



Government Gazette

OF

WESTERN AUSTRALIA.

[Published by Authority at 3.30 p.m.]

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

No. 31.]

PERTH : THURSDAY, JULY 13.

[1944.

REGULATIONS RESPECTING PUBLIC MONEYS.

THE AUDIT ACT, 1904.

The Treasury,
Perth, 29th June, 1944.

Treasury No. 690/35.

It is hereby notified that His Excellency the Lieutenant-Governor in Executive Council has been pleased to approve of the Regulations under the Audit Act, 1904, set forth in the Schedule hereunder, and to repeal all previous Treasury Regulations, Tender Board Regulations and regulations and rules relating to Plant Suspense and Livestock Suspense.

It is also notified that any existing directions by the Governor or the Treasury, which are not inconsistent with the new regulations shall have full force and effect.

A. J. REID, Under Treasurer.

SCHEDULE.

PART I.—PRELIMINARY.

1. These regulations shall be cited as the Treasury Regulations.
2. These regulations are divided into Parts as follows:—
 - Part I.—Preliminary, regs. 1-6.
 - Part II.—Receipt of Public Moneys, regs. 7-34.
 - Part III.—Payment of Public Moneys, regs. 35-81.
 - (1) Authority for Expenditure, regs. 35-38.
 - (2) Certifying Officers, regs. 39-51.
 - (3) Authorising Officers, regs. 52-57.
 - (4) Paying Officers, regs. 58-81.

Part IV.—Agent General, regs. 82-86.

Part V.—Regulations for Purchase and Custody of Stores for the Government of Western Australia and for the Administration of the Government Tender Board, regs. 87-130.

- (1) Tender Board, regs 87-91.
- (2) Estimates, regs. 92-98.
- (3) Tenders, regs. 99-113.
- (4) Receipt of Stores, regs. 114-115.
- (5) Transport, regs. 116-120.
- (6) Custody of Stores, regs. 121-125.
- (7) Purchase of Stores not under Contract, reg. 126.
- (8) Committees, reg. 127.
- (9) Unserviceable Stores, reg. 128.
- (10) Miscellaneous, regs. 129-130.

Part VI.—Suspense Stores, Plant, and Livestock regs. 131-160.

- (1) Suspense Stores, regs. 131-137.
- (2) Suspense Plant, regs. 138-149.
- (3) Suspense Livestock, regs. 150-160.

Part VII.—Miscellaneous, regs. 161-192.

- Appendix A.—Outstation System Instructions.
 Appendix B.—Procedure for Preparation of Wages Sheets.
 Appendix C.—Instructions to North-West Paymasters.
 Appendix D.—Departmental Payments through Treasury.
 Appendix E.—Record of Government Property.
 Appendix F.—Interdepartmental Debits and Credits.
 Appendix G.—Forms.

3. The financial year shall be and be taken to be from the first day of July to the thirtieth day of June next following.

4. The annual Estimates of Revenue and Expenditure 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 which authorised the raising of the loans, 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 accounts determined from time to time by the Treasurer.

5. In every case where these regulations or any instructions issued by the Treasury do not lay down the procedure to be followed, application shall be made to the Treasurer for directions.

6. All records, statements, forms, and vouchers hereinafter provided for and indicated by a reference number in the list of forms set forth in Appendix "G" to the regulation and which shall be of such nature as the Treasurer shall have approved, or any other forms, etc., which the Treasurer may direct to be substituted therefore, shall be furnished when and as required by these regulations, or by instructions issued by the Treasury or as directed by the Treasurer.

PART II.—RECEIPT OF PUBLIC MONEYS.

7. There shall be a Receiver of Public Moneys for each Ministerial Department and for each Subdepartment where the accounting procedure requires the appointment of a Receiver. Receivers shall be appointed by the Treasurer, and shall be responsible to him.

8. Collectors shall be those persons who are appointed as Collectors of Public Moneys by Heads of Departments acting with the authority of the Treasurer and officers who by virtue of their positions are required to collect such moneys. A Collector shall be responsible through the Receiver to the Head of the Department.

9. 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.

10. The full amount of all public moneys collected, deducting only charges legally payable therefrom, shall, where banking facilities exist, be paid each day (or as directed by the Treasurer) to the Bank appointed by the Treasurer, to the credit of the State Public Account, and a Bank receipt in duplicate in Form 27 in the list of forms in Appendix G to these regulations shall be obtained therefor. The original 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 approve in writing.

11. A Statement in Form 28 in the list of forms in Appendix G to these regulations shall be obtained daily by the Treasurer from the Bank in which the State Public Account is kept.

12. (1) Every Receiver shall—

- (a) keep or cause to kept a Cash Book in Form 5 in the list of forms in Appendix G to these regulations. The Cash Book shall be entered up daily;

- (b) submit, or cause to be submitted to the Treasury Form 4 or Form 4a in the list of forms in Appendix G to these regulations together with original Bank Receipt (Form 27) showing the full amount of collections day by day and crediting such collections to the appropriate account or accounts in the Treasury books;
- (c) submit to the Treasurer monthly (in duplicate) a Receiver's Statement in Form 3 in the list of forms in Appendix G to these regulations.

(2) Collections shall be received and brought to account daily by the Treasury, up to and including the last working day of each month, excepting when the last day falls on a Saturday, when the next preceding day shall be considered the last day of the month, with the exception of June, when all receipts will be recorded up to and including the last working day. All collections on the last day of each month must be brought to account at the Treasury on the same day. The monthly Receiver's Statement in Form 3, in duplicate, in the list of forms in Appendix G to these regulations must be lodged at the Treasury on the last day of each month. Special instructions shall be issued for the month of June.

13. (1) Collectors at Outstations (other than Collectors for the Railways Department) shall comply with the instructions relating to the "Outstation System" contained in Appendix "A" to these regulations.

(2) Cash Sheets, etc., and all supporting documents shall be forwarded to the Treasury daily, or where and as directed by the Treasurer. Where no collections are made during a month, a Statement in Form 1, 2, or 2a in the list of forms in Appendix G to these regulations, as the case may be, with the word "Nil" written across it, shall be prepared and forwarded.

(3) When any money has been collected on the sale of Public property the Receiver shall support his remittance with Account Sales and/or other documents relating thereto.

(4) Departments shall be responsible for maintaining an efficient check upon Outstation collections, as well as on periodical and regular amounts due that should be collected at Outstations.

14. Collectors for the Railways Department shall account for their collections in accordance with the instructions issued by the Railways Department.

15. A Collector holding a Revenue Stamp Advance shall keep a Cash Book in the Form 45 in the list of forms in Appendix G to these regulations. If Income Tax stamps are held, a record in the Form 38 in the list of forms in Appendix G aforesaid shall be kept. The following provisions shall apply to stamps referred to in this regulation:—

- (a) Moneys received on account of sales shall be remitted to the Treasury daily, or as approved by the Treasurer, and be included in the ordinary Bank receipt with other collections.
- (b) Requisitions for stamps shall be made in Form 46 in the list of forms in Appendix G aforesaid for an amount which, with the stamps on hand and unremitted cash, will equal the original advances under the respective headings.
- (c) Immediately after the close of each quarter, viz., 31st March, 30th June, 30th September, and 31st December, a certificate in Form 47 in the list of forms in Appendix G aforesaid shall be forwarded to the Commissioner for Stamps, or such other person as the Treasurer shall direct.

16. Receivers and Collectors shall acknowledge the receipt of money from the public, and any cash payments between departments, including cash vouchers and Crown Law credit notes, upon a Form, with a cash register imprint thereon, or by the issue of appropriate official forms obtained in the manner contemplated by regulation 20. Where interdepartmental payments are made by cheques or orders as contemplated by regulation 59 (c) and (e), official receipts, as herein defined, shall be attached to such cheques or orders by means of adhesive paste. In cases where payors require additional evidence of payment, or circumstances necessitate the issue of an interim receipt, the Treasurer's approval (including the form to be used) shall be obtained.

17. Where provision is made for a duplicate of the receipt or license issued, the duplicate must be a carbon copy of the original. If provision is made for a counterfoil in lieu of a duplicate, information must be recorded thereon giving the essential particulars shown by the document issued and the counterfoil must be initialed by the Collector.

18. Cancelled receipt or license forms shall be attached to the corresponding butt or duplicate. Where the instructions provide that the duplicates of forms issued shall accompany cash sheets or abstracts forwarded to the Treasury or elsewhere, the cancelled forms shall also be forwarded.

19. The approval of the Treasurer shall be obtained for non-production in every case where monetary forms are missing.

20. Receivers and Collectors shall obtain their books of receipt and license forms from the duly appointed officers of their respective departments, or the Treasury.

21. Departments shall obtain their books of receipts and licenses, and any other forms issued on payment of a fee, from the Government Printer. All monetary forms, except in any special case approved by the Treasurer, shall be consecutively numbered, and each form shall bear the same number as its corresponding copy or counterfoil.

22. Departments shall keep a record of all forms received from the Government Printer in accordance with regulation 21, and such record shall show particulars of all forms issued from time to time to Receivers and Collectors, also unused forms returned by Collectors.

23. The Government Printer shall supply the Auditor General with particulars of all forms issued to departments in accordance with regulation 21.

24. The counterfoils or carbon copies of all monetary books, when completed may, after inspection by an Audit officer, be destroyed in his presence. A return of counterfoils, etc., so destroyed (the return to be initiated by the Audit officer) shall be immediately forwarded by the Collector to the department concerned.

25. (1) Receivers and Collectors shall not accept cheques tendered by or on account of other than the drawers or payees named on the cheques by the drawers. (See also regulation 164.) Any cheques received must have indorsed on the back of each cheque the receipt or monetary form number, together with the account number or name of account credited.

(2) Cheques shall not be accepted by Receivers or Collectors in any other circumstances, except when sanctioned in writing by the Treasurer.

26. (1) In every case where money, including Governmental cheques or orders returned, is received through the post, a Postal Remittance Book in Form 26 in the list of forms in Appendix G to these regulations shall be kept and entered up immediately a remittance is received.

(2) Except otherwise approved by the Treasurer, where two or more officers are employed, all correspondence shall be opened in the presence of two responsible officers, and where remittances are included, such officers shall initial the Postal Remittance Book as evidence of the correctness of the entries therein before remittances are passed to the Receiver or Collector.

(3) At Outstation Offices, where only one officer is employed, the Postal Remittance Book shall be kept by that officer.

(4) Departments receiving remittances through the post shall arrange (where it can conveniently be carried into effect) for mail matter to be delivered into a mail box or mail bag with two locks. The keys shall be held by two officers and the box or mail bag shall be opened when both are present.

(5) Where remittances addressed to one department are required to be passed to another department, the latter shall, immediately such remittances are received, cause appropriate entries to be made in its Postal Remittance Book.

