



Supplement to
Government Gazette

OF
WESTERN AUSTRALIA.

[Published by Authority.]

PERTH: FRIDAY, OCTOBER 21.

[1904.]

REGULATIONS

RESPECTING

PUBLIC MONEYS,

UNDER SEC. 71 OF "THE AUDIT ACT, 1904."

REGULATIONS RESPECTING PUBLIC MONEYS.

*The Treasury, Perth,
17th October, 1904.*

THE following Regulations respecting Public Moneys, which came into force on the first of July last, are published for general information.

L. S. ELIOT,
Under Treasurer.

HIS Excellency the Governor, with the advice of the Executive Council, hereby directs that the following Regulations respecting the Public Accounts of the State, and framed in pursuance of Section 71 of "The Audit Act, 1904," shall supersede those made under "The Audit Act, 1891" (which are hereby repealed), and shall come into operation on and from the 1st day of July, 1904:—

I.—FINANCIAL YEAR.

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

II.—BASIS OF ACCOUNTS.

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

III.—RECEIPT OF PUBLIC MONEYS.

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

4. Public accountants, who may or may not exercise the functions of sub-collectors of revenue, shall be appointed at such places as may from time to time be approved by the Governor; and all sub-collectors holding office at the date of these Regulations are hereby appointed public accountants thereunder.

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

6. All moneys received by the Treasurer, or by public accountants on his behalf, between the first and last day of the financial year, and within ten days after the close of the year (that is, to the 10th day of July), shall, if *bona fide* receipts for the year, be deemed and taken to be the receipts for and on account of such financial year.

7. Except as otherwise provided, the full amount of all public moneys collected, deducting only charges legally payable therefrom, shall be paid in, where banking facilities exist, daily, or when so required by the Treasurer, to the credit of the State Public Account, and a duplicate bank receipt (Form No. 27) therefor, if so paid in (or cash where banking facilities do not exist), be remitted daily, or when so required by the Treasurer, with a statement of collections as per Form No. 1 in the Appendix hereto, attached to which there shall be, if required by the Treasurer, a cash account showing the particulars of receipt as per Form No. 2. When receipts are remitted by wire, the said statements and cash accounts shall be transmitted by the first opportunity after the transmission of the telegram.

8. The Treasurer or his deputy shall appoint for each public accountant the bank into which such public accountant shall pay to the credit of the State public account all moneys which, on or before that day, have come into such public accountant's possession or control, or which thereafter may be received by him, and which are payable into that account.

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

10. When no collections are made by a public accountant, a statement, with the word "*nil*" written across it, shall be furnished to the Treasurer or his deputy.

11. On the 26th of each month, except June (for which month read "30th"), every public accountant who is a receiver of public moneys shall make up his monthly "Receiver's Account" as per Form No. 3, and forward it, duly declared before a Justice of the Peace, with all necessary subsidiary vouchers, to the Treasurer or his deputy for transmission to the Auditor General; and, in the same form, the Treasurer, as Collector, shall prepare, sign, and transmit to the Auditor General monthly a statement of his collections, embodying the Receiver's Accounts for the month. The Receiver's Account shall not include trust moneys, which are to be remitted on Form 4 to the Treasurer or his deputy.

When any moneys have been received for the sale of public property, receivers shall support their remittances by the account sales and any other documents relating to the sale.

12. When any moneys referred to in Section 27 of the Audit Act have come into the possession or under the control of any person in the Public Service, or subject to the provisions of this Act, such person, if a public accountant, and local banking facilities exist, shall pay such moneys to an official account to be designated by the Treasurer and to be opened by his authority; and such public accountant shall, within twenty-

four hours thereafter, or by first mail if later, transmit to the Treasurer or his deputy a duplicate bank receipt (Form No. 27) for such moneys, accompanied by a Form No. 4; or, if no banking facilities exist, then the remittance shall be made within the period specified as above, or by first mail. If not a public accountant, such person shall immediately, or not later than on the expiration of seven days, apply to the Treasurer for instructions.

13. Licenses shall be issued only from books of forms to be supplied for the purpose; and in no case shall an acknowledgment for the money received be given in lieu of any such license. Full particulars of the license issued shall be entered upon the counterpart of the form, and the counterpart shall be initialled by the officer and submitted for examination by the Audit Department when called upon.

14. Manuscript receipts or acknowledgments for money shall in no case be issued, but printed forms of acknowledgment taken from books of receipt forms issued by the department shall, in every instance, be used. Upon the butt of each receipt full particulars of the money received must be entered, the butt to be initialled by the officer and submitted for examination by the Audit Department when required. In cases where it becomes necessary to cancel receipt or license forms, the cancelled forms shall not be destroyed, but are to be left attached to the butts.

