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Crown Law Department,
Perth, 27th May, 1970.

THE undermentioned Regulations made under the provisions of the Audit Act, 1904, and amended from time to time up to and including the 19th March, 1970, are reprinted as so amended pursuant to the Reprinting of Regulations Act, 1954, by authority of the Minister for Justice.

W. J. ROBINSON,
Under Secretary for Law.

AUDIT ACT, 1904.

TREASURY REGULATIONS.

Published in the *Government Gazette* on the 28th January, 1966, and incorporating the amendments thereto published in the *Government Gazette* on the 26th September, 1969, and the amendments that, pursuant to the provisions of section 8 of the Decimal Currency Act, 1965, are deemed for the purposes of this reprint to be amendments to the regulations; and reprinted pursuant to the Reprinting of Regulations Act, 1954.

Reprinted pursuant to the Reprinting of Regulations Act, 1954, by authority of the Minister for Justice, dated 26th May, 1970.

AUDIT ACT, 1904.

TREASURY REGULATIONS.

PART I.—PRELIMINARY.

1. These regulations may 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. 7-33.
 - Part III.—Payment of Public Moneys, regs. 34-78.
 - (1) Authority for Expenditure, regs. 34-37.
 - (2) Certifying Officers, regs. 38-50.
 - (3) Authorising Officers, regs. 51-54.
 - (4) Paying Officers, regs. 55-78.
 - Part IV.—Agent General, regs. 79-83.
 - Part V.—Regulations for the Purchase, Custody and Disposal of Stores and the Provision of Services for the Government of Western Australia. (To be read in conjunction with the Tender Board Act and Regulations.) regs. 84-99.
 - (1) Purchase of Stores not under Contract, regs. 84-86.
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 - Part VI.—Suspense Stores, and Plant, regs. 100-118.
 - (1) Suspense Stores, regs. 100-106.
 - (2) Suspense Plant, regs. 107-118.
 - Part VII.—Miscellaneous, regs. 119-149.
 - Appendix A.—Outstation System Instructions.
 - Appendix B.—Procedure for Preparation of Wages Sheets.
 - Appendix C.—Instructions to Treasury Outstation 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. (1) 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.
 - (2) 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.
 - (3) 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. Any record, statement, form or voucher provided for and indicated by a reference number in the list of forms set forth in Appendix G to these regulations shall be in such form as the Treasurer has approved or in such

other form as the Treasurer may direct to be substituted therefor and shall be furnished at the time and in the manner required by these regulations or by instructions issued by the Treasury or as directed by the Treasurer.

PART II.—RECEIPT OF PUBLIC MONEYS.

7. (1) 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.

(2) Each Receiver shall be appointed by the Treasurer, and shall be responsible to him.

8. (1) 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.

(2) 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. (1) 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 17 in the list of forms in Appendix G to these regulations shall be obtained therefor.

(2) The original receipt shall be remitted to the Treasurer, or to such other person as the Treasury may direct, daily, or when so required by the Treasurer.

(3) 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 18 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 be kept a Cash Book in the approved form and cause the Cash Book to 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 17) 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.

(3) All collections on the last day of each month must be brought to account at the Treasury on the same day.

(4) The monthly Receiver's Statement in Form 3, in duplicate, in the list of forms in Appendix G to these regulations shall 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 and such other Collectors as the Treasurer directs) shall comply with the instructions relating to the "Outstation System" contained in Appendix A to these regulations.

(2) Cash Sheets and like documents, and all supporting documents shall be forwarded to the Treasury daily, or where and as directed by the Treasurer.

(3) 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.

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

(5) 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 32 in the list of forms in Appendix G to these regulations. The following provisions shall apply in respect of each Collector 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 33 in the list of forms in Appendix G 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, on the 31st March, 30th June, 30th September, and 31st December, a certificate in Form 34 in the list of forms in Appendix G shall be forwarded to the Commissioner for Stamps, or such other person as the Treasurer shall direct.

16. (1) 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 prescribed by regulation 20.

(2) In cases where payors require additional evidence of payment, or circumstances necessitate the use of an interim receipt, the Treasurer's approval (including the form to be used) shall be obtained.

17. (1) Where provision is made for a duplicate of the receipt or license issued the duplicate shall be a carbon copy of the original.

(2) 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 shall be initialled by the Collector.

18. (1) Cancelled receipt or license forms shall be attached to the corresponding butt or duplicate.

(2) 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. (1) Departments shall obtain their books of receipts and licenses, and any other forms issued on payment of a fee, from the Government Printer.

(2) 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 of these regulations, 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 of these regulations.

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 or carbon copies so destroyed, initialled 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 122.)

(2) Any cheques received shall have indorsed on the back of each cheque the receipt or monetary form number, together with the account number or name of account credited.

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

26. (1) In every case where money, including Government cheques or orders returned, is received through the post, a Postal Remittance Book with numbered pages in Form 16 in the list of forms in Appendix G to these regulations shall be kept and entered up immediately a remittance is received.