(6) Where a remittance is required to be returned to a sender, a record of the dispatch of such remittance shall be made in the Postal Remittance Book, or, where kept, a Moneys Returned Book. The return of the remittance shall be authorised by a responsible officer (if available) other than the officers handling the mail, or the Receiver or Collector. Where possible the file relating to the matter shall be quoted.

(7) Post-dated cheques or other instruments of a like nature received by departments through the post or otherwise shall be entered in the Postal Remittance Book or other record, and the due dates for presentation shall be recorded.

27. Where Loan money has been advanced under terms providing for the repayment of the principal money, repayments of principal received shall be credited to "Loan Repayments" Account at the Treasury.

28. Proceeds of sale of public property shall be credited to Loan Repayments (Loan Fund), Revenue Fund, or Trust Fund, according to the Fund which bore the cost of the property when it was acquired by the State.

29. Proceeds of sale of public property, the cost of which was charged to the Government Property Sales Fund, shall be credited to the Revenue Fund under the heading of "Sales of Government Property, etc." in the Treasury books.

30. The department concerned shall, on payment to the Treasury of the proceeds of sales of public property, furnish particulars of the Vote or Votes charged when the property was acquired. Where this cannot be determined the proceeds shall be credited to the Revenue Fund.

31. A record shall be kept by each department showing payments to the Treasury under the headings of "Loan Repayments" and "Revenue—Sales of Government Property, etc."

32. Refunds of overpayments, if received within the financial year in which the expenditure was incurred, shall be credited to the Vote against which the expenditure was charged, or, if received after the close of the financial year, shall be credited to the Fund charged with the original debit.

33. Form 4 in the list of forms in Appendix G to these regulations when prepared and showing credits to Revenue Fund expenditure or Loan Fund expenditure, shall be accompanied by Form 6 in the list of forms. A Form 6 showing the credits for the months, shall be attached to Form 3 in the list of forms.

34. Every person entrusted with the collection of public money 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 these or other regulations. He shall hand over to the Relieving Officer a copy of the Audit Act and these regulations duly revised to date; all monetary forms, books, stores; all property in his charge, and any cash which may have been received subsequently to his making up his statements. He shall complete Form 36 in the list of forms in Appendix G to these regulations and hand it to the Relieving Officer, and a copy of so much of the said return as relates to monetary forms and cash, signed by himself and the Relieving Officer, shall be forwarded to the Treasurer.

PART III.—PAYMENT OF PUBLIC MONEYS.

(1) *Authority for Expenditure.*

35. Any liability incurred under any law, order of the Governor, any contract entered into by the Government, any arrangement made by the Treasurer, and any expenditure sanctioned by the Authorising Officer, may be defrayed from the Public Account upon the certificates of the officers who, under section 33 of the Audit Act, are responsible for the correctness of the accounts.

36. 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*.

37. The information contemplated by Form 7 in the list of forms in Appendix G to these regulations in respect of all persons receiving emoluments from public funds shall be furnished monthly by Heads of Departments to the Auditor General, except in the following cases.—

- (a) where particulars appear in the *Education Circular* in regard to teachers, etc., employed in the Education Department;
- (b) employees under the control of the Commissioner of Railways;
- (c) employees shown on wages sheets who are covered by the certificates of "Officers empowered to appoint."

38. The Chief Electoral Officer shall supply the Auditor General with a list of successful candidates at State Elections.

(2) *Certifying Officers.*

39. One or more Certifying Officers shall be appointed by the Governor for each Department.

40. Certifying Officers shall see—

- (a) that the accounts they certify are for expenditure which has been duly authorised, as provided by section 33 of the Audit Act; are in due form, are supported by vouchers where necessary, that no erasure has been made, and that, where possible, the writing is in ink. Any alteration in the total amount shall be initialed by the Certifying Officer;
- (b) that accounts set forth the exact dates or periods and rates of service or supply, also the names of the places in respect of which the expenditure was incurred;
- (c) that the particulars of the claim are stated in such manner as will admit of the calculations being readily checked;
- (d) that the accounts are made out in the names of the claimants, legibly written in the proper place;
- (e) that any expenditure recoverable from the public is indicated by the account;
- (f) that the financial year and the Division, Subdivision, Vote, Appropriation, Fund, or Account are correctly stated on the account;
- (g) that the accounts contain a reference to the gazetted contract, approved requisition, agreement or other authority governing the expenditure.
- (h) that the accounts for supplies show the order number.

41. Subject to the provisions of regulation 6, accounts for payment shall be prepared on Forms 9, 10, 30, 39, 48 in the list of forms in Appendix G to these regulations, as the case may be. Payment for maintenance of children and monetary relief from the Child Welfare Department shall be prepared on Forms 52 or 53 in the list of forms in Appendix G to these regulations.

42. The procedure outlined in Appendix B to these regulations shall be observed in the preparation of wages sheets in connection with construction, maintenance and other works, subject to such modification as approved by the Treasurer.

43. Subject to the provisions of any industrial award, agreement, or instruction by the Treasurer, accounts in the Forms 9 and 30 in the list of forms in Appendix G to these regulations for salary, wages, and allowances in the nature of salary shall be prepared as follows:—

- (a) (i) The amount payable for a fortnight is to be computed by dividing the authorised annual rate by three hundred and thirteen and multiplying the result by twelve, or by multiplying the authorised weekly rate by two.
- (ii) Subject to sub-clause (iii) the amount payable for a period less than a fortnight is to be computed by dividing the ascertained fortnightly rate by the number of hours prescribed for a fortnight's work and multiplying the result by the number of hours in the period.
- (iii) The amount payable for a period less than a fortnight to any annual salaried officer or temporary officer under the Public Service Act, is to be computed by dividing the ascertained fortnightly rate by the number of prescribed working days in the pay fortnight, and multiplying the result by the number of working days in the period.
- (b) (i) In cases in which the Treasurer so decides, one month's pay is to be calculated as one-twelfth of the annual rate.
- (ii) Payments for portions of a month are to be computed by multiplying the amount of pay for a month by the number of days comprised in the period for which payment is to be made and dividing by the number of days in the month.

44. Except in special cases, salaries and wages of employees shall be paid fortnightly. Payment will be made on each alternate Friday up to and including the preceding Thursday: Provided that when the Friday falls on a holiday, payment will be made on the preceding day.

45. An employee granted annual or long service leave may be paid his salary or wages in advance: Provided that payment for any period extending beyond the financial year may be made only on the approval of the Treasurer.

46. When an employee 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 subdepartment to which the employee for the time being belongs, notwithstanding that such employee may have been transferred from another department or have earned such leave in another or other departments:

Provided that (a) a Trading Concern or Business Undertaking shall be charged with its equitable share only of the cost of any such leave earned by an employee whilst employed therein.

(b) Where leave has been deferred to suit the convenience of a department, the payment for such leave, when subsequently taken, shall be charged to the Vote of the department responsible for such deferment.

47. A duplicate of an account shall 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 indorsement" written across the face of it.

48. Petty expenditure, such as cab or motor hire, railway fare, etc., for sums not exceeding five shillings in any one payment shall as far as practicable, be included in one account in Form 33 in the list of forms in Appendix G to these regulations and may, under the signature of the head of the department or other officer appointed by the Minister, be paid without acquittance.

49. Accounts for refunds of Revenue or Trust Fund moneys shall be accompanied by a certificate from a Receiver or other officer, stating explicitly when, in what sum, and to what account, the amount claimed as refundable, was paid into the Public Account, and why the amount is refundable: Provided that this regulation shall not apply to refunds arising under Tax Acts administered by the Commissioner of Taxation.

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

51. Accounts shall be signed by the Officer incurring Expense before they are signed by the Certifying Officer. After certification, the accounts shall be forwarded by the Certifying Officer to the Authorising Officer.

(3) *Authorising Officers.*

52. One or more Authorising Officers shall be appointed by the Governor for each department. An Authorising Officer may also be a Certifying Officer. These regulations shall not be deemed to give power to an Authorising Officer to incur expenditure.

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

54. The Authorising Officer shall not authorise the payment of any account unless such account shall have been duly certified by the Certifying Officer.

55. (1) Every Authorising Officer shall cause to be kept the following books, in the appropriate form, mentioned in the list of forms in Appendix G to these regulations—Register of Accounts—Form 12, Register of Salaries—Form 13, Appropriation Ledger—Form 14, Authority Ledger—Form 15.

(2) All accounts shall be entered in the abovementioned or other approved books before being sent to the Paying Officer.

56. On the last working day of each month the Authorising Officer shall transmit to the Treasurer Form 29 and/or 29a in the list of forms in Appendix G to these regulations, in duplicate, setting out the expenditure for such month, and shall, in addition to the duties imposed upon him under section 33 of the Audit Act, be held responsible to the head of his department should any authorisation be exceeded, also for any dual payment.

57. (1) In order to facilitate the payment of accounts, an Authorising Officer, with the approval of his permanent head (in the case of the Railways Department, the Commissioner of Railways), may—

(a) authorise the Paying Officer of his department to make advances to other officers for change, petty cash for departmental purposes, or for any other departmental purposes, and

(b) authorise the Paying Officer to advance money to officers travelling on duty within the State to enable them to meet expenses.

(2) Such sub-advances shall be accounted for to the Paying Officer by the production of vouchers or repayment of any unexpended balance. When a sub-advance under this regulation is no longer required it shall be refunded forthwith to the Paying Officer.

(4) *Paying Officers.*

58. Public moneys shall be disbursed by—

- (a) Paying Officers appointed by the Treasurer;
- (b) Officers who by virtue of their positions are required to make payments;
- (c) persons authorised by the Treasurer, or by Heads of Departments acting with the authority of the Treasurer, to disburse public moneys.

Provided that any officer or person disbursing money shall not, without the sanction of the Treasurer in writing, be a Certifying Officer or Authorising Officer.

59. The Treasurer may provide money from the Public Account, to pay accounts, in any of the following ways:—

- (a) On production of a duly completed Form 16 or Form 37 in the list of forms in Appendix G to these regulations, the amount stated thereon may be placed in an Advance Account at a Bank or made available to the applicant.
- (b) When a sum is required to pay salaries or wages, on production of a duly completed Form 10 in the list of forms in Appendix G to these regulations, accompanied by pay sheets certified by the proper officers, the amount required may be made available in cash to the person or persons indicated on the said Form 10 or placed in an Advance Account at a Bank created under subclause (a) hereof.
- (c) The Treasurer may authorise a department to issue cheques and arrange with a Bank to meet such cheques from the General Account.
- (d) The Treasurer may authorise the Paying Section of the Treasury to issue cheques and arrange with a Bank to meet such cheques from the Treasurer's General Account.
- (e) The Treasurer may arrange with a Bank to meet orders drawn on Ministers by authorised persons in payment of governmental accounts and to reimburse such Bank from the Treasurer's General Account, upon production of certified abstracts or vouchers at the Treasury.
- (f) The Treasurer may arrange with a Bank to meet cheques or orders drawn by Bodies, Undertakings, or State Trading Concerns for which Current Accounts are kept in the Treasury books, and to reimburse such Bank from the Treasurer's General Account, upon receipt of advice at the Treasury that the cheques or orders have been met.