15. Public accountants and other authorised officers shall obtain all books containing license forms and printed forms of receipt or acknowledgment from the officers appointed by the Ministers of their respective departments.

16. License forms and forms of receipt, as well as the butts thereof, shall be numbered in consecutive order, so that each license form and form of receipt shall bear the same number as the butt to which it is attached.

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

18. Every public accountant who is a receiver shall keep a cash-book in the Form No. 5, or on other form approved by the Treasurer, in which he shall enter daily on the one side the amount of his collections, and on the other side the disposal thereof.

19. Notwithstanding anything contained in these Regulations, the Treasurer may appoint persons to collect public moneys, and may give them directions accordingly.

20. When any public accountant shall have neglected to pay his collections or to render his accounts within the time prescribed by or under these Regulations, the payment of his salary shall be suspended until his accounts have been satisfactorily adjusted.

21. Public servants shall not receive perquisites or gratuities from the public for anything done in their official capacity.

22. Under no circumstances shall an officer be justified in cashing either his own or other private cheques from Government funds in hand, or in any way mixing up his public and private transactions in his bank account or otherwise.

IV.—PAYMENT OF PUBLIC MONEYS.

Limitation of Appropriations.

23. Attention is drawn to Section 34 of the Audit Act, which limits appropriations as follows:—"All sums of money appropriated to the Public Service for any year shall be available for the services of that year, provided that the accounts shall come in course of payment during the year, or be presented by heads of departments for payment at the Treasury within ten days from the close of the financial year; and payment of all such accounts shall be deemed to have been made within the said financial year; and all votes which shall be appropriated to the Public Service for any year, or unexpended balances thereof, outstanding at the close of the financial year shall lapse: Provided that votes or unexpended balances thereof, if bound by contracts taken within the year, or in any previous year, shall be continued and maintained pending fresh votes, and shall be a charge upon and be paid out of the revenue of the next succeeding year."

Authority for Expenditure.

24. Any liability incurred in pursuance of any law or order of the Governor in Council, or any contract entered into by the Government and duly gazetted as hereinafter directed (Regulation 28), and any other expenditure sanctioned by the authorising officer may, if the amount has been duly appropriated, be defrayed upon the certificate of the officers who, under Section 33 of the Audit Act, are responsible for the correctness of the account.

25. On or before the first day of the financial year, if the Appropriation Act has been passed, or so soon as the same has been passed, a schedule, as per Form No. 6, shall be prepared by heads of departments, and after being countersigned by the proper responsible Minister shall be forwarded to the Treasurer for verification, and the approval of the Governor in Council shall then be obtained for the payment of all salaries (including allowances) of officers employed as on the first day of the financial year and included in such schedules, and the said schedule shall be then returned to the Treasurer, and by him forwarded to the Auditor General.

26. At the end of every month every head of department shall furnish the Treasurer with a list, as per Form No. 7, of the appointments and promotions as well as resignations that have been approved and accepted by the Governor in Council, the said list being countersigned by the proper responsible Minister; and such list shall be forwarded by the Treasurer to the Auditor General.

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

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

Certifying Officers.

29. One or more certifying officers shall be appointed for each department.

30. Certifying officers shall see—

(a.) That the accounts they certify are for expenditure which has been duly authorised, as provided by Clause 4 of Section 33 of "The Audit Act, 1904"; that they are in due form, and are supported by Order Form No. 23 or other vouchers where necessary; that no erasure has been made, and that the writing is in ink. Any alterations in the total amount shall be initialled by the certifying officer.

- (b.) That the accounts set forth the exact dates or periods and rates of service or supply, and the names of the places in respect of which the expenditure was incurred.
- (c.) That the particulars of the claims are stated in such a manner as will admit of the calculations being readily checked.
- (d.) That the financial year and the division, subdivision, and item of service are correctly stated thereon.
- (e.) That reference is made to the gazetted contract, approved requisition, agreement, or other authority governing the expenditure.

31. Accounts for salaries or contingencies shall be prepared respectively on Forms Nos. 9 and 10.

32. In preparing accounts for salaries, wages, and allowances one month's pay at an annual rate is to be calculated at one-twelfth part of such annual rate. Salary for a portion of a month is to be computed by multiplying the amount of the salary for the month by the number of days comprised in the period for which payment is to be made and dividing by the number of days in the month. Wages for a portion of a week are to be computed by multiplying the amount of the wages for the week by the number of days comprised in the period for which payment is to be made and dividing by six.