(2) Except where the Treasurer otherwise approves, where two or more officers are employed, all correspondence shall be opened in the presence of two responsible officers, and where remittances are included, those 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, whenever it can conveniently be carried into effect, arrange for mail matter to be delivered into a mail box or mail bag of which the keys shall be held by two officers who shall both be present when the mail box or mail bag is opened.

(5) Where remittances addressed to one department are required to be passed to another department, the lastmentioned 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 its despatch shall be made in the Postal Remittance Book, or, where kept, a Moneys Returned Book, and 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 and 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. 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, and where this cannot be determined the proceeds shall be credited to the Revenue Fund.

30. 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.".

31. 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 except where otherwise approved.

32. (1) When Form 4 in the list of forms in Appendix G to these regulations is prepared showing credits to Revenue Fund expenditure or Loan Fund expenditure, it shall be accompanied by Form 6 in the list of forms.

(2) A Form 6 showing the credits for the months, shall be attached to Form 3 in the list of forms.

33. Every person entrusted with the collection of public moneys shall, on being relieved of his duties either permanently or temporarily—

- (a) pay in his collections to date, and make up and duly transmit all returns and statements required from him under the Audit Act, 1904, as amended, or these or other regulations;
- (b) hand over to the Relieving Officer a copy of the Audit Act, 1904, as amended, and these regulations duly revised to date; all monetary forms, books, stores, and all property in his charge, and any cash which may have been received subsequently to his making up his statements; and
- (c) complete Form 26 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.*

34. 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, 1904, as amended, are responsible for the correctness of the accounts.

35. 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*.

36. 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" who are duly authorised by the Governor.

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

(2) *Certifying Officers.*

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

39. Certifying Officers shall ensure—

- (a) that the accounts they certify are for expenditure which has been duly authorised, as provided by section 33 of the Audit Act, 1904, as amended, are in due form, are supported by vouchers where necessary, that no erasure has been made, that, where possible, the writing is in ink, and that any alteration in the total amount shall be initialled 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.

40. (1) Subject to the provisions of regulation 6 of these regulations, accounts for payment shall be prepared on Forms 9, 10, 20, 28, 35 in the list of forms in Appendix G to these regulations, as the case may be.

(2) Payment for maintenance of children and monetary relief from the Child Welfare Department shall be prepared on the approved form.

41. 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.

42. Subject to the provisions of any industrial award, agreement or instruction by the Treasurer, or Public Service Commissioner, accounts in the Forms 9 and 20 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 subparagraph (iii) of this paragraph 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, or to whom Public Service conditions are applied, 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. Leave without pay for a morning or an afternoon is to be treated as one half day. Payment for accrued annual leave on termination of service should be made in accordance with instructions laid down by the Public Service Commissioner from time to time.

- (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.

43. Except in special cases, salaries and wages of employees shall be paid fortnightly, up to and including the second Thursday in that fortnight.

44. 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.

45. (1) When an employee becomes entitled to or is granted annual or long service leave, the amount payable in respect thereof shall, subject to subregulation (2) of this regulation, 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.

(2) 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.

(3) 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 unless otherwise approved by the Treasurer.

46. (1) A duplicate of an account shall not be scheduled for payment, except when the original account has been lost or mislaid.

(2) 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 and the duplicate account shall have the words "Duplicate—see indorsement" written across the face of it.

47. Petty expenditure, not exceeding \$2, such as car hire, railway fare, etc., shall, as far as practicable, be included in one account in Form 23 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 if less than fifty cents.

48. Accounts for refunds of Revenue or Trust Fund moneys, other than refunds arising under Tax Acts administered by the Commissioner of Taxation, shall be accompanied by a certificate from a Receiver or other officer, stating explicitly when, and to what account, the amount claimed as refundable was paid into the Public Account, and why the amount is refundable.

49. 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.

50. Accounts shall be signed by the officer incurring expense before they are signed by the Certifying Officer.

(3) Authorising Officers.

51. An Authorising Officer shall be the permanent head or a Certifying Officer appointed as an Authorising Officer by the Governor.

52. (1) Every Authorising Officer shall cause to be kept the following books: Register of Accounts, Register of Salaries, Appropriation Ledger, Authority Ledger.

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

53. On the last working day of each month the Authorising Officer shall transmit to the Treasurer Form 19 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, 1904, as amended, be held responsible should any authorisation be exceeded, also for any dual payment.

54. (1) In order to facilitate the payment of accounts, an Authorising Officer, 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 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.

(3) When a sub-advance made under this regulation is no longer required it shall be refunded forthwith to the Paying Officer.

(4) Paying Officers.

55. (1) Subject to subregulation (2) of this regulation, 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.

(2) An officer or person disbursing money shall not, without the approval of the Treasurer in writing, be a Certifying Officer or Authorising Officer.

