to make himself thoroughly conversant with all financial requirements. (Note.—Ignorance of the Rules and Regulations will not be accepted as an excuse for neglect or breaches of the Audit Act or Regulations.)
- (c.) The entries in Cash Book are to be made daily, and the last receipt issued in every Receipt Book at the end of the examination, traced to the Cash Book, such entry being initialed both in the Cash Book and Receipt Book.
- (d.) All additions of the Cash Book are to be inked in, and not allowed to remain in pencil. Executive officers shall peruse this book in search of alterations or erasures, which should be very carefully verified with the book of original entry.
- (e.) When commencing an examination, the first duty is to count the cash on hand and agree the amount with the Cash Book balance of unbanked receipts. Care should be taken to see that the cash in hand does not include any part of the cash Advance Account Balance, or cash held in respect to petty cash or the Duty Stamp Advance. These advances should be verified separately and simultaneously.

2. *Cash Advance.*—Where a cash advance is held, it must be verified by counting the cash in hand, and adding thereto all paid accounts on hand or in transit and not recouped by Head Office at the date of examination.

3. *Duty Stamp Advance, Promissory Notes, Bills of Exchange.*—The advances in connection with these items should be verified separately by counting the Stamps, Promissory Notes, and Bills of Exchange on hand, and adding thereto cash in hand, after making any allowances for sales unrecouped by Head Office.

4. *Postage Stamp Advance.*—This advance must be verified by counting the stamps on hand and allowing for issues unrecouped by Head Office.

5. *Unpaid Vouchers.*—All unpaid vouchers on hand at the date of examination are to be listed in duplicate, the original being sent to Head Office for check purposes. Any unpaid accounts that have been in the office three months are to be returned to Head Office, with a brief explanation of the reason for non-payment.

6. *Receipt and Monetary Books.*—The register of all Receipt Books, Monetary Forms, etc., must be kept in the office, showing the number received, date of receipt, numbers of the books in use, and date when finished and destroyed by an Audit Inspector. This register should be kept by the executive officer or someone under him, who is in no way connected with the receipt or payment of money; and books, as required from time to time, should be issued out and duly recorded in such register.

7. *Condition of Books of Account.*—It is necessary that neatness and accuracy should be aimed at in the keeping of all books of account, and that all transactions are kept up to date. Any neglect in this direction is to be reported every examination.

8. *Opening of Correspondence.*—All correspondence containing remittances of whatever nature should be opened in the presence of two officers where this can be done, including, where possible, the executive officer, and it is the duty of such executive officer or senior officer, as the case may be, to see that the money received is duly accounted for each day, by issue of the proper receipts to the parties concerned.

9. Separate reports to be supplied for each Department.

10. Where possible, arrangements will be made for the Government Savings Bank Inspector to make a Cash Examination and report, but it must be distinctly understood that this officer's work will not affect the responsibility of the executive officer to see that the work of the subordinate officer is properly carried out.

11. *Licensing Court Minute Book.*—Resident Magistrates or Wardens are instructed to see that the Licensing Minute Book is properly kept and that all entries contained therein have been made over the signature of the persons competent to sign. Where certificates have been issued and the amounts of the fees payable for licenses are recorded in the Minute Book (as they should be) the Magistrate or Warden should see that the amounts so entered agree with the license butts and cash book kept by the Clerk of Courts or other officer.

23rd April, 1915.

Under Treasurer.

CASH EXAMINATION FORM.

Executive Officer's Report on Outstation Accounts of

at..... (Date)....., 192 .

Monetary Receipt and Certificate Books on hand.	Unused Nos.		Used Nos.		Monetary Receipt and Certificate Books on hand.	Unused Nos.		Used Nos.	
	From	To	From	To		From	To	From	To

(License books are to be shown on special form and attached hereto.)

Last Receipt or Certificate Issued.	Date.	No.	Amount.	To whom issued.

Last Cheque or Order Drawn.	Date.	No.	Amount.	To whom issued.

Last Remittance to Colonial Treasurer on Account, Department.	Date.	Amount.	Bank or otherwise.

Cash on hand and Advances.	£	s.	d.	How Constituted.	£	s.	d.
Cash Advance				Cheques			
Duty Stamp Advance (including Promissory Notes, etc.)				Bank Notes ...			
Revenue				Duty Stamps ...			
Trust *				Promissory Notes, etc.			
Other *				Gold			
				Silver			
				Copper			
				Vouchers ...			
£					£		

* Details of Trust and other moneys are to be given.

Signature of Officer in Charge.....

Signature of Executive Officer.....

Have all receipts been brought to account since last remittance ?	
Are the books written up daily and kept up to date ?	
Are all collections remitted to the Colonial Treasurer daily ; if not, how often ?	
Are all additions filled in ?	
List of all books kept	
Is the office equipped with the necessary regulations, etc., applicable to the duties performed ?	
Are the books kept in a satisfactory manner ?	
Does the balance of Postage Stamps on hand agree with balance shown in Postage Book ?	