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

34. Petty expenditure, such as cab hire, railway fare, etc., should, as far as practicable, be included in one account (Form No. 33) when not exceeding five shillings in any one payment which may be paid without acquittance under the signature of the head of the department.

35. Every account for refund of revenue shall be accompanied by a certificate from a receiver of public moneys or other officer stating explicitly when, in what sum, and to what credit the amount claimed as refundable was paid into the public account, and why the amount is refundable. Every account (Form No. 10A) for payment from the Trust Fund, and the amount of which can be identified with a particular credit, must give reference to such credit, and contain a certificate from a receiver of public moneys or other officer that the money has been paid into the Public Account, with particulars of payment.

36. Requisitions in Form No. 11, setting forth the particulars of all supplies required, shall be submitted for approval from time to time through the authorising officer for approval of the Minister of the Department or of an officer appointed by the Minister for the purpose. Requisitions for supplies required for services under "The Legislative Council" and "The Legislative Assembly" shall be submitted for approval, respectively, of the President and the Speaker. Requisitions shall be for such supplies only as are necessary for the proper conduct of the Public Service, and shall, if possible, be for supplies specified in a contract. In all cases the weight, measurement, or quantity shall be given. They shall further state whether the supplies are included in any contract, and, if so, the rates shall be set forth. Orders on Contractors or other persons for such supplies shall be made on Form No. 23.

37. Tenders shall be publicly invited, and contracts taken for all works and supplies of the estimated cost of twenty pounds or over, unless the Governor in Council otherwise direct.

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

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

Authorising Officers.

40. One or more authorising officers shall be appointed for each Department.

An authorising officer may also be a certifying officer.

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

42. Every authorising officer shall keep a Register of Accounts, in Form No. 12, in which shall be registered all accounts dealt with by him. He shall also keep a Register of Salaries in Form No. 13; in Form No. 14 an Appropriation Ledger, and in Form No. 15 an Authority Ledger, in which all accounts shall be entered before being sent to a paying officer. On the last day of each month he shall transmit to the Treasury the statement of monthly expenditure as per Form No. 29, and shall, in addition to the duties imposed upon him by Section 33 of the Audit Act, be held responsible to the head of his department for authorisations being exceeded.

Public Accountants who are Paying Officers.

43. One or more paying officers shall be appointed for each department or group of ministerial departments; but a paying officer shall not, in any case, be a certifying officer or authorising officer.

44. Payment may be made by paying officers in any one of the following ways:—

- (a.) To the claimant, personally, on his applying to the paying officer.
- (b.) To any bank in the State to the credit of the claimant or order. A duplicate of the pay-in slip, signed by the teller and stamped with the bank stamp, shall be attached to the account as a full acquittance for the payment; but when a number of payments is made to different creditors, on the same day and to the same bank, a list of the various credits must be made out, and this document, signed and stamped as above, with the vouchers included in these payments, shall be dealt with as directed by the Treasurer, or to the bearer of an order in Form No. 31 or Form No. 32.

Payment of salaries and wages may not be made to others than principals, or to their bankers, except when the acquittance of the principal cannot be obtained, owing to his absence on leave or through sickness, or some other unavoidable cause. In every such case the order (Form No. 31) for payment to the agent must be initialled by the head of the department to which the officer signing it belongs.

- (c.) To the person authorised by power of attorney (after registration by the paying officer of the same or of a copy thereof), certified as correct by any officer with whom the original has been registered and filed. Where the original power of attorney has not been so registered and filed, it shall be retained by the paying officer, and shall be available for inspection by any officer or other person.
- (d.) To executors and administrators, on production of probate or letters of administration and after registration of the documents by the paying officer.
- (e.) Upon such other conditions as the Treasurer may, in any individual case, sanction in writing.

45. Annual advances shall be applied for on Form 16. Every paying officer who defrays expenditure from an annual advance shall keep a Cash Book in Form No. 17, or on other form approved by the Treasurer. Before forwarding an imprest supported by Schedules of Accounts (as per Form No. 30, or as the Treasurer may otherwise direct) to the Authorising Officer (who shall enter its item totals in his Appropriation Ledger before passing the imprest to the Treasury), he shall enter the registration number of such imprest against the amounts in his cash book which make up its total.

46. All cheques drawn by a paying officer shall be countersigned by an officer appointed by the head of the department.

47. In preparing imprests, the paying officer shall make out his claim on Form No. 18, classifying the charges so as to show, as regards salaries, the total to be charged to each subdivision on the Estimates, and as regards expenditure other than salaries, the total to be charged to each item of a subdivision. In the case of Loan imprests, the amount against each item on the Loan schedules shall be given. Separate imprests must be prepared for Revenue and Loan accounts.