56. 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 27 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 that Form 10 or placed in an Advance Account at a Bank created under paragraph (a) of this regulation.
- (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 cheques or orders drawn by Departments, 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 sub-advances—see regulation 54.)

57. 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, approve in writing.

58. (1) 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 21 or 22 in the list of forms in Appendix G to these regulations.

(2) Each Form 21 or 22 shall, before payment, be initialled by the principal officer of the employee's department available at the time the order is given.

59. 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 refunded by such officer or person and be credited to an appropriate account in the Treasury books.

60. 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 whichever of the accounts in the Treasury books styled "Crown Law Payments in Suspense" (and) "Crown Law Suspense" is appropriate.

61. 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 payment shall be covered by a certificate, signed by two authorised officers that the payments were made in their presence and provided the appropriate Stamp Duty has been deducted.

62. In the case of payments to natives within the meaning of the Native Welfare Act, 1963, 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.

63. (1) 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.

(2) 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.

(3) Where an account is paid by means of a crossed not-negotiable cheque a certificate to this effect signed by the paymaster shall be sufficient receipt.

64. Except as provided by regulation 58 of these regulations, 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.

65. (1) 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.

(2) All such appointments shall be notified to the Treasury for authorisation to the Bank upon which such cheques are drawn.

66. When accounts are paid at Treasury Outstations the procedure outlined in Appendix C to these regulations shall be observed.

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

68. (1) Departments paying their own accounts from an Advance under paragraph (a) of regulation 56 shall recoup the Advance by Imprest in Form 11 in the list of forms in Appendix G to these regulations, and departments

operating under paragraph (c) of regulation 56 of these regulations shall clear their payments, at periods not exceeding seven days, by Credit Imprest in Form 12 in the list of forms in Appendix G to these regulations.

(2) After the close of each month such departments shall submit their detailed vouchers, with supporting schedules in the Form 36 or 37 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.

69. Detailed vouchers, accompanied by schedules in the Form 36 and Imprests in the Form 11 in the list of forms in Appendix G 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.

70. (1) Departments using orders referred to in paragraph (e) of regulation 56 of these regulations 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 and any such balance shall be cleared within a period of six months.

71. (1) Where departments use cheques chargeable to the Treasurer's General Account in the manner referred to in paragraph (c) of regulation 56 of these regulations 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.

(2) The balance on the account for the month of June shall be reconciled and cleared within a period of six months.

72. Every paying Officer shall keep a Cash Book in an approved form.

73. Where a Paying Officer holds an advance he shall, when required transmit a certificate showing the position of his advance on an approved form.

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

75. (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.

(2) Cheques reissued shall be signed for by the payees or otherwise recorded as to disposal of cheques.

(3) The amount of all cheques remaining unpaid for a period of six months or more shall be transferred annually to a Trust Account under the title of "Sundry Creditors," with a subtitle of "Unclaimed Cheques" in the Treasury Books.

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

76. 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 by repaying the amount to the Treasurer.

77. Except where the Treasurer otherwise approves, in all cases where it is possible to record transactions by transfer entries in accordance with Form 5, 12, 29, or 30 in the list of forms in Appendix G to these regulations, cheques or orders shall not be drawn and payments by cash shall not be made. If the forms which accompany these regulations are not applicable to any particular case or class of cases, application should be made to the Treasury for directions.

78. (1) 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.

(2) 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 and 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 that year and may be dealt with accordingly.

PART IV.—AGENT GENERAL.

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

80. (1) 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.

(2) The Auditor General, and all officers employed at the Agency shall be supplied with a copy of the approved procedure.

81. 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.

82. A firm or company of Chartered Accountants shall be appointed in London and 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.

83. 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, CUSTODY AND DISPOSAL OF STORES AND THE PROVISION OF SERVICES FOR THE GOVERNMENT OF WESTERN AUSTRALIA (TO BE READ IN CONJUNCTION WITH THE STATE TENDER BOARD ACT AND REGULATIONS).

(1) *Purchase of Stores not Under Contract.*

84. 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.

85. For requirements of a department for stores not in the contracts available to that department, nor in the price lists of manufacturing departments of the Government, a requisition in duplicate shall be sent to the Controller of Stores with all the necessary particulars, and the course prescribed for general store requirements shall, as far as possible, be followed.

*86. (1) Purchase of stores not under contract to the value of not more than one thousand two hundred dollars (\$1,200) for any one line may be made by the Controller of Stores, who, upon receiving the requisition, shall obtain written quotations from all leading persons, firms and companies doing business in the class of goods to be purchased.

(2) 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 officers at the specified time and duly initialled by them and shall be produced for the Tender Board's inspection and information whenever required.

(3) The Controller of Stores may, at his discretion, dispense with quotations where immediate purchase is rendered necessary to supply an urgent Government requirement or where the value of an order does not exceed forty dollars.