(For subadvances—see regulation 57.)

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

- (a) to the claimant in person;
- (b) to the credit of a claimant at a Bank;
- (c) by post to the claimant's private or business address;
- (d) to the legally constituted representative of a claimant;
- (e) to any person as may be especially directed by the creditor in writing;
- (f) in such other manner as the Treasurer may, in any individual case, sanction in writing.

61. Salaries and wages shall be paid to principals only, excepting under exceptional circumstances, when payment may be made to the person nominated by an employee in Form 31 or 32 in the list of forms in Appendix G to these regulations. These Forms, before acceptance, shall be initialled by the principal officer of the employee's department available at the time the order is given.

62. Where money has been made available to an officer or person to pay salaries or wages, any amount which cannot be paid to an employee at the usual time for the payment of such salaries or wages shall be immediately refunded by such officer or person and be credited to an appropriate account in the Treasury books.

63. Amounts applicable to the purchase of or the resumption of land, the satisfaction of judgments and awards, the settlement of actions and costs therein, and all matters requiring settlement by the Law Officers of the Crown, shall be placed to the credit of the accounts (whichever is appropriate) in the Treasury books styled "Crown Law Payments in Suspense" (and) "Crown Law Suspense."

64. On the approval of the Treasurer salaries and wages may be paid by any specified department, or in connection with any specified work, without receipts being obtained: Provided that all such payments shall be covered by a certificate, signed by two officers authorised by the Treasurer, that the payments were made in their presence.

65. In the case of payments to natives within the meaning of the Native Administration Act, 1905-1941, the Paying Officer may dispense with a receipt, provided that—

- (a) the Paying Officer certifies that the amount stated opposite the name of the native was paid by him to the said native on the date named, and
- (b) another officer or qualified witness certifies that the amount was paid in his presence.

66. The signature of the payee to the form of receipt indorsed on an order drawn on the Minister of a department, or on a Banker's cheque, may be accepted as a sufficient discharge for the amount of such order or cheque. If the order or cheque is signed by an agent on behalf of the payee, the discharge may be accepted, if certified by a Bank to be a correct indorsement.

67. Except as provided by regulation 61, an officer of 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.

68. All cheques drawn by a Paying Officer shall, unless otherwise approved by the Treasurer, be counter-signed by an officer appointed by the Head of the department. All such appointments shall be notified to the Treasury for authorisation to the Bank upon which such cheques are drawn.

69. When accounts are paid at North-West Outstations the procedure outlined in Appendix C to these regulations shall be observed.

70. Where the Treasury pays public creditors on behalf of departments, the procedure outlined in Appendix D to these regulations shall be followed.

71. Departments paying their own accounts from an Advance under subclause (a) of regulation 59 shall recon up such Advance by Imprest in Form 18 in the list of forms in Appendix G to these regulations, and departments operating under subclause (c) of regulation 59 shall clear their payments, at periods not exceeding seven days, by Credit Imprest in Form 19 in the list of forms in Appendix G to these regulations. After the close of each month such departments shall submit their detailed vouchers, with supporting schedules in the Form 49 or 50 in the list of forms in Appendix G to these regulations, equalling the total amount of the Imprests for the month, to the Auditor General.

72. Detailed vouchers, accompanied by schedules in the Form 49 and Imprests in the Form 18 in the list of forms in Appendix to these regulations, in support of accounts paid by the Treasury shall be submitted to the Auditor General as soon as possible after the close of each month.

73. (1) Departments using orders as contemplated by regulation 59 (e), shall, in every case where the order does not constitute the voucher, supply the Auditor General, after the close of each month, with statements, showing the following information for each Vote or Account:—

- (a) Amounts scheduled on account of orders;
- (b) Amounts of vouchers submitted in support of such Schedules;
- (c) Balance.

(2) When preparing Statements departments shall separate transactions into their respective financial years and attach details in respect of any balance at the end of the month of June. Any such balance shall be cleared within a period of six months.

74. Where departments use cheques chargeable to the Treasurer's General Account as contemplated by regulation 59 (e) and the transactions are recorded through a Current Account in the Treasury books, a separate Current Account shall be kept for the transactions of each financial year. The balance on the account for the month of June shall be reconciled and cleared within a period of six months.

75. Every Paying Officer shall keep a Cash Book in the Form 17 in the list of forms in Appendix G to these regulations.

76. Where a Paying Officer holds an advance he shall, if required by the Treasurer, immediately after the close of each quarter, transmit Form 23 in the list of forms in Appendix G to these regulations to the Treasury showing the position of such advance.

77. No Paying Officer holding an Advance at a Bank shall draw cheques in excess of the balance thereon as shown by his Cash Book.

78. (1) Cheques issued for payment of Government accounts, if returned unclaimed, shall be recorded in alphabetical order, and held by a responsible officer of the department issuing the cheques. Cheques reissued shall be signed for by the payees or otherwise recorded as to disposal of cheques.

(2) Should the cheques remain unclaimed for a period of six months, the amount of such unclaimed cheques shall be transferred to a Trust Account, under the title of "Sundry Creditors," with a subtitle of "Unclaimed Cheques" in the Treasury Books.

(3) Should the cheques still remain unclaimed for a period of six years after being transferred to the said Trust Account, the amount of such unclaimed cheques shall be carried to Consolidated Revenue Fund.

79. Except when otherwise authorised by the Treasurer, every officer holding an advance shall, on or before the 30th day of June in each financial year, and at any time when an advance is no longer required, adjust such advance by repaying the amount to the Treasurer. Form 4 in the list of forms in Appendix G to these regulations shall be used and the adjustment shall be made through the Authorising Officer.

80. Except where the Treasurer otherwise approves, in all cases where it is possible to record transactions by transfer entries in accordance with Form 11, 19, 40, or 41 in the list of forms in Appendix G to these regulations, cheques or orders shall not be drawn, neither shall payments by cash be made. If the forms which accompany these regulations cannot be applied, application should be made to the Treasury for directions.

81. 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 thirtieth day of June, 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 the thirtieth day of June and extending beyond that date, shall, whenever possible, continue a charge to the appropriation for such year and may be dealt with accordingly.

PART IV.—AGENT GENERAL.

82. The financial business of the Government of Western Australia in London shall be transacted by the Agent General.

83. Subject to approval by the Treasurer and any directions issued by him from time to time, the Agent General shall determine the procedure to be followed in regard to cash transactions at the London Agency. The Auditor General and all officers employed at the Agency shall be supplied with a copy of the approved procedure.

84. Payments shall be made by the Agent General on behalf of the Government—

- (a) under the authority of the Treasurer or other responsible Minister; or,
- (b) on his own authority in carrying out the requirements of the Government or the duties of his office.

85. A firm or company of Chartered Accountants shall be appointed in London. Their duties shall be—

- (a) to carry out a periodical check of all receipts and disbursements and do such things as are necessary in their estimation for the verification of such receipts and disbursements to safeguard the Government of the State;
- (b) to verify all banking accounts and cash on hand;
- (c) to certify the monthly Cash Statement relating to the Agent General's Office;
- (d) to advise the Agent General generally in regard to the system pursued and, where necessary, make suggestions by way of improving it where it is advisable that an alteration should be effected.

86. Immediately after the close of each month, details of the cash transactions, according to the accounts of the London Agency, together with supporting vouchers and the Auditor's certificate, shall be forwarded to the Treasurer.

PART V.—REGULATIONS FOR THE PURCHASE AND CUSTODY OF STORES FOR THE GOVERNMENT OF WESTERN AUSTRALIA, AND FOR THE ADMINISTRATION OF THE GOVERNMENT TENDER BOARD.

(1) *Tender Board.*

87. There shall be a Tender Board, consisting of not less than eight nor more than twelve members, specially appointed by the Governor in Council.

88. (1) The members of the Board shall, at the commencement of every financial year, elect from among their number a chairman and deputy chairman, who shall hold office until the end of the financial year in which they are elected. If any vacancies in such offices occur during the currency of any financial year, they shall be filled by similar proceeding. The chairman, or, in his absence, the deputy chairman, shall preside at all meetings of the Board; but if both be absent, the Board may at any meeting elect from among the number then present a chairman, who shall preside at such meeting.

(2) Questions at any meeting of the Board shall be decided by a majority of votes; each member present shall have one vote. In case of an equality of votes, the chairman shall have a second or casting vote.

89. The Board shall meet at least once a fortnight and whenever specially summoned by direction of the chairman or deputy chairman; but no business shall be transacted unless three members be present. A meeting shall be called by the chairman on receipt of a written request from three members. In the event of any member failing to attend any meeting for two months, without obtaining leave of absence, his seat shall become vacant.

90. There shall be a secretary to the Board, who shall keep the records of the Board and perform such duties as the Board may from time to time direct. He shall be present at the opening of tenders, and shall receive all deposits and securities in connection with tenders and contracts, and shall deal with them as the Under Treasurer shall direct. An acknowledgment of all such deposits and securities shall be issued by the Treasury to the Board, and by the Board to the tenderer or contractor, if required.

91. The secretary to the Board shall keep the following records, viz.:—

1. The Minute Book;
2. The Advertisement Book;
3. Register of Tenders;
4. Preliminary Deposit and Cash Security Book;
5. Register of Fixed Deposits;
6. Register of Complaints against Contractors;

and such other records as the Board may direct.

(2) *Estimates.*

92. The permanent head of every department shall, when directed, forward to the Board estimates of the stores which will be required by his department during the period to be covered by the contract, and a statement of actual consumption, and of the stock in hand at some recent date specified in the Form 55 in the list of forms in Appendix G to these regulations.

93. In the case of new items, it shall be set forth whether it is desirable to include same in general annual contracts, or with a specification, and where supply should be delivered,

94. Samples shall be sent to the Board when supply is required as per sample, or when it appears desirable to change those already in use.

95. Special information or any specification required to meet the particular demands of any department shall be furnished as required.

96. The Board shall prepare classified schedules of all supplies likely to be required.

97. The schedule shall be prepared with a view of admitting fair competition among manufacturers, merchants, and others in a position to supply.

98. All dates and periods to be observed in connection with the estimated requirements and duration of contracts shall be fixed by the Board.