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

49. The paying officer shall, on or before the 10th day of July in each year, and at any time when an advance is no longer required, adjust the advance by repaying to the Treasury the amount of the advance (on Form No. 4), through the authorising officer.

50. All accounts chargeable to Revenue or Loan appropriations which have been forwarded to a paying officer for payment, but for which cheques have not been drawn or issued on or before the 10th day of July in any year, 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.

V.—STORES.

51. Until it shall be decided to the contrary, all stores held or hereafter purchased by the State for consumption by departments shall be treated in the books of the Treasury as an asset until issued to departments for consumption, and shall, together with all expenses connected therewith, be charged to the following personal accounts: Railway

Stores, Public Works Stores, General Stores. Claims for all issues from the Stores shall be rendered to heads of departments or branches at least once a month by the respective Storekeepers.

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

53. The Public Works Stores shall be under the charge of the Minister for Works, and the General Stores under that of the Treasurer, and, *mutatis mutandis*, shall be administered on the same lines as the Railway Stores.

VI.—MISCELLANEOUS.

54. Whenever the Treasurer may deem it necessary, he shall, under Section 55 of the Audit Act, debit to a Suspense Account, to be opened in the books of the Treasury, the expenditure of any trading department, such as the Railways, or any branch, such as the State batteries, and shall carry to the credit of such account the revenue of such department or branch. In the annual estimates of revenue and expenditure of any such department or branch submitted for the approval of Parliament, there shall appear in connection with such department or branch only its estimated annual net revenue or expenditure; but as appendices to the Estimates (to be bound in one volume therewith) a full and complete itemised statement of the revenue and expenditure of such branch or department for the previous financial year shall be submitted for the information of Parliament.

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

56. Immediately after the close of every quarter, every paying officer in whose favour a cash credit has been so established shall, if so required by the Treasurer, transmit to the Treasurer a statement in Form No. 19, showing the position on the last day of the quarter of the account so credited by the Treasurer.

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

58. Every receiver or other person who may be entrusted with the collection of public moneys shall, on being relieved of his duties (either permanently or temporarily), pay in his collections to date, and make up and duly transmit all returns and statements required from him under the Audit Act, or under these or other regulations.

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

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

60. A schedule of all Government property authorised to be sold shall be forwarded to the Auditor General in Form No. 20.

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

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

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

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

65. A penalty not exceeding Five pounds may be imposed by the Treasurer upon any public accountant or other person, subject to the provisions of the Audit Act, who, in the opinion of the Treasurer, has been careless in carrying out duties prescribed by these Regulations.

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

67. In addition to the audit of the cash-book and vouchers required by Sections 39 and 40 of the Audit Act, the Auditor General shall audit all the books of the Treasury monthly, and shall compare the said books, so far as shall be necessary, with the vouchers of receipts and expenditure, including transfers, and, after satisfying himself as to their correctness, shall report the fact to the Treasurer.

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

69. The account books and forms of account for the Public Service generally shall harmonise with and be considered subsidiary to the system of Treasury accounts; and with the view of securing this uniformity, an officer of the Treasury may at any time inspect the account books and forms of the various branches of the service, and report to the Treasurer the result of such inspection.

70. The issue of all forms under these Regulations shall be controlled by the Treasurer.

71. Whenever a head of department ascertains that the provision on the Estimates is insufficient to meet the requirements of any sub-head of his departmental expenditure, and a transfer cannot be effected under Section 35 of the Audit Act, he must immediately make a report of the same, as per Form No. 21, to the responsible Minister, and such report may be placed before the Executive Council with a view to obtaining authority to exceed the vote, and when approved by the Governor in Council, it shall be forwarded to the Treasurer for notation and transmission to the Auditor General.

72. Should it be considered absolutely necessary to undertake any service for which an explicit vote has not been sanctioned by Parliament, the approval of the Governor in Council shall be obtained on Form No. 22 and forwarded to the Treasurer for transmission to the Auditor General.

73. Expenditure incurred under either of the two preceding Regulations shall be and be deemed to be expenditure under Parliamentary Appropriation for "Advance to Treasurer," but shall, in the Public Accounts, be charged to the respective departments monthly. The Treasurer's approval of such expenditure must be obtained before submission as above to the Executive Council.

74. It is to be distinctly understood by heads of departments that recourse to either of the two preceding forms (21 and 22) is discountenanced, and will ordinarily be regarded as presumptive proof of want of due provision on the part of the head of the department, and consideration of the requirements of his department.