(4) Purchase of stores not under contract for not more than twenty thousand dollars (\$20,000) may be made by the Controller of Stores in the same manner as is prescribed in respect of stores not exceeding one thousand two hundred dollars (\$1,200) on the authority of the Tender Board and when passing accounts for payment under this subregulation the department shall quote thereon as their authority for the expenditure the Tender Board approval number.

(5) The Controller of Stores may, at his discretion, purchase supplies in anticipation of Tender Board approval if in each case quotations have been obtained in accordance with these regulations and the lowest quotations for the quality required accepted and each such purchase is submitted to the Tender Board for confirmation at the meeting next following the purchase, with a certificate, signed by the Controller of Stores, that Treasury and State Tender Board Regulations have been complied with in all respects.

(6) 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 and each such purchase shall be referred to the Tender Board with the explanatory note for confirmation at the meeting next following such purchase.

(7) Applications for authority to purchase stores not under contract amounting to more than twenty thousand dollars (\$20,000) for any one line shall be recommended by the Tender Board, through the Treasurer, to the Governor in Council and when passing accounts for payment under this subregulation departments shall quote thereon as their authority for the expenditure the Tender Board and Executive Council numbers which will be given on the approved application.

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

1. Purchase of supplies by Government departments from State Trading Concerns.
2. Inter-departmental purchases, i.e., purchases by one department from another.

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

(10) In this regulation "Tender Board" means "State Tender Board of Western Australia".

(2) *Receipt, Transport, Custody and Disposal of Stores.*

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

88. The transmission of stores or parcels beyond the limit within which the supplier is liable to deliver shall be undertaken by an officer of the department concerned.

89. Transport of bulky stores, other than transport by railway, may be performed under contracts or agreements with individual carriers at the most advantageous rates obtainable.

90. (1) If at any time the weight or quantity of the supplies received is deficient, or exceeds that stated in the advice, the officer receiving stores shall point out the discrepancy to the carrier and ascertain whether such discrepancy has arisen from carelessness, dishonesty, or other causes while goods were in transit and if the supplies are damaged, he should also endeavour to ascertain in what manner the damage occurred.

(2) 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.

(3) The quantities stated in the advice shall, in all cases, be entered in the books of the officer receiving stores and the quantities deficient or in excess shall be entered separately.

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

92. 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 and 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.

93. Every officer in charge of stores shall—

- (a) cause to be kept a clear and exact account of all stores received or placed under his charge;
- (b) be responsible for the custody and preservation of such stores; and
- (c) obtain and file receipts for all stores and materials issued by him, except where otherwise approved.

94. No article shall be lent outside the Government service without the written authority of the Minister.

95. No article shall be sold or exchanged with any person without the written authority of the Minister and the approval of the Tender Board except where the value does not exceed \$60 when the written approval of the permanent head and Tender Board approval on form 15 shall be sufficient authority.

96. (1) 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.

(2) If any deficiency be discovered, the matter shall be reported to the Minister and the Auditor General for action.

97. (1) 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.

(2) The officer taking charge shall ascertain that the stock on hand agrees with the accounts (see also regulation 33).

98. (1) Every officer shall be responsible for the proper application of all stores entrusted 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 records of all articles and also of all livestock in his charge.

(2) At least once a year every such officer 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 which, in his opinion, may have been due to want of care.

(3) Officers shall also comply with Appendix E and any departmental instruction for the time being in force for the checking of stores in their custody.

99. 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 or surplus to requirements and the return shall be forwarded, with a recommendation from the Permanent Head, to the Tender Board which shall decide the disposal of such goods subject to the provisions of Regulation 95.

PART VI.—SUSPENSE STORES AND PLANT.

(1) *Suspense Stores.*

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

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

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

103. 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.

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

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

106. 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 three 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 G 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 warrants 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.*

107. 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.

108. 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.

109. Subject to the supervision of the Director of Engineering, the suspense plant shall be under the control of the Mechanical and Plant Engineer.

110. When a hirer desires to hire suspense plant, a requisition shall be submitted to the Mechanical and 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.

111. Where a department no longer requires plant which it has purchased from its own funds, if the Mechanical and 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, but the provisions of regulation 140 of these regulations relating to statistical transfers may be applied.

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

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

114. The period of hire shall be determined by the Mechanical and Plant Engineer.

115. Subject to the approval of the Mechanical and Plant Engineer all hiring charges shall cease when the plant is returned to an approved depot or when destroyed, lost or becomes unserviceable, and may be waived during periods of idle time.

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

117. Form 15 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.

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

PART VII.—MISCELLANEOUS.

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

120. (1) All account books and forms of account shall harmonise with and be treated as subsidiary to the Treasury system of accounts, but no alteration shall be made to the system of accounts in use without reference to the Auditor General.

(2) A Treasury officer may at any time inspect the books and forms used by departments and report the result to the Treasurer.

121. An officer holding a Postage Stamp Advance shall keep a Cash Book in the Form 31 in the list of forms in Appendix G to these regulations.

122. No officer shall, without the approval of the Treasurer, cash, wholly or partly, his own or other private cheques from public moneys, neither shall private moneys be mixed with public moneys.