(3) *Tenders.*

99. The Board shall decide as to the manner in which the said supplies should be procured—whether by annual contract or otherwise—and shall take action by advertising for tenders or by other means.

100. The Board may, if it appear to the advantage of the Service, call for tenders for certain stores in countries other than Western Australia, and may appoint the places where such tenders may be received, and the persons who shall open them, and the manner of communicating the contents to the Board: Provided that tenders upon the same specification, etc., shall be called in Western Australia, and that the opening of such tenders in Western Australia, and in all other places appointed, shall be synchronous.

101. Advertisements calling for supplies shall contain general particulars of the supply, the period of the proposed contract, the amount of security, and the date and hour of closing tenders. Copies of the specification, form of tender, schedule and conditions of contract, samples (if any), etc., shall be exhibited at the Office of the Board, and at such places as the Board shall decide.

102. No tender shall be entertained which—

(a) is received after the advertised time of closing tenders;

(b) is not securely enclosed in an envelope showing clearly the supply for which it is a tender;

(c) has not enclosed therewith the specified security,

unless there are special circumstances which, in the opinion of the Board, justify a departure from the rule, and a statement of such circumstances shall be indorsed upon the tender by the secretary.

103. In considering tenders, each item in every schedule may be considered the subject of a separate tender.

104. All tenders for supplies under these regulations shall be opened and examined by the Board, numbered consecutively, initialed by the chairman of the meeting, and scheduled. All tenders under £1,000 shall be dealt with by the Board, and those exceeding this amount shall be forwarded, through the Treasurer, to the Government, with a recommendation and such explanation as may be necessary. Should the rates named in the tenders be excessive, or should no tender be received, the Board shall decide as to the best course to be taken to obtain the supplies.

105. The Board may disqualify from tendering, for any period it may consider necessary or desirable, any person, firm, or company found to have been guilty of any default in carrying out a previous contract, or who may be for any other reason considered ineligible.

106. The Board shall publish acceptance of tenders and cancellation of contracts in the *Government Gazette*.

107. The Board shall have custody of contract documents and samples for stores contracts.

108. General conditions of contract shall be adopted by the Board, with the approval of a Law Officer of the Crown. Special conditions affecting particular supplies may be adopted by the Board, and printed with the schedules.

109. The general conditions of contracts governing the supply of stores shall include the following, or to the like effect:—

(a) that the goods shall be delivered as may be directed by the officer ordering the supply;

(b) that a delivery note containing a reference to the number and date of the order concerned be handed to the officer authorised to accept delivery, hereinafter called the Receiving Officer;

(c) that such delivery note shall contain a correct statement of the stores delivered;

(d) that the Receiving Officer shall sign a receipt produced by the contractor for the stores accepted;

(e) that the delivery note, with corrections, if any, as to rejected supplies, shall be recorded by the Receiving Officer on behalf of the department concerned;

(f) that the contractor when making claim for payment, if so desired by the head of the department concerned, shall produce the order for the supply and the receipt for delivery of the stores in question;

- (g) that the acceptance of the supplies shall be subject to the approval of the Receiving Officer;
- (h) that if, after the delivery of the supplies has been taken, any deficiency or defect is discovered therein, such stores may be rejected;
- (i) that in case of the rejection of any supplies, the contractor shall immediately remove them, and shall substitute others of approved quality at his own cost;
- (j) if any difference or controversy arise between the Receiving Officer and the contractor, the matter shall be referred to the permanent head of the department concerned, whose decision shall be binding upon the Receiving Officer. The contractor shall, if aggrieved, be allowed an appeal to the Board, whose decision shall be final and binding, unless the Treasurer be satisfied that the importance of the difference or controversy warrants the granting of a Board of Arbitration, in which event the contractor shall deposit at the Treasury such security for costs as shall be fixed by the Treasurer.
- (k) A board of Arbitration shall consist of—
 - (1) a member appointed by the Treasurer,
 - (2) a member appointed by the contractor,who shall immediately nominate, in writing, a referee. The decision of the two members, or, in case of a difference, of the referee, shall be final and binding. The cost of the arbitration shall be allocated in the discretion of the Board of Arbitration.

110. All contracts shall be made by the Board for such supplies and stores as may be required in Western Australia for the service of the Crown.

111. General contracts shall be binding upon all departments of the Western Australian Government. The Imperial and Commonwealth Governments shall only be permitted to avail themselves of the contracts, provided they comply with regulation 92, in which case the contracts will be binding upon them, subject to the terms and conditions thereof.

112. Special contracts made by the Board shall bind the departments for whose services they were taken, and they shall, where not prejudicial to the departments specially concerned, be available to other departments under reasonable conditions, to be decided by the Board.

113. Subject to the provisions relative to the purchase of stores not under contract, where a requirement arises in a department for stores omitted from the contracts available to such department, and from the price lists of manufacturing departments of the Government, a requisition, in duplicate in the Form 56 in the list of forms in Appendix G to these regulations, shall be sent to the Board, with all the necessary particulars, and the course prescribed for general store requirements shall, as far as possible, be followed.

(4) *Receipt of Stores.*

114. Officers in charge of stores shall keep a detailed record of all stores received by them.

115. Receiving Officers and officers in charge of stores are enjoined to make themselves conversant with the conditions of contract, and to exercise every care that stores accepted by them are correct as to quality and quantity.

(5) *Transport.*

116. The transmission of stores or parcels beyond the limit within which the contractor is liable to deliver shall be undertaken by an officer of the department concerned, unless the Board otherwise direct.

117. All transport for bulky stores, other than transport by railway, shall be performed under a written contract. When the weight of the goods is such as to render it advisable, tenders for transport shall be called for by public advertisement, and the tenders received shall be submitted to the Board for consideration. In all other cases the department concerned or the Board, as the case may be, shall make contracts or agreements with individual carriers at the most advantageous rates.

118. If at any time the weight or quantity of the supplies received be deficient, or exceed that stated in the advice, the Receiving Officer shall point out the discrepancy to the carrier, and ascertain whether such discrepancy has arisen from carelessness, dishonesty, or other causes while the goods were in transit. Should the supplies be damaged, he shall also endeavour to ascertain in what manner the damage occurred. In no case shall the weight or quantity stated in the advice be altered; but the officer shall sign and return the advice, indorsing thereon the quantities deficient or in excess and the condition in which the goods are received. The quantities stated in the advice shall, in all cases, be entered in the books of the Receiving Officer. The quantities deficient or in excess shall be entered separately.

119. Officers giving receipts for supplies shall be responsible for any discrepancy or loss which they might have been reasonably expected to discover.

120. Any officer of the Public Service and any officer of the Police Force may be required to take temporary charge of stores in transit and to forward them to their destination. While such stores are in his custody he must exercise care to protect them from exposure to the weather, from depredations, and from damage or loss of any kind.

(6) *Custody of Stores.*

121. Every officer in charge of stores shall keep a clear and exact account of all stores which may be placed under his charge, and he shall be responsible for the custody and preservation of such stores. He shall obtain and file receipts for all stores and material issued by him, except provisions and articles served out for immediate use in Government Institutions.

122. No article shall be lent outside the Government Service without the written authority of the Minister. No article shall be sold to or exchanged with any person without the written authority of the Minister and the approval of the Board, except where the value does not exceed £10, when the approval of the permanent head shall be obtained.

123. Every officer in charge of stores shall inspect his stores from time to time and take stock thereof at least once in every year, or whenever called upon to do so by the Auditor General. If any deficiency be discovered, the matter shall be reported to the Minister for action.

124. Prior to the removal of an officer in charge of stores from any station, he shall balance his accounts, and shall hand over the stock and the samples to his successor. The officer taking charge shall ascertain that the stock on hand agrees with the accounts.

125. Every officer shall be responsible for the proper application of all stores intrusted to him for use or consumption, and for the proper care and preservation of all articles in use, and, when considered necessary by the permanent head of his department, shall keep a book containing a statement or inventory of all articles and also of all live stock in his charge. At least once a year every officer in charge or subcharge shall forward to the permanent head of his department a return of the stores in use under his supervision, and shall report as to their state and as to any loss of such stores or any damage there which, in his opinion, may have been due to want of care. Officers shall also comply with any departmental instruction for the time being in force for the checking of stores in their custody.

(7) *Purchase of Stores not under Contract.*

126. (1) As far as possible all purchases of Stores shall be of the kind specified in the Tender Board contracts or in the price lists of the manufacturing departments of the Government.

(1) Purchase of stores not under contract to the value of not more than twenty-five pounds (£25) for any one (1) line, may be made by the Controller of Stores, upon whom, on receipt of requisitions, it shall be incumbent to obtain written quotations from all leading persons, firms and companies doing business in the class of goods to be purchased. The quotation forms shall specify the time of closing, and the quotations shall be submitted, under cover of a sealed envelope, and opened in the presence of two (2) officers at the specified time, and duly initialed by them. Where the value of an order does not exceed one pound (£1), written quotations may be dispensed with. The quotations obtained must be produced for the Board's inspection and information whenever required. The Controller of Stores may, at his discretion dispense with quotations where immediate purchase is rendered necessary to supply an urgent Government requirement. When passing accounts for payment under this paragraph departments must quote thereon as their authority for the expenditure "T.B. 126."

(3) Purchase of stores not under contract or not more than one thousand pounds (£1,000) may be made by Controller of Stores in the same manner as above on the authority of the Board. The applications in Form 56 in the list of forms in Appendix G to these regulations must be forwarded in triplicate, the quotations obtained being attached to one copy. When passing accounts for payment under this paragraph the department must quote thereon as their authority for the expenditure the Tender Board number, which shall be given on the approved application. The Controller of Stores, may, at his discretion, purchase supplies in anticipation of Tender Board approval: provided that, in all such cases, quotations have been obtained in accordance with these regulations and the lowest quotations for the quality required accepted. Such purchase must be submitted to the Tender Board on Form 57 in the list of forms in Appendix G to these regulations for confirmation at the meeting next following such purchases. The Form 56 aforesaid shall contain a certificate, signed by the Controller of Stores, that the Tender Board Regulations have been complied with in all respects. In cases where urgent purchases are necessary to meet Government requirements, the Controller of Stores may, at his discretion, purchase in anticipation of Tender Board approval and without obtaining quotations: provided that each of such cases is referred to the Board, with explanatory note, on the said Form 57, for confirmation at the meeting next following such purchase.

(4) Purchase of stores not under contract amounting to more than one thousand pounds (£1,000) may be recommended to the Governor in Council, through the Treasurer. The application on the said Form 57, must be forwarded in triplicate, the quotations obtained being attached to one copy. When passing accounts for payment under this paragraph departments must quote thereon as their authority for the expenditure the Tender Board number, which will be given on the approved application.