75. Particulars of all expenditure authorised by the Governor in Council, as per Forms Nos. 21 and 22, as well as of the actual expenditure thereunder, shall be appended to the annual report of the Auditor General.

[Regulation 7.]

[Form 1.]

STATEMENT OF REVENUE COLLECTED AND REMITTED by the.....to
the.....for the....., 190 .

Head and Sub-head of Revenue.	Amount.					
	Sub-head.			Head.		
	£	s.	d.	£	s.	d.
Total ...	£					

DETAIL OF REMITTANCE.

	£	s.	d.
Gold ...			
Silver ...			
Copper ...			
Bank Notes ...			
Bank Receipts ...			
Bank Cheques ...			
Money Orders and Postal Notes ...			
Stamps (to be remitted only when unavoidable) ...			
Total ...	£		

Place,.....

Date,....., 190 .

.....
Public Accountant.

[Regulation 7.]

[Form 2.]

REVENUE CASH ACCOUNT for the.....day of....., 190 .

Date of Receipt.	From whom received.	Particulars.	Amount.
		Total ...	£

Place,.....

Date,....., 190 .

.....
Public Accountant.

[Regulation 11.]
 [Form 3.]

RECEIVER'S ACCOUNT.

ACCOUNT of Revenue collected by as
 Receiver at....., from the 26th.....
 to the 25th....., 190 , both days inclusive.

Head and Sub-head.	Amount.					
	Sub-head.			Head.		
	£	s.	d.	£	s.	d.
Amount carried forward.....						

[ON BACK.]

Remittances on account of the foregoing Collections.

Heads of Receipts.	Amount.			Total.			Date of Remittance.	To whom remitted.	Amount remitted.		
	£	s.	d.	£	s.	d.			£	s.	d.
Brought forward ...											

I,....., do solemnly and sincerely declare that the foregoing is a true and correct statement of my Revenue Collections, and that the sums as therein described are the real and true sums collected by me from the 26th..... to the 25th....., 190 , and remitted, as herein stated; and I make this declaration, conscientiously believing the same to be true.

Declared before me at.....
 this.....day of....., 190 ,
, J.P. }, Receiver.

[Regulation 25.]

[Form 6.]

SCHEDULE of SALARIES, including ALLOWANCES, submitted for approval of the Governor in Council for the Year ending the 30th day of June, 190 .

.....DEPARTMENT.

Est. No.	Name of Officer.	Position, etc.	Period.	Rate per annum.	
				£	

I certify that the above particulars are correct,

.....
Head of Department.

Countersigned,

.....
Responsible Minister.

Approved by His Excellency the Governor in Executive Council,

.....
Clerk of the Council.

[Regulation 26.]

[Form 7.]

HIS EXCELLENCY THE GOVERNOR in Council (or the Minister by delegation) has approved of the undermentioned Appointments, Promotions, and Transfers, and has accepted the Resignations from the dates named.

.....DEPARTMENT.

Est. No.	Name of Officer.	Position.	Date of commencement or resignation.	Whether appointment, transfer, promotion, or resignation.	Rate per annum or per diem.	
					£	

I certify that the above particulars are correct,

.....
Head of Department.

Countersigned,

.....
Responsible Minister.

[Regulation 27.]

[Form 8.]

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

Division.	Subdivision on Estimates.				Amount.
	From		To		
	No. of Item.	Designation of Item.	No. of Item.	Designation of Item.	

I certify that the above transfers are necessary,

....., Head of Department.

Approved,

....., Responsible Minister.

Approved by His Excellency the Governor in Executive Council,

....., Clerk of the Council.

[Regulation 31.]

[Form 9.]

SALARIES for the Month of....., 190 .

Financial Year 190 .

..... DEPARTMENT.

Estimate No.	Name of Officer.	Position.	Period covered by this claim.	Rate per annum.	Amount now payable.	We, the undersigned, acknowledge to have received from the Colonial Treasurer the sums opposite our respective Names.
TOTAL ... £						

[When used for allowances, the word "Allowances" should replace "Salaries" at top of sheet.]

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

Date / /

....., Certifying Officer.

TREASURER No.

[Regulation 31.]
[Form 10.]

WESTERN AUSTRALIA.

HIS MAJESTY'S GOVERNMENT.

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

Treasury
Schedule No.

Departmental
Registration
Number.....

ESTIMATES, 190 .

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

Expenditure authorised by

Date of supply or period of service.	Contract number.	Particulars.	Rate.	Amount.		
				£	s.	d.
		Total to be expressed in words. } pounds shillings pence, £				

Signature of Claimant.....