123. (1) Applications for authority to write off revenue, stock, stores, or any other property, 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.

(2) The Auditor General is to be advised of all thefts, defalcations or similar losses.

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

125. All purchases of stores overseas shall be arranged through the Treasury and indents from departments shall be submitted to the Treasury in duplicate.

126. 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.

127. *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, as amended, or these regulations.

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

129. A schedule of all Government property sold shall be forwarded to the Auditor General in the Form 15 in the list of forms in Appendix G to these regulations, except that the Railways Department may use a form approved by the Commissioner of Railways.

130. 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 13 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 14 in the said list of forms of the estimated Revenue collections, together with such other particulars as the Treasurer may require.

131. (1) Departments shall each year submit to the Treasurer a list of intended Loan works for the year.

(2) The Treasurer shall draw up a loan programme for departments which shall not be departed from without Treasurer's approval.

132. (1) 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 24 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.

(2) After obtaining the approval of his Minister, the permanent head shall submit the requisition, through the Treasury, for the approval of the Treasurer.

133. 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 the 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 24 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.

134. (1) 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 25 in the list of forms in Appendix G to these regulations, for transmission to the Treasury for consideration by the Treasurer.

(2) If the Treasurer concurs, the requisition shall be submitted for the approval of the Governor.

135. Expenditure incurred under regulations 132, 133 and 134 of these regulations shall be submitted in detail for Parliamentary appropriation in the Appropriation Act, for the next ensuing year.

136. (1) 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 25 in the list of forms in Appendix G to these regulations, for transmission to the Treasury and consideration by the Treasurer.

(2) 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.

137. 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 27 in the list of forms in Appendix G to these regulations and pending recoup, payments of this nature shall appear under the heading of "Advance to Treasurer."

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

139. (1) 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.

(2) Any adjustment that may be made shall be on the basis of cost.

140. (1) 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.

(2) Each statistical transfer 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.

141. All officers holding advances or other moneys the property of the Crown shall produce such money together with all receipts, documents and other financial records when so required to do by a properly authorised representative of the Auditor General.

142. (1) All officers whose duties are connected with the receipt or payment of public moneys shall acquaint themselves with these regulations.

(2) 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.

143. 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.

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

145. 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.

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

147. Every Head of a Department shall be responsible for seeing that the provisions of the Audit Act, 1904, as amended, and these regulations are complied with, in so far as such provisions affect the accounts of his department.

148. A penalty not exceeding one hundred dollars 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.

149. 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* is to contain full information to enable a satisfactory check to be made by the Audit Department. Collections for *all* departments are to be entered thereon.

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

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

(d) Except with Treasury approval General Receipt is to be used for *all* Departments. The information to be shown shall be in accordance with that required by the departments and detailed hereunder.

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

2. PROCEDURE.

(a) Except as above receipts for all departments shall be issued consecutively from the same receipt book or by means of a cash register. 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 shall be used to record Treasury stamp 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. If there are no facilities for banking, the cash should be forwarded by means of Money Order or postal notes.

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).

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* instruction 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 the 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.

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.

1. (a) Where a Cash Receipting Machine is in use the machine is to be cleared by the Officer in Charge in accordance with the instructions issued to that officer, The Bank Receipt and Form 4 covering Crown Law collections,

with the Audit tape showing "Z" readings gummed to the back, together with any cancelled receipts to be forwarded to the Crown Law Department. Collections for other Departments are to be dealt with in accordance with written instructions issued to each Court by the Accountant, Crown Law Department.

(b) Where no Cash Receipting Machine is in use, collections are dealt with in accordance with procedures provided by Instructions 1 and 2. Separate Abstracts to be used for Crown Law Licensing (Liquor) and Licensing (Other).

2. *Licensing Other*.—Where licenses are issued, the name of the licensee must be shown in the abstract.

STATE HOUSING COMMISSION.

(Including COMMONWEALTH-STATE HOUSING AGREEMENTS
and McNESS HOUSING TRUST.)

Record of repayments books and issued from Head Office to the payors. On payment of instalments, rentals, etc., to offices where a cash register is not in use a State Housing Commission general receipt shall be issued and the original placed in the record of repayments books. Where a cash register is in use, the imprinted payor's portion of the cash register receipt shall be detached and placed in the record of repayments book.

State Housing Commission general receipts issued will be entered on an abstract and dealt with as provided by Instructions 1 and 2.

Cash register receipts will be dealt with as shown under the heading "Crown Law Department".

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 Workers Compensation, Motor Vehicle, etc.) must also be stated.

LANDS DEPARTMENT.

Rents.—Where a 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 a 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 of 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 and type of account, e.g., weed control, soil conservation, etc., 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.

PUBLIC WORKS.

Collections for Public Works Department at branches and outstations shall follow the procedure hereunder:—

- (a) Receipts for each of the three types of revenue, viz., Rents, Water Supply and Other, shall be issued consecutively from the relevant receipt book. More than one book of each type shall not be in use at one time unless permission has been first obtained.