(5) On the recommendation of the Board, through the Treasurer, to the Governor in Council, exemptions from this regulation may be allowed.

The following transactions do not require the approval of the Tender Board:—

1. Purchase of supplies by Government departments from State Trading Concerns.
2. Purchase of hessian, stockinette and tin plates by the Wyndham Meat Works.
3. Inter-departmental purchases, *i.e.*, purchases by one department from another.

(8) *Committees.*

127. The Board may appoint Committees consisting of members of the Public Service—
- (a) to draw up draft schedules of stores;
 - (b) to report as to adoption of standard dimensions and qualities of stores;
 - (c) to suggest the substance of conditions of contract;
 - (d) to advise generally, or in detail, upon any question within the jurisdiction of the Board.

Such Committees shall report to the Board.

(9) *Unserviceable Stores.*

128. At every stock-taking the officer in charge of stores shall make a return to the permanent head of his department, showing what stores (if any) he considers to be unserviceable. Such return shall be forwarded to the Board, which shall arrange for the disposal of such goods by auction or public tender when considered advisable.

(10) *Miscellaneous.*

129. If the permanent head of any department shall consider it advisable, under exceptional circumstances, to obtain supplies from a contractor of a quality inferior to that provided for in the contract, he shall report the circumstances to the Board; and the Board, if it thinks fit, may approve the acceptance of the supplies at such reduced prices as may be deemed sufficient, and as may be agreed upon with the contractor. The Board shall notify the permanent head and the contractor accordingly, and the supplies may thereupon be obtained at the approved prices.

130. In this Part of these regulations—

“Minister” shall, in the case of Railways, include the Commissioner of Railways; and

“Permanent Head” shall mean—Under Treasurer, Under Secretary for Lands, Under Secretary for Works and Water Supply, Under Secretary for Mines, Under Secretary for Law, Under Secretary (Chief Secretary’s Office), Under Secretary for Agriculture, Director of Education, Under Secretary, Metropolitan Water Supply, Commissioner of Railways, and such other officer as may be appointed to control any Ministerial Department created.

“Board” shall mean Tender Board.

“Service of the Crown” shall include all departments and branches of the Public Service, the Native Affairs Department, and the following Boards:—Fremantle Harbour Trust, Parks Board, and such other Boards as may be added to the list from time to time.

PART VI.—SUSPENSE STORES, PLANT AND LIVESTOCK.

(1) *Suspense Stores.*

131. Stores purchased by the Treasurer with the intention of holding them for subsequent issue to departments shall be known as “Suspense Stores.”

132. Until issued, suspense stores shall be accounted for in the Treasury Books under the following headings:—Railway Stores, Government Stores, Government Printer’s Stores.

133. Issues from Suspense Stores shall be charged out at least once a month.

134. Subject to the control of the Treasurer, suspense stores shall be administered by the persons appointed by the Treasurer and in the manner directed by him.

135. Unless where specially directed by the Governor, stock of suspense stores shall be taken at least once in each year and the result reported to the Treasurer.

136. Depreciation of suspense stores, other than those applicable to the Railways, shall be arrived at as directed by the Treasurer.

137. The procedure in regard to the depreciation of Railway Suspense Stores shall be as follows:—

- (a) A Board shall be constituted consisting of the Comptroller of Stores and two officers to be nominated by the Commissioner, one of the latter of whom shall be chairman.
- (b) When, in the opinion of the Comptroller 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.
- (c) The Board shall examine the stores in question, and thoroughly inquire into all the circumstances which may have rendered such depreciation necessary.
- (d) Any recommendation to depreciate stores used by any particular Branch shall be supported by a recommendation from the head of the Branch concerned.

- (e) 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.
- (f) In cases where any depreciation is approved, the details thereof shall be shown on the Form 10 in the list of forms in Appendix of these regulations or such other form as 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:—
- (1) particulars of each article;
 - (2) value as shown in Stock Ledger;
 - (3) depreciation proposed;
 - (4) reason for depreciation.
- (g) Debits for depreciation of Railway Stores shall only be charged to the Vote provided for this purpose in the following cases:—
- (1) 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 warrant depreciation being so charged;
 - (2) 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.)
 - (3) when stores are rendered valueless by breakage or have disappeared, owing to accidental leakage, etc.

(2) *Suspense Plant.*

138. Where plant is purchased with the intention of using it upon more than one work it shall be known as "Suspense Plant" and the cost shall be charged to the "Plant Suspense Account" in the Treasury books.

139. Suspense plant may be hired out as required, and the proceeds of such hire shall be credited in the Treasury books to the "Plant Suspense Account" or to any other account applicable to suspense plant.

140. Subject to the supervision of the Director of Works, the suspense plant shall be under the control of the Plant Engineer.

141. When a hirer desires to hire suspense plant, a requisition shall be submitted to the Plant Engineer, who shall arrange to meet the requisition from the suspense plant on hand or, subject to the approval of the Minister for Works, by the purchase of additional suspense plant.

142. Where a department no longer requires plant which it has purchased from its own funds, if the Plant Engineer is satisfied that such plant is suitable for suspense plant purposes it may be taken over, but no cash adjustments shall be made between the Plant Suspense Account and the funds of the department unless the latter purchased the plant during the financial year in which the transfer takes place. The provisions of Regulation 184 relating to statistical transfers may, however, be applied.

143. A proper record shall be kept of all suspense plant, including plant the cost of which has been fully recovered by hire charges.

144. All charges for plant hire shall be fixed by the Plant Engineer, subject to the approval of the Minister for Works.

145. The period of hire shall be determined by the Plant Engineer.

146. All hiring charges shall cease when plant is destroyed, lost, or becomes unfit for use, provided that satisfactory evidence is submitted to the Plant Engineer.

147. Claims for hire shall be rendered by the Plant Engineer at least quarterly.

148. Form 22 in the list of forms in Appendix G to these regulations, supplemented by the approval of the Tender Board, shall be completed in respect of all suspense plant sold.

149. Stock shall be taken of suspense plant at the end of each financial year.

(3) *Suspense Livestock.*

150. The cost of animals purchased for hire to departments shall be charged to the "Purchase of Stock Suspense Account" in the Treasury books.

151. Suspense livestock shall, subject to these regulations, be controlled by the Chief Inspector of Stock.

152. When a department desires to hire stock, a requisition shall be forwarded to the Under Secretary for Agriculture, for transmission to the Chief Inspector of Stock. If the requisition cannot be met from the livestock on hand and it is considered desirable to purchase additional stock, the Minister for Agriculture shall be approached for his approval.

153. Where livestock has been purchased by a department from its funds and the animals are no longer required by such department, they may, if the Chief Inspector of Stock concurs, be handed over and form part of the suspense stock, but no cash adjustment shall be made between the Purchase of Stock Suspense Account and the funds of the department, unless the latter purchased the animals during the financial year in which the transfer takes place.

154. All animals included in the suspense livestock shall be branded with the registered brand of the Government and a distinguishing number. A register shall be kept, in which shall be entered a full description of each animal, including its brand and number. An inventory shall be prepared at the end of each year in regard to all livestock on hand and on hire.

155. All charges for stock hired to departments shall be fixed by the Chief Inspector of Stock, in accordance with a method approved by the Minister for Agriculture.

156. The period of hire shall be determined by a written acknowledgment from the department to the Chief Inspector of Stock when the animals are made available, and a written acknowledgment from the Chief Inspector of Stock when stock is returned.

157. If an animal dies during the period of hire, hire charges shall cease: Provided that the hide or other satisfactory evidence is submitted to the Chief Inspector of Stock. The Register of Stock shall be adjusted in regard to deceased animals on the authority of the Chief Inspector of Stock.

158. Claims shall be made against departments, at least quarterly, on account of animals hired, and in the preparation of such claims portions of a week shall be regarded as a week.

159. The Chief Inspector of Stock, or an officer authorised by him, may at any time inspect stock on hire.

160. Form 22 in the list of forms in Appendix G to these regulations shall be completed before an animal included in the suspense livestock is sold. Where possible, sales shall be effected by auction and a reserve shall be fixed by the Chief Inspector when instructions are given to the Auctioneer.

PART VII.—MISCELLANEOUS.

161. Special instructions may be issued in any particular case where these regulations or any general instructions are not applicable.

162. All account books and forms of accounts shall harmonise with and be treated as subsidiary to the Treasury system of accounts. A Treasury officer may at any time inspect the books and forms used by departments and report the result to the Treasurer.

163. An officer holding a Postage Stamp Advance shall keep a Cash Book in the Form 42 in the list of forms in Appendix G to these regulations, and if located at an Outstation, shall forward to the Treasurer monthly a Return in the Form 43 in the said list of forms accompanied by a requisition in the Form 44 of the said list of forms to replace stamps used.

164. No officer shall cash, wholly or partly, his own or other private cheques from public moneys, neither shall private moneys be mixed with public moneys.

165. Applications for authority to write off revenue, stock, stores, etc., and debts due to the State, shall, after approval by the Minister of the department, be submitted to the Governor through the Treasury: Provided that Ministerial approval shall be sufficient to write off livestock (other than stud stock) on State Farms and Stations.

166. No accounting records or vouchers shall be destroyed, unless the written approval of the Treasurer is obtained.

167. All purchases of stores outside the State shall be arranged through the Treasury and indents from departments shall be submitted to the Treasury in duplicate.

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

169. *Gazette* notices may be accepted, without further authority, in regard to 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 1904, or these regulations.

170. Every officer in charge of Government Property shall keep books and records in accordance with Appendix E to these regulations.

171. A schedule of all Government property sold shall be forwarded to the Auditor General in the Form 22 in the list of forms in Appendix G to these regulations, except that the Railways Department may use Form 54 in the said list of forms.

172. 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, the rate to be approved by the Premier in each case.

173. On the first day of each month the head of each department shall forward to the Treasury for the current month a statement in the Form 20 in the list of forms in Appendix G to these regulations showing the estimated expenditure from the Consolidated Revenue Fund, also a statement in the Form 21 in the said list of forms of the estimated Revenue collections, together with such other particulars as the Treasurer may require.

174. Applications for approval to incur expenditure upon works chargeable against the Loan Fund must be forwarded to the Treasurer by heads of departments in Form 51 in the list of forms in Appendix G to these regulations, together with such other particulars as the Treasurer may require.

175. Whenever a head of a subdepartment ascertains that it is impossible to keep the expenditure of his department within the Votes provided from the Consolidated Revenue Fund, he shall transmit a requisition in the Form 34 in the list of forms in Appendix G to these regulations, accompanied by a statement giving full particulars and reasons for the excess, to his permanent head. After obtaining the approval of his Minister, the permanent head shall submit the requisition, through the Treasury, for the approval of the Treasurer.