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

.....
Officer incurring the Expense.

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

.....
Certifying Officer.

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

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

RECEIVED on the....., 190..... from the Paying Officer..... (Dept.)
the sum of..... pounds
..... shillings and..... pence in payment of the above Account.

Witness.....
Signature.

[Regulation 35.]
[Form 10A.]

WESTERN AUSTRALIA.

HIS MAJESTY'S GOVERNMENT.

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

Address.....

Treasury
Schedule No.

Departmental
Registration
number.....

THE TRUST FUND.

Expenditure authorised by

Designation }
of }
Account. }

Date of Payment into the Public Account.	Particulars.	Amount.		
		£	s.	d.
Total to be expressed in words. }		pounds	shillings	pence, £

Signature of Claimant.....

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

Receiver of Public Moneys or other Officer.

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

Certifying Officer.

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

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

Signature of Public Creditor.

RECEIVED on the....., 190..... from the Paying Officer..... (Dept.)

the sum of..... pounds

..... shillings and..... pence in payment of above Account.

Witness.....

Signature.

[Regulation 36.]
[Form 11.]

WESTERN AUSTRALIA.

Office.....

Date.....

Requisition No.....

REQUIRED Authority to incur the undermentioned Expenditure under.....

Sub-head of Service on Estimates.	Particulars.	Purpose for which required.	Probable Cost. £ s. d.			Date and quantity of last Supply.	Quantity remaining on hand.	If on Contract Schedule.			Remarks.
								Contract No.	Rate as per Contract.		
									At per	s.		d.

Entered in Authority Ledger.

Approved,

.....
Authorising Officer.

.....
Responsible Minister,
(or officer appointed.)

.....
Head of Department.

[Regulation 42.]
[Form No. 12.]

REGISTER OF ACCOUNTS PASSED BY AUTHORISING OFFICER.

[Cut to letters of the Alphabet.]

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

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

[Regulation 42.]
[Form No. 13.]

REGISTER OF SALARIES.

DEPARTMENT.....

Estimate No.	Name of Officer.	Position.	Rate.		July, 190	August, 190	September, 190	October, 190	November, 190	December, 190	January, 190	February, 190	March, 190	April, 190	May, 190	June, 190	Total.
			On Estimates.	Authorised.													

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

[Regulation 42.]
[Form No. 14.]

APPROPRIATION LEDGER.

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

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

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

[Regulation 42.]
[Form No. 15.]

AUTHORITY LEDGER.

Division No.....
Subdivision No.....
Item No.....

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

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

[Regulation 45.]
[Form 16.]

WESTERN AUSTRALIA.

ANNUAL OR SPECIAL ADVANCE.

The Hon. the Colonial Treasurer,

I have the honour to apply for the undermentioned amount, as an annual or special advance to meet expenditure during the year ending the 30th June, 190 .

I hereby undertake to use the amount solely to pay accounts which I am duly authorised to pay.

I further undertake to adjust this advance on or before the 10th July, 190 , by repaying the amount as required by Regulation 49.

Signature of officer requiring the advance.....
Department to be charged.....
Amount of advance, £.....
Account to which to be paid
At..... Bank.....
Certifying officer.....
Date / /

The Certifying Officer.

Approved,

Colonial Treasurer.

Date / /

[Regulation 45.]
[Form 17.]

PAYING OFFICER'S CASH BOOK.

DR.				CASH.				CONTRA.				CR.			
Date.	Number of Reimbursing Imprest.	Particulars.	Amount.	Total.	Date.	Name of Public Creditor.	Registration Number of Account.	Number of Cheque.	Amount.	Total.					
190 .		Brought forward ...			190 .	Brought forward ...									
		Carried forward ...				Carried forward ...									

[Regulation 47.]
[Form 18.]

WESTERN AUSTRALIA.

TREASURY IMPREST.

Departmental Registration } No.....

Amount required for Reimbursement of Expenditure defrayed from an advance, as per Schedules attached.

Treasury No.	_____
--------------	-------

....., 190 .

Department.	DIVISION No.....		SUBDIVISION No.....			Total.		
	Item No.	Designation.	Amount.					
			£	s.	d.	£	s.	d.
			Total ... £					

I certify that the above particulars are correct, and I direct that the amount be paid to Cr. of.....account with the.....Bank.

The Colonial Treasurer.

Paying Officer.

[Regulation 56.]
[Form 19.]

STATEMENT showing the position of the..... Advance Account on the.....
day of....., 190 .

DR. in Account with the Colonial Treasurer. CR.