- (b) Branch Remitting Warrant (form Acct. 87A), containing full information to enable a satisfactory check to be made by the Audit Department together with supporting bank receipts (Form 17) and abstracts (form P.W.W.S. 116) to record collections for other branches showing receipt numbers, amounts and full particulars, are to be forwarded to the Accounting Division. Where no Internal Auditor is stationed in the branch or outstation, duplicate receipts must also be forwarded for checking.

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

Water Supply, Sewerage, Drainage and Irrigation.

1. Town.
2. Assessment number.
3. Lot number and street.
4. Description of payment (whether rates, excess water, cost of service, etc.)

Rent.

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

Other Receipts.—Quote the reference number shown on the Account.

In cases of electricity payments the following information is required:—

1. Town.
2. Assessment number.
3. Lot number and street.

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.

FORESTS.

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 and month of supply of forest produce on which royalty is received, must be stated.

Where applicable, permit and debit note numbers must also be quoted.

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.

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 and Fisheries.

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.

Interim Receipts issued for Motor Drivers' Licenses are to be recorded on a Motor Drivers' License Collection Sheet; this together with duplicate Interim Receipts and covering Bank Receipt are forwarded to Police Head Office.

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.

OUTSTATION SYSTEM—ABBREVIATIONS.

To be Used in Respect of all Entries made in the Cash Sheets and Abstracts as Mentioned in the Instructions.

CROWN LAW DEPARTMENT.

Term	Abbreviation	Term	Abbreviation
Affidavit	.... Aff.	Instalment	.... Inst.
Appeal	.... App.	Judgment Summons	.... J.S.
Application	.... Appln.	Local Court	.... L. Ct.
Appointment to Tax	.... Appt. Tax	Maintenance	.... Mtce.
Bench Warrant	.... B.W.	Mileage	.... M.
Chamber Summons	.... Ch. S.	Meals	.... Mls.
Costs	.... C.	Notice	.... N.
Consent	.... Con.	Objection	.... Obj.
Claim	.... Clm.	Order	.... O.
Counterclaim	.... C/clm.	Order of Commitment	.... O.C.
Court	.... Ct.	Plaintiff	.... Pltff.
Conduct Money	.... C.M.	Police Court	.... P. Ct.
Complaint	.... Comp.	Payment	.... Payt.
Complaint and Summons	.... C. & S.	Plaintiff's Service	.... P.S.
Complaint, Summons and Service	.... C.S. & S.	Postage	.... P.
Car Hire	.... C.H.	Possession	.... Poss.
Certificate of Judgment	.... C.J.	Poundage	.... Pdge.
Chamber Summons	.... Cha. S/s.	Service	.... S.
Defendant	.... Dft.	Solicitor	.... Solr.
Examination	.... Exmn.	Service by Post	.... A.R. Post
Entry of Judgment	.... E.J.	Summons	.... S/s.
Extension	.... Ext.	Search Warrant	.... S. Wt.
Entry of Plaintiff	.... E.P.	Summons for Possession of Land	.... L.S.
Filing	.... Fil.	Taxation	.... Tax.
Fine	.... F.	Warrant	.... Wt.
Foreign Bailiff	.... F.B.	Warrant of Execution	.... W.E.
Garnishee	.... Gar.	Warrant to give possession of land	.... W.L.
Garnishee Summons	.... G.S.	Warrant to give possession of delivery of Goods	.... W.D.
Hearing Fee	.... H.F.	Witness Summons	.... W.S.
Home Bailiff	.... H.B.	Warrant of Attachment	.... W.A.
Interrogatory	.... I/rog.		
Interpleader	.... I/pl.		
Interlocutory	.... I/loc.		

LICENSING (LIQUOR).

Term	Abbreviation	Term	Abbreviation
Australian Wine License	.... A.W.	Minimum Annual Fee	.... Min. Ann. Fee
Australian Wine Bottle License	.... A.W.B.	Occasional License	.... Occ.
Australian Wine and Beer License	.... W. & B.	Permit	.... Perm.
Billiard Table	.... B. Table	Packet License	.... P.L.
Brewer's License	.... Brew.	Permit to Admit Extraordinary Members	.... P.T.A.
Certificate	.... Cert.	Provisional Certificate	.... P. Cert.
Confirmation of Entry	.... C./E.	Publican's General License	.... P.G.
District	.... Dis.	Railway Refreshment Room License	.... R.R.R.
Canteen License	.... C.L.	Renewal	.... Renl.
Eating, Boarding and Lodging House	.... E.B. & L.H.	Spirit Merchant	.... S.M.
Employment Broker's License	.... Emp. B.	Temporary License	.... Temp.
Gallon License	.... Gall.	Transmission	.... Transm.
Hotel License	.... Hotel	Transfer	.... Tfr.
License	.... Lic.	Wayside House License	.... W.H.
Liquor	.... Liq.	Restaurant License	.... Rest.