176. Whenever a permanent head ascertains that a Vote provided on the Loan Fund Estimates is likely to prove insufficient to meet the expenditure, but that such expenditure will not exceed the sum available for the particular service on the Schedules to the Loan Acts, he shall transmit a requisition in the Form 34 in the list of forms in Appendix G to these regulations, to his Minister for transmission through the Treasury and the approval of the Treasurer.

177. Whenever a Minister considers it necessary that services or works shall be undertaken for which provision has not been made in a Revenue Fund or Loan Fund Vote, the permanent head of the department for which the money is required shall furnish his Minister with a requisition in the Form 35 in the list of forms in Appendix G to these regulations, for transmission to the Treasury for consideration by the Treasurer. If the Treasurer concurs, the requisition shall be submitted for the approval of the Governor.

178. Expenditure incurred under the three preceding regulations shall be submitted in detail for Parliamentary appropriation in the Appropriation Act, for the next ensuing year.

179. Whenever a Minister considers it necessary that works or services properly chargeable against the Loan Fund shall be undertaken, for which authority is not contained in a Loan Act, the permanent head of the department shall furnish his Minister with a requisition in the Form 35 in the list of forms in Appendix G to these regulations for transmission to the Treasury and consideration by the Treasurer. If the Treasurer concurs, the requisition shall be submitted for the approval of the Governor. Expenditure upon such works or services should be recorded as "Loan Suspense" expenditure, under the heading of "Advance to Treasurer," pending the passing of a Loan Act.

180. Whenever other Governments, local authorities, etc., desire that the Government of Western Australia shall make payments on their behalf, on the understanding that such payments will be recouped, and the Treasurer is willing to meet the requests, the Treasurer's approval shall be obtained on Form 37 in the list of forms in Appendix G to these regulations. Pending recoup, payments of this nature shall appear under the heading of "Advance to Treasurer."

181. Transfers between appropriations under section 35 of the Audit Act shall be made on Form 8 in the list of forms in Appendix G to these regulations.

182. The procedure set out in Appendix F to these regulations shall apply to Inter-Departmental Debits and Credits.

183. Subject to Appendix F in these regulations no adjustments between Parliamentary appropriations shall be made when Government property is transferred between departments (or from one service to another the charges for which are met from different appropriations), unless the transfer takes place during the year in which the property is purchased. Any adjustment shall be on the basis of cost.

184. Where Government property, the cost of which has been met from the Loan Fund, is transferred from one Loan Fund appropriation heading to another subsequent to the year in which it was purchased, and it is desired to adjust the Loan Fund expenditure as between the different appropriations, or the Loan Fund expenditure of departments controlling the separate appropriations, statistical transfers shall be submitted to the Treasury for the approval of the Governor. Such statistical transfers shall show particulars of the property proposed to be transferred, including the estimated value, the Loan Vote charged when the property was purchased, and the Loan Vote to which the charge (representing the valuation of the property) is being transferred.

185. All officers whose duties are connected with the receipt or payment of public moneys shall acquaint themselves with these regulations. Officers at the head of the various branches of each department shall requisition the Treasury for copies of these regulations for the use of all such officers under their control.

186. Officers shall afford every facility to the public, to enable them to pay amounts due to the State, to render claims correctly, and to receive prompt payment, where an amount is payable by the State.

187. Officers shall not receive perquisites or gratuities from the public for anything done in their official capacity.

188. Officers shall exercise due economy and immediately inform their superior officers if they have reason to believe—

- (a) that moneys due to the State are not being collected; or,
- (b) that, owing to the rate of expenditure, any sum provided for a service is likely to be exceeded.

189. Officers are strictly forbidden to obtain signatures to blank forms of account or acquittances in respect of payments before payment has been made.

190. Every Head of a department shall be responsible for seeing that the provisions of the Audit Act, 1904, and these regulations are complied with, insofar as such provisions affect the accounts of his department.

191. 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.

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

APPENDIX A.

(Regulation 13.)

OUTSTATION SYSTEM.

INSTRUCTIONS.

To supersede all previous Instructions.

The following procedure and Instructions in connection with the Receiving, Recording and Remitting of Collections shall be observed, as set out, by all Outstations:—

1. FORMS.

(a) *Composite Cash Sheet* to contain full information to enable a satisfactory check to be made by the Audit Department. Collections for *all* departments to be entered thereon.

(b) *Abstract* to show the receipt or license number and amount as provided, and any further particulars required by the departments and detailed hereunder.

(c) *Crown Law Abstract* to be used for Local and Police Court entries only.

(d) *General Receipt* to be used for *all* departments. The information to be shown will be in accordance with that required by the departments and detailed hereunder.

(e) *Statutory Forms*.—These will be dealt with in accordance with the ruling practice.

2. PROCEDURE.

(a) Receipts for all departments shall be issued consecutively from the same receipt book. More than one book shall not be in use at the same time, unless permission has been first obtained.

(b) All receipts, licenses, or other statutory forms shall be entered in numerical order on the Cash Sheet, with the necessary information.

(c) *Abstracts*.—A separate Abstract sheet (Form 2) shall be used for each department. It will *not be necessary* to enter detailed particulars in the Abstract if the information is already shown on the General Receipt and Cash Sheets (Form 2A), unless specifically provided under heading "General."

Particulars of all licenses and other statutory forms *must* be shown.

Crown Law abstracts (Form 1) shall be used only for Police Court and Local Court entries.

A separate Abstract Sheet, as distinct from that used for ordinary Treasury collections, shall be used to record stamp sales and receipts issued on account of such sales.

(d) Abbreviations as enumerated in these instructions *must* be used.

(e) General receipts shall be sorted into their various departments and attached in numerical order to the respective Abstracts.

(f) A reconciliation of the Cash Sheets, Abstracts, and Bank Receipts shall be made in the form provided on the back of the Cash Sheet.

(g) Cash Sheets, together with the supporting Abstracts, Duplicate Receipts, and Bank Receipts, shall be forwarded to the Treasury.

3. OUTSTATIONS WHERE MORE THAN ONE RECEIVER IN THE SAME TOWN.

At many of the outstations the Clerks of Court or Mining Registrars are the only Receivers, while in some places there are several officers receiving.

Except as provided by Instruction 4 hereunder, or unless otherwise advised, the procedure in these cases shall be as follows:—

(a) At those departments where collections are not made by the Clerk of Courts or Mining Registrar, an Abstract and General Receipt book only shall be used, in accordance with Instruction 1 (b) and (d).

(b) The Abstract, Duplicate Receipts, and Bank Receipt (or Cash) shall be handed daily (or in accordance with the usual practice of remitting or banking) to the Clerk of Courts, who will issue a receipt from his General Receipt Book for the total, after having satisfied himself that the additions of the Abstract are correct, and the total agrees with the Bank Receipt or Cash. He shall then enter the *total only* on the composite Cash Sheet, and the Bank Receipt or Cash, together with the Abstract and Duplicate Receipts, shall be forwarded to the Treasury, in the manner provided by Instruction 2 (g).

APPENDIX A—*continued.*

4. COLLECTIONS BY POLICE OFFICERS.

In all cases, unless otherwise directed, the procedure shall be as provided by Instructions 1 and 2, subject to Instruction 4 (d) regarding Warrants :—

- (a) Collections for all Departments shall be recorded *vide* Instructions 1 (a), (d), and 2 (a), (b) in the same composite Cash Book. Separate cash sheets shall *not* be used for Police collections.
- (b) Where a Police Officer is a Clerk of Petty Sessions he will disburse all trust moneys received by him as such, and for this purpose will be supplied by the Crown Law Department with a Trust Order Book.
- (c) Where the officer is a Deputy Mining Registrar he will advise the Mining Registrar of particulars of collections on forms supplied for this purpose.
- (d) *Warrants.*—Moneys collected on Warrants issued from other Courts will be treated as follows :—

1.—Police Officers located near a Clerk of Courts :

In such cases, if fines and costs are collected a general receipt will be issued by the Police Officer, and the amount should be shown in the body of the Composite Cash Sheet, but will not be extended to the cash column.

The money will be handed to the Clerk of Courts, who will issue a receipt to the Police Officer. He (Clerk of Courts) will then clear the collection to the Foreign Court by Trust Order as in the past.

No abstract will be prepared by the Police Officer in connection with these transactions, but the duplicate receipts will be forwarded to the Treasury in support of the Cash Sheet.

2. Police Officers who are Clerks of Petty Sessions :

As such officers act independently it will be necessary for them to bank their collections in conjunction with other moneys received. The Bank Receipt or money order (where no banking facilities exist) must be forwarded direct to the Treasury Department, together with Composite Cash Sheet, abstracts, and duplicate receipts.

A general receipt will be issued and the amount will be shown in trust column of the Composite Cash Sheet.

It will also be entered in the trust column of the Crown Law Abstract.

A Trust Order should then be drawn in favour of the Clerk of Courts from whom the Warrant issued, and entered in the disbursement column in the trust section of the Abstract.

Stamp duty should not be deducted from payments of this nature.

3. Other Police Officers :

As these officers are unable to clear through the Clerk of Courts and have no Trust Order books, the following procedure shall be followed :—

A general receipt will be issued for any amount collected.

The amount will be entered in the body of the Composite Cash Sheet, but will not be extended to the cash column.

No abstract will be prepared, but the duplicate receipts will be sent forward to support the Cash Sheet.

If banking facilities exist, collections must be immediately banked, and the bank receipt should be forwarded to the Court from which the warrant is received.

If there are no facilities for banking, the cash should be forwarded by means of money orders or postal notes.

In either case the officer will receive an official receipt from the Clerk of Courts. This must be filed for Audit purposes.

5. HARBOUR AND LIGHT JETTY ACCOUNTS.

These collections shall be treated as follows :—

- (a) The Wharfinger shall pay all collections, either by Cash or Bank receipt, to the Treasury Paymaster.
- (b) The Paymaster shall issue to the Wharfinger a receipt for the amount so received.
- (c) All such receipts shall be entered by the Treasury Paymaster on an abstract for the Harbour and Light Department.
- (d) The abstract shall be dealt with as provided by Instructions 1 and 2.
- (e) The Wharfinger shall forward Jetty Cash Sheets direct to the Harbour and Light Department.

GENERAL.

CROWN LAW DEPARTMENT.

Particulars of all Local and Police Court receipts and disbursements must be shown in the Crown Law Department Abstract.

Licensing.—The name of the licensee and the premises in respect of which the license is issued must be shown in the particulars column in the Abstract.

WORKERS' HOMES BOARD.

The Instalment Notices under Part IV. of the Workers' Homes Act, 1911-1941, and lists attached will be forwarded by Head Office. On payment of the account, a general receipt shall be issued, and with one portion of the instalment notice, handed to the payor. The other portion of the notice is to be attached to the abstract when forwarding to Head Office.