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

STATEMENT No. 1.—Cheques Outstanding.				STATEMENT No. 2.—Accounts transmitted to.....for recoup of this Advance Account, but not yet recouped.			
Date when drawn.	In whose favour.	Amount.		Date.	To whom paid.	Service.	Amount.
		£	s. d.				£ s. d.

NOTE.—Totals of each sheet or voucher only to be given; if more than one name appears thereon, enter "Sundry persons" in 1st column.

I certify that the above is a true statement of the position of my Advance Account on the above date.
Place.....
Date..... (Signature of Advance Holder).

[Regulation 60.]
[Form 20.]

WESTERN AUSTRALIA.

To the Auditor General.

SCHEDULE OF GOVERNMENT PROPERTY TO BE SOLD.

Name, position, and local of officer directed to sell.	Particulars of property to be sold.	Remarks.

Date.....

Responsible Minister.

[Regulation 71.]
[Form 21.]

REQUISITION FOR AUTHORITY TO INCUR EXPENDITURE BEYOND THE VOTE
FOR THE YEAR 190 .

Treasurer's Authority No.....

The Honourable the Colonial Treasurer.

I have to report for your information that (for the reasons stated in the Memo. attached) the undermentioned Vote is not sufficient to meet the requirements of my Department:—

	Division.....	Subdivision.....	Department.
Item No.	Designation of Item.	Amount on Estimates.	Amount expended to .....day of.....
		Amount of outstanding Liability.	Estimated Excess.
		£	

.....Head of Department.

Certified that this proposed Expenditure, which will create an Excess on the above Votes, is absolutely necessary in the exigencies of the Service.

.....Responsible Minister.

Approved by His Excellency the Governor in Executive Council.

.....Clerk of the Council.

Date / /

[Regulation 72.]
[Form 22.]

Treasurer's Authority No.....

The Honourable the Colonial Treasurer.

REQUISITION for Authority to incur Expenditure on the undermentioned Services, for which a vote has not been sanctioned by Parliament during the financial year ending 30th June, 190 .

Division No. Subdivision No.	Designation of Item.	Previous Authorities of Governor in Council.	Now authorised.
Department.			
		£	

.....Head of Department.

Certified that this proposed Expenditure is absolutely necessary in the exigencies of the Service.

.....
Responsible Minister.

Approved by His Excellency the Governor in Executive Council,

.....Clerk of the Council.

Date / /

[Regulation 36.]
[Form 23.]

ORDER BOOK.

Counterfoil.
No. 1.

..... Department,
....., 190

Approved Requisition No.....

To M.....

PLEASE SUPPLY the undermentioned Goods at
Contract Rates:—

Contract Schedule No.	Quantity.	Articles.	Rate.	Amount.
			£	

Goods received by.....

Date.....

Account certified and forwarded to Certifying Officer
this..... day of....., 190 , amounting
to £

NOTE.—If an article cannot be supplied by Contractor after being
included in an Order, the Counterfoil must be amended and total
altered.

[Form No. 24.]

[Form 23.]

ORDER FORM.

No. 1.

..... Department,
....., 190

Approved Requisition No.....

To M.....

PLEASE SUPPLY the undermentioned Goods at
Contract Rates:—

Contract Schedule No.	Quantity.	Articles.	Rate.	Amount.
			£	

....., Head of Department.

All Goods must be accompanied by a Delivery Note, and
when Order is completed, Account to be rendered on Govern-
ment Account Form to this Department, supported by this
Order. Payment will be made at the Treasury (or other
paying office).

ADVANCE ACCOUNT

WITH

NATIONAL BANK OF AUSTRALASIA.

Date.	No. of Cheque.	Particulars.	Dr.	Cr.	Dr. or Cr.	Balance.
1904.			£ s. d.	£ s. d.		£ s. d.
March	26	Cash... ..	50 0 0	...	Dr.	50 0 0
	1	Cash (for sundry persons)...	...	5 0 0	...	45 0 0
April	7	Jones, P.	1 0 0	...	...
	3	Cash (for sundry persons)...	8 0 0	...	...
	21	Cash do. ... ..	...	9 0 0	...	36 0 0
	25	Gorman, P.	0 15 0	...	...	33 0 0
	6	Elliott, S.	1 1 0	...	...
	26	Cash (for sundry persons)...	...	1 16 0	...	31 7 0
May	1	Thompson, W.	2 0 0	5 0 0	...	26 7 0
	9	Morgan, J.	1 15 0	...	...
	10	Knott, T.	1 18 6	...	...
	10	Cash (for sundry persons)...	...	5 13 6	...	20 13 6
	11	Colonial Treasurer ... ..	...	3 0 0	...	17 13 6
	20	Wittenoom, E.	10 0 0	17 7 6	...	35 1 0
	13	Atkins, P.	10 0 0	...	...
	25	Holmes, K.	3 5 0	...	...	15 1 0
	15	Clerk, Petty Sessions	5 0 0	...	...
		Balance ... ..	...	20 0 0	...	6 16 0
			67 7 6	67 7 6		
1904.						
May	26	Balance brought down	6 16 0	...	Dr.	6 16 0

NOTE.—This account would only require to be ruled off once a year.