Signature of Officer in Charge.....

Signature of Executive Officer.....

Date

24th February, 1915.

With regard to the regulation governing the issue of passes to Members of Parliament who have occasion to travel to their Constituency by steamer, and which reads as follows:—"Members of Parliament representing Electorates beyond the limits of the State's railway system shall be allowed one return trip each year." I have to advise you that it has been decided that in future the following procedure will be observed:—

- (1) Any Member desiring to travel to his Constituency by steamer in accordance with the regulation shall apply to the Secretary to the Premier, who will thereupon issue an order upon the State Steamship Service to furnish the necessary pass, either through the Manager of the Service or the Purser on the Boat.
- (2) In a case of extreme urgency, the matter may be arranged with the Premier's Office by telephone.
- (3) The Manager of the State Steamship Service or the Purser will not be entitled to issue passes without the said authority having been first obtained, but if for any special reason a Member is obliged to travel without first securing the necessary order, and it is subsequently found that he would have been entitled to such order under the regulation, a refund of the amount will be made.
- (4.) "The Year" specified in the regulation shall mean the financial year.

Secretary to the Premier.

GOVERNMENT PROPERTY.

System of Record—Regulations for.

T362/09.

1. Records of all Government Property other than stores or material issued for immediate consumption in construction works, etc., must be kept by the Department by whom they are purchased.
2. The Permanent Head of each Department will be held responsible for seeing that these records are properly kept.
3. The Records should include all such items as live stock, rolling stock, vehicles of every description, plant, machines and machinery, tools, furniture, iron safes, typewriters, bicycles, instruments, fire-arms, etc., but not stores and materials issued for use in works.
4. Every Officer in the State holding Government Property will be held directly responsible for the protection and safe custody of same.
5. Every Officer must forward to the Head of his Department a return of all such property held by him as on the..... giving full particulars of the goods, etc., as shown by the headings of the various columns provided on the Return Forms for this purpose, and thereafter such returns shall be forwarded by him periodically on the 30th June and 31st December in each year, or at such other dates or times as the Head of his Department may require.
6. The brands ^{and} ~~or~~—numbers of such property as live stock, instruments, bicycles, typewriters, etc., etc., must be clearly shown on the returns to enable them to be identified.
7. Officers rendering returns must retain a duplicate of same to be available for checking purposes, if required by either the Departmental Inspectors or the Audit Department.
8. The form of inventory may be varied to meet the special requirements of any Department, but must show—

1. Balances from last return;
2. Quantities received since date of last return;
3. Total receipts;
4. Transfers, sales, property worn out, etc.;
5. Balances on hand at date of Inventory;

also a column for any remarks that an Officer might wish to make with regard to the conditions, etc., of the various articles.

9. Inventories of property held at schools, hospitals, police stations, or other Government institutions must include furniture and all Government property that is for the time being under the control or in the custody of the Officer in charge.

10. When rendering, each Officer must attach to his return a statement of any material or stores in his custody which he may consider as unserviceable or in excess of his probable requirements. If these surplus stores, etc., are not required for use by any other Officer in the Department to which they belong, a list giving full particulars of such material shall be forwarded to the Tender Board, which shall decide as to the best means of its disposal.

11. Before any property is written off as lost or stolen, it will be necessary to obtain the approval of the Minister of the Department concerned for such action.

12. When property is transferred from one Officer to another, a transfer receipt giving full details of goods transferred must be obtained by the transferring Officer, this receipt to be made out in triplicate, one copy to be retained by the transferor, the duplicate by the transferee, and the triplicate copy to be forwarded to the Head of the Department so soon as the transfer is complete.

13. When an Officer in charge of property is about to retire from the Service or go on long service leave, he must hand over all his property, also his records of same, to an Officer appointed by the Head of his Department for this purpose, and obtain a transfer receipt for it.

14. All inventories must be signed by the Officer responsible for the material, and, in the case of Government institutions, by the Officer by whom they are prepared, as well as the Officer in charge.

15. In order to obtain a record of all "property returnable material" that is purchased for checking against the returns rendered by Officers, the Departmental Accountants should keep a record of such material from the accounts passed by them for payment, this record to be forwarded to the Officer checking the returns.

16. All instruments, firearms, bicycles, etc., in addition to any makers' numbers they may carry, should, before issue, be branded with the broad arrow and the initials of the Department to which they belong, and a departmental registration number by which they can be easily traced and identified. The Department to keep a register of all such instruments, firearms, bicycles, typewriters, etc., in their possession, and in which all transfers from one Officer to another should be noted.

Drafts are attached of a proposed inventory form and transfer receipt form, which, if necessary, can be altered to suit the special requirements of any Department.

Approved by His Excellency the Governor in Executive Council, this 11th day of May, 1921.

BERNARD PARKER,
Clerk of the Council.