Unpaid accounts shall be returned to Head Office monthly with the lists.

Receipts issued will be entered on an abstract and dealt with as provided by Instructions 1 and 2.

The receipt shall distinctly state the name, whether the property is under the leasehold or freehold conditions of the Act, or whether the money is received for rentals only. These details need not be inserted in the particulars column of the Cash Sheet or Abstract.

APPENDIX A—*continued.*

STATE INSURANCE.

When entering particulars on the General Receipt, distinction must be made between collections on account of new insurances and renewals or extensions of old insurances. Where the insured has received his policy, the number shall be quoted. In the case of a new insurance, a note shall be made to this effect. The class of policy (whether mining, ordinary or householder) must also be stated. Where Stamp Duty is collected at the same time as the premium, this item must be shown separately from the premium.

PUBLIC WORKS.

Receipts issued for moneys received on account of Water Supply or Rent shall contain the following information :—

Water Supply :

1. Assessment number.
2. Lot, Number, and Street.
3. Description of Payment (whether Rates, Excess Water, Cost of Service, etc.).

Rent :

1. Title of property.
2. Period covered by the payment.

Receipts issued for moneys received on account of Sale of Government Property, or other general items, shall contain a brief description of what the payment is for.

In order to enable the particulars of all receipts to be written in the Abstract at Head Office, a line must be left between each entry made at the Outstation.

In the case of Water Supply collections made at Beverley and Bruce Rock, the present system shall continue.

LANDS DEPARTMENT.

Rents.—Where statement is produced when payment is made, the duplicate of the Statement must be attached to the Duplicate Receipt forwarded to Head Office. Where payment is made in full and statement is so attached, no further particulars are required on the Receipt; otherwise the Receipts should show Account Number (when possible), Lease Number, Name of Lessee, and separate amount on account of each Lease.

Deposit on Applications.—The following particulars are required on receipts : Section of Act under which application made, District Plan number, Location or Lot number.

AGRICULTURE.

The name of the payor must be shown in the Abstract.

Orchard Registration.—Each number need not be separately stated on the cash sheets and abstracts, the first and last numbers of the certificates issued being all that is necessary.

FORESTRY.

As Head Office ledgers will be written up from the Abstract, it is essential that full information be shown on the Abstract form as well as on each Receipt.

When the Payor is paying royalty on behalf of one or more Licensees, the name of each Licensee must be stated, together with the class of royalty, *e.g.*, firewood, charcoal, mining timber, etc. In addition, the license number and month of supply of forest produce on which royalty is received must be stated.

Where interim receipts have been issued, the number of the Interim Receipt must be quoted on both Official Receipt and Abstract.

STATE BATTERIES.

The following particulars must be entered in the particulars column of the abstract :—

Crushing Number, Name, Tonnage, Freight paid, Cartage Subsidy.

The General Receipt shall have entered thereon—

1. Crushing Charges as per Account No.....
2. Crushing No.....

MINES DEPARTMENT.

As the receipt form does not provide the necessary columns for lengthy lists, such particulars shall be shown on the back of the receipt. If duplicate receipts are required, they may be typed, or an extra blank inserted before writing out the receipt.

Deputy Mining Registrars will advise the Mining Registrars of all transactions on the form provided. When the Mining Registrar has noted the particulars, and allotted the appropriate numbers to P.A.'s, etc., he will forward the form to Head Office. It is advisable that the Mining Registrar retain a copy of this return for Audit purposes.

TREASURY DEPARTMENT.

Where Licenses are issued, the name of the Licensee must be shown in the Abstract.

CHIEF SECRETARY'S DEPARTMENT.

Full information must be shown on Official Receipts (as distinct from Licenses or Permits) and abstracts in respect of collections made on behalf of Hospitals, Gaols, Fisheries and Aborigines.

REGISTRAR GENERAL.

When a monetary form (other than General Receipt) is issued, it is *not necessary* to include any information in the particulars column of the Abstract, but the nature of the form must be shown in the column provided for that purpose.

When a General Receipt is issued for any registration, only the description and number of the registration must be shown in the particulars column of the Abstract.

Receipts.—These must show the name, description, and number of registration. Particulars of searches, corrections, changes of name, etc., must be shown in full.

POLICE DEPARTMENT.

The number only of Licenses issued need be shown in the Cash Sheets and Abstracts, but the information as to whether they are Originals or Renewals must be shown in the "particulars" column of both forms. In the case of motor drivers' licenses and renewals, each number need not be separately stated, the numbers from and to being sufficient.

ABBREVIATIONS.

Abbreviations, as set out, where they apply, *must* be used in respect of all entries made in the Cash Sheets and Abstracts.

Where a monetary form is issued in lieu of a general receipt, the nature of such should be shown in the column provided for that purpose, and not in the "particulars" column.

Under no circumstances must the procedure outlined in these instructions be varied, unless so directed by the Under Treasurer in writing.

APPENDIX B.

(Regulation 42.)

Procedure re Preparation of Wages Sheets and Payment of Wages for Construction Works where Timekeepers are Employed and Wages Sheets are made up on Works.

1. *Preparation of Time Book.*—Timekeeper shall enter in time book name of each man employed, classification and rate of pay and the time worked by such employee, whether employed full or part time. The foreman shall initial the last entry in each day's record as a certification that the entries *re* men and time worked shown on that day are correct. At the close of the pay period, the timekeeper shall extend the time of each man, and set out in the column provided the amount earned by each employee and shall show the total wages earned.

2. *Preparation of Wages Sheets.*—From the time book the timekeeper shall enter on wages sheet the name of each employee, total time worked and wages earned by him, and the aggregate of the wages sheet, and shall show on foot of pay sheet the number of men employed. Such sheet shall be signed by the foreman or officer immediately in charge, after comparison with the time-book.

3. *Costing.*—The timekeeper shall keep a record of the wages expended on the several authorised works authorities, under the prescribed costing subdivisions. The total of these cost segregations should agree with the total of the wages sheets for the period involved.

4. *Submission of Wages Sheets and Cost Analyses to Accountant*—Wages sheets, signed by foreman, shall be submitted to Accountant with analyses of wages under costing subdivisions, at the close of the pay period. Checking officer (Accounts Staff) shall check—

- (a) That rates of pay are those authorised under award or other approval.
- (b) That extensions have been correctly made.
- (c) That total of sheet is correct.
- (d) That the items in the analysis sheet are approved, costing items for the work, and that the total of such analysis sheet agrees with the total on the accompanying wages sheet.
- (e) That approval has been noted for any leave or accumulated leave shown on wages sheets and that leave is in accordance with awards, agreements, etc.

5. The checking officer shall sign sheets if in order as per paragraph 4, and pass to officer empowered to appoint for his certification as provided for on wages sheets.

The latter will, after signature, pass sheets to officer incurring expense for certification.

After signature by officer incurring expense, sheets shall be passed to Certifying Officer, who shall sign, after seeing that the necessary certifications have been inserted, and has satisfied himself from a perusal of the wages analysis the expenditure has been charged against the proper authority.

Sheet shall then be submitted for payment.

6. *Interim Pays.*—Wages employees paid off before close of wages period shall be included in regular wages sheets, and the pay off order number inserted against name of payee concerned. When it is necessary to pay off an employee between regular pay periods the timekeeper shall prepare a "pay off" docket which shall be signed by authorised officer showing thereon the name of the employee, time worked and wages earned. No "pay off" orders to be issued in head office by Accounts Officers.

The pay-off order shall be handed to the employees concerned after a specimen signature of the latter, *witnessed by the foreman*, has been inscribed thereon.

The pay-off order shall be submitted to the Sub-Accountant, who shall arrange for the checking officer to check in accordance with paragraph 4 and initial if correct. Particular attention shall be paid by checking officer to the matter of holiday pay to employees going on leave, or payments in lieu of leave.

After receiving checking officer's certification, the Sub-Accountant shall sign docket and pass to the cashier to pay employee direct from his advance.

Cashier, before paying, shall satisfy himself employee's acquittance agrees with specimen signature on docket and shall *personally* pay over to the payee and initial the docket as evidence of having done so.

Before wages sheets are passed by certifying officer for payment, he shall arrange for the checking officer to check off the pay-off dockets with the notations *re* interim pays as shown by the timekeepers on wages sheets, and see that all wages covered by pay-off orders are included in the regular pay sheets for the period involved.

Procedure re Preparation of Wages Sheets and Payment of Wages for Maintenance and other Works where no Timekeeper is Employed and Wages Sheets are prepared at Head Office.

1. *Preparation of Time Book.*—From daily or weekly time dockets, signed by foremen or officer immediately in charge, the wages clerk shall enter into a time-book the name of each man employed, classification and rate of pay, and the time worked by such employee.

2. *Preparation of Wages Sheets.*—From the time-book the wages clerk shall enter on wages sheet the name of each employee, total time worked, and wages earned by him, the aggregate of the wages earned and the number of men employed.

3. Wages clerk shall certify that "The certification of foreman, that men shown on wages sheet have been employed during the periods set out, has been sighted on the supporting time dockets."

4. *Note.*—It is impracticable to get the signature of each foreman concerned on wages sheet even if a separate sheet were made up for each set of men.

5. *Submission of Wages Sheets to Accountant.*—Wages sheets, certified as above, together with time-books and analysis of wages under costing segregations, shall be submitted to Accountant at the close of each pay period.

6. Checking officer (Accounts Staff) shall check entries on wages sheets with entries in the time-book. He (checking officer) shall check—

- (a) That the rates of pay are those authorised under awards, agreements, or other approvals.
- (b) That individual amounts set against each name agree with those in the time-book.
- (c) That extensions have been correctly made.
- (d) That total of sheet is correct and agrees with total in time-book.
- (e) That the items in the analysis sheet are the approved costing subdivisions and that the total of such analysis sheet agrees with the total on the accompanying wages sheet.
- (f) That approval has been noted for any leave or accumulated leave shown on wages sheets and that leave is in accordance with awards, agreements, etc.
- (g) That name of payees are correct as to initials and surname.
- (h) That employees have been properly and actually employed by the Department on work specified on wages sheet to be certified.

7. The checking clerk shall sign sheets if in order as per paragraph 6 and pass, together with dockets, to "Officer Empowered to Appoint" for his certification as provided for on wages sheet.

The latter will, after signature, pass sheets to officer incurring expense for his certification.

After signature by officer incurring expenses, sheets shall be passed to certifying officer, who shall sign after seeing that the necessary certificates have been inserted and has satisfied himself from a perusal of the wages analysis that the expenditure has been charged against the proper authorities in accordance with section 33 of the Audit Act, 1904.