LICENSING (OTHER).

Land Agent's License	.... L.A.L.	Auctioneer's General License	A.G.L.
Auctioneer's Country License	A.C.L.	Marine Dealer's License	.... M.D.L.
Auctioneer's District License	A.D.L.	Second-hand Dealer's License	2nd H.D.L.
Auctioneer's Temporary License	.... A. Temp. L.	Money Lender's License	.... M.L.

MINES DEPARTMENT.

Coal Mining Lease	.... C.M.L.	Quarrying Area	.... Q.A.
Gold Mining Lease	.... G.M.L.	Transfer	.... Tfr.
Miner's Homestead Lease	.... M.H.L.	Caveat	.... Cav.
Mineral Lease	.... M.L.	Mortgage	.... Mtge.
Machinery Lease	.... Mach'y. L.	Exemption	.... Ex.
Miner's Right	.... M.R.	Tailings Lease	.... T.L.
Gold Assayer's License	.... G.A.L.	Tailings License	.... T. Lic.
Gold Dealer's License	.... G.D.L.	Devolution	.... Dev.
Business Area	.... B.A.	Order of Court	.... O./Ct.
Tailings Area	.... T.A.	Injunction	.... Inj.
Residence Area	.... R.A.	Prospecting Area	.... P.A.
Machinery Area	.... M.A.	Washing Area	.... W.A.
Garden Area	.... G.A.	Tribute Agreement	.... Trib. Agt.
Water Right	.... W.R.	Amalgamation of Leases	.... Amalg.
Mineral Claim	.... M.C.	Objection	.... Obj.
Dredging Claim	.... D.C.	Power of Attorney	.... P. Atty.

POLICE DEPARTMENT.

Motor Driver's License	.... M.D.L.	License to Possess Firearms	.... F.A.L.
Conductor's License	.... C.L.	Marine Collector's License	.... M.C.L.

PUBLIC WORKS DEPARTMENT.

Rate	.... R.	Reconnection Fee	.... Recon. Fee
Excess Water	.... E.W.	Building Fee	.... B./F.
Cost of Service	.... C./S.		

STATE HOUSING COMMISSION.

State Housing Commission	.... S.H.C.	Housing Trust	.... H.T.
Part IV	.... Pt. IV	Instalment	.... Inst.
Part III	.... Pt. III	Interest	.... Int.
Small Loans Scheme	.... S.L.S.		

REGISTRY.

Certified Copy of Birth	.... C.B.	Notice of Marriage	.... N.M.
Certified Copy of Death	.... C.D.	District Registrar's Certificate	D.R.C.
Certified Copy of Marriage	.... C.M.	Special Marriage License	.... S.L.
Extract of Birth	.... E.B.	Registration of Birth	.... R.B.
Extract of Death	.... E.D.	Registration of Death	.... R.D.
Extract of Marriage	.... E.M.	Registration of Marriage	.... R.M.

APPENDIX B.
(Regulation 41.)

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 at 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 signature.

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 specimen signature of the latter, witnessed by the foreman, has been inscribed thereon.

The pay-off order shall be checked in accordance with paragraph 4 and initialled 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 cashier shall 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 for payment the certifying officer 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."

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.

4. *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.

5. 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, agreement, 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.

6. The checking clerk shall sign sheets if in order as per paragraph 5 and pass, together with dockets, to "Officer Empowered to Appoint" for his signature as provided for on wages sheet.

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

After signature by officer incurring expense, 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.

7. *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 the checking officer to check in accordance with paragraph 5, compare with time dockets, and initial if correct.

After receiving checking officer's certification, 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.

8. 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 66.)

Instruction to Treasury Outstation Paymasters.

1. No payments, other than those for wages and salaries, are to be made without prior approval of the Treasury.

2. Vouchers covering such payments must be prepared by an officer of the department for which the expense is incurred. That officer is required to sign the vouchers as incurring the expense.

3. Payment of vouchers is to be made by cash orders drawn on the Treasurer and payable to the order of the claimant.

4. Where payments constitute wages for casual labour a Form 10 is the voucher to be compiled to support the expense. Upon payment by cash order, discharge on the reverse side of the voucher by the claimant is required.

5. Where payments are to be made for salaries and wages, relevant vouchers must be compiled by the departmental officer concerned, complete in all detail and they must be handed to the Paymaster together with the pay sheets.

6. Separate Cash Orders must be drawn for wages and deductions.

7. Paymasters must make certain that the total Cash Orders drawn to cover payment of net wages and deductions always equals the total of vouchers (Forms 10) compiled and also the gross total of the wages sheets.

8. All wages are to be paid by the paymaster and discharges obtained by ensuring that the signature of each employee is placed on the pay sheet against the amount paid to such employee.

9. All unclaimed wages must be remitted to the Treasury per medium of Cash Sheets after a period in excess of seven days from the date the wages were due to be paid. Any claim for payment of unclaimed wages must, after remittance, be referred to Head Office.