[Form No. 25.]

ADVANCE ACCOUNT.
DAILY BALANCES.

1904.									£	s.	d.	
April	25	Balance this day as per Cash Book	...	...	...	...	...	...	32	12	6
		DISTRIBUTION OF BALANCE.										
	„	National Bank of Australasia	...	...	...	...	...	...	31	7	0
	„	Cash in Chest	...	...	...	...	...	...	1	5	6
									£32	12	6	

NOTE.—If a cheque be drawn for every payment as detailed in Cash Book, the Cash Book would represent the bank balance, and no cash would ever be on hand; but where there are a large number of small payments, it is simpler to cash one cheque and keep a proper banking account as shown on within folio. If at any time the expenditure amount to the balance at the bank, the cash in the chest should be paid into the bank to avoid possibility of an overdraft.

[Form No. 26.]

REGISTER OF ACCOUNTS paid from Advance Account.
For Treasury Cashiers at Outstations only.

Date.	Order No.	Voucher No.	Name of Public Creditor.	Particulars.	Amount.	Total.
1904.					£ s. d.	£ s. d.
				[Cut to letters of Alphabet.]		

[Regulation No. 7.]

[Form No. 27.]

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

Dated this.....day of....., 190 .

£ : :

BANK STAMP.

Receiving Teller.

[Form No. 28.]

THE STATE PUBLIC ACCOUNT.

SUBDIVISION.....
 The.....Bank of.....at.....
 in account with the State of Western Australia.
 Bank Sheet of the....., 190 .

Balance on the.....			Dr.		Cr.	
Date of Debit or Credit.	Debits.	Credits.				
	Cheque Number.	Name of Department or Branch.				
		Balance				
		£				

I certify that the above balance is correct.

.....
 For the Bank.

[Regulation 42.]

[Form 29.]

STATEMENT of Expenditure of.....Department by Imprests on the Treasury during the month of.....190 .

	Amount.			Total.		
Salaries						
Allowances						
Contingencies						
Designation of Items						
			Total £			

.....
 Authorising Officer.

The Honourable the Colonial Treasurer
 Perth.

[Regulation 45.]
[Form No. 30.]

TREASURY No.

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

SUBDIVISION No..... "CONTINGENCIES."

Item No.....

Designation.....

Registration No. of Account.	Name of Public Creditor.	Particulars of Service.	Amount of each Account.			Total.		
			£	s.	d.	£	s.	d.
⋮								
Total			£					

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

.....
Paying Officer.

[Regulation 45.]
[Form No. 30A.]

TREASURY No.

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

Registration No. of Account.	Name of Public Creditor.	Particulars of Service.	Amount of each Voucher.			Total.		
			£	s.	d.	£	s.	d.
		Brought forward						
			£					

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

....., *Paying Officer.*

[Regulation 44.]
 [Form No. 31.]

THE STATE OF WESTERN AUSTRALIA.
 ORDER TO PAY AGENT.

To the....., 190 .
 at.....

SIR,

I beg to request that you will pay to my agent.....
 (whose signature appears in the margin), the sum of.....pounds
shillings and.....pen....., being the amount
 of my account for.....

Signature of Claimant.....

Signature of Person
 or Firm to whom
 Order is given.

[Regulation 44.]
 [Form No. 32.]

THE STATE OF WESTERN AUSTRALIA.

To the.....
 at.....

Sir,

I hereby authorise you to pay to*.....all sums
 of money that may now be due, or may hereafter become due to me from the Local Government,
 until further notice; and his receipts shall be a full and sufficient discharge for the same.

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

[*If Bank, please
 state Branch.]

Signature of Claimant.

Signed in my presence.....
 this.....day of....., 19 .

Signature of Person
 to whom Order is
 given.

[Regulation 34.]
 [Form No. 33.]

THE STATE OF WESTERN AUSTRALIA.

PETTY CASH.

To support Form No. 10.

DEPARTMENT.....

Date.	Signature of Payee.	Service.	Amount.		
			£	s.	d.
		Total ... £			

....., Head of Department.