Sheet shall then be submitted for payment.

8. *Interim Pays.*—Wages employees paid off before close of wages period shall be included in regular wages sheets. When it is necessary to pay off an employee between regular pay periods, the officer authorised shall hand the employee concerned a pay-off order (after obtaining and witnessing such employee's specimen signature thereon), together with a pay docket showing any time worked which has not been advised to the wages clerk.

No pay-off orders shall be issued in head office by Accounts Staff.

Pay-off order shall be handed by employee to wages clerk who shall enter thereon time worked and wages earned, sign docket, and pass same to Sub-Accountant, who shall arrange for the checking officer to check in accordance with paragraph 6, compare with time dockets, and initial if correct.

After receiving checking officer's certification, the Sub-Accountant shall initial docket and pass to cashier to pay employee direct from his advance.

Cashier, before paying, shall satisfy himself that employee's acquittance agrees with specimen signature on docket and shall personally pay out to payee and initial docket as evidence of having done so.

9. Before wages sheets are passed for payment the Certifying Officer shall arrange for the checking clerk to check off the pay-off dockets with the notations *re* interim pays as shown by the wages clerk on regular wages sheets, and see that all such wages covered by pay-off orders are included in the regular wages sheets for the period involved.

APPENDIX C.

(Regulation 69.)

Instructions to North-West Outstation 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 Treasurer. Each order on the Treasurer is to be made payable to the claimant or his order. In the space provided on the cash 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 indorsed," and on the back of the order you will detail 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 them 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.

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 indorsed. 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, or increase thereof without advice being first received from the Treasury.

8. 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.

9. Any accounts which you may be unable to pay within three months from date of receipt, are to be returned to the Treasury unclaimed. It will be your duty to endeavour to settle all claims as promptly as possible.

10. In the case of wages to be paid at North-West Outstations, the Paymaster must draw his orders—one for the net wages and another for the deductions.

The deductions should be brought to account on the respective Departmental Abstracts, and, in the case of Superannuation, full details of the contributions must be shown.

Receipt for such deductions must be attached to the wages or salaries sheet.

APPENDIX D.

(Regulation 70.)

Departmental Payments through the Treasury.

The following procedure is to be adopted by departments in dealing with vouchers forwarded to the Treasury for payment:—

1. All vouchers must be forwarded to the Treasury under schedule. All schedules must be covered by imprest forms. Copies of the schedules must be retained in departments for reference purposes.

2. Imprest forms and schedules must be forwarded to the Treasury daily (cash imprests before 12 noon), or at such times as may be arranged with the Accountant, Treasury.

3. One schedule is to be used, except where otherwise stated or approved, and must show the distinctive number and amount of each voucher inset, subtotals for votes (Consolidated Revenue and General Loan Funds) and other accounts (General Ledger and Trust), total for each division, a total for each fund or General Ledger Accounts and a grand total of schedule. The totals should be extended in the following order:—Consolidated Revenue Fund; Consolidated Revenue Fund—Treasurer's Advance; General Loan Fund; General Loan Fund—Treasurer's Advance; Loan Suspense; Trust—Private; Trust—Governmental; General Ledger—Suspense Accounts, Treasurer's Advance Accounts, etc.

4. Only one cash imprest (except imprests for payments through the Government Stores, for salaries and wages, and for Cash Orders retired through the Bank) for Consolidated Revenue and General Loan Funds (showing particulars of Votes, Divisions, etc.), and one cash imprest for Trust and General Ledger Accounts (showing titles of accounts) will be received daily by the Treasury.

5. In the case of departments having few payments, cash imprests will be received by the Treasury at the beginning of each week.

6. Imprests, schedules, and vouchers for credit of Accounts in the Treasury Books must be kept separate from cash schedules.

7. The last Cash Schedule for the month (including salaries) must reach the Treasury not later than 3 p.m. on the fifth last working day of the month, with the exception of wages.

8. All schedules must be listed in duplicate by departments, in books provided and a receipt obtained from the Treasury.

9. A separate Form 29 in the list of forms in Appendix G to these regulations for Consolidated Revenue and General Loan Fund Expenditure must be forwarded to the Treasury not later than 10 a.m. on the morning of the last working day of each month.

10. Vouchers, schedules, and imprest forms, when accounts are paid, 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 postings in their books before the vouchers are passed to the Treasury Paymaster.

11. Vouchers are to be treated as paid when schedules are forwarded to the Treasury.

12. Vouchers must be numbered consecutively from 1 upwards for specific periods.

13. Vouchers, attached to schedules, must be arranged in alphabetical order, notwithstanding that the numbers may be out of order.

14. When there are a number of vouchers payable to any one creditor they must be faced with a Form 10 in the list of forms in Appendix G to these regulations, 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.

15. When more than two accounts are to be paid to a creditor by one cheque a list must be attached showing the particulars of the accounts which will be forwarded with the cheque. The supporting vouchers must be stamped "Supports."

16. The vouchers for payment as alphabetically arranged must be listed and the total agreed with the schedule total. The list is to be attached on the top of vouchers immediately beneath the schedule form.

17. Vouchers for salaries to be paid in cash or to a Bank account or by cheque to Outstations must be shown on separate schedules and distinct from those used for contingencies.

18. Vouchers for payment to creditors in the Eastern States must be shown on separate schedules from that used for payments within the State. Separate imprests and schedules must also be prepared for payments through the Government Stores of merchants' accounts (twice monthly), and for cash orders retired through the Bank.

19. Vouchers for payment abroad 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.

20. In order to facilitate payments, the correct name of the creditors, legibly written or in block type, must be shown on vouchers, together with full address, especially in the metropolitan area, when number and name of street must be given.

21. Vouchers must not be delayed or be allowed to accumulate in departments, throughout the month.

Paying Officer, Treasury.

On receipt of cash imprests from departments, the total of the schedules will be agreed with the imprests and vouchers 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, schedules to be passed for preparation of cheques and Bank credit slips. The imprest forms are to be entered in the Cash Book and then passed to the machinists posting the Check and General Ledgers.

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 indorsement of cheques will constitute the discharge.

On the cheque must be quoted department schedule, and voucher No., and particulars requisite for the public creditor's information.

Paid cheques as received from the Bank are to be verified as to amount and aggregate total. When marked off on the records, the cheques are to be sorted in numerical order and periodically placed in the strong room.

Immediately after the close of each month, all schedules are to be sorted into their respective departments and numerical order of schedules. 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 drawn are to be recorded in accordance with each completed schedule, *i.e.*, the numerical order of the cheques drawn should not be broken in any schedule.

APPENDIX E.

(Regulation 125.)

Government Property.

System of Record—Regulations for.

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 livestock, rolling stock, vehicles of every description, plant, machines and machinery, tools, furniture, iron safes, typewriters, bicycles, instruments, firearms, 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. (See Reg. 166.)
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.

APPENDIX F.

(Regulation 182.)

Inter-Departmental Debts and Credits.

1. All inter-departmental debts and credits for services rendered and material supplied which are chargeable to Votes on the Consolidated Revenue Fund, will not be allowed, except where the debts or credits are chargeable or due to any of the State Public Utilities, or the Trading Concerns operating under the Trading Concerns Act, 1916, or such other concerns referred to as follows:—Agricultural Bank, Crown Law and Supreme Court Trusts, Forest Department, Government Motor Car Service, Native Affairs, State Insurance, Workers' Homes Board.

2. Debit and credit adjustments of expenditure and receipts between Consolidated Revenue Fund, Loan Fund, Trust Funds, and General Ledger Accounts will continue as at present.
3. All departmental charges between funds and accounts shall be rendered and adjusted monthly.
4. The method of rendition and apportionment between funds and accounts may be arranged by the departments concerned.
5. In carrying out these instructions the strictest economy must be practised.
6. 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 4 and 5 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;
- (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.

APPENDIX G.

List of Forms.

No.	Title.	Regulations.	No.	Title.	Regulations.
1.	Clerk of Courts' Abstract	13	29.	Statement of Expenditure by Imprests	56
2.	Outstation Cash Abstract	13	29a.	Statement of Expenditure by Imprests (Advance to Treasurer)	56
2a.	Outstation Cash Sheet	13	30.	Wages Sheets	41, 43
3.	Monthly Receiver's Statement	12, 33	31.	Order to pay Agent—Specific Sum	61
4.	Remittances to Treasury	12, 33, 79	32.	Order to Pay Agent—Money Due	61
4a.	Remittances to Treasury	12	33.	Petty Cash	48
5.	Receiver's Cash Book	12	34.	Requisition for Excess on Vote	175, 176
6.	Repayment of Expenditure	33	35.	Requisition for New Vote	177, 179
7.	Monthly Return of Appointments, etc. ..	37	36.	Handing Over Statement	34
8.	Transfers under Section 35	181	37.	Requisition for Advances to Officers and other Governments	50, 180
9.	Salaries	41, 43	38.	Income Tax Stamp Advance	15
10.	Government Account Form	41, 59, 137	39.	Government Account—Agent General ..	41
11.	Transfer Form	80	40.	Transfer Imprest—Debit	80
12.	Register of Accounts passed by Authoris- ing Officer	55	41.	Transfer Imprest—Credit	80
13.	Register of Salaries	55	42.	Postage Stamp Account	163
14.	Appropriation Ledger	55	43.	Return of Postage Stamps	163
15.	Authority Ledger	55	44.	Requisition for Postage Stamps	163
16.	Annual or Special Advance	59	45.	Revenue Stamp Cash Book	15
17.	Paying Officer's Cash Book	75	46.	Revenue Stamp—Requisition	15
18.	Treasury Imprest (Cash)	71, 72	47.	Quarterly Certificate of Stamps on Hand	15
19.	Treasury Imprest (Credit)	71, 80	48.	Schedule of Accounts—Education	41
20.	Estimated Monthly Expenditure—Con- solidated Revenue	173	49.	Schedule of Accounts Chargeable	71, 72
21.	Estimated Revenue Collection	173	50.	Schedule of Accounts Chargeable to be Credited	71
22.	Schedule of Government Property to be sold	148, 160, 171	51.	Loan Expenditure—Application	174
23.	Quarterly Statement of Advance Ac- count	76	52.	Monetary Relief—Child Welfare Depart- ment	41
24.	Required Authority to incur Expenditure for Quarter	53	53.	Maintenance of Children—Child Welfare Department	41
25.	Order Book for Supplies	53	54.	W.A.G.R.—Return of Material Sold ..	171
26.	Postal Remittance Book	26	55.	Estimate of Stores to be Purchased ..	92
27.	Bank Receipt	10	56.	Requisition for Articles not included in General Contracts	113, 126
28.	State Public Account Bank Sheet	11	57.	Purchase of Stores not under Contract ..	126