10. All vouchers must be entered on the "Register of Expenditure Vouchers" Sheet. A carbon copy is to be retained.

11. There is provision on these Sheets for the following items: Voucher number, name of the payee, the department, amount of the payment, the date and the Cash Order number.

12. Where there are a number of vouchers supporting one payment, as in the case of wages for a department, the individual amounts entered on the "Register of Expenditure Vouchers" Sheet must agree to the total of such payment and must be shown by bracketing the individual amounts and placing the total beside the bracket.

13. Every voucher and relevant cash order entered on the "Register of Expenditure Vouchers" sheet must be numbered in sequence.

14. In addition each voucher must be stamped with the outstation stamp and both voucher number and Cash Order number must be shown in the space provided. The voucher number must also be shown in the space provided on the Cash Order drawn in payment of the voucher.

15. The original "Register of Expenditure Vouchers" sheet together with all vouchers shown on the Sheet for which payment has been made, must be forwarded to the Treasury promptly, together with any cash order for deductions.

16. Vouchers must be numbered consecutively. At the beginning of each financial year numbers must recommence from 1.

17. All paymasters on taking up duties, are required to have specimen signatures and bank authorities prepared by the Treasury and lodged with the Reserve Bank. This should be done before any payments are made.

18. At Outstation centres where banking facilities exist, paymasters must not draw amounts in excess of limits approved by the Treasury. Where limits appear to be insufficient for current drawings an immediate request must be made to the Treasury for approval of necessary increase.

19. Where paymasters have not access to banking facilities but have cash advances provided, they are required to keep cash in hand as near to the limit of the advance as possible.

20. Requests for Specie should be made to the Treasury as soon as payments are made from the advance in order that cash may be forwarded to the paymaster, thus ensuring that there is always sufficient cash on hand to make all payments necessary.

APPENDIX D.

(Regulation 67.)

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, 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; General Loan Fund; Loan Suspense; Trust Governmental; Trust Private; General Ledger—Suspense Accounts, Treasurer's Advance Accounts, Commonwealth Grants and Advances, etc.

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

5. The last Cash Schedule for the month must reach the Treasury not later than 5 p.m. on the sixth last working day of the month, with the exception of wages and salaries.

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

7. A separate Form 19 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.

8. 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.

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

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

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

12. 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. The supporting vouchers must be stamped "Supports".

13. 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.

14. 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.

15. 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.

16. Separate imprests and schedules must be prepared for payments through the Government Stores of merchants' accounts (twice monthly), and for cash orders retired through the Bank.

17. Payments abroad may be made either by draft, or vouchers submitted without schedules with a request for payment through the Agent General. When discharged vouchers are received from the Agent General, they will be forwarded to the departments concerned for recoup to the Treasury by the first credit imprest.

18. In order to facilitate payments, the correct name of the creditors, 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.

19. 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 payment. The imprest forms are to be entered in the Cash Book and then passed to the machinists for posting to ledgers.

Schedules must be stamped with Treasury "PAID" stamp, after being posted in expenditure Cash Book, and vouchers must 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 98.)

Record of Government Property.

1. Records of all Government property other than stores or materials 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, at least annually, forward to the head of his department a return of all such property held by him giving full particulars of the goods, etc., as shown by the headings of the various columns provided on the Return Forms for this purpose. Such returns shall also be forwarded by him at such additional times as the head of his department may require.

6. The brands and/or numbers of such property as livestock, 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 property in his custody which he may consider as unserviceable or in excess of his probable requirements. If these 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. 96.)

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 property, 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 that is purchased, for checking against the returns rendered by officers, the departmental accountants should keep a record of such 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 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.

APPENDIX F.

(Regulation 138.)

Inter-Departmental Debits and Credits.

1. All inter-departmental debits 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 debits or credits are chargeable or due to any of the State public utilities, business undertakings or the trading concerns operating under the Trading Concerns Act, 1916, or such other concerns referred to as follows: Rural & Industries Bank, Crown Law and Supreme Court Trusts, Forest Department, Government Motor Car Service, Native Welfare, State Insurance, State Housing Commission and Harbour and Light.

2. All departmental charges between funds and accounts shall be rendered and adjusted monthly.

3. The method of rendition and apportionment between funds and accounts may be arranged by the departments concerned.

4. 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 department 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 paragraph (3) 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.
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APPENDIX G.

List of Forms.

No.	Title	Regulations
1.	Clerk of Courts' Abstract	13
2.	Outstation Cash Abstract	13
2a.	Outstation Cash Sheet	13
3.	Monthly Receiver's Statement	12
4.	Remittances to Treasury	12, 32
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5.	Transfer Form	77
6.	Repayment of Expenditure	32
7.	Monthly Return of Appointments, etc.	36
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9.	Salaries	40, 42
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13.	Estimated Monthly Expenditure—Consolidated Revenue	130
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